



GOVERNMENT OF THE
VIRGIN ISLANDS
Ministry of Finance

2026-2028

RECURRENT BUDGET ESTIMATES OF REVENUE AND EXPENDITURE AND CAPITAL BUDGET ESTIMATES OF RECEIPTS AND EXPENDITURE

Building a Sustainable Nation:
Pillars of Progress



GOVERNMENT OF THE VIRGIN ISLANDS

2026 BUDGET ESTIMATES

Revenue

Taxes	418,639,998	
Grants	2,835,288	
Other Revenue	26,193,914	
Total Revenue		447,669,200

Fund Contributions

Environmental Protection & Tourism Improv. Fund	(3,334,700)	
Miscellaneous Purpose Fund	(1,950,278)	
Transportation Network Improvement Fund	(1,261,973)	
Contingency Fund	(1,000,000)	
Total Fund Contributions		(7,546,951)

Recurrent Expenditure

Employee Compensation	(200,518,153)	
Goods and Services	(106,704,566)	
Interest	(7,199,400)	
Subsidies	(411,000)	
Grants	(95,982,845)	
Social Benefits	(33,422,600)	
Property and Other Expenses	(10,333,136)	
Total Recurrent Expenditure		(454,571,700)

Recurrent Surplus/Deficit	(14,449,451)

Debt Service

Principal Repayments	(20,811,000)

Subtotal Surplus/Deficit	(35,260,451)

Recurrent Financing

Consolidated Funds - Loan Proceeds	7,900,000	
Consolidated Funds	6,558,577	
Reserve Fund	20,801,874	
Total Recurrent Financing		35,260,451
		0.00

Capital Expenditure

Development Projects	(67,752,600)	
Capital Acquisitions	(19,721,600)	
Total Capital Expenditure		(87,474,200)

Capital Financing

Existing Loan (CIBC)	45,714,800	
Development Fund	13,671,400	
Transportation Network Improvement Fund	1,100,000	
Existing Loan (CDB, RRL)	4,658,000	
Reserve Fund	9,731,900	
Miscellaneous Purpose Fund	370,000	
Consolidated Fund	12,228,100	
Total Capital Financing		87,474,200

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BUDGET IN BRIEF 2026

Building a Sustainable Nation

Pillars of Progress

The lifting of the Order in Council, which stemmed from the recommendations of the Commission of Inquiry, marks a significant turning point in the Virgin Islands' governance and reform journey. It signals renewed confidence in the Territory's commitment to accountability, integrity, and sound public administration. This milestone reinforces the alignment between fiscal management and the National Sustainable Development Plan (NSDP), strengthening the foundation for responsible self-governance and inclusive growth. As reflected in the 2026 Budget, the Virgin Islands continues to advance its "Pillars of Progress", translating reform into resilience, and governance into lasting development.

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National Sustainable Development Plan (NSDP) & Budget Theme: Pillars of Progress

The National Sustainable Development Plan (NSDP) of the British Virgin Islands, titled 'Vision 2036: Building a Sustainable Virgin Islands', serves as the country's first comprehensive roadmap for long-term growth and resilience. Developed through extensive public consultations and supported by the United Nations Economic Commission for Latin America and the Caribbean (ECLAC), the NSDP emphasizes six core pillars: good governance, economic diversification, infrastructure modernization, environmental protection, health and wellness, and education and learning.

The NSDP directly complements the 2026 budget theme, 'Pillars of Progress,' by linking strategic investments to national priorities. Both frameworks aim to strengthen institutional capacity, foster economic resilience, and promote social well-being through targeted projects and policies. Under this alignment, government spending is guided by the principles of sustainability and inclusivity, ensuring that fiscal decisions contribute to building robust infrastructure, advancing education, and protecting natural resources. Together, the NSDP and the budget theme provide a unified approach to nation-building, positioning the Virgin Islands to achieve its vision of a prosperous, equitable, and environmentally secure future.

Six Core Pillars of the NSDP

Good Governance	Economic Diversification	Infrastructure Modernisation	Environmental Protection	Health and Wellness	Education & Learning

QUICK FACTS 2026:

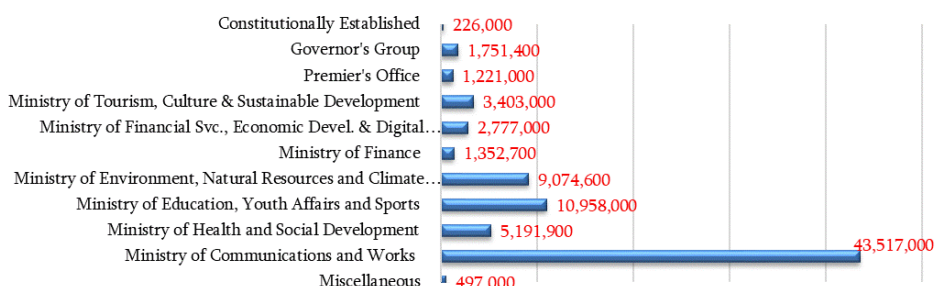
Land Area: 59 sq. mi.

GDP (Nominal): 1,870.19M

GDP (Constant): 1.657.86M

Source: Ministry of Finance

Capital Expenditure - Appropriations by Ministry



WHAT ARE WE DOING?

SELECTED PROJECTS AND POLICIES TO IMPACT OUR SOCIETY:

NSDP Pillar	Ministry	Project Name	Policy/Rationale	Amount
Good Governance	Deputy Governor's Office	Renovations to Government Properties	Create safe and secure working environments and preserve records for transparency.	100,000
Good Governance	Ministry of Financial Services, Economic Development & Digital Transformation	Immigration Office Configuration	Improve working conditions and public service delivery at Immigration Department.	552,000
Economic Development	Premier's Office	BVI Fishing Complex Reconstruction	Restore critical infrastructure to support local fisheries and promote food security.	400,000
Economic Development	Ministry of Finance	Customs Infrastructure Development	Construct Customs HQ and Courier Cargo Centre to support trade and logistics.	231,000
Infrastructure Development	Ministry of Communications and Works	Road Infrastructure (Loan)	Upgrade the Territory's roads and infrastructure for safety and resilience.	13,000,000
Infrastructure Development	Ministry of Communications and Works	Water Network Improvement	Expand water infrastructure to ensure availability and resilience.	3,000,000
Environmental Sustainability	Ministry of Environment, Natural Resources & Climate Change	Derelict Marine Vessels Removal	Remove derelict vessels to enhance tourism and resident experience post-hurricane.	300,000
Environmental Sustainability	Ministry of Environment, Natural Resources & Climate Change	Beach Development	Improve beach safety and tourism experience through infrastructure upgrades.	789,200
Health and Wellness	Ministry of Health and Social Development	Long Look Social Home Complex	Provide residential and social support services for vulnerable individuals.	1,800,000
Health and Wellness	Ministry of Health and Social Development	Purcell Estate Community Centre	Enhance community engagement through improved public facilities.	87,700
Education and Learning	Ministry of Education, Youth Affairs & Sports	Schools Rehabilitation and Design	Improve learning environments and incorporate smart and safe school standards.	3,000,000
Education and Learning	Ministry of Education, Youth Affairs & Sports	Eslyn Henley Richez Special Needs Learning Centre	Provide a restored learning environment for special needs students meeting smart and safe standards.	758,000

HOW ARE WE PERFORMING?

0.Programme/Department	Key Performance Indicators	Planned 2025	Revised 2025	Estimates 2026
Civil Registration and Passport Administration	No. of entry via applications processed	4,100	300	3,700
Human Resources Learning & Development	No. of officers trained through the VI Learning and Devolp. Institute	2,500	2,600	2,700
Pre-Primary and Primary Education	No. of pupils enrolled in public primary school	2,340	2,030	2,030
Agriculture & Fisheries	Amt. of meat harvested by species & Weight (Kg.)	72,230	20,100	40,400
Community Services	No. of Community centres Maintained	7	8	8
Prison	No. of adult inmates	130	133	127
Town & Country Planning	No. of Development applications processes	300	300	270
Environment NR & Climate Change	No. of non-belonger Land Holding licenses issued	120	120	140

DID YOU KNOW? Governance : Medium Term Development Strategic Framework

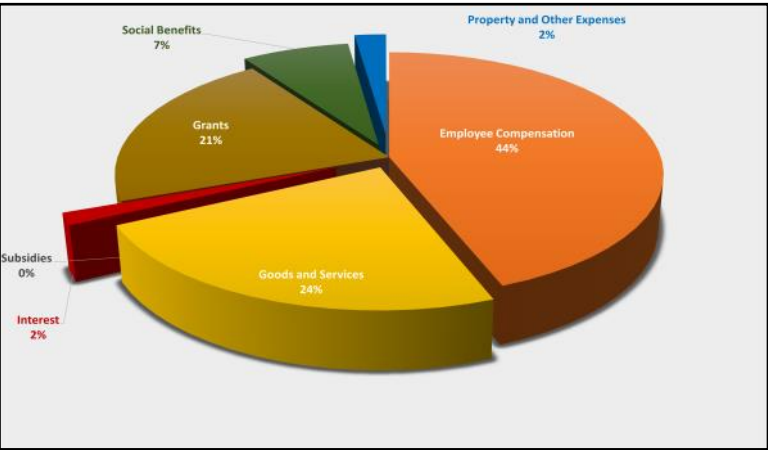
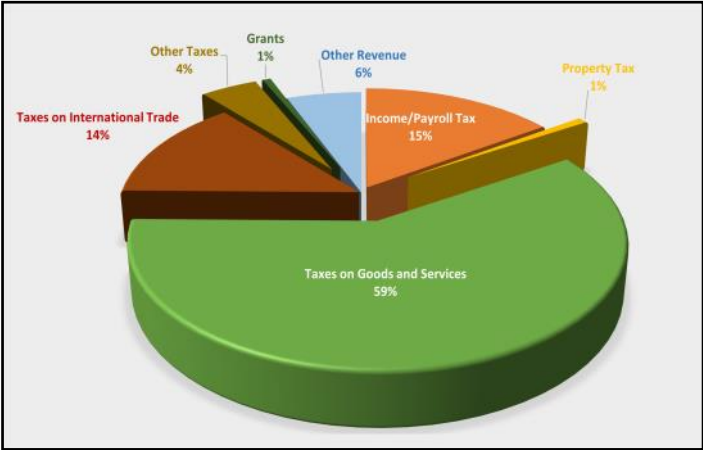
In support of the government's ministries and departments, the Ministry of Tourism, Culture, and Sustainable Development drafted a Medium-Term Development Strategic Framework detailing national outcomes and financial pathways. The Ministry operationalised the National Sustainable Development Plan (NSDP) by translating its goals into sector-specific plans, consolidating priorities from key national planning instruments — the 2025 Budget Address, the Legislative Agenda, and the Ministerial Retreat (February 2025).

REVENUE

EXPENDITURE

Revenue mn\$	Approved Budget 2025	Revised Estimate 2025	Budget 2026
Income/Payroll Tax	64.27	66.95	68.11
Property Tax	3.50	3.39	3.53
Taxes on Goods and Services	247.92	258.04	265.16
Taxes on International Trade	55.99	59.01	61.54
Other Taxes	10.21	10.44	20.30
Grants	3.21	2.90	2.84
Other Revenue	25.86	24.72	26.19
Total Recurrent Revenue	407.75	422.55	443.27
TOTAL REVENUE	410.96	425.44	447.67

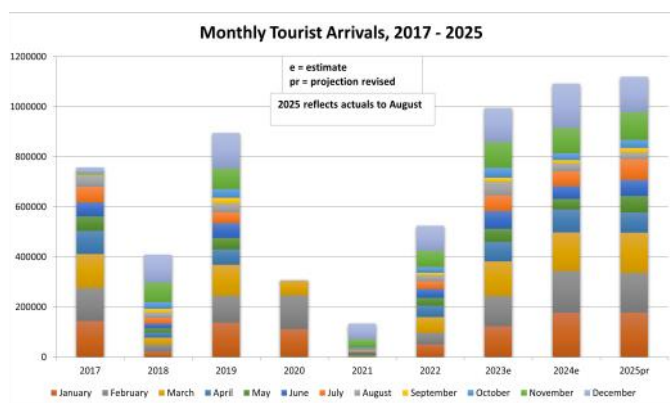
Recurrent Expenditure mn\$	Approved Budget 2025	Revised Estimate 2025	Budget 2026
Employee Compensation	182.40	182.35	200.50
Goods and Services	94.58	105.84	107.19
Interest	6.21	5.91	7.20
Subsidies	0.41	0.64	0.41
Grants	92.91	98.68	95.98
Social Benefits	26.12	26.62	33.42
Property and Other Expenses	9.10	10.79	9.83
Total Recurrent Expenditure	411.73	430.83	454.55



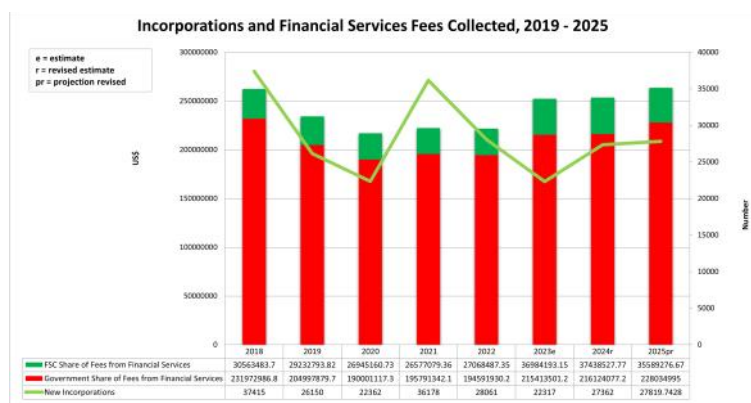
2026 BUDGET ESTIMATES - HOW EACH DOLLAR IS SPENT



TOURISM

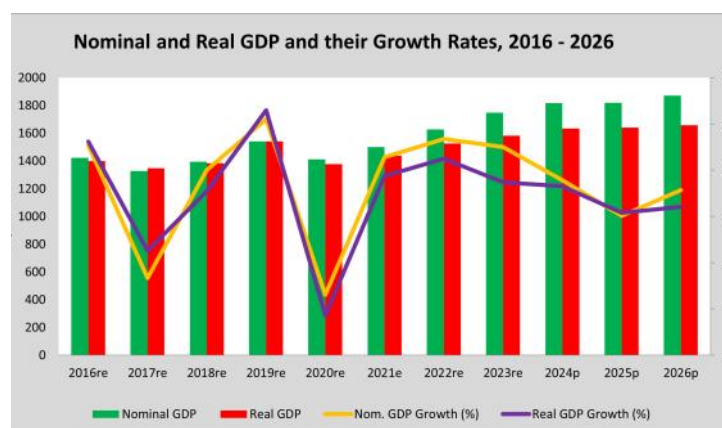


FINANCIAL SERVICES

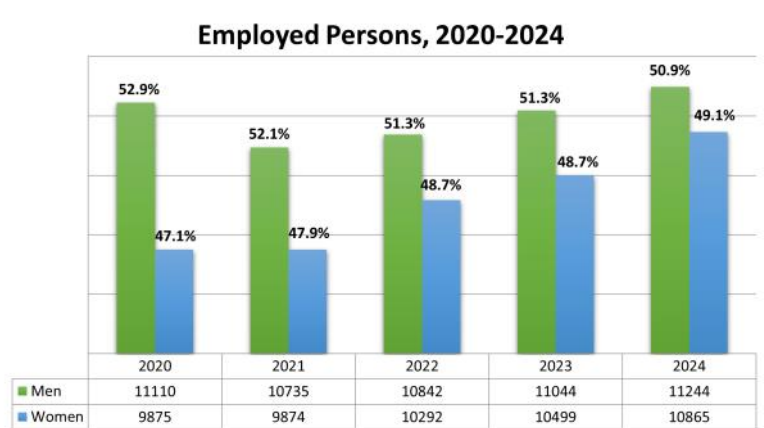


PERFORMANCE OF ECONOMY

GROSS DOMESTIC PRODUCT



EMPLOYMENT



MACRO-ECONOMIC REVIEW AND OUTLOOK

In the Virgin Islands, tourism and financial services were the main drivers of the economic performance in 2024, and it was forecasted that nominal GDP will grow by 3.9% and real GDP by 3.3% from levels in 2023 levels. This expected level of growth was supported by 22,109 persons employed from within the population, representing a 2.6% increase from 2023. The variation between nominal and real GDP in 2024 from that of 2023 is linked to the impact of high price changes, with an inflation rate of 3.20% in 2024 when compared to 2.73% in 2023. The performance of the financial services industry remained stable in 2024, with 27,362 new incorporations and \$253.56 million in fees collected from the industry.

Economic growth is expected to remain stable, but modest, through 2025 and 2026, albeit slowing down from the growth rates seen in 2024. Growth in 2025 is driven primarily by tourism and related industries, while the implementation of several planned infrastructural works by Government, and private sector tourism and other projects, is expected to be an additional catalyst for growth in 2026. Inflation is anticipated to reach 1.84% in 2025 and increase to 2.26% in 2026. The financial services industry will remain the anchor for the economy's continued steady performance in 2025 and 2026.

DID YOU KNOW? *The Legislature of the Virgin Islands*

On November 24, 1949, a historic demonstration known as "The Great March" led by pioneers Theodolph H. Faulkner, Isaac Fonseca (Glannie), and Carlton deCastro paved the way for the restoration of the Virgin Islands Legislature, marking the beginning of the Territory's journey toward self-determination and representative government.

CONTACT INFORMATION

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Premier and Minister of Finance
Dr. the Hon. Natalio D. Wheatley

BUDGET ADDRESS

2026 Budget Address

Pillars of Progress BUILDING A SUSTAINABLE NATION

Delivered by
Honourable Dr. Natalio D. Wheatley, Premier and Minister of Finance

06 November 2025

Thank you, Mister Speaker.

Salutations based on protocol (Speaker, Deputy Premier, Other Ministers, Attorney General, Deputy Governor, Justices, Leader of the Opposition, Deputy Speaker, Junior Ministers, Other Members of House of Assembly (by seniority), Chairs of the Service Commissions, Principal Officers of Government (Financial Secretary, Cabinet Secretary, PS, Premier's Office, other PSs), Former members of HOA, Chair and Heads of Statutory Boards, Senior Public Officers, Invited guests, Ladies and gentlemen, boys and girls), Good morning!

Introduction

Mister Speaker, it is an honour to deliver the third Budget Address of this administration as we maintain our dedication to Building a Sustainable Nation. The 2026 theme, Pillars of Progress, builds upon last year's focus—Laying the Blocks of Success—and both are informed by the National Sustainable Development Plan (NSDP), "Vision 2036: Building a Sustainable Virgin Islands." The ratification of the NSDP in February 2023 marked the commencement of our journey toward sustainability—a pursuit initiated by our forebears and one that will secure a legacy for future generations.

Nevertheless, Mister Speaker, our path to sustainability has reached a pivotal stage. Historically, the Virgin Islands experienced steady growth in economy, population, and GDP; however, rapid development has presented challenges such as rising unemployment, increased cost of living, and heightened vulnerabilities among certain groups. The hurricanes of 2017, the global pandemic of 2020, and the governance crisis of 2022 were transformative events that compelled us to reassess our trajectory. We conducted a thorough assessment.

Despite these adversities, Mister Speaker, through resilience and collective effort, the Virgin Islands have persevered. In 2022, five years after the destructive hurricanes, the Government took strategic action to prioritize nation-building via the NSDP. This plan identifies six foundational pillars—Economy, Infrastructure, Health, Education, Environment, and Governance—each with clear objectives. Over the past three years, the NSDP has served as our guiding framework for sustainable development.

Mister Speaker, as we advance, Governance has been embraced as the cornerstone of our national sustainability efforts. The governance breakdown in 2022 and subsequent Commission of Inquiry's recommendation to suspend our Constitution represented significant challenges. At this critical moment, we chose to protect our democratic progress rather than regress. Following the example of our predecessors, we moved forward, demonstrating resolve in defending our constitutional integrity. For three years, considerable efforts were made to sustain and safeguard our constitutional order.

Our decision, Mister Speaker, to implement the COI recommendations within a democratic context, supported by both the Government of National Unity and the United Kingdom, was historic—a moment that will be remembered for saving the democracy that Faulkner, Fonseca, and De Castro along with the 1500 marched for. It is noteworthy, Mister Speaker, that we celebrate the 75th anniversary of representative government in the same year that the Foreign Secretary revoked the Order in Council threatening its suspension. This coincides with current debates on renegotiating our Constitution, exemplifying how circumstances are aligning for the benefit of the Virgin Islands.

The reforms undertaken within our democratic framework have enhanced accountability, transparency, fairness, and public trust—principles fundamental to a contemporary democracy and a sustainable nation. These successes substantiate the Virgin Islands' readiness for an advanced Constitution that ensures internal self-governance and prepares us for final steps towards self-determination, as affirmed by the United Nations sixty-five years ago.

To clarify, Mister Speaker, the removal of the Order in Council signals not the conclusion but the commencement of our governance reform ambitions. We remain committed to enacting the policies and legislation outlined in the Governance Reform Transition Plan, ensuring tangible improvements for our citizens. As Premier, I reaffirm our government's dedication to sound governance, honesty, integrity, and accountability. The lifting of the Order in Council demonstrates what can be accomplished through unity and determination, inspiring confidence for future achievements on behalf of generations yet to come.

With Governance firmly established as our foundation, Mister Speaker, we are well positioned to reinforce the additional pillars essential to a vibrant, sustainable future for the Virgin Islands. I now proceed to review 2025, during which our central theme was Laying the Blocks of Success.

2025 in Review

2025 Macroeconomic Review

Mister Speaker, in 2025 this Government laid many blocks of success that are supporting a sustainable Virgin Islands. This is reflected in the economy which continued to display remarkable resilience and momentum despite persistent global headwinds. Our Territory successfully navigated inflationary pressures, rising international interest rates, geopolitical conflicts in Ukraine and the Middle East, and the lingering effects of the global pandemic. The deliberate and strategic policies implemented by this Government are demonstrably working, successfully laying a solid foundation for future stability and prosperity.

Mister Speaker, our economic recovery in 2024 was robust and decisive. We recorded a Real GDP growth of a strong 3.3% over 2023. This accelerated growth was fuelled primarily by a noticeable boom in our tourism services, the sustained, steady performance of our financial services industry, and substantial activity in the real estate sector. This expansion, supported by an estimated 1.7% population growth, confirms the success of this Government's focused policy efforts as we entered 2025. Many of the macroeconomic forces that powered our immediate post-pandemic rebound – such as the rapid normalization of tourist arrivals and the acceleration of construction activity – now enter a necessary phase of consolidation, our forward projections are more moderate.

Looking ahead, Real GDP growth is expected to moderate to 0.4% in 2025, reflecting a period of consolidation after rapid post-pandemic gains. Inflation is forecast to ease to 1.84% by the end of 2025, although food and service sector prices remain high, impacting low-income households. The government continues to prioritise assistance for at-risk populations while working to enhance the resilience of our food and energy systems.

Mister Speaker, the Financial Services industry continues to be one of the most vital pillars of our economy. Mister Speaker, I must pause here to acknowledge the profound legacy of Dr. Robert Mathavious, OBE, the pioneer of this industry, whom we laid to rest on October 16th. Dr. Mathavious laid the foundation for the financial services industry, transitioning this Territory from one heavily reliant on external aid to one of self-reliance and international recognition. I ask us to pause for a moment of silence in remembrance of this national hero.

Mister Speaker, despite significant external factors—including changing global regulatory standards and geopolitical developments—the financial services sector has demonstrated resilience. The industry's activities in the Asia-Pacific region, which comprises over half of corporate services business, contributed to positive results in 2024, continuing into 2025.

As of August 2025, new incorporations reached 19,373, representing a 7.6% increase compared to the same period in 2024. Revenue collections from financial services fees through August 2025 amounted to \$160.28 million, with projections indicating that total revenues could reach \$263.62 million by the end of 2025, a marked increase of 4% over 2024 collections of \$253.56 million.

The Government and the Financial Services Commission continue to implement reforms, including a Strategic Action Plan aimed at improving financial crime prevention and further developing the regulatory framework, in preparation for the upcoming CFATF Mutual Evaluation process. Measures are being taken to uphold international standards and maintain the jurisdiction's global reputation for transparency and reliability.

Mister Speaker, the tourism sector has experienced recovery and expansion, re-establishing itself as a significant contributor to the economy. In 2024, tourist arrivals exceeded one million for the first time since 2016, reaching approximately 1,100,000 visitors. This was the second highest number of visitor arrivals in our history with record highs for cruise and day-trippers.

Data for the first three quarters of 2025 have exceeded the amounts for the same period in the previous year across all categories – with the fourth quarter still in progress. Total arrivals for quarters one to three are up to 837,216 in 2025 compared to 786,579 for the same period in 2024. Cruise arrivals increased by 7.2% to 580,575 visitors, and day trippers have leaped by almost 55% from 11,999 to 18,539 persons. And this is with one quarter still left to go in the year. Some have

downplayed our success with overnight visitors, which reached over 300,000 for the first time since the trifecta of disasters in 2017. Through three quarters in 2025, overnight visitors increased by 2.1% to 238,102 when compared to the same period in 2024. Available statistics reveal that only St. Lucia, Martinique, and St. Maarten have more overnight arrivals than the Virgin Islands within the OECS region. We are doing well, and projections indicate continued growth, with total visitor arrivals expected to reach 1,120,000 by the end of 2025.

These outcomes are associated with improved regional and international connectivity, renewed cruise partnerships, and diversification of tourism products, including initiatives such as BVI Restaurant Week and annual events.

Major luxury properties have undergone revitalization and reopening, including Peter Island Resort in December 2024 and the Bitter End Yacht Club. Other projects, such as the relaunch of Biras Creek Resort, are also set to increase capacity in the high-end resort segment.

Mister Speaker, the Government made considerable progress in improving the strategic coordination and management of tourism. The transfer of managerial responsibilities for tourism to the Ministry of Tourism, Culture, and Sustainable Development (MTCSD) will provide the institutional structure to make tourism a stronger economic pillar and driver of GDP. Moving the responsibility for tourism product development to the Ministry will deepen the Government stake in developing and maintaining the supporting tourism infrastructure necessary to diversify and enhance the visitor experience which results in economic gains. The remaining staff at the BVI Tourist Board can now focus solely on marketing the destination to drive competitiveness.

Mister Speaker, the Government's progress in producing a National Tourism Policy designed to guide the development of the sector from 2025 to 2035 is significant to strengthening the management of the sector. Equally, the expected production of a National Tourism Plan will provide the necessary strategic and sustainable development of the sector. The policy is complete and undergoing internal review in preparation for presentation to Cabinet in December and the Request for Proposal for the Plan will be issued by the end of next week.

Mister Speaker, the outlook for the sector indicates continued growth, with tourism expected to remain the primary source of incremental GDP growth in 2025 and 2026 and beyond. Continued infrastructure development, including airports, seaports, and main roads, remains a priority. Marketing strategies are focused on attracting overnight guests through premium experiences, encouraging longer stays, and enhancing luxury and boutique offerings.

Mister Speaker, overall economic conditions are reflected in the labour market, where employment increased by 2.6% in 2024 to over 22,100 individuals, primarily in Government Services and Transportation. The reduction in hurricane recovery projects resulted in fewer Construction jobs, but overall employment is projected to grow by up to 3% through 2026, supported by developments in tourism and infrastructure.

Mister Speaker, in the real estate sector, sales volume rose by 15.3% in 2024 to over \$102 million, aided by the Stamp Duty waiver for Belonger homeowners. Given that Non-Belonger sales represent a substantial portion of the market's value and early data from 2025 points to a slowdown, the government is preparing to introduce policies and streamline processes to support continued activity in the real estate market.

2025 Fiscal Review

Revenue

Mister Speaker, the Virgin Islands economy demonstrated remarkable resilience and strength amidst global inflationary pressures, trade tensions, and other external shocks. Revenue collections demonstrated robust performance in 2024, with total collections reaching a preliminary estimate of \$414.61 million, surpassing the original budget by 6.9%. This positive outcome was fuelled by strong tax revenue, which accounted for over 90% of the total intake. The primary drivers of this growth were collections from taxes on goods and services, payroll taxes, and taxes on international trade.

Mister Speaker, total revenue for 2025 is projected to peak at \$425.44 million, representing a 2.6% increase over the 2024 collections. This growth is supported by an expected 6.6% boost in the three key tax categories: goods and services, payroll tax, and taxes on international trade. Notably, the financial services sector is expected to remain the largest single revenue source, contributing \$258.04 million. Furthermore, administrative reforms, including the full implementation of the SIGTAS 3.0 tax system, are projected to drive a significant 13.5% increase in payroll tax collections. This projection is also supported by the recent minimum wage increase and salary adjustments for public officers, highlighting that both economic activity and administrative efficiency are key to a positive fiscal performance in 2025.

Expenditure

Turning to the important matter of recurrent expenditure. Mister Speaker, the preliminary projected estimate for 2025 is \$393.29 million, indicating a considered and responsibly managed approach to spending at 8.7% below the revised budget. In 2024 we recorded the highest level of recurrent expenditure with actual figures totalling \$389.41 million. Notably, Employee Compensation has been allocated \$182.35 million in the revised budget, reflecting a year-on-year increase of 13.4% over 2024's actual expenditure and underscoring our commitment to enhancing employee welfare and ensuring compensation remains responsive to prevailing economic conditions. This allocation also affirms Government's resolve to address recommendations from the Commission of Inquiry, CFATF Mutual Evaluation, and Law Enforcement Review reports, thereby supporting a well-equipped and effective public service.

The Goods and Services expenditure category has increased accordingly, with the revised 2025 budget set at approximately \$105,840,000—an approximate \$11,260,000 rise from the original approved budget. This adjustment strategically addresses essential national needs and facilitates necessary reforms. Included in these costs are expanded resources for housing and repatriation of immigration detainees, additional consultancy expenses to implement CFATF recommendations, and the establishment of a dedicated meteorology department. Additionally, investments are being made in administrative technology, including enhanced software for the Labour Management System and Beneficial Ownership Search System (BOSS), as well as increased security expenses and continued support for the RATED programme, which offers temporary employment and training opportunities for residents.

Mister Speaker, the Capital Expenditure Programme (CAPEX) is integral to the National Sustainable Development Plan, serving as a driver of economic growth through job creation and

improvements to infrastructure and capital assets. Despite last year's variance in capital spending, with \$27.09 million executed, government remains optimistic and sees this as a clear opportunity to execute even more capital projects in 2026.

Moving forward, there is a renewed focus on strengthening project preparation, procurement processes, and team mobilization. Enhanced sequencing of projects improved inter-agency coordination, and early activation will be prioritized to mitigate year-end spending bottlenecks and ensure taxpayer resources are used efficiently to deliver timely infrastructure enhancements.

Mister Speaker, for 2026, CAPEX will be structured to align with national priorities related to sustainable development, quality of life improvements, and greater economic efficiency throughout the Territory.

It is imperative to ensure optimal execution of projects to maximize the benefits of approved financing and achieve the envisioned transformation. Mister Speaker, we are committed to delivering resilient and modern infrastructure that supports the socio-economic wellbeing of the Virgin Islands and meets the needs of all residents.

Public Debt

Mister Speaker, the Virgin Islands has always taken pride in being a country with low public debt. At the close of 2024, our total public sector debt stood at \$163.54 million, reflecting a 5.5% reduction from 2023 through ongoing debt servicing. This debt is carefully managed across thirteen loans with four creditors, including the Caribbean Development Bank (CDB) as our sole foreign creditor, CIBC First Caribbean Bank, Republic Bank, and the Social Security Board.

Mister Speaker, we project that public debt will be around \$170.94 million by the end of 2025. Our commitment to effective debt management remains strong being guided by the Protocols for Effective Financial Management and the 2025-2027 Medium-Term Debt Strategy, which includes the annual borrowing plan. We will continue to prioritize fiscal discipline, ensuring that all borrowing supports long-term growth and is secured at the lowest possible cost. Going forward, we will be considering a pro-growth strategy that will allow the Government to invest in major infrastructure improvements essential to drive economic growth.

Mister Speaker, my Government has emphasised to the United Kingdom the need to consider adjustments to the Protocols for Effective Financial Management to facilitate growth initiatives. For instance, the airport expansion is not merely an infrastructure upgrade, it is a strategic investment in the Territory's future, and therefore this project should not be treated as borrowing under the Protocols, but as a developmental investment that will yield significant social and economic transformation of the Virgin Islands.

2025 Performance Review

Mister Speaker, my Government's vision for the Virgin Islands is one where prosperity, resilience, and inclusivity go hand in hand - a vision realised by laying strong foundations across every sector of our society. As we continue to progress on our journey of building a sustainable nation, it is essential to recognise that our advancement is anchored in deliberate, strategic action.

Our work over the past and previous years reflects a continuum of building a sustainable nation. In 2025 we focused on laying the blocks of success in the six pillars of the NSDP: a robust, competitive economy; modern and resilient infrastructure; a healthy and empowered population; an education system attuned to future needs; a protected and thriving environment; and a government guided by good governance and leadership. Together, these pillars form the basis for sustainable growth, ensuring that every Virgin Islander can share in the promise of a brighter, more secure future. Let me recap some of what we accomplished in 2025 as we laid the blocks of success.

Economy

Mister Speaker, a robust and diversified economy is fundamental to national prosperity. Through prudent fiscal management, business reforms, and targeted sectoral investments, my Government continues to generate employment opportunities, increase revenues, and enhance economic resilience for the future.

To strengthen fiscal stability, significant legislative reforms have been implemented to modernize our fiscal framework, improve international compliance, and support key industries. The Mutual Legal Assistance (Tax Matters) (Amendment) Bill was enacted to align with global tax standards, while the Asset Seizure and Forfeiture (Amendment) Act has clarified the administration of seized assets. Additionally, the Miscellaneous Amendments (SIGTAS) (Validation) Act has reinforced our tax collection mechanisms, contributing to a more robust business environment and bolstering our competitiveness as an international financial centre.

Mister Speaker, with respect to public procurement, the Public Procurement Act enacted in September 2022 is currently under review following feedback from suppliers and stakeholders. Open tender thresholds have been increased from \$100,000 to \$250,000 to facilitate greater efficiency and participation. Revenue-related legislation has also been updated.

BVI vessels are now exempt from import duties, vessel licensing regulations have been modernized, and the tourism sector framework has been refined through targeted legislation such as the Commercial Recreational Vessels Licensing Act. Furthermore, the Department of Immigration has streamlined its fee structure for a broad range of services.

Mister Speaker, in 2025, my Government advanced strategic initiatives across financial services, labour, immigration, and trade to fortify the economy and foster a conducive business environment. Key achievements included publishing the Beneficial Ownership Access Policy in accordance with AML/CFT reforms and privacy considerations, engaging a public relations firm for global outreach, and launching digital platforms for immigration and work permits.

The Labour Management System has optimized permit processing, while training programs and partnerships have enhanced employment opportunities and dispute resolution capabilities. Trade facilitation was advanced through the expansion of MSME policies, the provision of grants, and initiatives to improve licensing and customer service. Collectively, these actions demonstrate the Government's commitment to nurturing a supportive business climate.

Considerable progress has been made in reinforcing economic resilience and global competitiveness. The Financial Services Commission (FSC) has enacted legislative reforms to strengthen anti-money laundering and counter-terrorism measures, achieving alignment with FATF standards and reinforcing regulatory compliance as well as the reputation of the Virgin Islands' financial sector.

Mister Speaker, two years ago, the legal framework governing virtual assets was modernized through the Virtual Assets Service Providers Act, effective from 1 February 2023. This legislative foundation has since facilitated tangible advancements, including the institutional adoption of tokenization using BVI vehicles. A notable illustration is the launch of a tokenized index fund in 2025 utilizing a BVI limited partnership structure, evidencing the synergy between established fund and partnership law and innovative on-chain solutions. This demonstrates that regulatory credibility coupled with innovation attracts significant capital, positioning the BVI as a competitive jurisdiction.

In June, BVI Finance hosted the inaugural Fintech on the Seas summit at Necker Island and Oil Nut Bay. Over two and a half days, more than 150 leaders – regulators, founders, fund managers, and policy-makers—from at least seventeen countries participated in practical sessions addressing tokenized funds, governance, and compliance at scale. This event was a notable success, firmly establishing the BVI as a prominent hub for digital assets on the global stage.

Mister Speaker, earlier this year I led a very successful delegation to the Asia-Pacific region, including China, Macau and Malaysia, represents 45% of our market. I am pleased to say the Virgin Islands continues to be the jurisdiction of choice for this part of the world. We must continue to strengthen our relationship with this region. I am pleased that on the ground, we have the level of professionalism that can supports this both from a regulatory as well as promotional point of view.

Mister Speaker, regarding tourism, my Government convened a National Tourism Summit, followed by comprehensive consultations across multiple islands, which informed the development of the National Tourism Policy. Anchored in regional best practices, this policy supports inclusive growth and sustainable sector development. The formulation of a National Tourism Plan further underscores our dedication to building a sustainable, professionally managed, and economically vibrant tourism industry for future generations.

My Administration is committed to strengthening tourism linkages to boost economic activity through cultural events, museum workshops, restoration projects, and festivals that support national identity. Major upgrades, including the redevelopment of Prospect Reef Resort, are planned. The Board has submitted recommendations for bidders, with Requests for Proposal to be issued in December. This development aims to grow the tourism sector and create jobs and business opportunities, highlighting our commitment to building a resilient and competitive economy.

Mister Speaker, significant efforts have also been directed toward enhancing agricultural infrastructure to better support local farmers. The designs for an Agricultural Complex and a reservoir in Paraquita Bay, intended to provide a reliable water source, are nearing completion. An Agricultural and Fisheries Grant Policy is currently before Cabinet, with approval and disbursement of grants expected by year-end. Throughout the year, capacity-

building initiatives targeting farmers and fishers have been introduced, focusing on essential business management, safety, and sustainability practices.

In 2025, Cabinet approved the Virgin Islands' accession to the UK Blue Belt Programme, providing technical support for marine conservation, spatial planning, fisheries management, and biodiversity protection. Progress has also been made towards establishing the Exclusive Economic Zone (EEZ), which will facilitate clearer jurisdiction and improved marine resource management.

The Virgin Islands Shipping and Maritime Authority completed its first year, improving compliance ahead of the MCA Audit to regain Category I status and unlock market opportunities. Oversight was strengthened with a new Chief Marine Accident Investigator and Maritime Advisory Board. These actions support a sustainable, inclusive economy through green and blue initiatives.

Infrastructure

Mister Speaker, modern infrastructure is the backbone of a thriving nation. My Government's investments in 2025 in energy, water, transport, and technology are connecting communities, reducing costs, and supporting sustainable growth. Lasting roads, reliable utilities, and systems that support a thriving Virgin Islands are our priority.

The BVIEC is advancing sustainable energy in the Virgin Islands, with its STEP solar programme growing and over two hundred applications for solar systems to be installed. The Anegada Solar Farm now supplies power for 19 hours daily, with full operation expected by year-end. Wind energy for Jost Van Dyke is being considered, alongside ongoing upgrades and grid maintenance throughout the Territory.

Mister Speaker, in June 2025, water was made a national priority. Through the Ministry of Communications and Works, my Government is working assiduously to rebuild the water distribution system that has been subjected to decades of underinvestment and degradation. An assessment of the water infrastructure was completed through a collaboration with Operators Without Borders, a Canadian non-profit. The assessment revealed that many components of the system are inoperable and must be replaced. These include pump stations, pumps, pressure valves, and other critical fittings and fixtures essential for maintaining steady water flow and pressure. These are being procured.

A specialized team has been deployed for the installation of high-density polyethylene pipes on the Ridge Road. Approximately three thousand linear feet of HDPE pipe have been installed from the Diamond Estate Pump Station to the Montessori School gap so far, with the deployment of an additional specialised team underway.

Tenders for reservoir repairs at Hannah Hill, Fort Hill, Sabbath Hill, Balsam Ghut, and Minton Hill are before Cabinet and contracts will be awarded shortly. These works will enhance water storage capacity, improve reliability, and support long-term resilience across the network. All of this, Mister Speaker, is part of a twelve-month action plan that includes infrastructure and system upgrades, reservoir security and site accessibility, system monitoring and control, metering and network expansion, and asset mapping and system review.

Mister Speaker, after decades of waiting and disappointment, the residents of East End and environs are seeing real progress with the construction of the East End Sewer System. The project comprises two phases. Phase one, the Long Look/Greenland Collection System is about 90% finished. The Long Swamp Pump Station is completed, including installation of all major components, with final commissioning pending electrical connections and backup power integration. Additional civil works have finalized the sewer network for Long Look and Greenland. Commissioning is set to finish by November 2025, with testing between the pump station and Paraquita Bay Treatment Plant planned for December 2025, leading to household connections soon after.

Designs for the Road Town Sewerage Network upgrade are complete, and tenders are being finalised. In Cane Garden Bay, the project designs are currently being upgraded to deliver a more streamlined and functional system. Upon approval of the final designs, procurement will commence for the major components, paving the way for full project implementation.

Mister Speaker, we are leveraging communications technology with the digitising of Government services. Residents can now use the Water and Sewerage Department's online portal for easier payments, and the Department of Motor Vehicles will complete full digitisation by 2026. Soon, vehicle and driver licence renewals will be entirely digital, improving efficiency and convenience. The Town and Country Planning Department introduced application tracking software to streamline and improve transparency in planning and land use permits, making processes more efficient and citizen friendly. These projects advance our digital transformation for more transparent and citizen-focused services.

Mister Speaker, the Telecommunication Regulatory Commission Act is under review to enable 5G and satellite technology in telecommunications, which will boost connectivity and help the Virgin Islands compete globally. Modern technology adoption will foster innovation and expand opportunities for all.

Mister Speaker, we are advancing our transportation infrastructure for sustainable growth. The Cabinet, guided by the business case submitted by KPMG, has approved the expansion of Terrance B. Lettsome International Airport, selecting a 7,000-foot runway extension to support larger aircraft and direct flights from major regions. This project will improve travel options, increase tourism and investment, create jobs, and is planned to begin construction in 2026 after identifying qualified partners through an Expression of Interest process.

A Master Plan for airport development will be submitted for approval, and an Environmental Impact Assessment is planned by the end of 2025. Airlift capacity is growing, with American Airlines increasing Miami-Beef Island flights to five dailies - plus extra on weekends - from December 2025, including an 8am option for early connections. Virgin Gorda port upgrades begin November 2025, separating cargo and passenger services. Jost Van Dyke's dock repairs are complete, with further work planned. The West End Ferry Terminal project is ongoing.

Road works are progressing. The Paraquita Bay to Hodge's Creek route is almost complete and will be fully paved before year-end. This also includes provisions for electrical conduits and new water transmission lines to ensure provisions for utilities. Additional road works are going through various stages of the procurement process such as Sea Cow's Bay, Fort Hill, Ridge Road and Windy Hill, Mount Healthy and Sabbath Hill while works have commenced in areas such as Greenland, Shepherd's Hill and Georges Hallow.

Mister Speaker, we have made significant progress in our drive to once and for all give the Virgin Islands the capital they deserve. Through strengthened internal coordination, we have established a strong structure among the many Government agencies responsible for the maintenance and development of the capital. We are working on a Master Plan that will transform Road Town into a modern and thriving little city. By year end, we would have initiated one of the three approved projects to begin the transformation of Road Town and executed a clean-up of certain areas to give the capital a lift.

Health and Wellness

Mister Speaker, a healthy nation is the bedrock of sustainable development. In 2025, my Government made investments in health and social protection aimed at improving individual well-being and strengthened the fabric of our society and economy.

Improvements to healthcare infrastructure in 2025 included upgrades at Dr. D. Orlando Smith Hospital - such as roof repairs, lobby renovations, new signage, and an Oxygen Generation Plant - boosting resilience and safety. Repairs and procurement at Nurse Iris O'Neal Clinic are expanding healthcare access for Virgin Gordians. Governance was strengthened and increasing oversight, compliance, efficiency, and accountability at BVI Health Services Authority through the BVIHSA Amendment Act,

The Brewer's Bay Community Centre was renovated and reopened in August 2025, named in honour of George W. Christopher.

To encourage healthy living and lifestyles, the Tobacco Products Control (Amendment) Act was passed, which added graphic health warnings, higher penalties, and vaping regulations. Campaigns like BVI Moves and Eat Well Guide sought to reduce non-communicable disease risks. The Cancer Prevention Conference in June 2025 advanced early detection methods and the groundwork for a Cancer Registry.

Mister Speaker, we have been developing robust social protection systems. The Public Assistance Act and September 2025 regulations streamlined eligibility, increased transparency, and improved support for the most vulnerable. The new Social Protection Policy uses data-driven methods to boost efficiency, reduce duplication, and raise beneficiary satisfaction.

Education and Learning (2025)

Mister Speaker, education is the cornerstone of national development — the foundation upon which every other pillar of progress is built. In today's rapidly evolving world, innovative, creative, and dynamic learning environments are the Golden Keys to unlocking the full potential of our people and securing the future of our beloved Virgin Islands. Through education, we nurture the thinkers, builders, and leaders who will shape a resilient, prosperous, and forward-looking Territory.

In 2025, my Government built the foundations of transformation across three pillars: modern infrastructure, empowered teachers, and robust resources. Together, these investments form the currency of real change — a lasting investment in our Territory's human capital and collective future.

Mister Speaker, throughout the Territory, our schools are being rebuilt not just as structures, but as symbols of resilience and modernity. Major rehabilitation works were completed to waterproof roofs,

reinforce walls, standardize windows and doors, upgrade plumbing and electrical systems, and install solar and generator backups to ensure continuous learning even in times of disruption.

Restrooms have been renovated, air quality improved, and water systems restored, with cisterns and storage tanks added for resilience. Across campuses, fences have been rebuilt, rails repainted, lights replaced, CCTV installed and playgrounds rejuvenated with the addition of basketball courts — creating safe, healthy, and welcoming spaces for learning.

We completed the Eslyn Henley Richiez Learning Centre — the first purpose-built special education school in the OECS — a beacon of inclusion and innovation. Architectural drawings for the new Althea Scatliffe Primary School are being finalized, and planning is progressing for a vocational and technical secondary school on the eastern end of Tortola. Design work is also underway for dormitories at the H. Lavity Stoutt Community College, advancing the vision to expand student accommodation and meet growing local and regional demand for tertiary education.

Mister Speaker, our teachers are the architects of transformation. Through the Let's Teach VI initiative, we continue to attract passionate individuals into the profession while strengthening retention. In 2025, twelve new teacher-trainee positions were created, and new cohorts were launched for the Certificate in Teaching, Certificate in Leadership, and Postgraduate Diploma in Arts Integration. Improved compensation and growth opportunities have increased teacher retention. Teacher compensation in the Virgin Islands is said to be among the highest in the region — a reflection of this Government's unwavering commitment to valuing and empowering our educators.

We are building pathways for continuous professional growth. The H. Lavity Stoutt Community College is pursuing four-year degree-granting status, beginning with a Bachelor's in Education, and an MOU has been finalized with Walden University to deliver B.Ed. and M.Ed. programmes for teachers. These investments ensure our educators remain globally competitive while deeply rooted in local excellence.

Mister Speaker, transformation requires the right tools. We have deepened investments in technology-rich learning environments: installing digital learning platforms, improving connectivity, updating hardware, and deploying interactive smart boards and robotics kits to strengthen data-driven education. Schools have received new copiers, modern computer labs, iPads, new furniture, and specialized teaching aids, including music equipment and resources across Math, English, Science, and Technical and Vocational Education (TVET).

The Full STEAM Ahead initiative continues to prepare students for the future through innovation, robotics, and creative problem-solving. Mister Speaker, the success of this mandate was powerfully demonstrated when Team BVI competed in the FIRST Global Robotics Competition in Panama, placing 42nd out of 181 countries and first in the OECS region. This remarkable achievement reflects the integration of robotics, coding, programming, and artificial intelligence into the national curriculum from Grades 7 through 11 — a testament to our students' growing capacity to compete on the world stage.

Mister Speaker, new partnerships between the H. Lavity Stoutt Community College and universities in the United Kingdom further enhance degree-progression opportunities, while entrepreneurial training programmes equip graduates with the skills to innovate, create jobs, and contribute to a dynamic economy.

The historic establishment of the BVI's first Medical School continues to demonstrate this Government's commitment to advancing long-discussed but essential initiatives. The Ponce Health Sciences University (PHSU) Medical School BVI has commenced classes for its first cohort of medical students at HLSCC's campus in Paraquita Bay and holds significant promise for growth. This partnership positions the Virgin Islands as a regional centre for medical education and innovation.

Mister Speaker, sports, youth, and the arts continue to play a central role in shaping well-rounded, confident, and creative young people. Through sports grants, youth programmes, and targeted support to the arts, we have strengthened national organisations and provided direct funding to student and elite athletes and creatives. For the first time, six Virgin Islanders competed at the World Athletics Championships in Tokyo — the largest contingent in our history — supported by increased Government investment in training and preparation.

We are also seeing success across other disciplines. In baseball, Virgin Islands athletes are competing as part of the Great Britain national teams, proudly showcasing our Territory's growing talent on the international stage. Likewise, through investments in the arts, our young people are gaining creative outlets that foster discipline, confidence, and innovation. These achievements demonstrate that excellence in the Virgin Islands extends beyond academics — it lives in our classrooms, on our playing fields, and on our stages. Together, sports, education, and the arts are equipping our youth to excel not just in competition, but in innovation and in life.

Environment

Mister Speaker, protection of our environment is essential for sustainable development and the well-being of future generations. In 2025, the Ministry of Environment, Natural Resources and Climate Change advanced regulatory and institutional initiatives, including finalising the Environment and Climate Change Policy, drafting the Biosecurity Policy, developing an Integrated Environmental Information Management System with a central EIA data repository and Environmental Registry, designating new coastal reserves, and re-establishing coral nurseries through private partnerships. The Climate Change Trust Fund Board is now formed, and the Trust Fund will be launched soon.

The Ministry of Health and Social Development reinstated vehicle disposal fees in September 2025 in a proactive approach to the war on derelicts.

Land administration improvements include digitising applications for Non-Belonger Land Holding Licences, finalising the Virgin Islands Crown Lands Use Plan, merging relevant departments, and reviewing legislation to strengthen land tenure. A new Advisory Board has been established under the Crown Lands Management Act, 2024 for more effective decision making within the various communities of the Virgin Islands. Advisory Boards ensure that local consideration and knowledge is applied to decisions about Crown lands matters which ensures that decisions consider community and historical perspectives.

Additionally, new regulations for cemeteries and burial grounds have been prepared to respect the Virgin Islands' diverse cultural and religious practices, ensuring appropriate burials and effective land management.

Mister Speaker, as a small island state vulnerable to climate risks, the Virgin Islands has advanced hazard reduction and climate adaptation. Key actions include strengthening emergency

communications and implementing nature-based projects like the Sargassum Programme and Long Bay Beach restoration.

These integrated efforts support sustainable growth and ensure the Virgin Islands is prepared for future challenges.

Good Governance and Leadership

Mister Speaker, good governance is the cornerstone of national development and the pillar that supports the others. Reforms undertaken or supported by my Government over the past three years are building trust, improving service delivery, and ensuring that every Virgin Islander benefits from accountable, transparent leadership. Key initiatives include consultation on the Sexual Offences Bill, a 911 dispatch launch, forming a Human Rights Commission, raising firearm penalties, and updates to youth justice and immigration policies. Cooperation with regional partners and Memoranda of Understanding have also advanced security and transparency in the Virgin Islands.

In 2025, we signed a contract with Trojan Design and Development Ltd for the design of the juvenile detention facility to separate minors from adults. These plans will progress in the new year. Further, renovations to His Majesty's Prison are also slated for 2026.

A number of initiatives were also undertaken to advance good governance, public sector leadership, and efficiency.

We completed the Self-Assessment Report of Governance Reforms coming out of the implementation of the COI recommendations which we implemented in 2024. This along with other considerations, resulted in the revocation of the Order in Council that would have suspended the Constitution of the Virgin Islands.

The reforms undertaken over the past three years have placed the Virgin Islands in a strong position to advance constitutionally. We have strengthened our governance and the pillars of democracy and expect that the people of the Virgin Islands will see the significant benefits of determining their own future and will want those benefits enshrined in our new constitution.

Mister Speaker, my Government also obtained approval for the Governance Reform Transition Plan, new policies for transparency, and legislative progress towards the transition from Recovery and Development Agency (RDA) to the Virgin Islands Development Agency (VIDA). Enhanced service delivery and inter-ministerial cooperation were recognised with customer service awards.

Key reforms to public administration included updates to essential legislation and the introduction of flexible working arrangements. Projects like the Job Evaluation initiative and Electronic Records Management System are modernising operations, while renovations at the Ralph T. O'Neal Administration Complex and plans for a national meteorological service are underway to improve infrastructure and disaster preparedness.

Service access expanded with the opening of the Customer Experience Service Centre on Virgin Gorda and plans for Jost Van Dyke. Leadership training, international partnerships, and a new independent Secretariat have promoted professionalism. Digitisation projects and the

Government's first Diplomatic Service Week have further streamlined information management and raised diplomatic sector awareness.

Major infrastructure projects progressed, including the Old Administration Building Annex, key facility repairs, and near-completion of the Second Criminal Court, all demonstrating our commitment to accountability, transparency, and ongoing improvement.

Through our Governance Reform Programme, we are systematically raising governance and operational standards across Statutory Boards. Key legislative changes in nineteen areas—including conflict of interest, Board oversight, procurement, and clarifying Government-Board roles—are underway. In 2026, the appointment of a Statutory Board Administrator will strengthen cross-agency reporting and ensure ongoing compliance. These reforms will be supported by updated digital systems and close collaboration with Statutory Board leaders.

Mister Speaker, considerable effort has been invested to secure our borders and control illegal migration. We have already secured plans for a new detention facility that will allow us to control costs of managing undocumented immigrants coming to our shores. The implementation of our embarkation-disembarkation (ED) card has allowed us to easily segment persons coming into the Territory into residents, visitors, work permit holders, permanent residents and other categories for more efficient tracking and handling.

Mister Speaker, the Virgin Islands is a small Territory with major global interests. In 2025, we faced challenges such as threats to autonomy, higher tariffs, increased financial scrutiny, limited funding, regional security risks, extreme weather, and climate change effects like sargassum. Addressing these issues demands strong international engagement.

Mister Speaker, last year, our diplomatic team focused on protecting self-governance, promoting sustainable development, maintaining financial centre status, diversifying trade, and strengthening security ties. Key actions included: negotiating with the UK and United Nations to secure rights and governance. advocating for climate finance with Small Islands Developing States partners through CARICOM, the OECS and ACS; advancing the Sustainable Development Goals with various UN agencies and ECLAC; safeguarding financial interests via cooperation with UK authorities, FATF, OECD, EU, and conducting trade missions in Asia and Latin America; Countering US tariffs by building regional trade partnerships; and supporting regional security efforts with CARICOM IMPACS, RSS, UNHCR, and the US Virgin Islands.

Despite global uncertainties, BVI diplomacy remained committed to protecting the Territory's national interests. Recognising the crucial role diplomacy plays in our day-to-day affairs and our vision for the future, a Virgin Islands Diplomatic Service Policy is being finalised to guide and direct the operations of overseas offices, including BVI London Office and BVI Hong Kong Office.

Mister Speaker, cross the six goals and seventeen national outcomes of the NSDP, in the last year my Government made concerted and successful efforts to lay the building blocks for the success, growth and development of the Virgin Islands.

2026 Budget Estimates

2026 Macroeconomic Outlook

As we look ahead Mister Speaker, the 2026 budget aims for accelerated and sustained growth in line with the National Sustainable Development Plan. We project Real GDP growth to rebound to 1.0%, driven by public and private sector infrastructure investments. Effective labour market management and vigilance against predicted high inflation will be essential.

To secure this growth, we will build fiscal buffers and invest in climate-resilient infrastructure for future competitiveness and security. Financial services and tourism remain main economic drivers, with a focus on diversifying and expanding these sectors.

Mister Speaker, financial services, reforms include implementing Basel II for capital adequacy, expanding the Beneficial Ownership regime, and integrating regulatory technology and AI for monitoring. BVI Finance is pursuing new market opportunities in South America and strengthening virtual asset regulations in line with FATF standards.

Projections suggest new incorporations will see a slight increase in 2025 before stabilizing in 2026.

Tourism is set for significant growth and modernization, supported by new policy and investment. In 2026, a Tourism Development Bill will create a single tourism authority [department] to coordinate initiatives and branding. Legislative measures like fees under the Commercial Recreational Vessel Licensing Act and the online ED card system will support increased efficiency, aiming for 1.19 million visitors – a 5.9% rise from 2025.

Mister Speaker, private sector hotel development continues, highlighted by luxury property reopenings and upgrades. Expanding luxury accommodations is key to attracting higher-value guests, increasing overnight stays, and boosting spending. Revenue is expected to reach \$462.30 million in 2026, with ongoing efforts toward growth in arrivals, improved infrastructure, and enhanced visitor experiences to surpass previous records.

2026 Fiscal Projections

Mister Speaker, I would now like to present the financial figures that will underpin the implementation of programmes, initiatives, and projects focused on advancing the growth of the Virgin Islands in 2026. The estimates presented outline our strategy for addressing external challenges while expediting domestic development across all sectors. Our projections are founded on principles of fiscal discipline, good governance, transparency, efficiency, and prudent optimism, considering the sustained resilience of our key economic drivers – Financial Services and Tourism – as well as current conditions in the global marketplace. This section details our approach to responsible revenue management, strategic expenditure allocation, and maximising the impact of every dollar to secure a brighter, more sustainable future for the people of the Virgin Islands.

The Government anticipates fulfilling its commitments to the public with a proposed budget totalling five hundred fifty million, five hundred ninety thousand and fifty-one dollars (\$550,590,051). This is the biggest budget in the history of these Virgin Islands. This is comprised of projected revenue collections of four hundred forty-six million, sixteen thousand, four hundred dollars (\$446,016,400), supplemented by existing loans totalling fifty-four million, eight hundred ninety-seven thousand and eight hundred dollars (\$54,897,800), and contributions from existing

fund balances amounting to forty-nine million, six hundred seventy-five thousand, eight hundred fifty-one dollars (\$49,675,851).

In summary, Mister Speaker, the budget supports an estimated recurrent expenditure of four hundred forty-two million, two hundred sixty-two thousand and five hundred dollars (\$442,262,500). Additional allocations include debt servicing through principal repayments of twenty million, eight hundred eleven thousand dollars (\$20,811,000) and capital expenditure totalling seventy-nine million, nine hundred sixty-nine thousand, six hundred dollars (\$79,969,600).

The capital expenditure programme will be financed by forty-six thousand nine hundred ninety-seven thousand and eight hundred dollars (\$46,997,800) sourced from existing CIBC and CDB RRL loans; twelve million, nine hundred eight thousand and five hundred dollars (\$12,908,500) from the Consolidated Fund; twelve million, six hundred eighty-eight thousand and three hundred (\$12,688,300) from the Development Fund; one million, one hundred thousand dollars (\$1,100,000) from the Transportation Network Improvement Fund; five million nine hundred and five thousand dollars (\$5,905,000) from the Reserve Fund; and three hundred seventy thousand dollars (\$370,000) from the Miscellaneous Purpose Fund.

Mister Speaker, Government has taken the bold step to refinance two loans through balloon payments totalling seven million nine hundred thousand dollars (\$7,900,000). This move is expected to improve our debt servicing, which frees up immediate cash flow for other critical investments and budget needs.

Summary of Allocations

Mister Speaker, preparing a budget requires a careful balance to ensure that Government's priorities are properly resourced, while complying with the fiscal requirements under the Public Finance Management and other legislation and policies, and our obligations under the Protocols for Effective Financial Management. The reality is that our finances do not allow us to fund all programmes and projects requested from ministries, but we remain steadfast to fulfilling our mandate as a government in the best interest of the people of these Virgin Islands.

Mister Speaker, ministries, and other agencies will receive allocations in the 2026 budget to deliver its service to the public in the following amounts:

Constitutionally Established Departments will receive a total of 20.4 million dollars.

The Governor's Group, which includes the Office of the Deputy Governor, will receive 60.7 million dollars.

21.9 million dollars is allocated to the Premier's Office, while nineteen million dollars has been included for the Ministry of Tourism, Culture and Sustainable Development.

The Ministry of Financial Services, Economic Development and Digital Transformation will receive 23.2 million dollars to implement its programmes.

Thirty-eight million dollars will be allocated to the Ministry of Finance, and 18.2 million dollars to the Ministry of Environment, Natural Resources and Climate Change.

Ministry of Education, Youth Affairs and Sports will receive 76.2 million dollars to support its programmes and projects, and the Ministry of Health and Social Development will receive 87.6 million dollars.

Finally, 101.3 million dollars has been allocated to the Ministry of Communications and Works to support its programmes and projects.

Mister Speaker, another vital component of expenditure in the 2026 budget, which not assigned to a particular ministry, is the allocation to Pensions, Public Debt & Funds Contribution, which amounts to 69.7 million dollars. A total of 6.9 million dollars has been allocated to the Miscellaneous Head which is used to service contributions to the Caribbean Development and contingencies.

Mister Speaker, the remaining amount in the 550.6 million dollars budget for 2026, is allocated to fund contributions, which are mandated by law. This amounts to 7.5 million dollars.

2026 Planned Initiatives

Mister Speaker, with foundational elements established, we look ahead to 2026 to construct the pillars that will advance the Virgin Islands toward sustainable development. The Government's development agenda for the coming year is both ambitious and comprehensive, focusing on economic growth, infrastructure resilience, social empowerment, environmental sustainability, and robust governance. Through strategic investments and targeted reforms in business, education, health, governance, and environmental initiatives, these plans are designed to enhance the Virgin Islands' competitiveness, elevate the quality of life, and secure an innovative, inclusive, and sustainable future for all residents.

Economy

Mister Speaker, our top priority is building a strong, competitive economy. This depends on stable finances, a positive business environment, and industry-wide innovation. Our plans aim to boost the Virgin Islands' resilience, support entrepreneurs, and drive sustainable growth for greater opportunities. By investing in business, labour, and heritage, we promote economic diversification and strengthen regional and global standing.

Efforts to promote the upgraded sovereign credit rating and re-establish the Economic Advisory Council are complete, both of which will enhance economic resilience and attract investment. Work is underway to introduce a contributory pension scheme and revise pensioner benefits, aiming to secure long-term financial stability for public servants.

Legislative reforms are advancing, including amendments to the Professional Accountants Bill and customs regulations, will support the financial services sector and maritime industry. The Ministry is also developing policies to ensure business compliance and modernizing procurement and finance management processes to improve efficiency and transparency.

We will implement a trade and economic development plan that addresses the economic development needs of the Territory in a manner that balances the benefits of private sector innovation with Government's obligation to develop the capability of its people.

Mister Speaker, my Government will soon be bringing a revised Investment Act for passage in the House of Assembly, which will underpin a structured designed to attract and support local and foreign investment. We will finalize the organizational structure, which is the most appropriate vehicle for achieving our objectives.

Mister Speaker, the Ministry of Finance will launch its Good Standing Policy, which aims to ensure that businesses remain compliant with legal and tax obligations. The policy will be circulated for stakeholder consultation before advancing to Cabinet for approval. This policy is expected to strengthen business integrity, support sustainable economic growth and aid revenue collection.

Labour initiatives will prioritise strong collaboration with local businesses and industries to identify critical skill gaps and growth sectors, particularly in marine, construction, and hospitality. Stakeholders from the business and education sectors will be engaged regularly, with targeted employer training workshops, workforce readiness sessions, and industry-aligned job fairs.

Mister Speaker, rapid economic development and shifts in employment patterns – driven by AI and other factors – have had significant effects on local jobs and have sometimes resulted in underemployment. To tackle these challenges, I created the RATED programme. By carefully assessing everyone's developmental needs, we aim to design targeted programmes that support their skill development, training, and employment opportunities, helping them re-enter the workforce. This approach has already shown positive outcomes, and we intend to expand it to sectors such as tourism, agriculture, trades like electricians, boat captains in the marine industry, and additional fields important to our economy.

The Labour Management System will be fully integrated with Labour Relations and Protection modules, and orientation and mediation services will be enhanced to promote fair employment policies and positive workplace relations. Additional efforts will focus on supporting underrepresented groups, forging strategic partnerships with professional organisations, and offering specialised workshops for officers.

In 2026, my Government will advance restoration of the Sugar Works Museum and the Old Administration Building, ensuring these heritage assets are preserved and revitalised for future generations. Additionally, we are reviving the Dolores Christopher Festival of Arts, honouring the late legislator while supporting the preservation and promotion of local art forms. The Emancipation Festival Summit will be convened to reimagine the Festival's role and relocate it to a permanent site near the Administration Complex, further reinforcing national identity, attracting visitors, and supporting cultural and tourism-related businesses. Plans are also underway for the redevelopment of a mural at the Terrance B. Lettsome International Airport, featuring the Virgin Islands' national heroes, athletes, and cultural icons. By embedding oral histories into interpretive materials throughout all districts, we will strengthen cultural identity, enrich visitor experiences, and support heritage tourism - measures that also stimulate business opportunities and enhance the enabling environment for enterprise.

To commemorate the 100th anniversary of the sinking of the vessel Fancy Me, the Ministry of Tourism, Culture and Sustainable Development intends to expand the existing maritime history museum at HLSCC into a more comprehensive institution. This initiative ties into broader efforts to promote community-based tourism, such as the successful “Cultural Thursdays” in Carrot Bay, which will be replicated in other communities to highlight the distinct traditions and heritage of each Virgin Islands settlement.

These initiatives build on the work started in 2025 and previously, and directly contribute to creating an enabling business environment, while also fostering an educated and highly skilled population.

Mister Speaker, in 2026, my Government will continue to prioritise institutional strengthening, strategic planning, and enhanced international engagement to solidify the Virgin Islands’ position in the global financial services sector and drive the development of a diversified, competitive economy. The Financial Services Directorate will be formally established with key staff in place by the second quarter of 2026, providing the organisational foundation for robust policy implementation. A comprehensive Financial Services Strategy Roadmap will be completed by the third quarter, offering clear direction for sectoral growth, innovation, and global competitiveness.

Mister Speaker, in 2026, my Government will build on the progress recognised in the Territory’s 2nd Enhanced Follow-Up Report by the Caribbean Financial Action Task Force (CFATF). Following the Virgin Islands’ placement on the FATF grey list in June, the Territory has worked diligently to strengthen our anti-money laundering and counter-terrorist financing framework, and the report confirms that the Virgin Islands is now rated Compliant or Largely Compliant with all 40 FATF Recommendations. These achievements reflect the coordinated efforts of multiple Virgin Islands agencies, including the Attorney General’s Chambers (AGC), the Financial Investigation Agency (FIA), the National AML Coordination Unit (NCU), the Financial Services Commission (FSC), and other relevant ministries and units. Key improvements include stronger oversight of banks and financial institutions, greater transparency for businesses and professionals who handle money or manage companies – such as lawyers, accountants, and real estate agents – and enhanced powers for the FIA to enforce sanctions. The Virgin Islands is actively addressing remaining targets and expects to come off the FATF grey list within the next two years, further reinforcing its standing as a secure, trusted, and globally credible international finance centre.

Mister Speaker, my Government intends to strengthen engagement across Latin America, which currently accounts for approximately 25 percent of the Virgin Islands’ Beneficial Ownership Register. Our recent interactions highlight the strong interest in the BVI product and the region’s strategic value to our financial services industry. We see clear opportunities to deepen relationships beyond traditional markets such as Panama, expanding into the southern region. Through focused outreach, regulatory cooperation, and high-level visits throughout 2026, we aim to broaden our presence and further increase that share, ensuring Latin America remains a central pillar of our international growth strategy.

Opportunities are real and near-term. Trade-policy frictions are creating a premium for neutral, rules-based platforms. As tokenization scales from pilots to mainstream distribution, fund managers and asset originators will look for jurisdictions where digital rails marry robust fund law and investor protections. As generational wealth transitions accelerate in Asia and Latin

America, families will continue to need flexible trusts, companies and funds that travel well and integrate with onshore tax and reporting. On each of these fronts, the BVI has the credibility, capability, and connectivity to help clients expand.

This Budget supports an agenda of growth, credibility, and inclusion. We will continue to resource the Registry and the Commission to maintain service standards and deliver transparency reforms in a way that preserves competitiveness. We will build on the success of Fintech on the Seas and our international program so that more tokenized funds, real-world asset platforms, and cross-border financings are executed through the BVI. We will deepen engagement in Latin America and Asia, and we will keep telling the BVI story with facts: stable incorporations, rising partnership activity and a modern digital-assets regime that draws serious operators because it is both innovative and credible.

Together, these initiatives are designed to enhance the Virgin Islands' reputation, sustain economic resilience, and position the Territory as a leader in financial services, directly supporting the goal of establishing a diversified economy and globally competitive industries.

Mister Speaker, supportive policies, programmes, and governance frameworks will be finalised to boost productivity and ensure the long-term sustainability of agriculture and fisheries, directly underpinning the green and blue economy agenda.

We will advance food security and sustainability through the commencement of the Virgin Islands Agricultural Complex, supported by a \$575,000 budget allocation. Some \$400,000 is earmarked for construction of a fishing complex at the Omar Hodge Fisherman's Wharf in Baugher's Bay, providing essential infrastructure for local fisherfolk to land and sell their catch and thereby reinforcing the Territory's commitment to food security and the blue economy. Additionally, \$150,000 is allocated for a hydroponics project on Virgin Gorda which will be built on a partnership from private sector, selected farmers, and government. The aim is to replicate this pilot programme in various areas in the territory.

Alongside these initiatives, the government will continue to support major development projects such as the Oil Nut Bay Development, YCCS Development, Biras Creek Redevelopment, Norman Island Development, Nanny Cay Development, and Lambert Beach Development. These projects will strategically serve to diversify and strengthen tourism while balancing economic growth with environmental stewardship.

Mister Speaker, as we look toward 2026, my government, through the Ministry of Environment, Natural Resources and Climate Change, will continue to champion several major development initiatives that reflect our balanced approach to economic growth and environmental protection.

Redeveloping the East End Long Look Harbour offers a key chance to boost balanced economic growth in the Virgin Islands by creating a second commercial centre alongside Road Town. The project can become a hub for commerce, tourism, and local businesses, decentralising the economy, generating jobs, improving infrastructure, and attracting investment. Revitalising this area will help diversify the economy and strengthen the Territory's sustainability and competitiveness.

The Road Town Partnership will continue with the revitalisation of Road Town with greater engagement of the private sector after the completion of the Road Town Development Master Plan which will be launched early 2026. Road Town will finally begin to look like the capital that reflects the global brand of the Virgin Islands.

In the maritime sector, legislative reforms will be advanced to consolidate the Merchant Shipping Act. The digitisation of VISMA's operations, the introduction of a refreshed brand, and the strategic placement of surveyors in global hubs will further enhance efficiency, reduce client costs, and position VISMA as a leading competitor, supporting the blue economy and sustainable national prosperity.

Mister Speaker, as we continue our transformation into a smart nation and a digital economy, the enhancement of the Virgin Islands Post Office Technology Services in 2026 aims to improve e-commerce and postal efficiency through digital tools. This project is currently in progress, with regional collaboration underway via the Caribbean Postal Union. The integration of BVI Post into this initiative will depend on the outcome of the regional effort, positioning the Territory to benefit from modernized postal and e-commerce services.

The Immigration Department will also accelerate its digital transformation initiatives including the launch of a comprehensive online application platform for all services, seamless online payment integration, and the renewal of the Canadian Bank Note (CBN) contract to advance the Border Management System through ongoing management, upgrades, and new digital initiatives. These developments will build upon the progress made in 2025, driving efficiency and modernising immigration services for the future.

Infrastructure

Mister Speaker, my Government's mission is to build robust infrastructure systems that not only enhance the quality of life for all residents but also ensure continued access to essential services in the face of evolving challenges. By prioritising innovation, sustainability, and inclusivity across energy, water, communications, and transport, these initiatives lay the foundation for a smart, connected, and climate-resilient Territory.

In 2026, BVIEC will advance the STEP Renewable Energy Programme into full implementation. This will involve the installation of additional solar farms and rooftop solar panels across public buildings, schools, and community centres, reducing dependence on imported fossil fuels and lowering energy costs for residents.

The Water and Sewerage Modernisation Programme will continue with the replacement of aging pipelines, the introduction of smart metering for improved efficiency, and upgrades to water treatment facilities to ensure safe and reliable water access for every community.

Policy and legislative reforms will focus on establishing clear standards for utility regulation, enhancing transparency and accountability, and embedding sustainability into all aspects of energy and water service delivery. To further strengthen climate resilience, we will invest in state-of-the-art meteorological stations and data-driven forecasting systems, providing earlier warnings and more accurate information to protect lives and property from extreme weather events.

Phase 2 of the East End Sewer System will continue in the new year, extending wastewater services to Parham Town and James Young. Works will include installing new gravity mains, lift stations, and connecting lines to existing infrastructure, leading to efficient conveyance to the Paraquita Bay Treatment Plant, among other tasks. Upon completion of both phases, the project will mark a significant advancement in the Territory's infrastructure.

Mister Speaker, modernizing communication technology will provide all residents and businesses with timely, reliable information. Upgraded meteorological tools like radar and analytics will enhance our national network, improving forecasts and emergency alerts via mobile apps and community systems. These advancements will help the Virgin Islands keep citizens informed during emergencies and support digital inclusion.

The 2026 infrastructure agenda will upgrade the Virgin Islands' transportation network, focusing on airport and port improvements to boost economic growth and public service. The West End and Road Town Ferry Terminals will get upgraded lounges, ticketing areas, modern security, improved accessibility, and greater docking capacity for larger vessels. Additional enhancements include better cargo handling, real-time digital signage, and upgraded waiting areas for travellers and operators.

Mister Speaker, airport modernization will include energy-efficient roofing and lighting, sheltered walkways, upgraded climate control, and expanded security screening with advanced imaging. Automated baggage handling will improve speed and reliability. The airport will also enhance fencing, emergency response systems, and digital flight displays to support operations and disaster readiness.

The final phase of renovations at the Ralph T. O'Neal Administration Complex will restore the facility's position as the operational hub of government, incorporating features such as accessible entrances, reinforced structural systems, and integrated backup power to ensure continuity of services during emergencies.

Territory-wide road repairs and upgrades will strengthen connections between communities, ports, and critical infrastructure, further supporting economic activity and public safety. Collectively, these projects—spanning ferry terminals, the airport, and government facilities—demonstrate my Government's commitment to building resilience, sustainability, and accessible services for all residents and visitors.

Mister Speaker, funds have been allocated to expand the Road Town Development Partnership Project. This important project seeks to invest in upgrading pedestrian walkways and facilities in our capital, which is inclusive, taking into consideration of seniors and persons with mobility constraints.

Health and Wellness

Mister Speaker, the health and wellbeing of citizens and residents is a major pillar of our strategy. My Government is steadfast in our commitment to promote healthy living and establish robust frameworks that enable all residents to lead fulfilling lives. Through strategic initiatives we aim to continue strengthening health infrastructure and social protection systems across the Territory.

A major part of our strategy in strengthening our social protection systems is reviewing and adjusting upwards income streams for vulnerable groups. In 2024 we gave the biggest raise to public officers in history. While there is more work to be done, particularly through a reclassification exercise which is underway to properly position public officers on the salary scale, we remain committed to the fair compensation of our public officers. Before the end of 2025 and early in 2026 we will pay outstanding increments for 2021. We will also give an increment to public officers at the top of the previous scale for 5 years or more or who have been in the same post for 10 years or more.

Mister Speaker, I am proud to announce that the long-awaited increase to our retirees' pension payments has been placed within this budget. We are committed to ensuring those who have helped to build these Virgin Islands have an adequate means of supporting themselves having served admirably.

In 2026, key healthcare initiatives include upgrading Peebles Hospital's lobby for better accessibility, installing a central backup generator at two hospitals, roof repairs at Nurse Iris O'Neal Clinic, and improvements at Greenland Clinic.

Mister Speaker, 2026 will see commencement of construction of a \$1.8 million Transitional Centre at East End/Long Look to provide temporary housing for vulnerable families. Allocations have been made to establish a senior citizens home in Greenland, for renovations to the Rainbow Home and Autism Centre, and for repairs to the community centres at East End/Long Look, North Sound and Purcell Estate.

The Safe Haven Transitional Centre (SHTC) will launch a Vocational/Apprenticeship Programme to empower residents with skills for reintegration, alongside community service clean-up activities and an advocacy campaign promoting social inclusion and homelessness awareness.

The Office of Gender Affairs will strengthen coordination with ministries through the establishment of a Gender Focal Points network and deliver Gender-Responsive Budgeting training in partnership with CARTAC. Updates to the National Policy on Gender Equality and Equity are also planned, reinforcing the commitment to inclusive and equitable policy development.

In alignment with the objective of establishing adaptive and shock-responsive social protection systems, the Social Development Department (SDD) will prioritise the full implementation of its digital case management system across all service units in 2026. Building on legislative reforms and programme restructuring completed in 2025, the SDD will also develop a Shock-Responsive Social Protection Framework and broaden senior engagement initiatives to better support vulnerable populations.

These targeted initiatives build on foundational reforms and programme enhancements, collectively advancing the Territory's capacity to respond adaptively to social challenges and strengthen its protective systems.

Education and Learning

Mister Speaker, in 2026, my Government's education agenda will continue to move "Full STEAM Ahead," continuing to modernize our schools, elevate teaching and learning, and build a system that delivers equity, innovation, and excellence for all.

Our first priority is to continue transforming the physical environment of learning. While major works were completed in 2025, several campuses still face challenges that affect instruction. In 2026, we will focus on creating modern, climate-resilient classrooms — improving air quality, addressing water intrusion, expanding learning spaces, and upgrading electrical systems to support the installation of air-conditioning and smart technologies. New furniture and safer facilities will ensure that every school is comfortable, functional, and future-ready.

Mister Speaker, planning and design will also commence for a new National Library, envisioned as a modern space that promotes reading, research, and lifelong learning. The recent visit of the MV Logos Hope, the world's largest floating book fair, showcased the public's enthusiasm for books and learning across the Territory. This momentum reinforces our commitment to fostering a culture of reading and curiosity — ensuring that learning thrives not only within our schools but throughout our communities.

Beyond buildings, we are investing in the core of education — teaching and learning. The Ministry will expand access to manipulatives, and digital content, and introduce new computer labs and smart classrooms. Teachers will receive specialized training in mathematics and literacy, data-driven instruction, and the use of technology for interactive learning. The Virgin Islands Literacy Programme and Mathivated Project will continue to strengthen foundational skills, while partnerships with H. Lavity Stoutt Community College and other institutions will support teacher qualification and professional advancement.

Mister Speaker, inclusivity remains at the heart of our education agenda. The Ministry will expand special education services, recruit additional therapists and support staff, and establish sensory spaces in schools to assist neurodiverse learners. Assistive technologies, adaptive tools, and targeted training will ensure that every child has equitable access to learning.

We will also continue to strengthen early childhood development, recognizing that the foundation for lifelong learning begins in the earliest years. In 2026, Government will increase assistance to Early Childhood Centres, enhance inspections and training, and distribute resource kits that promote play-based and literacy-rich learning. Public awareness campaigns will highlight the importance of early education and parental engagement.

Mister Speaker, we recognise that education is a partnership — between schools, families, and communities. New parental engagement initiatives will equip parents with the tools to support learning at home, address behavioural and academic challenges, and foster stronger school–family relationships.

Mister Speaker, with the upgrade of student information systems at the primary, secondary and tertiary levels, this digital transformation will enhance the use of data to guide decisions, improve accountability, and ensure that interventions are timely and evidence-based. It will also strengthen communication among teachers, administrators, and parents — creating a more connected and transparent education ecosystem that supports every learner's success.

Our youth remain central to this transformation. Through structured pathways in sports, music, and the arts, we are creating positive outlets that nurture discipline, teamwork, and creativity. In 2026, Government will increase investment in youth development and expand the human resources dedicated

to intervention, reintegration, and restoration initiatives. Following the recent National Anti-Crime Summit, we heard clearly that our young people want more opportunities — more spaces and outlets to express their potential. Mister Speaker, we are answering that call. Our commitment next year will strengthen in this area, ensuring that youth empowerment remains a national priority that builds safer, stronger, and more hopeful communities.

Mister Speaker, ongoing legislative and policy reviews are also underway, aligning our laws and policies with modern standards and advancing inclusivity, digital learning, and equity. The Partners for Progress in Education programme will continue to deepen collaboration with the private sector and civic partners — ensuring that education remains a shared national mission.

Through these sustained investments — in infrastructure, resources, training, inclusion, and innovation — my Government will continue to build a world-class education system rooted in excellence and equity. Mister Speaker, education is our greatest investment — an investment written not in numbers, but in lives; not measured in years, but in generations. Together, we are reimagining education and moving full STEAM ahead toward a brighter, more resilient Virgin Islands.

Environment

Mister Speaker, as part of our efforts to promote environmental sustainability, we will soon initiate public consultations on a draft framework for regulating single-use plastic and Styrofoam products, and introducing a deposit/return system for glass, aluminium, and polyethylene terephthalate (PET) beverage containers.

Good Governance and Leadership

Mister Speaker, as we chart the course for the Virgin Islands' continued development, my Government reaffirms our unwavering commitment to the principles of good governance, accountability, and citizen partnership. These pillars are essential for sustainable progress, fostering an inclusive society where transparency, accountability, and citizen participation form the backbone of our national agenda.

Mister Speaker, as part of our Governance Reform Programme, we are steadfastly advancing our roadmap to elevate governance standards, operational excellence, monitoring, and reporting across Statutory Boards. Our commitment is reflected in driving forward legislative amendments in nineteen core areas — from robust conflict of interest management and prudent Board oversight to strengthened procurement practices and clear delineation of Government and Board roles.

In 2026, the appointment of the Statutory Board Administrator will further empower Statutory Boards and enhance cross-agency reporting, ensuring continuous improvement and unwavering compliance with the highest standards outlined in our legislative reforms and the Statutory Board Policy. This transformation will be reinforced by the implementation of modernised, digitised systems as we work collaboratively with Statutory Board Chairpersons, Members, and Directors.

Mister Speaker, we recognise that ongoing reforms needs to include reform of our processes, how we do business and how we are structured. The machinery of Government needs an overhaul so that delivery of services can be more efficient, responsive and in keeping with best standards. In 2026, Government will be consulting leading international governance experts to reform and resolve the systemic issues that have plagues our public service.

Mister Speaker, my Government remains committed to peace, justice, safety, and good governance. Building on prior work, we will intensify efforts to reduce gun crime, strengthen community policing, and modernise key judicial processes - including finalising Criminal Procedure Rules and updating legislation to ensure accessible and fair justice for all.

We will commence implementation of election reform recommendations, enhance electoral administration, and reinforce democratic practices. Innovation will drive the modernisation of registry and court systems, with the Civil Registry and Genealogy Unit becoming operational and digital platforms such as the E-Visa, E-Litigation, and E-Archives making services more efficient and accessible.

To uphold public accountability, we will appoint an Information Commissioner in early 2026 to enforce the Data Protection Act, 2021, ensuring responsible handling of personal data. Institutional strengthening will continue, with the Service Commissions Secretariat expanding its reach via online services, legislative updates, and public awareness initiatives. The Human Rights Commission will become operational, focusing on advocacy and monitoring detention facilities.

Confidentiality and integrity will be improved through increased staffing, specialised training, and stronger information security within the Registrar of Interests. Public sector accountability will benefit from ongoing audits, system upgrades, and updated Cabinet Office guidelines, with the House of Assembly seeing improved capacity, digitisation, and security.

Mister Speaker, in workforce development, the Immigration Department will implement a revised training plan - including full firearms certification for the Enforcement Unit and specialist analyst training with CARICOM IMPACS - while construction begins on a new Immigration Detention Facility. His Majesty's Prison will start planning for expansion and a juvenile unit, recruit more officers, and upgrade fire safety and infrastructure. We will also be proceeding with the establishment of a Customs Courier and Cargo Centre to improve risk-based checks on cargo and enhance fraud detection.

Finally, the Government Information Service will enhance internal communications, deliver public education campaigns, and ensure the community receives strategic information across multiple platforms to empower decision-making and build public trust. Collectively, these priorities will drive progress in peace, justice, safety, and governance, ensuring every citizen's voice is heard and valued.

In 2026, government efforts will centre on strengthening efficiency and effectiveness across the Public Service. Building on groundwork we have laid, the establishment of a Learning and Development Institute will accelerate professional growth through targeted training and expanded international partnerships, while ensuring all activities align with the Public Service Act and job evaluation recommendations.

The Records Management Centre will be further upgraded, prioritising secure digital storage and standardised protocols to support comprehensive digitisation of government records in line with contemporary data governance. Public Service transformation will advance through enhanced customer service, improved policy development, and integrated digital solutions, ensuring all ministries and departments operate with greater agility and accountability.

Through the Ministry of Finance, Mister Speaker, we will pursue amendments to the Public Procurement Act and related regulations aimed at streamlining tender thresholds and improving project implementation. The Public Finance Management Regulations and Act will also be revised to capture all government operations and repeal outdated procurement sections.

Work will also continue to strengthen the legislative framework for the maritime industry by advancing remaining amendments for the consolidation of the Merchant Shipping Act and monitor compliance with the International Maritime Organisation's III Code requirements throughout the year. We also aim to ensure that all marine accident investigations are conducted within the legislated time, which will assist to inform policy development and improvement of maritime regulations, procedures, and safety standards. Additionally, we will deliver annual safety training to fifty maritime stakeholders and increase safety awareness and education in the schools and community.

Mister Speaker, building a sustainable nation requires a Constitution that reflects the aspirations of the Virgin Islands' people. Our recent debate and committee session allowed Members to shape a negotiating stance based on the Constitutional Review Report. The HOA Report will be tabled and made public for feedback. The soon-to-be-appointed negotiating team will gather input before heading to London. We are committed to transparency and delivering a Constitution that meets both our ancestors' vision and future needs.

In 2026, we will continue to build our diplomatic network to ensure the Virgin Islands' voice is heard where our interests are being discussed. Through our Diplomatic Service structure, we will continue to develop our networks within international institutions and will continue to constructively engage with them to our mutual benefit. To support this, my Government will prioritise the adoption and implementation of a national diplomatic service framework to coordinate and safeguard the Virgin Islands' interests abroad more effectively. Efforts will be focused on expanding and deepening strategic relationships with regional and international stakeholders. These initiatives will directly support the objective of strengthened foreign relations and build upon the foundational work undertaken in 2025.

Implementation

Mister Speaker, the initiatives, and priorities I have shared are detailed in a document called the Medium-Term Development Strategy. Implementation of the Strategy is monitored at a mid-year review where Ministers, Permanent Secretaries and Heads of Departments convene to assess the progress towards meeting the objectives and make any necessary adjustments to ensure that goals are met. This process holds everyone accountable to each other and has proven to be a valuable tool to drive effective implementation. The mid-year review is also used to initiate the planning process for the upcoming year which ensures continuity of plans from year to year.

Conclusion

185. Mister Speaker, as I bring this address to a close, I remind the people of the Virgin Islands that building a sustainable nation is like building a house. You begin with a vision, you produce a plan, and you follow the blueprint of the plan. Over the past three years, we have been following the NSDP blueprint to build a sustainable Virgin Islands. In 2024 we laid blocks of success and in 2025 we stood up pillars of progress. Our vision for our sustainable nation was shaped by our struggles brought on by a series of once in a lifetime event I mentioned at the beginning of this

speech. That vision is also shaped by our Virgin Islands journey from enslavement to emancipation to representation. As we celebrate 75 years of representative government, let us use the occasion to reflect on the house we are building and make sure it fulfils our aspirations and can withstand the storms of life that we are sure to encounter. Let us resolve to continue to master our own destiny as we build our sustainable nation.

Mister Speaker I admonish my fellow Virgin Islanders to put on your hard hats, put on your construction boots and your construction vests. Let's build a Virgin Islands that will provide shelter to this generation and generations to come, and let us build with love and let us build in unity.

Mister Speaker, let me close by saying that the preparation of a Budget and Budget Address is an enormous undertaking and requires a lot of time, effort, and diligence. I want to thank my Financial Secretary Mr. Jeremiah Frett and his team at the Ministry of Finance for all their support and hard work. I want to thank all my Ministers and Junior Ministers for their contribution and ideas. Special appreciation must also go to Deputy Governor, Mr. David Archer and his team of Permanent Secretaries and all public officers in all Ministries.

I thank Honourable Members, you Mister Speaker, the audience present and those following online and via radio for your kind attention.

May God continue to bless these beautiful Virgin Islands.

MEDIUM TERM FISCAL PLAN

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LIST OF ABBREVIATIONS

ABP	Annual Borrowing Plan
BVIAA	BVI Airports Authority
BVIEC	BVI Electricity Corporation
BVIHSA	British Virgin Islands Health Services Authority
BVIPA	BVI Ports Authority
CAPEX	Capital Expenditure Programme
CCRIF	Caribbean Catastrophe Risk Insurance Facility
CDB	Caribbean Development Bank
CDB RRL	Caribbean Development Bank Reconstruction and Rehabilitation Loan
CFATF	Caribbean Financial Action Task Force
CIBC	CIBC Caribbean Bank (Cayman) Limited
CIP	Capital Investment Programme
EFAC	Economic and Fiscal Advisory Committee
FATF	Financial Action Task Force
FRMF	Fiscal Risk Management Framework
FSC	Financial Services Commission
GDP	Gross Domestic Product
GoVI	Government of the Virgin Islands
IRD	Inland Revenue Department
MERO	Macro-Economic and Fiscal Review
MFSEDDT	Ministry of Financial Services, Economic Development and Digital Transformation
MFU	Macro-Fiscal Unit
MHSD	Ministry of Health and Social Development
MOF	Ministry of Finance

MTCSD	Ministry of Tourism, Culture and Sustainable Development
MTDS	Medium-Term Debt Strategy
MTFF	Medium-Term Fiscal Frame
MTFP	Medium-Term Fiscal Plan
NEOC	National Emergency Operations Centre
NHI	National Health Insurance
NSDP	National Sustainable Development Plan
PEFM	Protocols for Effective Financial Management
PFMA	Public Finance Management Act 2024
RAG	Red–Amber–Green (risk rating system)
RATED	Recovery and Temporary Employment Development Programme
RB	Republic Bank (BVI) Limited
RIM	Road Improvement and Maintenance Fee
SBs	Statutory Bodies
SIGTAS	Standard Integrated Government Tax Administration System
SOEs	State-Owned Enterprises
SSB	Social Security Board
TNIF	Transportation Network Improvement Fund
USA	United States of America
VI	Virgin Islands

EXECUTIVE SUMMARY

The 2026-2028 Medium-Term Fiscal Plan (MTFP), through the overarching theme "Building a Sustainable Nation" is rooted in the National Sustainable Development Plan (NSDP) and aims to integrate nation-building efforts with sustainable development practices. The central theme for 2026 is "Pillars of Progress", which builds on the work and achievements in 2025 under the theme, "Laying the Blocks of Success". It is grounded in optimism, reflecting the progress made towards a sustainable future for the Virgin Islands through the strengthening of the pillars on which the nation stands.

The economic outlook for 2025 and 2026 remains cautiously optimistic. The financial services and tourism sectors, the two main pillars of the economy, continue to lead its growth and development. These sectors are expected to remain resilient, contributing to robust economic growth, while construction, supported by public and private sector projects, is forecasted to be a major driver of economic activity. The slow easing of interest rates and continued stamp duty waiver are expected to bolster the real estate market. However, as the economy becomes anchored on its pillars, the Government must closely monitor potential risks from internal and external shocks that may impact the economic stability of the Territory.

The MTFP is designed to establish a clear fiscal trajectory, balancing development priorities with fiscal responsibility. A comprehensive review of macroeconomic variables and a summary outlook for 2026 are included in the attached 2024-2026 Macro-Economic Review and Outlook (MERO). The 2026-2028 Medium-Term Development Strategy is a key companion for the MTFP, and it serves as the implementation tool for the NSDP. This strategy ensures that public spending is aligned with national development goals and focuses on key areas in infrastructure development and priorities of the nation over the medium-term.

The MTFP outlines several key objectives, including linking development strategies to fiscal obligations, assessing fiscal sustainability, managing fiscal risks, and promoting fiscal discipline. It also aims to increase transparency and accountability in managing public resources while supporting a performance-based budget process. In the 2026 fiscal year, the Government will continue to prioritize critical infrastructure development and capacity building project planning and delivery, along with implementing key revenue initiatives and expenditure efficiencies. These efforts are expected to continue to lay a strong foundation for building the pillars of progress needed for long-term sustainable growth.

1. INTRODUCTION

The Medium-Term Fiscal Plan (MTFP) for 2026-2028, through its theme "Building a Sustainable Nation: Pillars of Progress", focuses on integrating nation-building into national sustainable development practices, which will engender robust foundations for progress. Building on the progress made over the decades leading into the twenty-first century, the resilience and buoyancy of the economy continue to be the backbone of a sustainable future for the Virgin Islands. The Territory's economic outlook for 2025 and 2026 remains cautiously optimistic, with the financial services and tourism sectors continuing to dominate the economy.

The performance of the financial services industry is expected to remain stable, retaining its competitive position in the global market. The tourism sector is also projected to sustain its growth, with annual visitor numbers remaining above one million. Construction activity is forecasted to be a major driver of economic expansion, supported by large-scale public sector infrastructure projects and extensive private sector tourism developments. The easing of interest rates and the continued waiver of stamp duty are anticipated to strengthen both the foreign and local real estate markets. However, economic growth in 2025 and 2026 is expected to be moderate when compared to 2024, as the economy stabilizes following several years of disruption. As the economy moves toward stabilization, potential risks from future economic shocks, both at home and abroad, must be closely monitored.

While there is a possibility that actual performance in 2026 may surpass projected levels, the Government has adopted a prudent approach to the projections, considering the various risk factors that could influence economic outcomes. The Territory will continue to closely monitor monthly performance and make necessary adjustments to fiscal and macroeconomic forecasts. A comprehensive review of key macro-economic variables for 2024 and 2025, along with a summary outlook for 2026, is presented in the 2024-2026 Macro-Economic Review and Outlook (MERO), which is an attachment to this report.

The Medium-Term Development Strategy (MTDS) is a three-year framework designed to guide the growth and development of the Virgin Islands. It serves as the implementation tool for the National Sustainable Development Plan (NSDP), aligning budget spending with specific capital projects that contribute to national development goals. This Development Strategy is an integral part of the MTFP, which establishes a clear linkage between public spending and the broader vision of the NSDP. By linking budget allocations to specific national development

goals and outcomes, the Strategy ensures that public resources are directed towards projects that will have a lasting impact on the Territory.

The medium-term strategy will place a strong emphasis on strategic planning to realize the goals outlined in the 2026–2028 Medium-Term Development Strategy (MTDS), with a particular focus on infrastructure development, which is an essential pillar for building a sustainable nation. This approach underscores the importance of enhancing planning processes and institutional capacity to ensure the effective implementation of projects, policies, and programmes. To support this strategic direction, the Government must commit to pursuing new revenue-generating initiatives, recovering outstanding debts, improving expenditure efficiency, strengthening liquidity, and maintaining prudent debt levels.

In the 2026 fiscal year, the Government will continue to prioritize critical infrastructure development across the Territory with key focus on roads, water, sewerage, buildings, coastal protection, and the environment, while building capacity in project planning and delivery, and driving economic growth. In addition, resources will be allocated to implement revenue initiatives while simultaneously implementing expenditure efficiencies within Ministries and Departments.

The 2026–2028 MTFP sets out an integrated framework to analyse and monitor development in the medium term, and is comprised of the following sections:

1. Fiscal Review, which summarises the recent performance of revenue, recurrent expenditure, capital expenditure, and public debt;
2. Discussion of Fiscal Risks – that provides a narrative on potential fiscal risks in the medium-term, and identifies possible strategies to mitigate these risks;
3. Fiscal Strategy, which highlights the expected results of the strategy to ensure fiscal sustainability in the medium-term, with a focus on generating additional revenues, improving expenditure efficiency, and maintaining sustainable debt levels;
4. Debt Strategy, which outlines the overall options for borrowing based on the 2025–2027 MTDS;
5. Annual Borrowing Plan, which outlines the borrowing plan for 2026;
6. Debt Sustainability Ratio Analysis that demonstrates the projected performance of the PEFM borrowing limits on net debt, debt servicing, and liquid assets, as well as the forecasted performance of additional key debt sustainability ratios; and
7. Budget Framework, which presents aggregate estimates for revenue, expenditure, and debt that set the framework for the 2026 Budget.

2. FISCAL REVIEW

2.1 Recurrent Revenue

In 2024, total revenue was estimated at \$414.61 million, surpassing the original budget by \$26.65 million (6.9%) and exceeding the 2023 estimate of \$388.92 million by \$25.70 million (6.6%). Of this amount, recurrent revenue¹ totaled \$405.96 million, reflecting a 4.4% increase over the 2023 recurrent intake of \$388.90 million.

Tax revenue accounted for 90.4% of total revenue intake in 2024. Tax collections were driven by taxes on goods and services, payroll taxes, and taxes on international trade, which collectively contributed \$360.26 million, representing 96.1% of total tax revenue.

In 2024, revenues collected from other revenue sources amounted to \$31.06 million, contributing 7.5% to total revenue. Additionally, grants totaling \$8.65 million were received, comprising dividends from the Financial Services Commission (FSC), support for CFATF Mutual Evaluation reforms, work on Publicly Accessible Registers of Beneficial Ownership (PARBOs), and smaller grants allocated to various government agencies.

As illustrated in *Table 1*, recurrent revenue² for 2025 is projected to reach \$422.55 million, exceeding the 2024 actual collections of \$405.96 million by \$16.58 million (4.1%) and surpassing the original 2025 budget of \$407.75 million by \$14.80 million (3.6%).

Table 1. Annual Revenue 2025

Annual Revenue 2025	Original Budget 2025	Preliminary Estimate 2025	Actual 2024	Budget Variance \$	Budget Variance %	Prior Year Variance \$	Prior Year Variance %
TAX REVENUE	381.89	397.83	374.90	15.94	4.2%	22.93	6.1%
Income/Payroll Taxes	64.27	66.95	59.00	2.68	4.2%	7.95	13.5%
Property Tax	3.50	3.39	3.78	(0.11)	-3.0%	(0.39)	-10.3%
Taxes on Goods and Services	247.92	258.04	246.81	10.12	4.1%	11.23	4.5%
FSC Revenue	217.83	228.03	215.96	10.21	4.7%	12.07	5.6%
Taxes on International Trade	55.99	59.01	54.44	3.02	5.4%	4.56	8.4%
Other Taxes	10.21	10.44	10.86	0.23	2.2%	(0.42)	-3.9%
OTHER REVENUE	25.86	24.72	31.06	(1.15)	-4.4%	(6.35)	-20.4%
TOTAL RECURRENT REVENUE	407.75	422.55	405.96	14.80	3.6%	16.58	4.1%
GRANTS	3.21	2.90	8.65	(0.32)	-9.9%	(5.76)	-66.5%
TOTAL REVENUE	410.96	425.44	414.61	14.48	3.5%	10.83	2.6%

Source: Ministry of Finance

¹ Recurrent revenue is equal to total revenue less grants.

² Revenue reflects actuals up to August 2025, which informed the revised forecasts for the remaining months in the year.

As illustrated in *Table 1*, recurrent revenue³ for 2025 is projected to reach \$422.55 million, exceeding the 2024 actual collections of \$405.96 million by \$16.58 million (4.1%) and surpassing the original 2025 budget of \$407.75 million by \$14.80 million (3.6%).

Total revenue for 2025 is expected to peak at \$425.44 million, which is \$10.83 million (2.6%) higher than the 2024 collections and \$14.48 million (3.5%) above the original 2025 budget. This year-over-year growth in total revenue is primarily driven by increases in three key tax categories: taxes on goods and services, payroll tax, and taxes on international trade (see *Figure 1*). Collectively, these categories are projected in 2025 to boost total tax revenue by \$23.74 million (6.6%) when compared to the 2024 collections of \$360.26 million, and by \$15.82 million (4.3%) over the 2025 original budget of \$368.18 million.

Taxes on goods and services are projected to remain the largest single source of revenue in 2025, contributing \$258.04 million, or 60.7% of the total anticipated revenue of \$425.44 million. Within this category, financial services revenue collected by the FSC is expected to lead, reaching \$228.03 million, an increase of \$12.07 million (5.6%) over 2024 collections and \$10.21 million (4.7%) above the approved 2025 budget.

Taxes on international trade are forecasted to generate \$59.01 million by year-end, accounting for 13.9% of total revenue. This source of tax revenue, which is primarily driven by import duties and commercial licenses, is expected to be \$4.56 million or 8.4% above 2024 collections (\$54.44 million) and \$3.02 million or 5.4% above the approved 2025 budget. A key legislative development supporting this growth is the Commercial Recreational Vessel Licensing (Amendment) Bill, 2024, which was assented to on June 1, 2024. The amendment expanded provisions for licensing foreign-based commercial recreational vessels, among other related matters, and is expected to bolster revenue from international trade taxes in 2025.

Total Tax Revenue of \$397.83 million for 2025 is expected to perform 6.1% or \$22.93 million above 2024 (\$374.90 million).

Total Revenue for 2025 (\$425.44 million) is projected to perform 2.6% or \$10.83 million above 2024 (\$414.61 million).

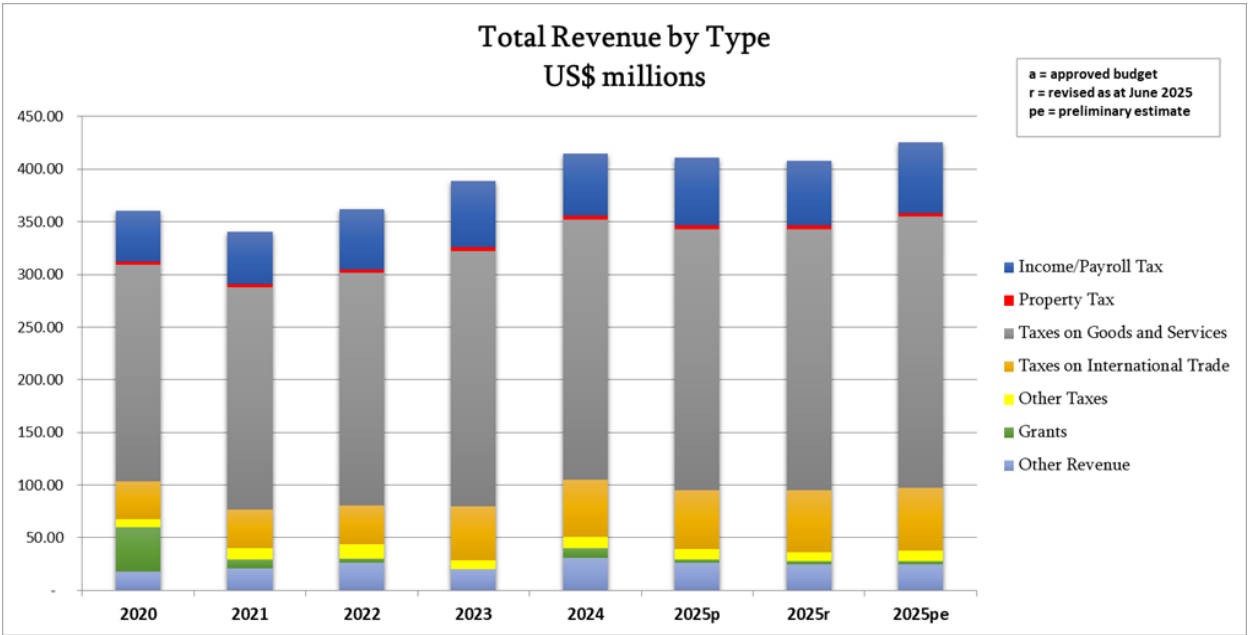
The Inland Revenue Department (IRD) has implemented the Standard Integrated Government Tax Administration System (SIGTAS 3.0) to enhance transparency, reduce tax evasion, and promote compliance among both individual and business taxpayers. Under this new system, payroll tax collection in 2025 (\$66.95 million) is projected to exceed the 2024 total of \$59.00

³ Revenue reflects actuals up to August 2025, which informed the revised forecasts for the remaining months in the year.

million by \$7.95 million (a 13.5% increase) and surpass the original 2025 budget estimate by \$2.68 million (a 4.2% increase).

Additionally, effective July 1, 2025, the Government, through the Labour Code (Minimum Basic Wage) Order, 2025, raised the minimum wage from \$6.00 to \$7.25 per hour. This increase, combined with government-wide salary adjustments implemented throughout 2024 for public officers and members of the House of Assembly, is expected to further boost payroll tax revenues in 2025.

Figure 1. Total Annual Revenue, 2020-2025p



Source: Ministry of Finance

As of August 2025, total revenue reached \$267.52 million, with tax revenue accounting for \$251.72 million. This represents an increase of \$7.43 million (2.9%) above the original budget and \$17.25 million (6.9%) more than collections for the same period in 2024. Consistent with the 2025 revenue projections, this growth was primarily driven by higher collections from taxes on goods and services, payroll taxes, and international trade taxes.

Payroll taxes rose by \$5.85 million (14.4%) over the original budget up to August and by \$17.86 million (62.4%) compared to August 2024. This significant increase is directly attributed to improved collections following the full implementation of SIGTAS.

Taxes on goods and services increased by \$1.29 million (0.8%) over the budget to August, and by \$5.12 million (3.3%) compared to the same period in 2024, largely due to higher revenue

from the financial services industry. Taxes on international trade showed a modest increase of \$0.05 million (0.1%) over the budget estimates up to August, which was \$3.65 million (10.5%) higher than collections up to August 2024.

2.2 Recurrent Expenditure

The preliminary projected estimate for 2025 recurrent expenditure is \$393.29 million. This is \$37.54 million, or 8.7%, below the revised budget of \$430.83 million, and \$18.44 million, or 4.5%, below the original approved budget of \$411.73 million (see *Table 2*).

Table 2. Annual Expenditure 2025

Annual Expenditure 2025	Original Budget 2025	Revised Budget 2025	Preliminary Estimate 2025	Actual 2024	Budget Variance \$	Budget Variance %	Prior Year Variance \$	Prior Year Variance %
RECURRENT EXPENDITURE	411.73	430.83	393.29	389.41	(37.54)	-8.7%	3.88	1.0%
Employee Compensation	182.40	182.35	162.77	160.86	(19.58)	-10.7%	1.91	1.2%
Goods and Services	94.58	105.84	90.42	89.71	(15.43)	-14.6%	0.71	0.8%
Interest	6.21	5.91	6.27	6.08	0.36	6.1%	0.18	3.0%
Transfers and Subsidies	93.33	99.32	99.32	101.60	(0.00)	0.0%	(2.28)	-2.2%
Other Expenses	35.22	37.41	34.52	31.16	(2.90)	-7.7%	3.36	10.8%
CAPITAL EXPENDITURE	62.94	70.16	29.28	27.10	(40.88)	-58.3%	2.17	8.0%
TOTAL EXPENDITURE	474.67	500.99	422.57	416.51	(78.43)	-15.7%	6.05	1.5%

Source: Ministry of Finance

Employee Compensation

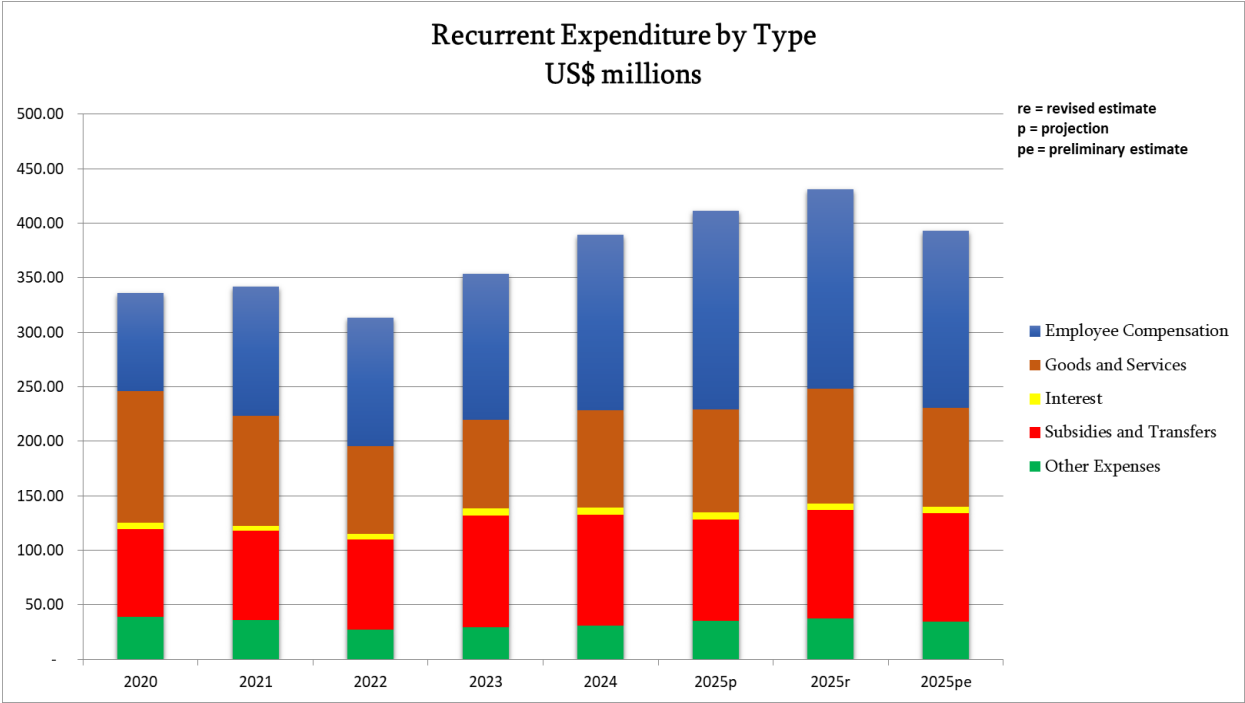
The actual expenditure on employee compensation for 2024 was approximately \$160.86 million. This increased significantly to \$182.40 million, which was allocated in the original budget for 2025, with a small modification in the revised budget at \$182.35 million. This represents a year-on-year increase of 13.4% over the actual 2024 expenditure. This increase is due primarily to the Government's commitment to enhancing employee welfare and aligning compensation with evolving economic conditions, and further solidifies the Government's commitment to respond to recommendations of the Commission of Inquiry, CFATF Mutual Evaluation, and the Law Enforcement Review reports.

Goods and Services

The Goods and Services expenditure category has shown a significant upward trend, with the 2024 estimate at \$89.71 million, rising to \$94.58 million in the approved 2025 budget, and further increasing to \$105.84 million in the revised 2025 budget. This approximate \$11.26 million rise between the approved and revised budgets for 2025 was largely due to increased costs for housing and repatriating immigration detainees. Additionally, there were greater

consultancy expenses to implement the recommendations from the CFATF Mutual Evaluation Report, establish a meteorology department within the Ministry of Communication and Works, maintain the Beneficial Ownership Search System (BOSS), and services related to the asphalt plant. Other factors included additional software costs related to the Labour Management System, BOSS, and systems for the Ministry of Education, Youth Affairs and Sports, as well as the Customs Department.

Figure 2. Recurrent Expenditure, 2020-2025



Source: Ministry of Finance

Additional funds were also allocated for roadside landscaping by the Public Works Department, and increased security expenses for the Ministry of Education, Youth Affairs and Sports. Furthermore, supplemental funds were allocated for costs associated with removing derelict vessels using trucks and backhoes as part of beautifying the Territory and post-weather cleanup efforts.

Lastly, higher allocations were made for the RATED programme, a government initiative that provides temporary employment and training opportunities for unemployed residents, along with expenses for the 75th anniversary of the House of Assembly.

Transfers and Subsidies

Transfers and Subsidies expenditure category in 2024 was \$101.60 million, which was decreased to \$93.33 million in the approved budget for 2025. However, the revised budget has now increased the total allocation to \$99.32 million (see *Figure 2*). This increase includes additional grants to the BVI Health Services Authority amounting to \$0.80 million to assist with critical financial obligations related to BVI Electricity, as well as for repairs to the Magnetic Resonance Imaging (MRI) machines and the chiller, which were not included in the approved budget.

Recurrent expenditure for 2025 is expected to reach \$393.29 million, or 8.7% below the revised budget of \$430.83 million.

Driven by employee compensation, goods and services and transfers and

The main drivers of the increase in this category when compared to the approved budget also included \$1.32 million to the BVI H. Lavity Stoutt Community College for a new student management system, \$1.08 million for activities related to the 2025 festival celebrations, and \$0.23 million as a subsidy to the National Bank of the Virgin Islands for providing ATM services Jost Van Dyke. Furthermore, \$0.83 million and \$0.21 million were allocated, respectively, for BVI Finance public relations campaigns and staff salaries at Wickham's Cay Authority.

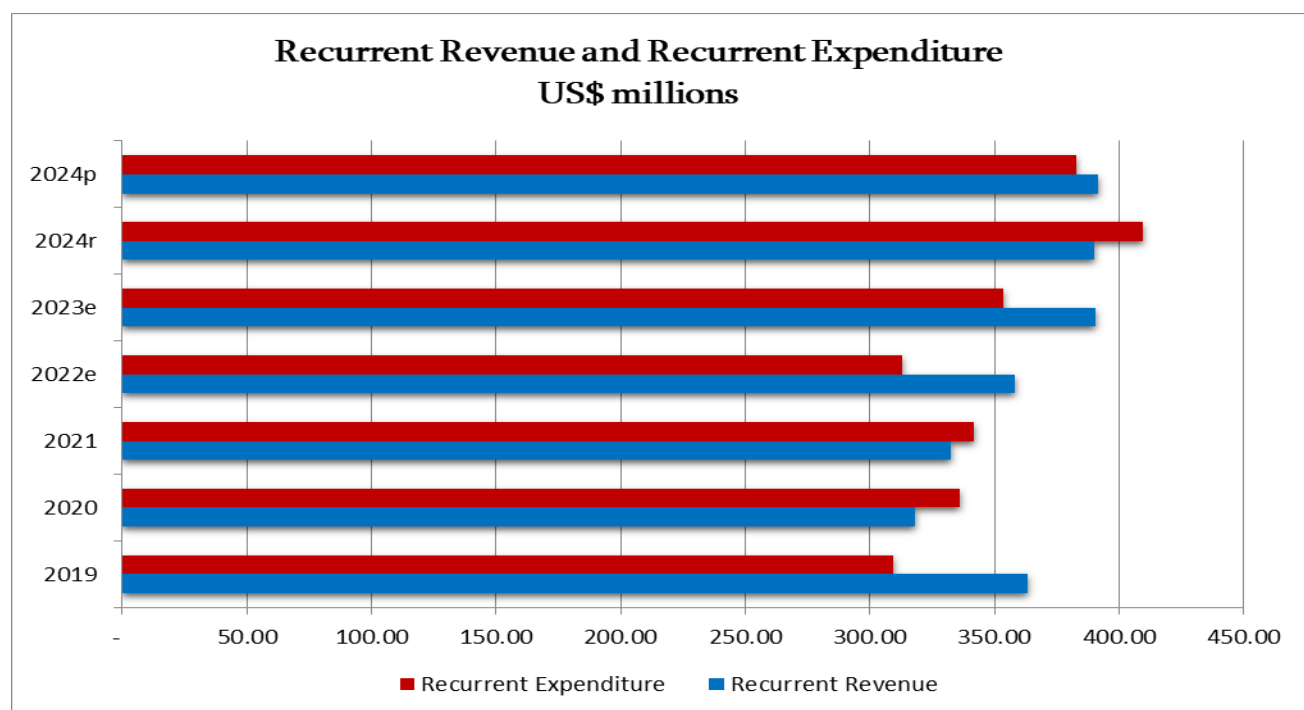
Other Expenses

Other Expenses increased from its 2024 level of \$31.16 million to the 2025 original approved budget of \$35.22 million. The revised budget for 2025 showed a slight increase to \$37.41 million.

Figure 2 demonstrates the trend of each expenditure category as a component of annual recurrent expenditure over the period 2020 to 2025.

Figure 3 depicts the trend in the recurrent revenue and expenditure balances from 2020 to 2025.

Figure 3. Recurrent Revenue and Expenditure, 2020-2025



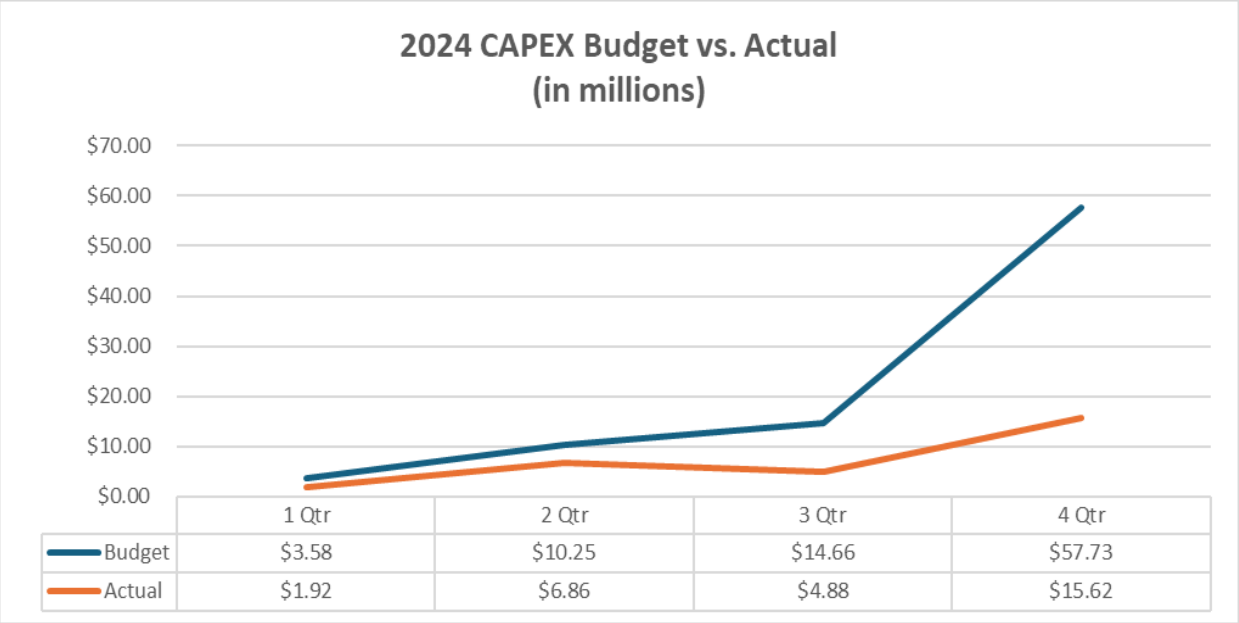
Source: Ministry of Finance

2.3 Capital Expenditure

The Capital Expenditure Programme (CAPEX) was developed in accordance with the goals and outcomes of the National Sustainable Development Plan (NSDP). Successful delivery of CAPEX will not only require the commitment of the Central Government, but also other public and private institutions, and each person residing in the Virgin Islands. Each project under the CAPEX has been linked to the relevant goals and outcomes under the NSDP.

Following the passing of the Schedule of Additional Provisions (SAP) No. 2 of 2024 in October 2024, the revised capital budget increased to \$86.21 million for the full financial year. Of this amount, \$57.73 million was budgeted for the fourth quarter. However, actual capital expenditure during the fourth quarter totaled only \$15.62 million, a variance of 72.9%, signaling substantial underutilization of the allocated spending headroom late in the fiscal year (see **Figure 4**). Cumulatively, this translates to an overall variance of 68.6% between the revised capital budget and actual expenditure, with total actual capital spending recorded at \$27.10 million against the revised allocation of \$86.21 million.

Figure 4. 2024 Capital Expenditure Review



Source: Ministry of Finance

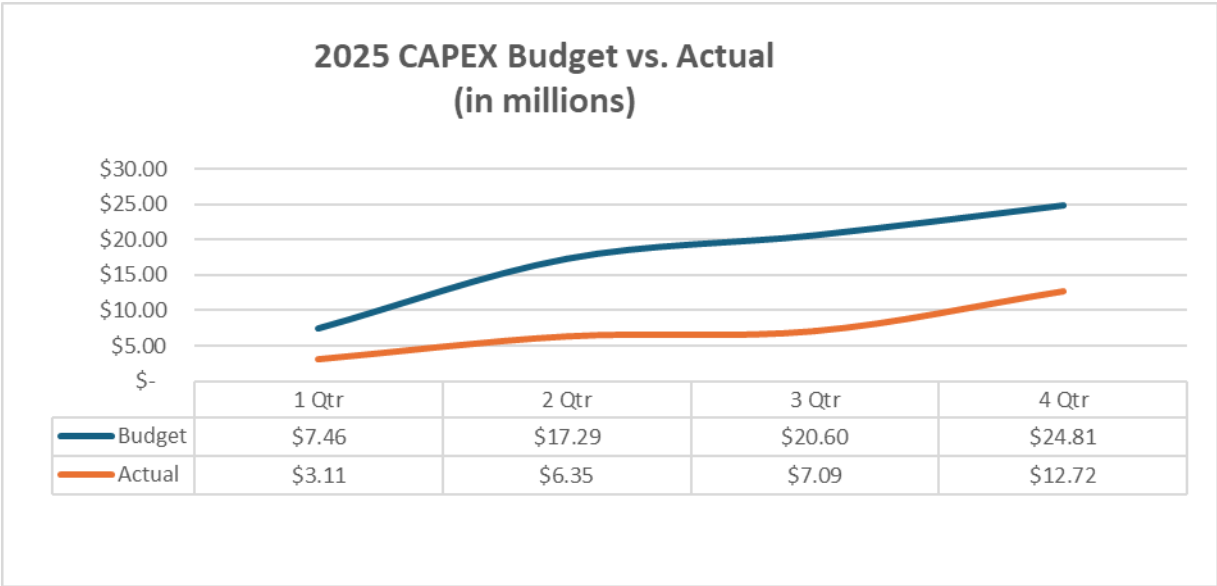
This level of under-execution in the capital programme, particularly in the final quarter where the highest level of activity typically occurs, raises concerns regarding project readiness, procurement cycle efficiency, and the capacity of contractors to mobilize on projects. It further underscores the need for early-year project activation, improved sequencing discipline, and strengthened inter-agency coordination to de-risk year-end expenditure compression in subsequent fiscal cycles.

The approved 2025 CAPEX budget of \$62.94 million was later increased to \$70.16 million (a 11.5% rise) through Schedule of Additional Provisions (SAP) No. 1 of 2025 in July 2025, representing an 18.6% decrease relative to the revised 2024 budget. Notwithstanding the lower envelope, the strategic intent remains consistent: to take an assertive stance toward planning and advancing capital projects that have the potential to generate revenue, support sustainable development, leverage available fiscal space, and improve quality of life across the Territory.

Capital Expenditure for 2025 is expected to perform 58.3% or \$40.88 million below revised budget of \$70.16 million.

As of the end of the 3rd quarter 2025, the total approved budget allocation amounts to \$45.35 million, against which \$16.55 million has been executed (see *Figure 5*), reflecting an execution rate of 36.5%. This leaves a remaining unutilized balance of \$28.80 million.

Figure 5. 2025 CAPEX - Development Projects



Source: Ministry of Finance

Based on current spending, projected capital expenditure for Q4 is \$12.72 million. While this shows a continued increase from the beginning of the year, it is significantly below the budgeted Q4 trajectory. To meet the full year-end budget, the current average monthly spending (under \$2 million) must increase substantially. At the current pace of execution, it is projected that capital expenditure at the end of 2025 will be approximately \$29.28 million⁴.

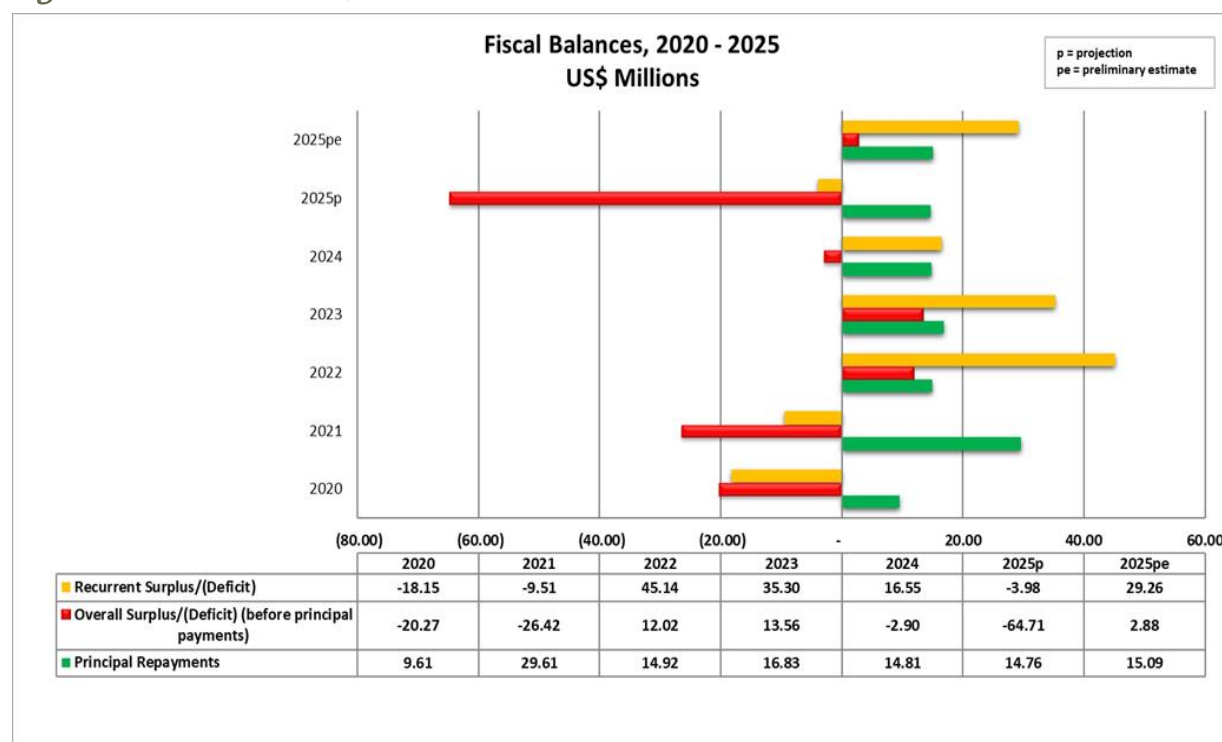
The 2026 Capital Expenditure Programme is strategically weighted toward major infrastructure investments across the Territory, aligned with national priorities for sustainable development, improved quality of life, and enhanced economic efficiency. The primary source of funding will be loans - the \$100 million CIBC facility, with an anticipated disbursement of \$49 million and a \$10.04 million disbursement from the CDB RRL in 2026 to support key infrastructure projects across multiple sectors. Other sources of financing for the 2026 CAPEX are proceeds from the Consolidated Fund, the Development Fund, the Reserve Fund, the Miscellaneous Purpose Fund (Money Transfer Levy Fund), and the Transportation Network Improvement Fund (TNIF). The distribution of the 2026 CAPEX across the various listed sources of funds is displayed in *Appendix 1*.

⁴ Based on actuals up to September 2025.

2.4 Fiscal Balance

As shown in **Figure 6**, preliminary estimates indicate a \$2.88 million overall surplus for 2025, before accounting for principal repayments. Revenue is expected to exceed both the budgeted amount and the previous year's figures. Capital expenditure is forecasted at \$29.28 million—substantially below the budgeted \$62.94 million, yet slightly higher than the \$27.10 million spent in 2024. Recurrent expenditure of \$393.29 million, while remaining under budget (\$411.73 million), is anticipated to surpass the 2024 level (\$389.41 million). This increase is primarily driven by higher employee compensation and expanded spending on goods and services, reflecting commitments tied to reform implementation and enhancements in the Government's service delivery.

Figure 6. Fiscal Balances⁵, 2020-2025



Source: Ministry of Finance

In accordance with Section 107 of the Virgin Islands Constitution Order 2007, debt service payments must be made from the Consolidated Fund. Therefore, principal repayments totaling \$15.09 million for 2025 will be drawn from this fund. An anticipated surplus of \$2.88 million will be used to partially offset financing expenditures. To meet the remaining financing needs

⁵ Overall Surplus/(Deficit) is computed as total revenue less total expenditure, and Recurrent Surplus/(Deficit) is computed as recurrent revenue less recurrent expenditure.

of \$12.21 million⁶ for 2025, funds will be sourced from the Development Fund, the Transportation Network Improvement Fund, the Miscellaneous Purpose Fund, and prior years' savings in the Consolidated Fund. Additionally, disbursements totaling \$30 million, comprising \$5 million from the CDB RRL and \$25 million from the CIBC \$100 million loan, will serve as supplementary budget financing.

At the close of 2024, the government recorded a modest overall deficit of \$2.90 million, prior to principal repayments of \$14.81 million. To cover the resulting \$17.71 million⁷ shortfall, financing was provided through prior years' savings in the Consolidated Fund, along with balances from the Development Fund, the Transportation Network Improvement Fund, and the Environmental Protection and Tourism Improvement Fund. Disbursements of \$15 million, \$5 million from the CDB RRL \$65.29 million, and \$10 million from the CIBC \$100 million loan, also supported the financing needs in 2024.

2.5 Public Sector Debt

The GoVI's public sector debt profile currently consists of thirteen (13) loans with four creditors. Domestic creditors include CIBC, Republic Bank (BVI) Limited (RB), and the BVI Social Security Board (SSB), while the Caribbean Development Bank (CDB) is the sole foreign creditor.

At the end of 2024, total public sector debt amounted to \$163.54 million, comprising thirteen (13) loans. Of these, ten loans totaling \$119.17 million, or 72.9% of the total, were attributed to Central Government debt, which included \$34.29 million in domestic debt and \$84.88 million in foreign debt. The remaining three loans, valued at \$44.37 million (27.1%), fell under parastatal debt, consisting entirely of domestic debt.

Public sector debt declined by 5.5% compared to 2023, when the total stood at \$173.11 million. This reduction was primarily due to ongoing debt servicing. However, the decrease was notably smaller than the 13.0% drop recorded in 2023, when debt fell from \$199.08 million in 2022.

The narrower margin of decline in 2024 was influenced by new disbursements, including \$10.00 million from the \$100 million CIBC Loan Facility, finalized in 2024, and \$5.00 million

⁶ Principal repayment less the surplus.

⁷ Principal repayment plus the deficit.

from the CDB RRL provided by the Caribbean Development Bank (CDB). There were no other disbursements in 2024.

Figure 7 provides the distribution of domestic and foreign Central Government debt, and parastatal debt over the period 2020 to 2025.

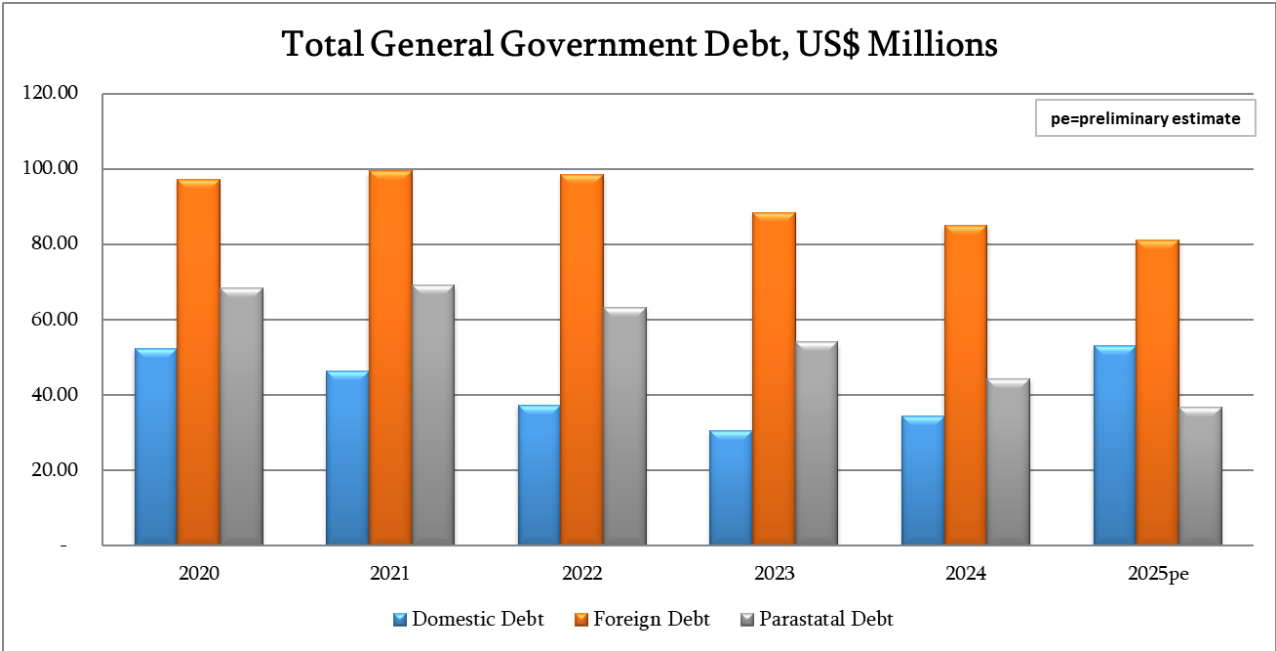
In 2024, a total of \$34.38 million was spent on public sector debt service, comprising \$24.57 million in principal and \$9.81 million in interest payments. Of this amount, domestic debt servicing accounted for \$21.46 million, representing 62.4% of the total, while foreign debt servicing totaled \$12.92 million, or 37.6%.

2024 Public Sector Debt was \$163.54 million with \$34.38 million in debt servicing.

By the end of 2025, public sector debt is projected to reach \$170.94 million, including \$134.08 million in Central Government debt, which reflects anticipated disbursements for the year, and \$36.85 million in parastatal debt. The only expected disbursements for 2025 are \$25.00 million from the \$100 million loan facility and \$5.00 million from the CDB RRL. These funds are earmarked to support the Government’s implementation of several major development and infrastructure projects.

2025 Public Sector Debt is expected to come in at \$170.94 million with \$31.56 million in debt servicing.

Figure 7. General Government DOD, 2020-2025



Source: Ministry of Finance

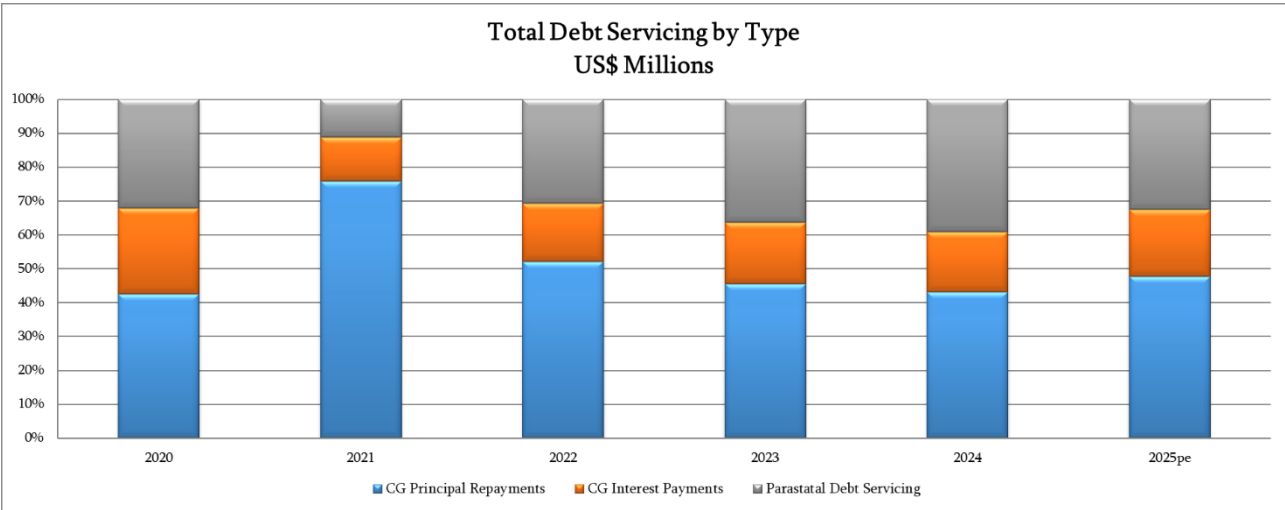
In 2025, public sector debt servicing is projected to total \$31.56 million, comprising \$21.32 million for Central Government obligations and \$10.25 million for parastatal entities. Of this amount, \$22.60 million (71.6%) is expected to be allocated to principal repayments, while \$8.96 million (28.4%) will cover interest payments. *Figure 8* provides a distribution of debt servicing obligations for the period 2020–2025.

General Government debt, which is defined as the total of Central Government debt and risk-weighted parastatal debt, is expected to be around \$141.45 million by the end of 2025, with \$7.37 million in risk-weighted parastatal debt.

Due to delays in project implementation throughout 2025, the Government will intensify efforts in 2026 to advance the execution of planned development and infrastructure initiatives across the Territory. To support these efforts, an estimated \$10.04 million will be drawn from the Caribbean Development Bank’s Rehabilitation and Reconstruction Loan (CDB RRL) and \$49.00 million from the \$100 million loan facility.

Despite ongoing economic vulnerabilities stemming from environmental risks and global uncertainties, including natural disasters, the conflicts in Ukraine and the Middle East, and fluctuating global economic growth, the Government remains committed to securing financing at the lowest possible cost. Effective debt management continues to be a top priority, achieved through consistent debt servicing, careful assessment of new borrowing impacts, and ongoing monitoring and analysis of the Territory’s economic and fiscal conditions.

Figure 8. Principal Repayments and Interest Payments, 2020–2025



Source: Ministry of Finance

Debt management is further reinforced by the Protocols for Effective Financial Management (PEFM), which establish a compliance framework for monitoring borrowing limits on both a monthly and annual basis. The PEFM also provides fiscal oversight of liquidity usage to fund recurrent and capital expenditures, particularly during periods of reduced cash flow caused by the seasonal nature of revenue collection. Additional instruments supporting sound debt management include the recently finalized Medium-Term Debt Strategy (MTDS) for 2025–2027, and the Debt Sustainability Analysis (DSA) for 2026–2036, which is scheduled for completion by the end of the first quarter of 2026.

3. DISCUSSION OF FISCAL RISKS

3.1 Fiscal Risk Statement

As a small and open economy, the Virgin Islands is exposed to a broad range of fiscal risks that may affect revenue performance, expenditure control, debt sustainability, and overall fiscal stability. These risks arise from both external shocks—such as global economic volatility, inflationary pressures, and natural disasters—and internal vulnerabilities, including expenditure inefficiencies, delayed capital implementation, and unfunded long-term pension liabilities. The economy’s reliance on tourism and financial services continues to leave the fiscal position sensitive to fluctuations in external demand, global market conditions, and international regulatory developments.

While macroeconomic performance remains broadly stable, pressures on expenditure and revenue management persist. Rising recurrent spending and slow implementation of capital projects limit the pace of public investment and contribute to fiscal volatility, while increasing debt service costs can pose a medium-term challenge. Public debt remains well within the limits of the Protocols for Effective Financial Management (PEFM), with a debt-to-GDP ratio below 20.0%, however, sustained discipline will be required to maintain this trajectory as borrowing increases to support infrastructure and recovery projects. Broader structural challenges, including demographic ageing and the non-contributory pension system, continue to weigh on medium to long-term fiscal sustainability.

The updated Fiscal Risk Management Framework (2026–2028) expands the scope of fiscal monitoring and integrates quantified cost exposure estimates, escalation thresholds, and clear accountability mechanisms across Ministries, Departments, and Units. It identifies fourteen

principal risks—spanning macroeconomic, fiscal, operational, and contingent domains—each assessed under a Red–Amber–Green (RAG) system to guide timely intervention. This system enhances coordination between the Ministry of Finance and Cabinet, ensuring that emerging risks are managed proportionately and in accordance with the Territory’s fiscal rules and policies.

Over the medium term, the Government will continue to strengthen fiscal resilience by enhancing analytical capacity for scenario modelling and stress testing, institutionalising quantitative risk indicators, maintaining contingency and liquidity buffers, and embedding fiscal risk analysis into budgeting and debt management processes. These reforms reflect the Government’s ongoing commitment to prudent financial governance, transparency, and sustainability, ensuring that public finances remain stable and responsive to evolving global and domestic challenges.

3.2 Fiscal Risk Framework

The Government continues to strengthen its fiscal governance framework to ensure that potential threats to macroeconomic stability and fiscal sustainability are identified, assessed, and mitigated in a structured and transparent manner. Fiscal risk management is a critical component of the Medium-Term Fiscal Plan (MTFP), serving both as a diagnostic tool and a policy mechanism for prudent decision-making.

The macro-fiscal framework presents risks mainly from the economic and fiscal stability spectrum. This framework embodies the Ministry of Finance’s mandate to ensure revenue stability, expenditure predictability, debt sustainability, and shock resilience. Its methodology is anchored using forecasts, fiscal sensitivity tests, and scenario modelling to measure the likelihood and fiscal impact of shocks. Hence, risk management serves as the technical arm of fiscal policy, concentrating on maintaining solvency, liquidity, and confidence in the Government’s financial position.

The 2026–2028 framework expands the scope of fiscal risk analysis to encompass a broader range of macroeconomic, operational, and contingent vulnerabilities that could impact revenue stability, expenditure predictability, debt sustainability, shock resilience, and generally, the Government’s overall fiscal position. The risk assessment methodology is based on a RAG (Red–Amber–Green) three-tiered early warning system, incorporating thresholds and decision triggers that guide timely interventions by the Financial Secretary and Cabinet when material deviations occur. The framework has been updated from its previous version to better align fiscal monitoring with integrated risk management principles, integrate the RAG

escalation system (defined below), quantify estimates for cost exposure, and define accountability across Ministries, Departments, and Units.

The RAG escalation model provides a structured and proportionate response to emerging fiscal risks:

- Green (Stable): Fiscal indicators remain within tolerance limits. Routine monitoring continues under the Ministry of Finance.
- Amber (Caution): Early warning when close to thresholds. The Financial Secretary is expected to convene an internal review to determine appropriate mitigation or corrective measures.
- Red (Critical): Risk levels exceed tolerance limits. There is escalation to the Minister of Finance and, where appropriate, the Cabinet for immediate policy intervention, or appropriate fiscal response, whether contingency financing or expenditure restraint.

This escalation model strengthens accountability and provides a disciplined structure for managing fiscal pressures, ensuring that responses are proportionate and that potential shocks are mitigated before they can affect the fiscal position of the Territory. Furthermore, this approach to risk management enhances the Virgin Islands' capacity to anticipate, absorb, and respond to fiscal pressures within the limits of the Protocols for Effective Financial Management (PEFM) and the Public Finance Management Act, 2004, its Regulations, with amendments.

The Fiscal Risk Framework provides a medium-term outlook for the 2026–2028 period. However, the Ministry of Finance continuously monitors in-year fiscal developments to ensure early detection and management of emerging pressures. A summary of the current fiscal risk levels as at August 2025, reflecting both external and domestic conditions that may affect revenue performance, expenditure control, and fiscal stability, is presented in *Table 3*. The RAG classifications indicate the status of each risk category relative to established thresholds, while the final column provides an assessment of whether the risk is expected to change by year-end. This in-year assessment complements the broader fiscal strategy and informs ongoing policy and budgetary decisions (see *Table 3*).

Table 3. Summary of 2025 Fiscal Risk Levels

Fiscal Risk Category	Internal Risk Category / Domain	2025 RAG Status	Summary Assessment (as at August 2025)	Expected Year-End Trend
Macroeconomic and Market	Finance / Strategic Management	Amber	External demand stable but downside risk from global slowdown. Likely to remain Amber.	
Inflation	Strategic / Fiscal Policy	Green	Inflation easing towards 2.5%; cost pressures subdued.	Stable through year-end.
Recurrent Expenditure	Fiscal Operations / Budgetary Management	Amber	Variance improving after mid-year budget revisions.	Potential to shift to Green if discipline sustained.
CAPEX Implementation	Infrastructure / Project Delivery	Red	Persistent under-execution.	May improve marginally by Q4 2025.
Liquidity	Treasury / Cash Management	Green	Adequate cash coverage (>3 months of expenditure). Sound but remains vulnerable	Expected to remain Green.
Fiscal Deficit	Fiscal Policy / Medium-term Planning	Green	Fiscal balance within target range and fully financed	Deficit risk minimal in 2025.
Public Debt Sustainability	Debt Management / Fiscal Policy	Green	Debt-to-GDP <20%; buffers maintained.	Stable.
Contingent Liabilities (SOEs & SBs)	Fiscal Oversight / Governance	Amber	Financial reporting improving but exposure persists.	May remain Amber.
Financial Services Regulatory	Financial Governance / Policy Compliance	Amber	Regulatory compliance strong; external scrutiny ongoing.	Likely to remain Amber.
Tourism Vulnerability	Economic / Strategic Development	Green	Visitor arrivals robust; risk reduced.	Stable.
Natural Disasters & Climate	Environmental / Infrastructure Resilience	Red	Hurricane season risk remains elevated.	Maintains Red until Q4 review.
Health & Environmental Emergencies	Health / Public Safety	Green	No regional alerts; capacity stable.	Expected to remain Green.
IT & Cybersecurity	Digital Infrastructure / Service Continuity	Amber	Protocols improving; system upgrades ongoing.	Amber through year-end.
Pension Liabilities	Human Resource / Fiscal Sustainability	Red	Slow reform progress; actuarial review pending.	Likely to remain Red.

Source: Ministry of Finance

3.3 Discussion of Fiscal Risks

The key fiscal risks that can emerge from various shocks to the economy, and their potential fiscal implications for 2026–2028, are summarised below.

Macroeconomic and Market Risks

Macroeconomic conditions remain broadly stable but continue to expose the Territory to external market fluctuations. The Virgin Islands' economy is heavily reliant on tourism, international financial services, and imported goods. The inherent vulnerability stems from its openness and limited capacity to influence external demand or global price movements.

While GDP growth is projected to remain positive, moderate global economic slowdowns, tightening financial conditions, or reduced visitor arrivals could lead to revenue losses estimated between \$10.00 million and \$20.00 million. The Government maintains conservative forecasting practices and publishes updates in the Mid-year MTFP Update and the annual Macro-Economic and Fiscal Review (MERO) to ensure that any required adjustments are data-driven.

Risk triggers include significant deviations from revenue or GDP forecasts and inflationary pressures exceeding established thresholds (see Table ?). Ongoing policy priorities include institutionalising quarterly macro-economic and fiscal risk reviews and enhancing analytical capacity for macroeconomic forecasting.

Inflation Risk

Inflation is a growing concern because the Territory's near-total reliance on imports for consumer and capital goods, combined with its use of the US dollar, severely limits flexibility in domestic monetary policy. Inflation in the Virgin Islands is largely imported, driven by global fuel and shipping costs, and can have widespread fiscal repercussions. The recent imposition of large tariffs by the USA on many countries around the world has resulted in an increase in the cost of goods imported.

The estimated fiscal exposure for this risk was estimated at between \$25.00 million to \$40.00 million, spread across reduced real revenue yield, recurrent expenditure increases from wage and procurement cost escalations, and capital project cost overruns. Even small variations in imported inflation can significantly alter expenditure patterns and procurement valuations, eroding fiscal space and complicating budget execution.

Mitigation measures include the integration of inflation assumptions into fiscal projections, the application of conservative cost baselines, and the inclusion of expenditure controls. Further proposed actions aim to strengthen inflation modelling, enhance collaboration with the private sector to assist in the monitoring of wage and price trends, and develop an inflation-adjustment framework for multi-year budget costing. Improving supplier diversification in purchasing goods and prioritising energy efficiency initiatives will also help to dampen the pass-through effect of external price shocks.

Recurrent Expenditure Risk

Recurrent expenditure volatility remains a key fiscal management challenge. Historical trends support under-utilised allocations and unspent balances estimated in the range of \$20.00 million and \$35.00 million. Underlying causes include conservative estimation methods, delays in procurement, inadequate budgeting for operational needs and new initiatives, and capacity gaps within Ministries.

To strengthen fiscal controls, the Ministry of Finance continues to refine expenditure ceilings, apply historical execution ratios to future budgets, and strengthen variance analysis towards the preparation of monthly and quarterly fiscal analytical reports. The overarching objective is to increase fiscal credibility and reduce volatility by making the budget more realistic and ensuring ministry funding is closely linked to proven performance in implementing their plans.

Capital Expenditure (CAPEX) Risk

There continues to be a lag in actual project execution compared to capital budget allocations, with unspent capital funds estimated between \$50.00 million and \$70.00 million annually. Persistent under-execution constrains infrastructure-led growth, delays essential service delivery, and diminishes the economic multiplier effect of public investment.

The low execution rate of the CAPEX is typically linked to delays in procurement, project readiness, contractor performance, and capacity gaps within Ministries. This risk can be mitigated through capacity development of project preparation and budgeting, developing a CAPEX that represents the priorities of Government in accordance with the NSDP, enhanced monitoring of project delivery, development of the supplier market, and better alignment of project schedules with budget cycles

Liquidity Risk

Liquidity management is critical to maintaining fiscal solvency and meeting obligations on time. Temporary cash shortfalls, which may range from \$10.00 million to \$15.00 million, can arise from timing mismatches between the seasonality of revenue inflows, loan disbursements, and expenditure cycles.

The Treasury Department and the Macro-Fiscal Unit within the Ministry of Finance maintain close coordination to ensure that liquidity remains above three months of recurrent expenditure. Monthly liquidity monitoring for the PEFM Borrowing Limits and the Annual Borrowing Plan (ABP) now provides greater visibility of cash flow patterns and debt service obligations.

Planned improvements include a short-term liquidity facility with domestic banks, budgetary fiscal buffers⁸, and aligning ABP disbursements with spending peaks to reduce borrowing costs.

⁸ Fiscal buffers are typically 3% of recurrent expenditure that is used to strengthen liquidity.

Fiscal Deficit Risk

The fiscal deficit risk remains moderate due to the implementation of budget controls and the relatively stable revenue performance. However, without the introduction of new revenue-generating measures, rising recurrent expenditure may result in deviations from medium-term fiscal targets. Capital commitments and recurrent spending pressures could widen the deficit, resulting in a financing gap estimated between \$30.00 million and \$60.00 million.

Although fiscal consolidation efforts have been effective, particularly through the adoption of the MTDS, maintaining a positive fiscal balance requires continued expenditure discipline, the implementation of new revenue streams, and prudent revenue forecasting. A key reform priority is to strengthen fiscal rules linking spending to actual revenue performance and embedding automatic correction mechanisms for deficit control within the ABP and MTDS.

Public Debt Sustainability

The Territory's debt remains within the limits of the Protocols for Effective Financial Management (PEFM) and below the target Debt-to-GDP ratio of 20.0%. However, debt servicing costs, currently estimated between \$45.00 million and \$50.00 million per year, are rising as maturities lengthen, and borrowing costs increase due to interest rates that are still higher than pre-pandemic levels.

While the overall risk remains moderate, interest rate exposure is a growing concern given the volatility of the global interest rate environment. To mitigate this, the Government continues to pursue concessional borrowing that is typically at lower rates than the commercial market, maintains its liquidity buffer equivalent to at least 25% of recurrent expenditure, and implements regular debt stress testing as part of fiscal planning. Debt management reforms under the updated MTDS also aim to lengthen maturities, keep interest costs low, secure favourable terms, and maintain a sustainable borrowing profile.

Contingent Liabilities (SOEs and SBs)

State-Owned Enterprises (SOEs) and Statutory Bodies (SBs) collectively represent a moderate source of fiscal risk due to their operational scale, limited financial autonomy, and varying governance capacity. Although most entities operate on a cost-recovery basis, some continue to depend on Government subventions, while others face liquidity challenges that may necessitate fiscal intervention.

Fiscal exposure is estimated between \$8.00 million and \$12.00 million, primarily arising from operational shortfalls, delayed remittances, or liabilities related to Government-backed guarantees. While there are only a few direct guarantees, potential exposure from the borrowing activities of major SOEs such as the BVI Electricity Corporation (BVI EC), the BVI Airports Authority (BVI AA), and the BVI Ports Authority (BVI PA) warrants continuous monitoring.

Oversight improvements include the establishment of an SOE Oversight Unit within the Ministry of Finance and the gradual introduction of quarterly and annual financial and risk reviews. Under the Government's Statutory Boards, State-Owned Enterprises, and Public Financial Institutions Governance Policy (2024), all SOEs and SBs are required to submit quarterly performance and financial reports to their governing Ministry. These reports facilitate early detection of fiscal risks, promote accountability, and enable integration of SOE/SB results into medium-term fiscal planning and risk management.

The Government should aim to implement performance contracts for major SOEs, conduct regular financial stress tests, and formalise bailout and recovery policies to limit future exposure. These measures will improve accountability and ensure that public entities operate on a sustainable and self-financing basis, while maintaining their developmental mandate and autonomy.

Financial Services Regulatory Risks

The financial services sector remains the single largest contributor to government revenue, generating more than half of its annual receipts. However, the sector's exposure to external regulatory changes, increased monitoring, or reputational risks continues to represent a high fiscal threat, with potential revenue losses estimated between \$6.00 million and \$10.00 million.

Following the FATF's decision in June 2025 to place the BVI under 'Increased Monitoring', the Government, through coordination between the Financial Services Commission (FSC), Ministry of Financial Services, Economic Development and Digital Transformation (MFSEDDT), and the Ministry of Finance, continues to modernise legislation, improve compliance monitoring, and enhance engagement with international standard-setting bodies. The emphasis remains on legislative and operations modernisation, broadening of service offerings, and continuous risk communication to sustain confidence and stability in this vital industry.

Tourism Sector Vulnerability

Tourism has rebounded strongly post-pandemic, with arrivals surpassing one million visitors in 2024, and is expected to perform similarly in 2025. However, the sector remains vulnerable to external shocks, such as global demand fluctuations, natural disasters, and sluggish economic growth across the world, which impact the level of disposable income.

Given ongoing infrastructure upgrades, diversification of source markets, and enhanced air and sea connectivity, the overall risk level is assessed as low–moderate, with potential revenue exposure estimated between \$10.00 million and \$15.00 million. The Ministry of Finance and the Ministry of Tourism, Culture and Sustainable Development (MTCSD) must continue to collaborate to achieve several key objectives, that includes, ensuring contingency strategies are in place (such as strengthening partnerships with airlines and market stakeholders) and exploring the feasibility of establishing a Tourism Risk Fund to protect the sector from external shocks. Additionally, expansion of the Terrance B. Lettsome International Airport and other airports, and seaports in the Territory, can contribute to improved access for visitors, potentially increasing the number of overnight tourists.

Natural Disasters and Climate Risks

The Virgin Islands remains highly vulnerable to hurricanes, earthquakes, floods, and other climate-related events, with potential fiscal costs ranging from \$25.00 million to over \$40.00 million per occurrence. Although the Disaster Fund is partially capitalised and climate-resilient infrastructure projects are progressing, the Territory's limited fiscal and physical buffers continue to make disaster-related risks persistently high.

To strengthen disaster readiness and fiscal response, the National Emergency Operations Centre (NEOC) serves as the central command and coordination hub during periods of heightened threat or impact. Under the Disaster Management Act (2003, as amended), the NEOC is activated by the Governor, on the advice of the Director of the Department of Disaster Management (DDM), when hazard conditions warrant full inter-agency coordination. Activation allows the Government to implement centralised decision-making, mobilise contingency resources, and manage emergency expenditure and logistics on a 24-hour basis.

From a fiscal standpoint, NEOC activation is a key escalation threshold, as it authorises the rapid deployment of funds from the Emergency Disaster Fund, and enables the activation of parametric insurance coverage through the Caribbean Catastrophe Risk Insurance Facility (CCRIF), which covers hurricanes, excess rainfall, and earthquakes. The Government's

participation in CCRIF allows immediate liquidity following a qualifying event, reducing the need for emergency borrowing and preserving budget stability.

When a State of Emergency is declared by the Governor under Section 2 of the Disaster Management Act, extraordinary powers are conferred on the NEOC and line agencies to requisition resources, redirect budgets, and in some instances, suspend normal administrative procedures. While this mechanism enhances the speed of disaster response, it also heightens fiscal exposure due to unplanned spending, revenue loss, and potential contingent liabilities.

In addition to immediate disaster response mechanisms, the Government has established the Virgin Islands Climate Change Trust Fund, financed by a percentage of the proceeds from the Environmental and Tourism Levy. The Fund operates under a robust legislative framework and is administered by the Climate Change Trust Fund Board, providing targeted financing for climate mitigation and adaptation initiatives. The Government continues to advocate internationally for access to global climate finance mechanisms that currently exclude Overseas Territories, to expand the resources available for long-term adaptation and sustainable infrastructure.

The Government should seek to increase the capitalisation of the Disaster Fund, align CCRIF coverage levels with updated hazard models, and integrate NEOC activation protocols into fiscal risk monitoring. Strengthening infrastructure resilience and developing a comprehensive Disaster Risk Financing Strategy remain central to reducing long-term vulnerability and improving the Virgin Islands' adaptive capacity to climate shocks.

Health and Environmental Emergencies

The risk of health and environmental emergencies is rated Low–Moderate, reflecting strong surveillance and regional coordination through Pan American Health Organisation (PAHO) and the Caribbean Public Health Agency (CARPHA), but recognising the Territory's current healthcare capacity. Fiscal exposure is estimated between \$12.00 million and \$18.00 million.

The National Emergency Operations Centre (NEOC) may also be activated in response to large-scale public health incidents, such as disease outbreaks or environmental contamination, to facilitate coordinated emergency response and inter-agency communication. During the COVID-19 pandemic, the NEOC was activated at Level 1 to ensure unified command and communication across health, security, and fiscal agencies—a model that remains integral to future emergency planning.

From a fiscal perspective, activation of the NEOC during a health emergency enables rapid reallocation of funds and engagement of contingency measures but can lead to significant unplanned expenditure and deferred revenue collection. Current mitigation measures include a national health emergency framework, a health reserve fund, and enhanced coordination between the Ministry of Health and Social Development (MHSD) and the Ministry of Finance.

The Government is also exploring the creation of an Unemployment Benefits Scheme to provide structured income support to residents during health, environmental, or economic shocks. Building on lessons learnt during the COVID-19 pandemic, the MHSD, with technical assistance from the United Nations, has developed a modernised and well-structured social assistance programme. This programme ensures targeted assistance reaches affected individuals and vulnerable groups efficiently during emergencies, strengthening the social safety net and reducing the broader fiscal and socio-economic fallout of crises.

Proposed actions to mitigate the risks include linking NEOC activation triggers directly to fiscal risk monitoring, updating emergency cost-tracking systems, and strengthening contingency frameworks for both health and environmental hazards.

Information Technology (IT) and Cybersecurity Risk

While traditionally viewed as an operational issue, cybersecurity now represents a growing fiscal risk. Government revenue collection, payroll, treasury operations, and financial reporting all rely on digital systems. A major cyberattack, system failure, or data breach could disrupt tax collection, delay payments, and compromise fiscal data integrity—leading to direct and indirect fiscal costs estimated between \$5.00 million and \$10.00 million.

The fiscal exposure arises from potential revenue loss during downtime, increased emergency IT expenditure, and reputational damage affecting investor and partner confidence. The risk level is considered Moderate, and mitigation includes strengthening backup protocols, enhancing data protection standards, and training staff across ministries on cybersecurity practices to enhance awareness and improve responsiveness by the IT Department.

Proposed measures include implementing a comprehensive cybersecurity framework, conducting penetration testing, and establishing a contingency fund for IT system restoration. To properly recognize digital infrastructure vulnerabilities as potential fiscal threats, it is necessary to integrate cybersecurity risk assessments directly into the fiscal planning process.

Pension Liability Risk

The Government operates a non-contributory defined-benefit pension scheme, supported by a nominal Pension Fund that is not sufficiently capitalised to offset the growing liability. Pension payments are financed directly from the Consolidated Fund, making this one of the most significant long-term fiscal sustainability risks.

Annual pension expenditure is projected to increase by between \$15 million and \$25 million per annum, reflecting demographic ageing, rising benefit obligations, and the absence of contribution-based funding. This range captures potential variation in annual retirements and benefit adjustments in the absence of recent actuarial data. No actuarial review has been conducted since 2009, and there is no dedicated Pension Board or Committee to oversee the financial sustainability of pensions. The lack of regular valuations limits the Government's understanding of the scheme's long-term liability exposure and its implications for fiscal sustainability.

This risk is classified as High–Critical, given the structural imbalance between pension obligations and available funding, compounded by the absence of a contributory scheme and dedicated governance oversight. The Government should commission a new actuarial valuation, establish a Pension Oversight Committee, and develop a roadmap for gradual reform toward a contributory or hybrid pension model. Integrating long-term pension projections into the MTFP and Debt Sustainability Analysis will provide a more complete view of fiscal risks and future obligations.

3.3 Strengthening Fiscal Risk Management Capacity

A structured monitoring process ensures that fiscal risks are addressed in a timely and coordinated manner. The results of the assessments emerging from this process are integrated into the Ministry of Finance's mid-year reviews and annual fiscal reports, enhancing transparency, accountability, and evidence-based decision-making. Over the medium term, the Government's priorities for strengthening fiscal risk management include:

- **Enhancing Analytical Capacity:** Expanding the capacity in the Ministry of Finance to undertake scenario analysis and fiscal stress testing to assess the potential fiscal impact of macroeconomic, financial, and natural shocks.

- Institutionalising Quantitative Risk Indicators (QRIs): Embedding fiscal performance and early-warning indicators within the budget monitoring and reporting system to enable earlier detection of emerging risks and initiate more responsive fiscal adjustments.
- Reinforcing Fiscal Buffers: Replenishing the Contingency and relevant Funds and creating additional fiscal buffers, maintaining liquidity reserves, and formalising disaster risk financing arrangements to ensure sufficient fiscal space and liquidity in the aftermath of adverse events.
- Linking Fiscal Planning to Risk Assessment: Integrating fiscal risk analysis directly into medium-term budgeting, debt management, and capital planning processes to improve policy coherence and fiscal discipline.
- Strengthening Transparency and Public Accountability: Publishing annual fiscal risk reviews and incorporating summary risk assessments into the national budget and other fiscal documentation to promote openness, accountability, and public confidence.

Together, these measures will strengthen the Territory’s institutional framework for fiscal risk governance, ensuring that potential shocks are managed systematically and that fiscal policy remains credible, resilient, and transparent. The fiscal risk framework for 2026–2028 represents a significant enhancement in the Government’s capacity to identify, quantify, and manage potential shocks. By integrating fiscal, operational, and contingent risks within a single structure, the Government now has a more robust mechanism for evidence-based policy response and financial resilience.

Continued strengthening of institutional capacity, timely data collection, and structured escalation procedures will be essential to maintaining fiscal stability and ensuring that the Territory’s fiscal policy remains sustainable and adaptive to evolving global and domestic conditions. This comprehensive approach will underpin fiscal resilience and support the Government’s commitment to long-term economic stability and sustainable development.

The potential value of fiscal risk exposure from various shocks to the economy, along with mitigation and other actions is presented in *Table 4*, which expands across four pages.

Table 4. Fiscal Risk Framework 2026-2028 (A four-page spread)

Fiscal Risk Category	Internal Risk Category / Domain	Associated Cost	Level of Risk	Traffic Light (RAG) Status	Green Condition & Explanation	Escalation Threshold & Decision Triggers (Amber/Red)
Macroeconomic and Market Risks	Finance / Strategic Management	Revenue loss: \$10.00M - \$20.00M	Moderate – BVI heavily reliant on external demand for tourism, financial services, and imported goods inflation pressures	● Amber	Economic performance within $\pm 3.0\%$ of GDP or revenue forecast; inflation below 3.0%. Routine monitoring by MoF.	Amber: Inflation $> 3.5\%$. Revenue shortfall 5.0–8.0% or GDP deviation 0.5–1.0% triggers Financial Secretary review. Red: Revenue decline $\geq 10.0\%$ or GDP deviation $> 1.0\%$ triggers Cabinet action, contingency funding, and fiscal adjustment measures.
Inflation Risk	Strategic / Fiscal Policy	Total: \$25.00M–\$40.00M Revenue impact: \$5.00M–\$8.00M (real erosion of tax yield) Recurrent expenditure: \$10.00M–\$15.00M (higher operating and wage costs) Capital expenditure: \$10.00M–\$17.00M (materials and logistics escalation)	Moderate–High – Inflation is primarily imported and beyond local policy control, impacting procurement, wages, and capital projects, and reducing real fiscal space.	● Amber	Inflation below 3.0%, aligned with US trends; procurement costs stable; real wages constant.	Amber: Inflation between 3.0–3.5%, procurement cost increases $> 5.0\%$. Red: Inflation $> 4.0\%$, wage or capital cost overruns $> 10.0\%$.
Recurrent Expenditure Risk (Over-budgeting & Execution)	Fiscal Operations / Budgetary Management	Unspent balances: \$20.00M–\$35.00M	Moderate–High – Historical over-budgeting of recurrent heads (wages, goods and services) and execution shortfalls create volatility in expenditure forecasting and reduce fiscal credibility.	● Amber	Recurrent spending within $\pm 3.0\%$ of approved budget; realistic costing and execution plans in place.	Amber: Budget variance exceeds $\pm 3.0\%$ or consistent over-budgeting in key ministries triggers MoF internal review. Red: Variance exceeds $\pm 6.0\%$ or systematic over-budgeting identified for two consecutive years triggers Financial Secretary and Cabinet expenditure reprioritisation.
CAPEX Implementation (Delays)	Infrastructure / Project Delivery	Unspent CAPEX: \$50.00M - \$70.00M	High – Persistent under-execution constrains infrastructure-led growth.	● Red	Projects $\geq 75\%$ completion of milestones and within planned schedule; routine reporting by MoF and line Ministries	Amber: 15–25% lag in execution or key milestones missed triggers MoF and MCW review. Red: $< 5+0\%$ execution or major contractor failure triggers Financial Secretary and Cabinet decision for fund reallocation or intervention.
Liquidity Risk	Treasury / Cash Management	Temporary cash shortfalls: \$10.00M–\$15.00M	Moderate – Cashflow pressures arise from timing mismatches between loan disbursements, project execution, and revenue inflows.	● Amber	Liquidity coverage ≥ 3 months of recurrent expenditure; liquid assets $\geq 25.0\%$ of recurrent expenditure; no payment arrears.	Amber: Liquidity coverage < 3 months or liquid assets $< 25.0\%$ triggers Treasury short-term measures (deferrals, rescheduling). Red: Liquidity < 1.5 months or missed debt service triggers emergency drawdown, short-term financing (line of credit), and Cabinet intervention.
Fiscal Deficit Risk	Fiscal Policy / Medium-term Planning	Financing gap: \$30.00M–\$60.00M	Moderate – Rising capital commitments and recurrent pressures could widen the fiscal deficit and challenge PEFM compliance	● Amber	Fiscal deficit within 1.0% of GDP; financing secured under MTDS and ABP.	Amber: Overall deficit $> 1.0\%$ but $\leq 3.0\%$ of GDP triggers review of expenditure and prioritisation. Red: Deficit $> 3.0\%$ of GDP or unfunded shortfall triggers immediate fiscal consolidation and borrowing plan adjustment.
Public Debt Sustainability	Debt Management / Fiscal Policy	Debt service: \$45.00M - \$50.00M annually	Moderate – Debt within PEFM limits but debt servicing costs rising. Interest rate sensitivity remains a concern given the global interest rate environment, though current debt levels are sustainable.	● Green	Debt-to-GDP is below internal target $< 20.0\%$. Debt service $< 8.0\%$ of revenue; liquidity buffers maintained; within borrowing ratio thresholds.	Amber: Debt-to-GDP 20.0–35.0% or debt service $> 8.0\%$ of recurrent revenue or liquidity falls below 25.0% of recurrent expenditure triggers Debt Unit (MFU) review. Red: Debt-to-GDP $> 35.0\%$ or debt service $> 10.0\%$ or breach of PEFM ratios triggers Cabinet and MTDS adjustment.

Fiscal Risk Category	Internal Risk Category / Domain	Traffic Light (RAG) Status	Impact Pathway	Accountability & Oversight Mechanism	Current Mitigation Status	Proposed Additional Actions
Macroeconomic and Market Risks	Finance / Strategic Management	● Amber	Decline in tourism receipts, reduced new incorporations and renewals, lower customs/tax collections.	MoF(MFU, Treasury, Customs); Financial Secretary oversight; Cabinet escalation if thresholds breached.	Conservative fiscal projections; revenue monitoring through Mid-year MTFP update and MERO.	Strengthen forecasting tools; integrate quantitative risk indicators; institutionalise quarterly macro-economic fiscal risk reviews.
Inflation Risk	Strategic / Fiscal Policy	● Amber	Inflation increases import costs and wage demands, reducing fiscal space and project efficiency. Reduces household purchasing power	MFU monitors inflation pass-through. Budget Unit adjusts recurrent allocations. Treasury & Projects Unit recalibrate CAPEX cost baselines.	Inflation assumptions integrated into fiscal forecasts; expenditure controls strengthened; use of conservative price baselines in budget formulation.	Strengthen inflation modelling and develop a formal inflation-adjustment framework for multi-year costing; coordinate with the private sector, utilities, and port operators on wage, price, and cost trends; implement supplier diversification and procurement indexing to manage import price pass-through; and prioritise energy efficiency and supply diversification to reduce inflation exposure.
Recurrent Expenditure Risk (Over-budgeting & Execution)	Fiscal Operations / Budgetary Management	● Amber	Over-budgeting distorts fiscal projections, contributes to cashflow pressures, and erodes fiscal discipline. Hinders the advancement of critical development works and investment opportunities	MoF (Budget Unit and Treasury), DGO, and Line Ministries; oversight by Financial Secretary.	Budget credibility improving but recurrent forecasting remains inconsistent; internal variance reviews ongoing.	Tighten expenditure ceilings; apply historical execution ratios to new budgets; strengthen quarterly variance analysis; link ministry allocations to demonstrated execution performance.
CAPEX Implementation (Delays)	Infrastructure / Project Delivery	● Red	Deferred infrastructure benefits, increased financing costs, and slower economic growth.	MoF (Project Unit), MCW, other line Ministries and Treasury; oversight by Financial Secretary.	Planning and procurement reforms in progress; improved project tracking.	Capacity development in project preparation and budgeting; milestone-linked disbursement system; strengthen monitoring and evaluation.
Liquidity Risk	Treasury / Cash Management	● Amber	Payment arrears or delayed project disbursements; interest cost on emergency borrowing.	Treasury Department and Debt Unit; oversight by Financial Secretary; reporting via monthly PEFM reports, mid-year and annual MTFP.	Liquidity buffers in various funds partially maintained; improved cashflow forecasting; coordination between Treasury and Debt Unit (MFU) on ABP disbursement scheduling.	Strengthen cash management system; institutionalise monthly liquidity monitoring; establish short-term liquidity facility with domestic banks; synchronise ABP disbursements with expenditure peaks.
Fiscal Deficit Risk	Fiscal Policy / Medium-term Planning	● Amber	Sustained deficits increase borrowing needs and pressure liquidity and debt ratios.	MFU, Budget Unit, and Debt Unit (MFU); oversight by Financial Secretary and Cabinet.	MTDS is adopted; conservative revenue assumptions applied; capital execution pace adjusted.	Strengthen fiscal rules linking spending to revenue performance; conduct quarterly deficit monitoring; embed deficit correction triggers in ABP and MTDS updates.
Public Debt Sustainability	Debt Management / Fiscal Policy	● Green	Rising debt service crowds out development spending; limits fiscal flexibility.	Debt Unit (MFU); oversight by Financial Secretary and Minister of Finance.	Ongoing debt monitoring; updated MTDS (Strategy 2) adopted to lengthen maturities and secure concessional funding at lower interest rates.	Maintain concessional borrowing; integrate debt stress testing into fiscal planning; enforce borrowing limits; retain liquidity buffer (liquid assets ≥25.0% of recurrent expenditure).

Fiscal Risk Category	Internal Risk Category / Domain	Associated Cost	Level of Risk	Traffic Light (RAG) Status	Green Condition & Explanation	Escalation Threshold & Decision Triggers (Amber/Red)
Contingent Liabilities (SOEs, SBs & Guarantees)	Fiscal Oversight / Governance	Exposure: \$8.00M - \$12.00M	Moderate – SOEs face operational inefficiencies that continue to create fiscal exposure.	● Amber	SOEs/SBs maintaining balanced budgets and positive cash flows; no new arrears	Amber: SOE/SB losses for two consecutive quarters or probability of guarantee draw rises triggers MoF oversight review. Red: Guarantee invoked or bailout >\$5.00M triggers Cabinet decision for conditional support.
Financial Services Regulatory Risks	Financial Governance / Policy Compliance	Revenue loss: \$6.00M - \$10.00M	High – Sector generates over 50% of Government revenue; exposed to global policy and regulatory changes.	● Amber	Stable incorporations (±3%) and no international sanctions or warnings.	Amber: FATF “Increased Monitoring” (Grey List) classification, 5–8% decline in new incorporations, or early adverse findings in regulatory reviews trigger joint MoF–FSC review and accelerated implementation of corrective actions under the FATF Action Plan. Red: FATF “Call for Action” (Black List), OECD or EU blacklisting, or ≥10% decline in financial services revenue triggers Cabinet intervention, emergency policy response, and high-level diplomatic engagement to restore compliance and market confidence.
Tourism Sector Vulnerability	Economic / Strategic Development	Revenue loss: \$10.00M - \$15.00M	Low-Moderate – The sector remains exposed to external shocks such as hurricanes and global demand fluctuations, but diversification of source markets, improved connectivity, and ongoing infrastructure upgrades have reduced overall vulnerability.	● Green	Tourist arrivals ≥95% of projected target; no global restrictions or local disruptions.	Amber: Arrivals down 5.0–8.0% year-on-year triggers Financial Secretary–Tourist Board/MTCSD mitigation. Red: Arrivals fall ≥10.0% or prolonged flight suspensions trigger Cabinet review and targeted fiscal support
Natural Disasters & Climate Risks	Environmental / Infrastructure Resilience	Response cost: \$25.00M - \$40.00M+	High – The Territory’s geographic exposure to hurricanes and climate impacts remains acute.	● Red	No active tropical storm threats; disaster fund ≥ contingency ceiling; early climate warnings monitored.	Amber: A storm watch or early warning issued by DDM with potential damage ≤ \$5.00M triggers NEOC partial activation and MoF resource readiness review. Red: NEOC fully activated or Governor declares a State of Emergency due to a major disaster; event losses > \$5.00M or CCRIF payout triggered; Cabinet authorises emergency expenditure and contingency fund deployment.
Health & Environmental Emergencies	Health / Public Safety	Emergency costs: \$12.00M - \$18.00M	Low-Moderate – Small island health systems remain vulnerable to disease outbreaks and environmental shocks, which could strain fiscal resources if materialised.	● Green	No World Health Organisation (WHO) or regional alerts; national case levels stable; health reserves at target.	Amber: Disease alerts or localized outbreaks trigger MHSD and MoF monitoring. Red: NEOC activated for a public health emergency or the Governor declares a State of Emergency; emergency expenditure projected > \$5.00M; Cabinet approves activation of contingency and health reserve funds.
Information Technology and Cybersecurity Risk	Digital Infrastructure / Service Continuity	Data recovery and system restoration costs: \$5.00M–\$10.00M	Moderate – Reliance on government digital systems for tax administration, treasury operations, and public financial management increases exposure to cyberattacks, data breaches, and operational disruption.	● Amber	Core financial management systems operational with secure data backup and limited downtime.	Amber: Minor breach or system outage >24 hours triggers internal IT and MoF investigation. Red: Outage >5 days. Major data compromise, ransomware, or loss of financial records triggers Cabinet intervention and system isolation.
Pension Liability Risk	Human Resource / Fiscal Sustainability	Recurrent expenditure increase: \$15.00M–\$25.00M per annum	High-Critical – Non-contributory system creates a structural liability with no prefunded pension reserves or pension board/committee to manage sustainability.	● Red	Pension Fund remains solvent and actuarially balanced; employee contributions cover near to medium-term (1-3 years) liabilities.	Amber: Actuarial review shows funding ratio below 85.0% or benefits exceed contributions by >10.0% triggers MoF and HR review. Red: Funding ratio <70.0% or shortfall exceeds \$10.00M triggers Cabinet decision on parametric reform and fiscal buffer allocation.

Fiscal Risk Category	Internal Risk Category / Domain	Traffic Light (RAG) Status	Impact Pathway	Accountability & Oversight Mechanism	Current Mitigation Status	Proposed Additional Actions
Contingent Liabilities (SOEs, SBs & Guarantees)	Fiscal Oversight / Governance	● Amber	SOE/SB bailouts increase debt, divert resources from priority programmes.	MoF (MFU); oversight by Financial Secretary and Cabinet.	SOEs and SBs are subject to quarterly reporting in accordance with the Statutory Boards, State-Owned Enterprises, and Public Financial Institutions Governance Policy (2024). Oversight occurs through the respective governing Ministries and the MFU through submission of quarterly financial reports for fiscal risk monitoring.	Implementation of an SOE/SB Oversight Unit. Conduct annual SOE/SB stress tests; adopt performance contracts; formalise bailout and recovery policy.
Financial Services Regulatory Risks	Financial Governance / Policy Compliance	● Amber	Reduced number of new incorporations, loss of investor confidence, reputational harm.	FSC and MoF; escalation through Financial Secretary to Minister of Finance.	Ongoing regulatory alignment; fee increases since 2023 maintaining revenue level and support to Government.	Accelerate modernisation of financial legislation; expand service offerings; improve risk communication and forecasting.
Tourism Sector Vulnerability	Economic / Strategic Development	● Green	Lower accommodation tax and arrival levies; unemployment in tourism sector.	MoF and MTCSD; Financial Secretary oversight; reporting in economic monitoring updates.	Tourism diversification strategies underway; expanded U.S. air links. Preparatory work for the airport expansion project currently underway.	Establish tourism risk fund; strengthen partnerships with airlines; diversify markets and tourism products; and strengthen tourism data analytics for early risk detection.
Natural Disasters & Climate Risks	Environmental / Infrastructure Resilience	● Red	Immediate relief assistance, reconstruction, loss of tourism, supply chain disruption.	Department of Disaster Management (DDM), MoF, and MCW; oversight by Financial Secretary and Cabinet.	Climate Change Trust and Emergency Fund partially capitalised; CCRIF policies in place for hurricanes, floods, and earthquakes; NEOC activation protocols established under the Disaster Management Act (2003); MoF and MENRCC collaborating to access international climate finance and strengthen environmental adaptation.	Finalise NEOC facility and integrate activation protocols into fiscal risk monitoring; expand Emergency Fund capitalisation; update CCRIF coverage using revised hazard data; develop a Disaster Risk Financing Strategy; and advance international advocacy for OT access to global climate funds. Improve capacity on the preparation of loss impact reports.
Health & Environmental Emergencies	Health / Public Safety	● Green	Increased health spending, potential shutdowns, economic disruption.	MHSD and MoF; oversight by Financial Secretary and Cabinet.	Health emergency framework in place; NEOC activated for major health events; coordinated MHSD-DDM-MoF response structure; UN-supported social assistance programme implemented by the Social Development Department; exploration of an Unemployment Benefits Scheme for structured income support.	Create a health reserve fund. Finalise and legislate Unemployment Benefits Scheme; integrate social protection and health triggers into fiscal risk monitoring; digitise emergency cost tracking; align NEOC activation with contingency budgeting; and strengthen fiscal buffers for rapid health and social response; and enhance coordination with regional health bodies (PAHO/CARPHA).
Information Technology and Cybersecurity Risk	Digital Infrastructure / Service Continuity	● Amber	Disruption to revenue collection, payroll, and reporting functions; reputational impact on jurisdiction's financial integrity and disrupt fiscal reporting cycles.	Department of Information Technology (DoIT), MoF, and Treasury; oversight by Financial Secretary and Cabinet.	Basic cybersecurity protocols in place; backup systems and network being upgraded.	Implement comprehensive cybersecurity framework; conduct penetration testing; allocate contingency funds for system recovery; train staff on data protection.
Pension Liability Risk	Human Resource / Fiscal Sustainability	● Red	Ageing workforce increases retiree-to-worker ratio, raising recurrent costs and long-term obligations. Unfunded liabilities accumulate, creating structural fiscal burden and intergenerational inequity.	MoF (Budget & Treasury), Department of Human Resources; oversight by Financial Secretary and Cabinet.	The Government operates a non-contributory defined-benefit pension scheme financed directly from the Consolidated Fund. No actuarial review has been conducted since 2009, and there is no Pension Board or dedicated governance structure overseeing sustainability. Current monitoring is limited to expenditure tracking within the MoF's recurrent budget.	Undertake an updated actuarial valuation to establish current liability; create a Pension Oversight Committee or Board for governance; develop a roadmap for gradual reform towards a contributory or hybrid system; and integrate long-term pension projections into the MTFP and Debt Sustainability Analysis to better capture future obligations.

4. FISCAL STRATEGY

The Virgin Islands continues to show strong potential for economic growth and long-term sustainability, despite the lingering effects of the 2017 natural disasters and the COVID-19 pandemic, which have placed considerable strain on fiscal balances and liquidity. The Government’s fiscal position remains vulnerable to external economic shocks, underscoring the need for ongoing evaluation and adjustment of fiscal policies to maintain reliable financial support for core operations.

Sound fiscal management is critical to mitigating these risks and addressing budgetary gaps. The fiscal strategy for 2026–2028, guided by the theme “**Building a Sustainable Nation: Pillars of Progress**,” will build on completed reforms to unlock new revenue streams and enhance operational efficiency through strategic use of human capital and technology. This forward-thinking approach aims to establish a solid foundation for long-term progress in fiscal stability and economic resilience across the Territory.

In the medium term, the Virgin Islands’ fiscal strategy will focus on continuing to lay the groundwork for sustainable economic growth and investment. This will be achieved by optimizing existing revenue measures, exploring new revenue streams, and enhancing savings through more efficient spending. The Government acknowledges that reaching these objectives requires strategic investments and close collaboration with key stakeholders to identify and execute effective revenue-generating initiatives. In tandem, sound expenditure management practices will be essential to complement revenue efforts and support the broader goal of fiscal stability.

To advance these fiscal strategies, the continued implementation of legislation and operational reforms—along with recommendations from the CFATF Mutual Evaluation and the Law Enforcement Assessment—will strengthen systems, structures, and legal frameworks that promote fiscal accountability and transparency. It is essential to demonstrate how these strategies align with the long-term goals of the National Sustainable Development Plan (NSDP). Accordingly, this section will highlight the connection between anticipated fiscal policy and the six national goals⁹ of the NSDP, enabling more integrated monitoring of national

MTFF Projected Overall Balance (**Base Case**)

2026: (\$81.73) million

2027: (\$45.25) million

2028: (\$21.94) million

⁹ Economy, Infrastructure, Health and Wellness, Education and Training, Environment, and Governance and Leadership.

progress. This holistic approach is designed to establish the foundational pillars of progress necessary for building a sustainable nation over the medium to long term.

The Virgin Islands' fiscal strategies are based on a medium-term fiscal framework, which defines higher revenue and expenditure limits that serve as the maximum allowed thresholds for the annual Budget. This approach provides a more comprehensive and strategic basis for evaluating economic impacts, enabling policymakers to respond more effectively to economic shocks and challenges that may hinder the implementation of the core principles in this strategy.

According to baseline projections in the Medium-Term Fiscal Frame (MTFF), as shown in **Table 11**, overall deficits are expected to reach \$81.73million in 2026, \$45.25million in 2027, and \$21.94 million in 2028. Analysis of financing options indicates that addressing these deficits requires a holistic approach—one that combines active revenue generation, realistic prioritization of recurrent expenditures, and optimization of capital spending. Only through this integrated strategy can the Government achieve sustainable financing.

The Draft A 2026 Budget Estimates proposes financing the anticipated 2026 deficit through disbursements from the CIBC \$100 million loan facility, continued disbursements on the CDB RRL, and withdrawals from the Consolidated Fund, Reserve Fund, Development Fund, Money Services Levy Fund, Miscellaneous Purpose Fund¹⁰, Environmental Levy Fund, the Transportation Network, Environmental Levy Fund, and the TNIF¹¹.

Government must adopt a fiscal strategy in the medium to long term that focuses on generating surpluses to build savings. Without consistent annual recurrent surpluses to build savings, reliance on existing fund balances will eventually lead to depletion. This strategy must include a balanced mix of revenue-enhancing measures and expenditure reductions.

4.1 Revenue Initiatives

Between 2026 and 2028, revenue initiatives are projected to generate a total of \$135.22 million, with expected annual collections of \$11.07 million in 2026, \$11.86 million in 2027, and a significant increase to \$112.29 million in 2028 (**Table 5**). These projections reflect revenue

¹⁰ Money Transfer Levy Funds

¹¹ TNIF refers to the Transportation Network and Improvement Fund

growth over the base case of 2% in 2026 and 3% in 2027, followed by a substantial 25% increase in 2028, resulting in cumulative savings of nearly \$90 million by the end of the period.

Table 5. 2026-2028 Revenue Initiatives

Revenue Initiatives		Linkage to NSDP Goals/Outcomes	Potential Revenue, US\$M			
Broad Areas	Description		2025 pe	2026	2027	2028
Income/Payroll Tax	Associated with re-instatement of good standing requirements	Goal 3: Economy (National Outcome #4 – Fiscal Strength and Sustainability)	-	3.16	3.95	4.35
	Collection of arrears due to enhanced compliance with SIGTAS	Goal 3: Economy (National Outcome #4 – Fiscal Strength and Sustainability)	3.24	3.43	1.60	1.28
	Global Minimum Tax	Goal 3: Economy (National Outcome #4 – Fiscal Strength and Sustainability)				100.00
Taxes on Goods and Services	Labour department - Work Permit and Other Fees	Goal 3: Economy (National Outcome #4 – Fiscal Strength and Sustainability)		1.17	2.58	2.60
Other Revenue	Road Improvement and Maintenance Fees	Goal 4: Infrastructure (National Outcome #11 – Transportation and Logistics)		0.55	1.32	1.54
	Derelict Vehicle Fees	Goal 6: Environment (National Outcome #16 – Environmental Sustainability)	0.25	-	-	-
	Introduce a vehicle title fee of \$50 (per licensed vehicle)	Goal 3: Economy (National Outcome #4 – Fiscal Strength and Sustainability)		0.50	1.00	1.01
	Other Revenue Arrears	Goal 3: Economy (National Outcome #4 – Fiscal Strength and Sustainability)	1.38	2.04	1.02	1.12
	Revise/update fees schedule DMV	Goal 3: Economy (National Outcome #4 – Fiscal Strength and Sustainability)		0.17	0.33	0.33
	Land and seabed licences and fees	Goal 6: Environment (National Outcome #16 – Environmental Sustainability)		0.05	0.05	0.06
	Revise immigration fees	Goal 3: Economy (National Outcome #4 – Fiscal Strength and Sustainability)	0.91			
	Total		5.78	11.07	11.86	112.29

Source: Ministry of Finance

Revenue initiatives implemented in 2025 are projected to contribute approximately \$6 million to the actual revenue by the end of the fiscal year. These initiatives were an increase in immigration fees, the introduction of a derelict vehicle fee, and enhanced arrears collection by the Inland Revenue Department (IRD).

Beyond the initiatives outlined in *Table 5*, the Ministry of Financial Services, Economic Development, and Digital Transformation (MFSEDDT) is actively developing new financial services products. If successfully implemented over the next three years, these efforts could contribute at least an additional \$20 million to the Taxes on Goods and Services category.

The potential revenue categories that will form part of the fiscal strategy are concentrated in three broad revenue areas, including Income/Payroll Tax, Taxes on Goods and Services, and Other Revenue. Among these, Income/Payroll Tax shows the greatest potential for success, largely due to anticipated gains from the implementation of the Global Minimum Tax (see *Table 5*).

Income/Payroll Tax

To capitalize on the early success of the SIGTAS platform, the government's fiscal strategy for 2026 will prioritize the full rollout of all remaining tax modules to maximize efficiency gains and revenue collection. This expansion, coupled with a targeted public awareness campaign promoting the Payment Gateway and online filing benefits, will build on the reported improvements in collections from 2025. Achieving full implementation of all modules by 2026 is essential to realizing the ambitious target of a 20% increase in collections by 2027, following the platform's launch in 2024. This enhanced performance in payroll tax collections will contribute to a more stable and predictable revenue stream for the Territory.

The Good Standing Policy, which is expected to be approved in late 2025, is set for full implementation in 2026 to consolidate fragmented, paper-based compliance checks and significantly enhance the Government's revenue collection and legal compliance by businesses and individuals. This policy mandates that individuals and businesses must demonstrate compliance across key areas—including Inland Revenue (Tax Compliance), Social Security Contributions, NHI Contributions, Trade Licenses, Department of Motor Vehicles (DMV) Compliance, and Work Permits—as a prerequisite for accessing Government services, licenses, permits, and public contracts. Non-compliance will result in consequences, such as penalties, legal action, and denial of government services and opportunities. This initiative is expected to increase revenue collections by around 3-5% in 2026, and as much as 7% in 2027.

The recent submission of KPMG's Integrated Impact Assessment Report on implementation of the global minimum tax (Pillar Two) to the Government marks a pivotal moment for the Territory's financial future. If approved, implementing a Qualified Domestic Minimum Top-up Tax (QDMTT) would be the central fiscal strategy, ensuring the Virgin Islands retains taxation rights over large multinational entities operating locally. This move is projected to generate a significant new source of government revenue, crucial for funding national programmes and development projects, and mitigating the long-term impact on the BVI's competitive advantage. Ultimately, navigating the Pillar Two framework is a strategic requirement to maintain global financial compliance and secure the Territory's position as a robust international finance center.

Taxes on Goods and Services

The Department of Labour and Workforce Development will continue efforts to revise its fee schedule to implement the updated fees by 2026. This initiative includes adjustments to existing fees, as well as the introduction of new fees. Tangible financial benefits are anticipated

beginning in 2027, with projected revenue collections from this category expected to rise by approximately 1%.

Over the medium to long term, the Financial Services Commission (FSC) will revise the current licence fee model to ensure it is more appropriately tailored to the Virtual Asset Service Providers (VASPs) sector. The revised model will seek to balance regulatory oversight with commercial viability by introducing a fee structure that reflects the scale, complexity, and risk profile of VASPs. This is expected to enhance regulatory proportionality, support market growth, and strengthen the BVI's position as a competitive and well-regulated jurisdiction for virtual assets.

Other Revenue

The Department of Motor Vehicles (DMV) has commenced the revision of its fee schedule, which has been in place since 2004. The proposed change is comparable to that of our neighbouring Bureau of Motor Vehicles in the USVI, and takes into consideration the high cost of purchasing resources needed to carry out the functions of the department. Preliminary work on this initiative has concluded and is currently being considered for approval in the House of Assembly. The proposed changes include the introduction of a vehicle title for every vehicle in the Territory, inclusive of transfers, at a fee of \$50.00. Implementation of these fees is anticipated to be in early 2026.

On September 1, 2025, the Government implemented a derelict vehicle fee for the removal and disposal of abandoned vehicles across the Territory. Revenue from this initiative will contribute to recurrent revenue for 2025 and onwards and will not be considered a revenue measure for 2026.

In addition, the Ministry of Communications and Works (MCW) plans to implement a road improvement and maintenance fee (RIM) to create a constant pool of funding that will assist with the maintenance and improvement of roads throughout the Territory. The goal of the combination of the vehicle title fee, the derelict vehicle fee, and the RIM fee is to create a coordinated system where revenue can be generated specifically for road improvement and maintenance. Work on the RIM continues, and implementation is expected in 2026.

The Inland Revenue Department has prioritized the recovery of outstanding income and payroll taxes, which can substantially boost the Government's revenue collections and strengthen its fiscal strategy. Similarly, collecting arrears on water rates can significantly enhance non-tax revenue, further expand the overall revenue base, and support the proposed fiscal framework.

The Ministry of Environment, Natural Resources and Climate Change (MENRCC) plans to modernize its outdated land and seabed licensing and fee structures over the medium term, and has already begun work toward implementation. Additionally, the Ministry aims to enhance the recovery of longstanding revenue arrears related to public land rentals, land sales, mooring and berthing fees, and seabed development licences.

On July 1, 2025, the Immigration Department introduced a series of fee increases related to Belonger and Residency Status. The revenue generated from these changes will be classified as recurrent revenue starting in 2025 and will not be considered a revenue-generating measure for the 2026 fiscal year.

It is projected that the combined initiatives under this category will generate an approximate 13% increase in this revenue stream in 2026, followed by increases ranging between 18 – 19% in 2027 and 2028.

4.1.1 Supporting Mechanisms for Increasing Revenue Collections

Restructuring of Tax Administration – NSDP Goal 3: Good Governance and Leadership Economy (National Outcome 4 – Fiscal Strength and Sustainability)

The International Monetary Fund (IMF) and the Caribbean Regional Technical Assistance Centre (CARTAC) finalized a Technical Assistance Report in July 2025 following a diagnostic mission of the Inland Revenue Department (IRD). This mission reviewed the IRD's strategic and operational functions as part of the Government's overall public sector transformation program, which aims to enhance the administration of domestic taxes and improve revenue mobilization. The report provided recommendations, including a significant organizational restructuring to incorporate a small headquarters function to manage strategic direction, policy design, and performance monitoring. The report also recommended vital operational changes, such as implementing risk-based programs for arrears collection and updating the taxpayer register.

Moreover, the report recommended that the Government hold further discussions to evaluate the implications of broader policy considerations, such as those related to modernizing tax legislation on government operations.

Economic Advisory Council – NSDP Goal 3: Economy (National Outcome 4 – Fiscal Strength and Sustainability)

The re-established Economic and Fiscal Advisory Council (EFAC) has a mandate to inform a multi-faceted fiscal strategy aimed at enhancing revenue collection and promoting private sector growth. To address local banking issues, the EFAC is expected to recommend strategies to mitigate the BVI's high-risk profile and support the improvement of banking relationships and services offered. Furthermore, it will focus on improving the efficiency of the BVI Ports Authority and streamlining processes for matters related to immigration, labour, and land sales to create a more attractive and enabling environment for investment and local enterprises. A key strategic investment will be retooling workers displaced by AI-driven shifts in financial services business models, ensuring the Territory's human capital remains competitive and economically included, along with provisions for corporate social responsibility in new investment agreements.

Asset Seizure – NSDP Goal 3: Good Governance and Leadership Economy (National Outcome 4 – Fiscal Strength and Sustainability)

The Government has adopted a fiscal strategy focused on boosting public revenue through professional asset recovery by a competent and reputable firm. Recognizing the need to maximize income without imposing unpopular taxes or increasing public debt, the Government chose to leverage private-sector expertise to identify and recover dormant, unclaimed property and assets. This strategic move creates a potentially significant, non-tax revenue stream, designed to improve the government's financial health. The partnership is structured around a crucial contingency-based payment model, where the consultant's fee is solely a percentage of the value of the assets successfully recovered and realized by the Government. This means that there are no upfront costs or budgetary risks for the Government.

This approach demonstrates fiscal prudence by utilizing a low-risk, high-return outsourcing model. It ultimately secures a vital new revenue stream, enabling the Government to fund public services and development projects from previously dormant wealth, rather than burdening taxpayers or increasing reliance on external borrowing.

Legislative Reform – NSDP Goal 3: Economy (National Outcome 4 – Fiscal Strength and Sustainability)

A core component of the Government's fiscal strategy involves targeted legislative revision and modernization to establish a more robust, transparent, and efficient framework for public financial operations. This strategy requires comprehensive reform of the Public Finance

Management Act, 2004, and its Regulations (2005). These reforms aim to enhance accountability, strengthen internal controls, and streamline financial reporting processes across all government entities. By updating these foundational financial laws, the Territory seeks to ensure that its public financial management practices align with international standards, thereby improving fiscal governance and supporting the effective implementation of the NSDP.

Legislative Reform – NSDP National Goal 5: Good Governance and Leadership (National Outcome 13 – Efficiency and Effectiveness of Government)

The second objective of this legislative reform focuses on reinforcing the Territory's commitment to efficiency and transparency in government spending through the Public Procurement Act, 2021, and its accompanying Regulations. The goal is to establish a truly competitive, non-discriminatory, and fair procurement system that maximizes value for public funds while minimizing opportunities for misuse or corruption. By ensuring the procurement regime is fully functional and up-to-date, the fiscal strategy secures a crucial safeguard that supports prudent expenditure management and strengthens public confidence in government transactions.

Capitalization of Sovereign Rating for the Virgin Islands – NSDP Goal 3: Economy (National Outcome 4 – Fiscal Strength and Sustainability)

The BVI can capitalize on its S&P BBB/A-2 investment grade by aggressively marketing the stable, credible financial environment to the global private sector, especially the funds industry. A key fiscal strategy involves leveraging the lower cost of government borrowing (a benefit of the rating) to invest in regulatory technology and modernizing infrastructure to enhance the ease of doing business. This public-sector investment, combined with the assurance of economic stability, is intended to attract major fund administrators and private equity structures, cementing the Virgin Islands' reputation as a globally recognized and secure financial hub.

Improvement to Airport Infrastructure and Increase Airlift – NSDP Goal 4: Infrastructure (National Outcome 11 Transportation and Logistics)

The Virgin Islands' tourism sector continues to demonstrate strong growth potential in 2025, supported by sustained increases in airlift capacity and ongoing infrastructure enhancements at the Terrance B. Lettsome International Airport. Expanded flight operations by major carriers such as American Airlines, Caribbean Airlines, and LIAT 2020, Caribbean Airlines,

alongside the introduction of new services by Sunrise Airways and Tradewind Aviation, have significantly improved connectivity to key North American and Caribbean markets.

The increase in scheduled and general aviation services reflects growing demand for travel to the Virgin Islands, signaling renewed confidence in the destination's tourism product. Airlines have responded positively to this demand by adding new routes, increasing flight frequencies, and contributing to higher passenger throughput and greater accessibility.

Simultaneously, the Government and the BVI Airports Authority continue to advance critical infrastructure developments at the Terrance B. Lettsome International Airport, including expansion of the arrivals and departures areas, upgrades to the Fixed Base Operator (FBO) and VIP facilities. Collectively, these initiatives are designed to improve operational efficiency, enhance passenger comfort, and strengthen the airport's capacity to accommodate growing traffic volumes. In addition, the improvements are expected to yield significant benefits to the tourism and transport sectors by enhancing the overall visitor experience, attracting higher-value travelers, and reinforcing the Virgin Islands' reputation as a premier regional destination. Moreover, the resulting gains in visitor arrivals and service quality are anticipated to contribute positively to the broader economy through increased employment, foreign exchange earnings, and investment in the hospitality and service industries.

The Government continues to make significant progress towards expansion of the runway to allow for the operation of larger aircrafts, thereby strengthening and increasing access to the Territory. An Outline Business Case has been completed for this important project, and efforts are currently underway to determine the most feasible procurement route, delivery, and financing mechanism.

4.1.2 Ongoing Work on Revenue Measures Previously Proposed

Blue Economy – NSDP Goal 3: Economy (National Outcome #7 – Green and Blue Economy)

The Territory is strategically positioned to leverage the immense potential of the Blue Economy, a sector naturally central to our island context, to accelerate sustainable economic diversification and achieve national development goals. The Government has demonstrated its commitment by formally agreeing to join the Blue Belt programme, a move designed to secure vital external financial assistance that will support the ambitious Blue Economy Roadmap Implementation Plan developed in collaboration with the United Nations Development Programme. While the foundational elements of this strategy have faced initial delays in commencement, a critical opportunity now exists to inject the necessary momentum.

To fully unlock this robust area of growth and realize new revenue streams through sectors like expanded marine tourism and a strengthened fishing industry, dedicated domestic funding from the Government and key strategic partners is required. Providing this focused investment is the essential next step to rapidly advance the Implementation Plan and translate the Blue Economy's promising potential into tangible economic prosperity.

Climate Change Trust Fund – NSDP Goal 6: Environment (National Outcome 17 – Hazard Risk Reduction and Adaptation to Climate Change)

The Virgin Islands Climate Change Trust Fund (VICCTF), established by law in 2015, is designed as an independent sustainable financing mechanism to mobilise, manage, and disburse funds from local and international sources, to implement priority climate change adaptation measures to build resilience and transition to renewable energy. Following Cabinet approval of seed funding earlier this year, the VICCTF is now operationalized with plans for an international launch in November 2025 at the thirtieth Conference of the Parties (COP30) of the United Nations Framework Convention on Climate Change.

The Fund's fiscal foundation relies on local seed funding, including approximately \$5.6 million accumulated from 40% of the Environmental and Tourism Levy (currently \$10) charged to visitors since 2017. Establishing the Trust Fund aims to provide access to funding for eligible climate adaptation and mitigation projects by 2026. The VICCTF is positioned as a sustainable financing model that seeks to leverage seed funding to attract millions of dollars per year from international donors and serve as a pathway for the Virgin Islands to secure climate finance, which is otherwise unavailable through traditional mechanisms due to its status as a United Kingdom Overseas Territory.

Integrated Investment Policy & Public Finance Management Framework – NSDP Goal 3: Good Governance and Leadership Economy (National Outcome #4 – Fiscal Strength and Sustainability)

This policy establishes a unified and comprehensive framework for managing investments across all public funds of the Government. It targets funds, including but not limited to the Consolidated Fund, the Development Fund, special funds, and trust funds. The overarching purpose of this framework is to ensure that the management and investment of public resources are conducted with the utmost prudence, security, transparency, and accountability. It is meticulously aligned with the objectives and provisions of the Public Finance Management Act, 2004 (PFMA), serving as a foundational document for sound financial governance.

The policy articulates clear principles, delineates robust governance structures, outlines precise operational guidelines, and defines stringent risk controls. These elements collectively aim to foster sustainable public financial management practices and bolster public confidence in the Government's stewardship of its financial resources. The implementation of this policy primarily rests with the Financial Secretary, operating under delegated authority from the Minister of Finance, who maintains overall ministerial oversight. The policy further includes detailed Standard Operating Procedures, sample benchmarks for performance measurement, and templates for essential reporting, ensuring a holistic and actionable framework for investment management.

Optimization of Financial Services Fee Structures – NSDP Goal 3: Economy (National Outcome 6 – Diversified Economy and Globally Competitive Industries)

Revenue from financial services is mainly derived from the Registry of Corporate Affairs fees, while regulatory fees constitute only approximately 5% of total revenue. The demand for financial services and regulated licensed entities has remained strong; thus, there is an opportunity to explore the regulatory fee structure, be more responsive to fee changes, and make informed decisions about fee strategies.

To address these opportunities systematically, the Financial Services Commission will continue to conduct a comprehensive review of fees, supported by external consultants with expertise in regulatory fee structures of international financial centres. This review will focus on developing a more optimal regulatory fee regime that enhances revenue while maintaining the Virgin Islands' competitive position in the global financial services marketplace. The initiative will carefully balance revenue enhancement against market sensitivity to ensure adjustments do not adversely affect the Territory's ability to attract and retain desired market participants.

Successful implementation of the revenue-generating initiatives is crucial for the overall success of the fiscal strategy. In addition, revenue levels must be closely monitored to ensure that the measures are implemented and effectively achieve the established target values.

In the event of a severe economic shock, additional revenue-generating measures may be necessary to address potential deficits. To this end, the Government may need to implement a combination of strategies, including:

1. implementation of a progressive payroll tax system, including alignment with the requirements of a minimum global tax;

2. increasing the rates and fees for import duties, hotel accommodation, mooring, motor vehicle rental, and crown land leases;
3. implementation of a business bureau and a special economic zone for small businesses; and
4. implementation of a services tax.

However, a comprehensive analysis and cost-benefit assessment of these measures is crucial to determine their potential revenue impact and associated implementation costs.

4.2 Expenditure Efficiencies

One of the key responsibilities of the Government is to ensure effective and efficient use of public financial resources. However, escalating operational expenses and heightened demands from various ministries and departments are making it increasingly difficult to balance priorities and commitments. A significant portion of these demands is linked to actions required under various legislative reforms and recommendations of the Commission of Inquiry, Law Enforcement Assessment, and CFATF Mutual Evaluation. Given the importance of these reforms and recommendations, they must be prioritized.

As part of its fiscal strategy, the Government has proposed measures to reduce recurrent expenditure. However, recent salary adjustments for public officers—accounting for approximately 44% of medium-term recurrent spending—limit opportunities for cost savings. Consequently, efficiency efforts will focus on goods and services, as well as subsidies and transfers, which together represent about 45% of recurrent expenditure over the medium term. Targeting these categories offers the potential for meaningful savings.

If implemented between 2026 and 2028, the proposed cost-cutting measures are projected to yield total savings of just over \$10 million—comprising \$2.38 million in 2026, \$3.77 million in 2027, and \$4.61 million in 2028 (see *Table 6*). Applying a 1% annual reduction in expenditures to the base case is expected to achieve these savings in the medium term.

Table 6. 2026-2028 Cost-Cutting Measures

Cost-Cutting Measures		Linkage to NSDP Goals	Potential Savings, US\$M		
Broad Areas	Description		2026	2027	2028
Compensation of Employees	Long-term efficiencies with the wider introduction of AI and other advanced technological tools, reducing the need for certain human skills	Goal 5: Good Governance and Leadership (National Outcome #13 – Efficiency and Effectiveness of Government)			
Goods and Services	Efficiencies through the continued roll-out of e-Government initiatives, and the anticipated easing of inflationary pressures	Goal 5: Good Governance and Leadership (National Outcome #13 – Efficiency and Effectiveness of Government)	-	1.32	1.31
Transfers and Subsidies	Reduced dependency on government financing by SOEs and SBs	Goal 3: Economy (National Outcome #4 – Fiscal Strength and Sustainability)	2.38	2.45	3.29
Other Expenses	Long-term efficiencies with the wider introduction of AI and other advanced technological tools, reducing the need for certain expenditures	Goal 5: Good Governance and Leadership (National Outcome #13 – Efficiency and Effectiveness of Government)			
Total			2.38	3.77	4.60

Source: Ministry of Finance

The projected savings envelope could be achieved under the following assumptions:

1. **Goods and Services:** A 1% reduction per year in expenditure for this category from 2027 to 2028 could produce savings of at least \$2.63 million. This can be attributed to the anticipated softening of inflationary pressures, the continued expansion of online payment options for Government services via the Payment Gateway, the ongoing efforts to reduce cheque-based transactions, and the overall decrease in operating costs driven by the rollout of e-Government initiatives. Although this expenditure category has not traditionally been associated with high efficiency, historical data suggest that savings have been realized due to capacity constraints in program implementation. This pattern is expected to continue over the medium term.
2. **Subsidies and Transfers:** With the implementation of the approved Statutory Board Policy and Financial Governance Policy for Statutory Boards and Bodies in 2025, a reduction in expenditures within this category is anticipated. Assuming annual decreases of 2.5% in 2026, 2.6% in 2027, and 3.4% in 2028, projected medium-term savings could amount to approximately \$8.12 million. The adoption of these policies is expected to incentivize Statutory Boards and State-Owned Enterprises to enhance operational efficiencies, thereby lowering their reliance on government funding over the medium term.

Although the aforementioned recurrent expenditure reductions will generate some fiscal space, these gains will be insufficient to significantly curtail the overall projected deficits in 2026 and 2027. Therefore, the proposed reductions should be accompanied by the submission of a realistic capital expenditure programme. Drawing on historical trends, there is potential

to reduce capital expenditure by approximately \$43.41 million, comprising \$35.87 million in 2026 and \$7.54 million in 2027 (refer to *Table 7*). This potential for reduction is supported by the fact that annual capital expenditure has consistently averaged in the range of \$30 million since 2022.

These spending levels, even during periods of significant development, reflect constraints such as limited technical capacity within the public sector to plan, design, and deliver projects, the absence of clearly defined priorities in the Capital Investment Programme (CIP), and the readiness of projects for implementation.

Accordingly, a strategy that better aligns annual capital expenditure budgets with actuals and distributes investments more evenly over a longer timeframe could yield the necessary fiscal savings and create the budgetary space to support sustainable government operations and future borrowing. To align with historical patterns, capital expenditure has been adjusted downward by 20% annually over the medium term.

Table 7. Fiscal Strategy Targets for Capital Expenditure, 2026-2028

Base Case - Fiscal Strategy Capital Expenditure			
	2026	2027	2028
Capital Expenditure & Net Lending Projection	79.72	37.69	25.52
New Capital Expenditure	43.85	30.16	25.52
Fiscal Strategy (savings from cost cutting measures)	35.87	7.54	0.00

Source: Ministry of Finance

In addition to the implementation of fiscal policy driven by actions on revenue and expenditures, the Government must continue to employ efficiencies in its operations and seek opportunities to optimize the same. A list of the measures proposed for adoption in the fiscal strategy is discussed in the sections that follow.

4.2.1 Supporting Mechanisms for Achieving Expenditure Efficiencies

Efficiency in the Public Service – NSDP Goal 5: Good Governance and Leadership (National Outcome 13 – Efficiency and Effectiveness of Government)

The Government will continue to advance its Public Service Transformation Programme (PSTP) in the four strategic areas: Good Governance, Digital Transformation, Customer Service Improvement, and Human Resources Management. In 2026, a number of major transformation

initiatives that commenced in 2025 will progress to full implementation, supported by strengthened oversight and legislative action across the Public Service.

Key Good Governance measures will include the implementation of reforms to the Elections Act, advancement of Human Rights legislation in the House of Assembly, and expanded legislative reviews to ensure policy consistency and alignment across sectors. Further strengthening of the justice framework, including the passage of the revised Police Act, and the establishment of the Restorative Justice Programme, remains a critical component of institutional integrity and accountability.

Legislative progress will also include the passage of the Environment and Climate Change Bill and the Economic Zone Bill, both of which will underpin sustainable development and economic diversification. In addition, the Premier's Office will bring into force the Food Security and Sustainability Act and lead the drafting of a policy for the designation of lands for farmers, advancing the national agenda for food security, agricultural resilience, and sustainable resource management.

Simultaneously, the Government will intensify its Digital Transformation agenda to improve operational efficiency, security, and stakeholder accessibility to public services. Core initiatives continuing in 2026 include the online British Overseas Territories Citizen passport submission platform, the launch of the service-wide monitoring and evaluation of ICT systems to support the tracking of key reform outcomes across the Public Service, and the integration of a Public Service-wide Records Management System, including the digitisation of vital records, which will support data-driven governance.

Additionally, the Ministry of Financial Services, Economic Development and Digital Transformation (MFSEDDT) will lead the development and implementation of a comprehensive Digital Transformation Strategy to further advance innovation, cybersecurity readiness, and government-wide digital cohesion. These initiatives will also directly support Customer Service Improvement, where enhanced client engagement protocols and service standards will drive greater responsiveness and satisfaction across all service touchpoints.

Under Human Resources Management, the Public Service will continue to strengthen workforce capacity and structural alignment with transformation outcomes. This will be delivered primarily through the Virgin Islands Public Service-Learning Institute, to expand competency-based training for all public officers. In addition, the revised performance management programme will transition to a fully electronic platform via the JDE system.

The MFSEDDT will continue to advance the development and implementation of a National Employment Policy, aimed at promoting decent work, strengthening labour market systems, and ensuring equitable employment opportunities across the Virgin Islands. Additionally, the Ministry of Health and Social Development recognises the urgent need for a comprehensive accessibility and inclusivity assessment across the Public Service, which will guide the development of a National Policy on Persons with Disabilities to guide systematic improvements in infrastructure, service delivery, and communication methods.

Collectively, these initiatives will contribute to a more efficient and modernised Public Service that is strategic, inclusive, agile, client-centric, and results-oriented.

Administration of Capital Projects – NSDP Goal 4: Infrastructure (National Outcome #11 – Transportation and Logistics)

Capital projects are vital for economic growth, as they create jobs and improve the Territory's capital assets. Over the medium term, the Government plans to execute several large-scale infrastructure projects to address territorial needs and boost the economy. These projects will be primarily funded through the \$100 million loan facility, the CDB Rehabilitation and Reconstruction Loan, the Consolidated Fund, the Development Fund, and the Transportation Network Improvement Fund.

The Government intends to enhance its capital expenditure program over the medium term by focusing on several key strategies, including prioritizing projects that are focused on minimizing costs while maximizing economic benefits, allocating funds to projects that are ready for implementation, projects must be properly planned, including detailed designs and cost estimates, and building technical capacity with the assistance of local and regional partners, such as the RDA, Virgin Islands Public Service Learning Institute (VIPSLI), Commonwealth Secretariat, Caribbean Regional Technical Assistance Centre (CARTAC), and CDB.

Response to Contingent Liabilities – NSDP Goal 5: Good Governance and Leadership (National Outcome #12 – Peace, Safety, Security and Justice for all)

Facing medium-term economic pressures and a commitment to fiscal prudence, the Government is advancing key structural and financial reforms across the public sector—specifically targeting the financial oversight of Statutory Boards (SBs) and State-Owned Enterprises (SOEs), the long-term sustainability of the public service pension system, and the viability of the National Health Insurance scheme and the BVI Health Services Authority.

- a. The Government is committed to carefully monitoring the performance of SBs and SOEs (collectively referred to as “agencies”) to manage subventions and

mitigate financial pressures. In 2024, the framework for monitoring these agencies was strengthened with the approval of the Financial Governance Policy and the Statutory Board Policy. Moving forward, there will be greater emphasis on agencies completing audit financials and compliance with all reporting requirements.

- b. The pension reform initiative, announced in 2024, aims to transition the public service pension system from a non-contributory benefits plan to a defined contributory plan, which is envisioned to support long-term sustainability. This significant undertaking will enhance the financial security of public officers and employees while simultaneously reducing the Government's long-term fiscal burden. This reform also shifts the burden of pension from solely the Government to a shared responsibility between the Government and public sector employees. The groundwork on pension reform has commenced, and it is expected that work on its development will accelerate in 2026.
- c. The reform of the National Health Insurance (NHI) scheme is actively underway, primarily focusing on addressing its financial sustainability and structural efficiency. Significant efforts have focused on the BVI Health Services Authority (BVIHSA), which now operates under a strengthened governance framework. This framework includes the BVI Health Services Authority (Amendment) Act, 2024, and the newly launched 2025–2033 Strategic Plan, both effective as of 2025.

Reforms that are expected to be finalized in late 2025 and early 2026 include amendments to the BVIHSA's fee structure, shifting from a fixed annual global subvention to a system that allows the Authority to benefit directly from NHI claims for services rendered. Additionally, there are plans to improve the efficiency and quality of operations and clinical services to support the needs of the population. These reforms are essential to close the BVIHSA's funding requirement gap, ensure the sustainability of the NHI, improve service quality, and reinforce the viability of the NHI scheme.

The Virgin Islands Risk Management Strategy – NSDP Goal 4: Good Governance and Leadership Economy (National Outcome #4 – Fiscal Strength and Sustainability)

The Virgin Islands Risk Management Strategy (2025), which is rooted in the Public Finance Management Act, 2004, outlines a comprehensive and practical framework for managing risks across government operations. It promotes transparency, accountability, and informed decision-making, with the Cabinet setting the overall risk appetite and reviewing top risks regularly. The Financial Secretary, as Executive Responsible for Risk, leads implementation,

supported by a Risk Management Coordinator, who maintains the Corporate Risk Register and facilitates operational oversight. A Risk Management Network of senior managers ensures consistent application across ministries, while Permanent Secretaries and designated risk owners manage threats within their domains. Internal Audit and the Internal Audit Advisory Committee (IAAC) provide governance assurance, and risk registers are updated in real time to reflect emerging issues. The strategy includes training and awareness initiatives to embed risk culture and is reviewed every three years to ensure continued relevance and responsiveness.

Deposit insurance – NSDP Goal: NSDP Goal 3: Economy (National Outcome #4 – Fiscal Strength and Sustainability)

The need for additional legislative amendments to the Virgin Islands Deposit Insurance Scheme remains an ongoing imperative to ensure continuous compliance with evolving international best practices. Future legal reforms, which will build upon the foundational 2023 Amendment Act, will likely be necessary to refine the operational efficiency of the Virgin Islands Deposit Insurance Corporation.

Administration of Transfers and Subsidies – NSDP Goal: NSDP Goal 3: Economy (National Outcome #4 – Fiscal Strength and Sustainability)

The Government continues to face significant demand for financial support from a wide range of stakeholders, including SOEs, SBs, ministries and departments, as well as small businesses, social groups, and individuals. The need for financial support to these stakeholders typically stems from diverse service requirements and priorities, requiring the Government to carefully manage and allocate its financial resources.

Balancing these competing interests within the constraints of a limited budget presents an ongoing challenge. The Government must ensure the effective operation of public agencies, provide fair and strategic support to private entities, and promote the overall well-being of the people of the Virgin Islands.

Over time, the Government has encouraged SOEs and SBs to become more self-sufficient by supporting efforts to diversify and increase revenue streams, and reduce expenditure and wastage. Proposals aimed at enhancing financial sustainability have been developed, and some are expected to be implemented in the medium term, helping to pave the way for greater self-reliance in the long term. The Government remains committed to monitoring agency performance and supporting sustainable reforms aimed at reducing reliance on public subsidies.

The International Tax Authority has demonstrated progress toward financial self-sufficiency through increased revenue generated from annual user fees for access to the BVI Financial Account Reporting System. These fees are due by June 1 each year, and late payments are subject to penalties in accordance with the International Tax Authority (Administrative Penalties) Regulations, 2023.

Preservation of Liquid Assets – NSDP Goal 3: Good Governance and Leadership Economy (National Goal #4 – Fiscal Strength and Sustainability)

The Government must continually assess its short-term financial strategies to manage economic shocks effectively. Maintaining adequate levels of liquid assets is therefore essential, as it signals both readiness and resilience in times of crisis. Since the devastating events of 2017, the Government has relied heavily on existing liquidity to cover expenditures, resulting in a significant drawdown of its liquid asset reserves, which now hovers just above the minimum threshold required under the PEFM borrowing limits for liquid assets. This decline in liquidity further underscores the urgency of accelerating revenue-generating initiatives.

Following a natural disaster, the Territory may access additional liquidity through insurance claims with the Caribbean Catastrophe Risk Insurance Facility (CCRIF). CCRIF provides parametric insurance coverage for tropical cyclones, earthquakes, and excessive rainfall. This mechanism enables rapid disbursement of short-term funds to Caribbean and Central American governments when a policy is triggered, helping to mitigate the financial impact of natural hazard events.

In 2021, the Foreign, Commonwealth and Development Office approved the inclusion of an unallocated balance from the Consolidated Fund in the definition of liquid assets. This enhancement to the Territory's liquidity position reflects a balance equivalent to approximately 3–4% of annual recurrent expenditure. Maintaining this balance serves as a fiscal buffer, which is essential for meeting the liquid asset ratio requirements under the borrowing limits set by the Protocols for Effective Financial Management (PEFM) framework. Additionally, the Public Finance Management Act, 2004 mandates an annual contribution to reserves of 2% of recurrent expenditure. When implemented together, these measures can substantially strengthen the Territory's overall liquidity.

Maintenance of Fiscal Rules – NSDP Goal 3: Good Governance and Leadership Economy (Fiscal Strength and Sustainability)

Fiscal rules were established to guide the setting of fiscal targets and to promote discipline and adherence to those targets. At present, the Virgin Islands primarily relies on the borrowing

limits outlined in the PEFM. Ensuring compliance with these limits remains a key priority for the Government.

Under the base case scenario presented in *Table 8*, fiscal projections indicate that the liquid assets ratio will remain within the required threshold in 2026, but will be in non-compliance in 2027 and 2028.. Additionally, full compliance with the net debt and debt service ratios under the PEFM is expected over both the medium and long terms. The introduction of a fiscal strategy further reinforces adherence to borrowing limits, and no breaches are anticipated in any of the key ratios in the medium or long-term (refer to *Table 9*).

Under the Medium-Term Debt Strategy (MTDS), a fiscal rule was introduced to maintain the Debt-to-GDP ratio at or below 20%. This threshold was established based on historical trends in the Virgin Islands, international benchmarks, and patterns observed in comparable economies. In the medium term, the ratio has consistently remained well within this limit. Further details can be found in the 2025–2027 MTDS.

However, maintaining compliance depends on prudent policy decisions and the preservation of a stable and sustainable operational environment. Should the economy face multiple or more severe shocks, a more assertive fiscal strategy may be necessary to remain within the established thresholds. The potential impact of combined shocks is illustrated in the medium-term fiscal framework shown in *Table 10*.

To eliminate fiscal deficits over the medium term, the Government must implement plans to reduce both recurrent and capital expenditures, while realising returns from existing new revenue-generating measures. This is especially crucial as the continued use of balances within funds has significantly diminished available liquidity for financing and is not sustainable.

The successful implementation of the combined fiscal strategy will be contingent upon the willingness to make difficult, yet essential decisions in the short to medium term across both areas (revenue-generating and cost-cutting measures) to safeguard the Territory's fiscal health.

Table 8. MTFF 2026 – 2028 (Base Case)

MEDIUM TERM FISCAL FRAME (US\$ millions) (BASE CASE)	ACTUALS		Original Budget	Revised Budget	PRELIM ACTUAL	PROJECTIONS		
	2023	2024	2025	2025	2025	2026p	2027p	2028p
Total Revenue	388.92	414.46	410.96	407.85	429.49	449.70	440.74	450.51
Total Current Rev	388.90	405.81	407.75	404.68	426.59	446.95	438.65	448.51
Total Tax Revenue	369.07	374.90	381.89	379.87	401.75	421.38	418.12	426.86
Payroll/Income Tax	62.72	59.00	64.27	61.10	68.96	70.15	70.73	72.37
Property Tax	3.73	3.78	3.50	3.56	3.41	3.54	3.55	3.59
Taxes on Goods & Services	242.35	246.81	247.92	247.83	259.33	265.69	268.31	274.17
Taxes on International Trade	51.45	54.44	55.99	58.95	59.30	61.66	63.60	66.16
Other Tax Revenue	8.82	10.86	10.21	8.42	10.75	20.34	11.93	10.56
Other Current Revenue	19.84	30.91	25.86	24.81	24.84	25.57	20.53	21.65
Grants	0.01	8.65	3.21	3.17	2.90	2.75	2.08	2.00
Total Expenditure	375.20	415.57	474.83	501.29	421.52	530.44	484.98	471.45
Total Primary Expenditure	368.52	409.43	468.46	495.08	415.30	523.24	475.06	461.06
Total Recurrent Expenditure	353.70	389.47	411.89	431.13	393.25	450.72	447.29	445.92
Total Interest Payments	6.68	6.15	6.37	6.21	6.23	7.20	9.92	10.39
Total Non-Interest Recurrent Expenditure	347.02	383.33	405.52	424.92	387.02	443.52	437.36	435.54
Employee Compensation	133.90	160.86	182.40	182.35	162.77	198.60	197.03	195.41
Goods & Services	81.34	89.71	94.58	105.84	90.42	105.84	101.93	101.72
Subsidies & Transfers	102.45	101.60	93.33	99.32	99.32	95.44	95.30	95.30
Total Other Expenses	29.33	31.16	35.22	37.41	34.52	43.65	43.10	43.10
Total Capital Expenditure and Net Lending	21.50	26.10	62.94	70.16	28.28	79.72	37.69	25.52
Capital Expenditure	21.75	27.10	62.94	70.16	29.28	79.97	37.69	25.52
Net Lending	-0.25	-1.00	0.00	0.00	-1.00	-0.25	0.00	0.00
Contribution to Liquid Asset Funds	0.00	0.75	1.00	1.00	1.00	1.00	1.00	1.00
Contribution to Debt Servicing Sinking Fund								
OVERALL BALANCE: SURPLUS(DEFICIT)	13.72	-1.86	-64.87	-94.44	6.96	-81.73	-45.25	-21.94
PRIMARY BALANCE	20.39	4.28	-58.50	-88.23	13.19	-74.53	-35.32	-11.55
CURRENT BALANCE	35.21	15.59	-5.14	-27.45	32.34	-4.76	-9.63	1.58
Fiscal Risk Buffer								
Financing	-13.72	1.86	64.87	94.44	-6.96	81.73	45.25	21.94
Net Borrowing	-16.83	0.19	20.28	20.28	14.91	38.23	5.43	-16.95
Loan Disbursements	0.00	15.00	35.04	35.04	30.00	59.04	16.00	0.00
Principal Repayments	16.83	14.81	14.76	14.76	15.09	20.81	10.57	16.95
Use of Liquid Asset Funds as Financing Instrument	0.00	1.00	5.82	16.23	0.00	15.79	0.00	0.00
Total Financing Gap	3.11	1.67	44.59	74.16	-21.87	43.50	39.81	38.89
TOTAL RESOURCE ENVELOPE	392.03	416.14	455.55	482.02	407.62	493.21	480.55	489.40
Total CG Disbursed Outstanding Debt	118.98	119.17	139.45	139.46	134.08	172.32	177.75	160.80
Total Public Borrowing	179.23	173.83	193.06	193.07	183.56	215.27	215.37	190.88
Liquid Assets	116.82	118.56	118.56	100.43	126.65	112.50	97.75	87.31
Net Debt	62.42	55.27	74.50	92.64	56.91	102.77	117.62	103.57
Total Debt Service (Central Gov. and Parastatals Risk-Weighted)	26.34	23.79	26.19	23.23	23.52	22.25	25.46	28.79
BORROWING LIMITS								
Net Debt as % of Recurrent Revenue (max 80%)	16%	14%	18%	23%	13%	23%	27%	23%
Debt Service as % of Recurrent Revenue (max 10%)	7%	6%	6%	6%	6%	5%	6%	6%
Liquid Assets as % of Recurrent Expenditure (at least 25%)	33%	30%	29%	23%	32%	25%	22%	20%

Source: Ministry of Finance

Note: Revised Budget refers to the Mid-year Revision.

Table 9. MTF 2026 – 2028 (Base Case with Fiscal Strategy)

MEDIUM TERM FISCAL FRAME (US\$ millions) (BASE CASE WITH FISCAL STRATEGY)	ACTUALS		Original Budget	Revised Budget	PRELIM ACTUAL	PROJECTIONS		
	2023	2024	2025	2025	2025	2026p	2027p	2028p
Total Revenue	388.92	414.46	410.96	407.85	429.49	460.77	452.59	562.80
Total Current Rev	388.90	405.81	407.75	404.68	426.59	458.02	450.51	560.80
Total Tax Revenue	369.07	374.90	381.89	379.87	401.75	429.15	426.26	535.09
Payroll/Income Tax	62.72	59.00	64.27	61.10	68.96	76.75	76.29	178.00
Property Tax	3.73	3.78	3.50	3.56	3.41	3.54	3.55	3.59
Taxes on Goods & Services	242.35	246.81	247.92	247.83	259.33	266.86	270.89	276.77
Taxes on International Trade	51.45	54.44	55.99	58.95	59.30	61.66	63.60	66.16
Other Tax Revenue	8.82	10.86	10.21	8.42	10.75	20.34	11.93	10.56
Other Current Revenue	19.84	30.91	25.86	24.81	24.84	28.87	24.25	25.71
Grants	0.01	8.65	3.21	3.17	2.90	2.75	2.08	2.00
Total Expenditure	375.20	415.57	474.83	501.29	421.52	492.19	473.67	466.84
Total Primary Expenditure	368.52	409.43	468.46	495.08	415.30	484.99	463.75	456.45
Total Recurrent Expenditure	353.70	389.47	411.89	431.13	393.25	448.34	443.51	441.32
Total Interest Payments	6.68	6.15	6.37	6.21	6.23	7.20	9.92	10.39
Total Non-Interest Recurrent Expenditure	347.02	383.33	405.52	424.92	387.02	441.14	433.59	430.93
Employee Compensation	133.90	160.86	182.40	182.35	162.77	198.60	197.03	195.41
Goods & Services	81.34	89.71	94.58	105.84	90.42	105.84	100.61	100.40
Subsidies & Transfers	102.45	101.60	93.33	99.32	99.32	93.06	92.85	92.01
Total Other Expenses	29.33	31.16	35.22	37.41	34.52	43.65	43.10	43.10
Total Capital Expenditure and Net Lending	21.50	26.10	62.94	70.16	28.28	43.85	30.16	25.52
Capital Expenditure	21.75	27.10	62.94	70.16	29.28	44.10	30.16	25.52
Net Lending	-0.25	-1.00	0.00	0.00	-1.00	-0.25	0.00	0.00
Contribution to Liquid Asset Funds	0.00	0.75	1.00	1.00	1.00	1.00	1.00	1.00
Contribution to Debt Servicing Sinking Fund								
OVERALL BALANCE: SURPLUS(DEFICIT)	13.72	-1.86	-64.87	-94.44	6.96	-32.42	-22.07	94.96
PRIMARY BALANCE	20.39	4.28	-58.50	-88.23	13.19	-25.22	-12.15	105.34
CURRENT BALANCE	35.21	15.59	-5.14	-27.45	32.34	8.68	6.00	118.48
Fiscal Risk Buffer								
Financing	-13.72	1.86	64.87	94.44	-6.96	32.42	22.07	-94.96
Net Borrowing	-16.83	0.19	20.28	20.28	14.91	38.23	5.43	-16.95
Loan Disbursements	0.00	15.00	35.04	35.04	30.00	59.04	16.00	0.00
Principal Repayments	16.83	14.81	14.76	14.76	15.09	20.81	10.57	16.95
Use of Liquid Asset Funds as Financing Instrument	0.00	1.00	5.82	16.23	0.00	15.79	0.00	0.00
Total Financing Gap	3.11	1.67	44.59	74.16	-21.87	-5.82	16.64	-78.01
TOTAL RESOURCE ENVELOPE	392.03	416.14	455.55	482.02	407.62	454.96	469.24	484.79
Total CG Disbursed Outstanding Debt	118.98	119.17	139.45	139.46	134.08	172.32	177.75	160.80
Total Public Borrowing	179.23	173.83	193.06	193.07	183.56	215.27	215.37	190.88
Liquid Assets	116.82	118.56	118.56	100.43	126.65	112.50	112.43	120.43
Net Debt	62.42	55.27	74.50	92.64	56.91	102.77	102.94	70.45
Total Debt Service (Central Gov. and Parastatals Risk-Weighted)	26.34	23.79	26.19	23.23	23.52	22.25	25.46	28.79
BORROWING LIMITS								
Net Debt as % of Recurrent Revenue (max 80%)	16%	14%	18%	23%	13%	22%	23%	13%
Debt Service as % of Recurrent Revenue (max 10%)	7%	6%	6%	6%	6%	5%	6%	5%
Liquid Assets as % of Recurrent Expenditure (at least 25%)	33%	30%	29%	23%	32%	25%	25%	27%

Source: Ministry of Finance

Note: Revised Budget refers to the Mid-year Revision.

Table 10. MTFF 2026 – 2028 (Shock Case)

MEDIUM TERM FISCAL FRAME (US\$ millions) (BASE CASE WITH SHOCKS)	ACTUALS		Original Budget	Revised Budget	PRELIM ACTUAL	PROJECTIONS		
	2023	2024	2025	2025	2025	2026p	2027p	2028p
Total Revenue	388.92	414.46	410.96	407.85	429.49	485.89	579.94	480.27
Total Current Rev	388.90	405.81	407.75	404.68	426.59	390.37	579.53	479.28
Total Tax Revenue	369.07	374.90	381.89	379.87	401.75	369.06	539.02	459.61
Payroll/Income Tax	62.72	59.00	64.27	61.10	68.96	56.53	78.43	90.77
Property Tax	3.73	3.78	3.50	3.56	3.41	2.63	5.91	3.44
Taxes on Goods & Services	242.35	246.81	247.92	247.83	259.33	244.63	353.85	272.18
Taxes on International Trade	51.45	54.44	55.99	58.95	59.30	32.42	80.33	85.43
Other Tax Revenue	8.82	10.86	10.21	8.42	10.75	32.86	20.50	7.79
Other Current Revenue	19.84	30.91	25.86	24.81	24.84	21.31	40.51	19.67
Grants	0.01	8.65	3.21	3.17	2.90	95.52	0.40	0.99
Total Expenditure	375.20	415.57	474.83	501.29	421.52	583.51	594.43	446.48
Total Primary Expenditure	368.52	409.43	468.46	495.08	415.30	575.06	568.65	434.74
Total Recurrent Expenditure	353.70	389.47	411.89	431.13	393.25	500.39	547.67	404.65
Total Interest Payments	6.68	6.15	6.37	6.21	6.23	8.45	25.78	11.74
Total Non-Interest Recurrent Expenditure	347.02	383.33	405.52	424.92	387.02	491.94	521.88	392.91
Employee Compensation	133.90	160.86	182.40	182.35	162.77	159.26	244.31	199.22
Goods & Services	81.34	89.71	94.58	105.84	90.42	196.13	71.60	83.76
Subsidies & Transfers	102.45	101.60	93.33	99.32	99.32	77.09	158.53	81.56
Total Other Expenses	29.33	31.16	35.22	37.41	34.52	59.46	47.45	28.36
Total Capital Expenditure and Net Lending	21.50	26.10	62.94	70.16	28.28	83.12	46.76	41.83
Capital Expenditure	21.75	27.10	62.94	70.16	29.28	83.37	46.76	41.83
Net Lending	-0.25	-1.00	0.00	0.00	-1.00	-0.25	0.00	0.00
Contribution to Liquid Asset Funds	0.00	0.75	1.00	1.00	1.00	1.00	1.00	1.00
Contribution to Debt Servicing Sinking Fund								
OVERALL BALANCE: SURPLUS(DEFICIT)	13.72	-1.86	-64.87	-94.44	6.96	-98.62	-15.50	32.79
PRIMARY BALANCE	20.39	4.28	-58.50	-88.23	13.19	-90.17	10.29	44.53
CURRENT BALANCE	35.21	15.59	-5.14	-27.45	32.34	-111.02	30.87	73.63
Fiscal Risk Buffer								
Financing	-13.72	1.86	64.87	94.44	-6.96	98.62	15.50	-32.79
Net Borrowing	-16.83	0.19	20.28	20.28	14.91	38.23	5.43	-16.95
Loan Disbursements	0.00	15.00	35.04	35.04	30.00	59.04	16.00	0.00
Principal Repayments	16.83	14.81	14.76	14.76	15.09	20.81	10.57	16.95
Use of Liquid Asset Funds as Financing Instrument	0.00	1.00	5.82	16.23	0.00	15.79	0.00	0.00
Total Financing Gap	3.11	1.67	44.59	74.16	-21.87	60.39	10.06	-15.83
TOTAL RESOURCE ENVELOPE	392.03	416.14	455.55	482.02	407.62	546.28	590.00	464.43
Total CG Disbursed Outstanding Debt	118.98	119.17	139.45	139.46	134.08	172.32	177.75	160.80
Total Public Borrowing	179.23	173.83	193.06	193.07	183.56	215.27	215.37	190.88
Liquid Assets	116.82	118.56	118.56	100.43	126.65	112.50	112.43	115.43
Net Debt	62.42	55.27	74.50	92.64	56.91	102.77	102.94	75.45
Total Debt Service (Central Gov. and Parastatals Risk-Weighted)	26.34	23.79	26.19	23.23	23.52	22.25	25.46	28.79
BORROWING LIMITS								
Net Debt as % of Recurrent Revenue (max 80%)	16%	14%	18%	23%	13%	26%	18%	16%
Debt Service as % of Recurrent Revenue (max 10%)	7%	6%	6%	6%	6%	6%	4%	6%
Liquid Assets as % of Recurrent Expenditure (at least 25%)	33%	30%	29%	23%	32%	22%	21%	29%

Source: Ministry of Finance

Note: Revised Budget refers to the Mid-year Revision.

5. DEBT STRATEGY

The Government's overarching debt management objective is to meet financing needs at the lowest possible cost while effectively managing associated risks. Achieving low-cost debt remains challenging in a global environment where interest rates, though lower than during the pandemic, remain elevated. The Virgin Islands' BBB/A-2 investment grade rating from Standard & Poor's has helped reduce its credit risk profile and promote a more transparent investment climate. As interest rates gradually decline, debt servicing costs are expected to decrease, enabling the reallocation of residual funds toward other recurrent expenditures.

The infrastructure development plan (the "Plan"), which is the initial phase of the broader development plan aligned with the NSDP, is in the implementation stage. The current value of the Plan, as stated in the 2025-2027 MTDS, is \$135.09 million, to be financed through existing disbursements of \$15.04 million on CDB RRL, \$90 million on the \$100 million CIBC loan of, and the remaining \$30.06 million through financing from a multilateral source at concessional rates. While the cost estimates for some projects in the Plan are indicative, the estimates for others have been refined as the projects were further developed. Notwithstanding, development of a number of projects is well advanced, and as such, the estimates have been reflected in the 2025-2027 Budget and MTFP.

The 2025–2027 MTDS sets out the debt management approach for the period beginning in 2025. Cabinet approval of the strategy is being sought concurrently with the approval of this MTFP. The 2026–2028 MTDS is expected to be published before the end of the first half of 2026 with only minor revisions anticipated as the implementation of the first three-year strategy—initiated in 2024—remains ongoing and will continue through to 2026.

In 2025, disbursements under the CIBC \$100 million loan facility are ongoing, with a drawdown of \$25 million scheduled for December. Additionally, a \$5 million disbursement is planned by year-end under the CDB RRL. The originally planned disbursement of \$10.04 million from the CDB RRL for 2025 was revised downward, primarily due to the unsuccessful procurement process for the West End Terminal Project. Capital expenditure in 2025 was primarily funded from existing balances from disbursements on the CDB RRL and the CIBC \$100 million loan, grants, and savings from various Government Funds.

In 2026, the Plan will continue to be financed through the remaining balance of \$10.04 million from the CDB RRL, an additional \$49 million disbursement from the CIBC \$100 million loan facility, and savings from various Government Funds. According to projections in the 2025-

2027 MTDS, an estimated total of \$20.26 million in borrowing from both commercial and multilateral sources may be required in 2026 to fully support the Plan. However, this need is dependent on the pace of execution of development projects and the utilization of existing financing options. As such, additional loan facilities are not anticipated in the medium term but may become necessary in the long term.

While the Medium-Term Debt Strategy (MTDS) primarily focuses on Central Government debt, it also outlines a scenario that includes Government-guaranteed debt. No new loan guarantees were extended by the Government to Parastatals in 2025. However, in 2026, it is anticipated that the Government will secure a loan of \$5 million from the Caribbean Development Bank (CDB) to support student loans and small business entrepreneurship programmes, which will be administered through a Parastatal. This loan was negotiated and approved by the CDB Board before the floods and hurricanes of 2017, but the Government has not yet formally accepted the offer.

Additionally, the BVI Ports Authority intends to refinance substantial balloon payments due in 2026 on its existing loan with CIBC. At the time of this report's preparation, the terms and conditions of the proposed refinancing facility were still under negotiation. As a result, this facility has not been included in the Parastatal Debt Profile and debt service projections for 2026. For further details, refer to *Appendix 1* for a Parastatal Risk-Weighted Debt Profile.

Debt financing for the Terrence B. Lettsome International Airport development is not currently included in the 2025-2027 MTDS, as the Government is still in the process of determining the procurement and financing mechanism for delivering the project. This determination will guide the optimal financing strategy, which may involve a Public-Private Partnership (PPP) arrangement, loan financing, or a hybrid of both. If the financing strategy supports loan financing, the MTFP and MTDS will be updated accordingly.

To effectively mitigate and manage the risk of potential negative cash flows, particularly during the challenging period from July to October, the MTDS and Plan implementation must be aligned with seasonal cash flow forecasts. Continuous monitoring of cash flows, the fiscal position, economic shocks, and debt-related transactions is essential to maintaining a resilient debt profile. Additionally, the Territory must remain compliant with the borrowing limits set out in the Protocols for Effective Financial Management (PEFM), fulfill its debt servicing obligations, and sustain fiscal stability. This is crucial from 2026 onward, when the measures outlined in the Fiscal Strategy section must be substantially executed.

As outlined in the base case scenario, a mix of fiscal measures should be implemented starting in 2026 to strengthen the Territory's fiscal position and support economic stability. A debt model and Medium-Term Fiscal Framework (MTFF) were developed to assess the impact of a combined shock scenario. Additionally, the MTDS incorporates the effects of the shock scenario within the overall framework.

In the event of a shock to the economy, it is expected that revenue, expenditure, and GDP will be affected, and exceptionally large overall fiscal deficits could be realised. Under a shock scenario, the Government will be forced to implement drastic revenue-generating measures and/or make severe cuts to both recurrent and capital expenditures. This has the potential to significantly increase debt, both immediately following the shock and over the subsequent years. Mechanisms such as utilizing the existing balances in the liquid assets and other funds, and insurance coverages, such as with CCRIF, would only provide short-term cash relief.

6. ANNUAL BORROWING PLAN

The Annual Borrowing Plan (ABP) plays a vital role in executing the MTDS and serves as a cornerstone of the Government's commitment to fiscal responsibility and transparency in debt management. It outlines the Government's projected borrowing requirements for the current fiscal year, as detailed in the annual budget approved by the House of Assembly. Additionally, the ABP specifies the types of debt instruments to be issued throughout the year, along with estimated nominal values.

The 2025 ABP has been updated, and a plan for 2025 has been developed, aligning with the borrowing needs identified in the approved 2025 Budget and the 2025–2027 MTFP. The 2025 ABP, as outlined in the 2025–2027 MTDS, detailed the Government's projected borrowing requirements based on the approved 2025 Budget. Initially, the financing needs for 2025 were estimated at \$79.05 million after accounting for debt servicing obligations (see **Table 11**). However, due to higher-than-expected revenue and lower-than-budgeted recurrent and capital expenditures, a surplus of just under \$10 million is anticipated. Consequently, after factoring in projected debt service obligations through the end of 2025, the revised financing need has been significantly reduced to \$12.17 million.

Table 11. Borrowing Requirements, 2025 Update and 2026

Description	2025		Prelim. Estimate % of GDP	2025 Variance		2026	
	US\$M					US\$M	% of GDP
	Planned	Prelim. Estimate					
Revenue	410.96	425.44	23.2	-14.48		411.53	21.4
Recurrent Expenditure w/o Interest	-405.52	-387.02	-21.1	-18.50		-402.89	-20.9
Capital Expenditure	-62.94	-29.28	-1.6	-33.66		-63.02	-3.3
Net Financing Needs	-57.50	9.14	0.5	-66.64		-54.38	-2.8
Debt Repayment	-21.55	-21.32	-1.2	-0.23		-27.92	-1.4
Domestic	-8.04	-8.32	-0.5	0.28		-15.78	-0.8
External	-13.51	-13.00	-0.7	-0.51		-12.13	-0.6
Gross Financing Needs	-79.05	-12.17	-0.7	-66.87		-82.30	-4.3
Source: Ministry of Finance							

The planned financing need for 2025 was \$79.05 million, originally expected to be covered by existing funds, a \$5 million disbursement from the CDB RRL, and \$22.95 million from the CIBC \$100 million loan. However, due to a significantly lower actual financing requirement (\$12.17 million), the loan disbursements fully covered the capital budget. Additionally, \$3.03 million from existing funds and a \$9.14 million surplus were used to close the gap in recurrent expenditures arising from debt servicing costs in 2025.

Table 12 summarises the 2025 ABP, the revised 2025 ABP (preliminary estimate), and the proposed ABP for 2026.

Table 12. 2025 ABP Update and 2026 ABP

Description	2025		Prelim.	2025 Variance	2026	
	US\$M		Estimate		US\$M	% of TOTAL
	Planned	Prelim. Estimate	% of TOTAL			
Gross Financing Needs	79.05	12.17	100.0%	66.87	82.30	100.0%
Use of Existing Funds	51.09	3.03	24.9%	48.06	3.00	3.6%
Domestic Debt	22.95	25.00	205.3%	(2.05)	51.05	62.0%
CIBC Loan	22.95	25.00	205.3%	(2.05)	49.00	59.5%
Other Commercial Source	0.00	0.00	0.0%	-	2.05	2.5%
External Debt	5.00	5.00	41.1%	-	28.25	34.3%
CDB Loan	5.00	5.00	41.1%	-	10.04	12.2%
Other Multilateral Source	-	-	0.0%	-	18.21	22.1%
Source: Ministry of Finance						

The 2026 ABP is critical for the implementation of the debt strategy for the year and is aimed at fiscal sustainability, accountability, and transparency. Based on the projected outcomes for intake, spending, and debt servicing as stated in the 2025–2027 Budget and the 2025–2027 MTDS, the Government’s gross financing needs for 2026 are expected to reach \$82.30 million or 4.3% of 2026 Nominal GDP. This gap is expected to be financed using existing funds of \$3.00 million, disbursements \$49.00 on the CIBC \$100 million loan, a smaller disbursement of \$2.05 million from a domestic commercial source, the remaining balance of \$10.04 million on the CDB RRL, and the acquisition of an additional \$18.21 million in concessional financing from a multilateral source.

However, according to the current 2026–2028 Budget, the financing gap in 2026 will be covered using existing balances from various funds, rather than through borrowing of an additional \$18.21 million as proposed in the 2025–2027 MTDS.

The 2026 ABP is formulated in the context of a challenging global landscape for emerging markets and developing economies. This environment is marked by gradually easing interest rates, heightened inflationary pressures stemming from U.S.-imposed tariffs, and subdued economic growth. Despite these external headwinds, domestic financing conditions remain favorable, supported by ample liquidity in the banking sector. However, elevated interest rates continue to pose challenges for debt servicing costs. Over the medium term, concessional financing in local currency (USD) offers a cost-effective avenue to mitigate interest rate risk within the debt portfolio, as outlined in the 2025–2027 MTDS.

The ABP is subject to revision when there are changes in the credit market conditions and the evolution of the fiscal situation and needs of the Territory. The Government will consider refinancing and other liability management operations where opportunities arise to achieve the preferred debt portfolio.

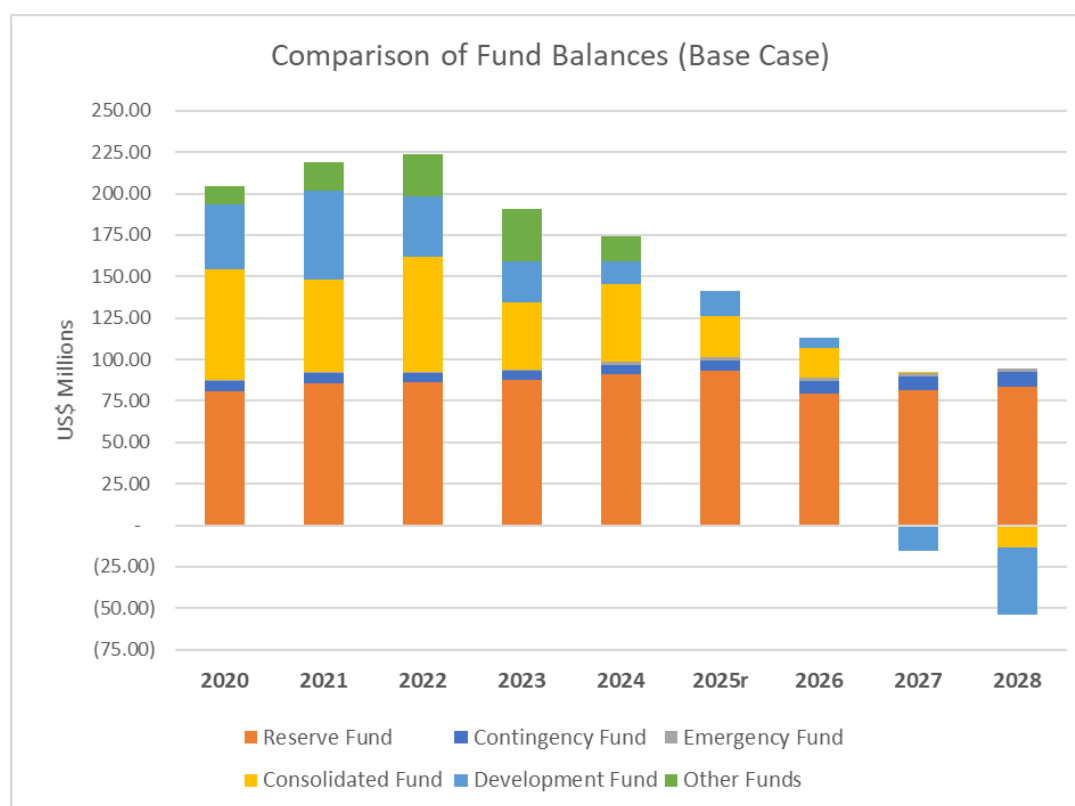
In keeping with the Government’s debt management objectives, this borrowing strategy seeks to manage refinancing and interest rate risks and extend the maturity of the portfolio. The strategy also allows the Government to remain within long-term risk benchmarks and in compliance with the borrowing limits under the PEFM in the medium term. Compliance requires implementation of the fiscal strategies for revenue in 2026 to improve liquidity, combined with maintaining strict controls to curtail further increases in recurrent expenditure.

7. DEBT SUSTAINABILITY RATIO ANALYSIS

This summary debt sustainability ratio analysis highlights the challenges faced by declining liquidity levels and evaluates the impact of the CIBC \$100 million loan facility secured in October 2024. The assessment is conducted under three scenarios: the base case, the base case with fiscal strategy, and the base case with shocks.

An examination of liquid asset levels under the base case scenario for the period 2020–2028 reinforces that, in the medium term, the Government must carefully monitor its ability to meet debt service obligations and other financial commitments from the Consolidated Fund (refer to **Figure 9**). The projected negative balance in the Development Fund by 2027 suggests either a lack of available funds in the Consolidated Fund for transfer or the absence of loan disbursements.

Figure 9. Comparison of Fund Balances under the Base Case Scenario, 2020 – 2028¹²



Source: Office of the Accountant General and Ministry of Finance

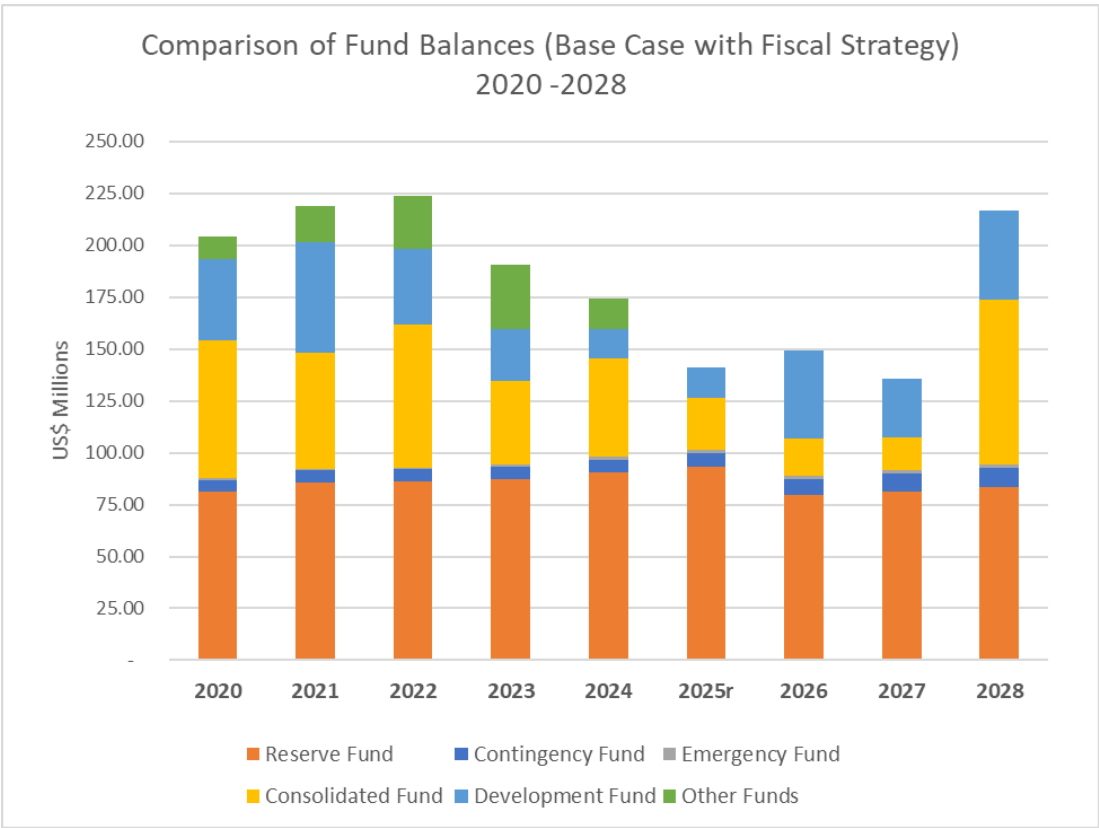
¹² From 2026 – 2028, the values represent projections completed in the Debt Model, with a preliminary projection for 2026 provided by the Treasury Department. The value for 2025 was projected based on actuals up to September 2024.

Over time, the Virgin Islands’ economy has relied heavily on traditional revenue sources, many of which have either stagnated or experienced a decline. At the same time, rising expenditures, driven by increases in wages, salaries, and government obligations, have contributed to persistent fiscal shortfalls.

Between 2018 and October 2024, no new borrowing was undertaken to fund capital projects, leaving the Government dependent on existing liquidity to cover the fiscal shortfalls. However, the availability of cash resources has become increasingly strained, as illustrated in *Figure 9*, due to declining balances in the Consolidated Fund under the base case scenario.

This financial pressure is further exacerbated by limitations on the use of certain funds, including the Environmental and Tourism Levy, the Miscellaneous Purpose Fund (Money Services Levy), the Seized Assets Fund, and the Transportation Network Improvement Fund. Collectively, these restricted-use funds are projected to hold a balance of \$15.94 million by the end of 2025 (see *Figure 9*).

Figure 10. Comparison of Fund Balances under the Base Case with Fiscal Strategy Scenario



Source: Office of the Accountant General and Ministry of Finance

The Government must actively implement the revenue-generating initiatives and cost-cutting measures from the Fiscal Strategy and/or other sources to achieve improved savings and liquidity to meet its rising obligations and commitments (see *Figure 10*). The liquid assets ratio for the period 2023-2028 under the three case scenarios is shown in *Figure 11*.

According to the 2025–2027 MTDS, approximately \$135.09 million is required over the next three years to implement projects and programmes under the NSDP. The \$100 million loan secured in October 2024 forms part of this financing package and will support critical infrastructure development across the Territory over the next three to five years. However, additional borrowing will be necessary in the long term to fund other priority initiatives under the NSDP, as existing liquidity and the remaining disbursements from the Caribbean Development Bank’s Rehabilitation and Reconstruction Loan (CDB RRL) and the CIBC \$100 million loan are projected to be insufficient. The parameters for future borrowing are outlined in the MTDS and are designed to align with the overarching goals of the Virgin Islands’ debt management strategy.

Under the base case scenario outlined in both the Debt Model and the Medium-Term Fiscal Framework (MTFF), projected deficits over the medium term indicate a continued reliance on loan financing to support the development initiatives identified in the National Sustainable Development Plan (NSDP). Despite new borrowing, fiscal shortfalls are expected to persist. Consequently, implementing comprehensive fiscal and debt management strategies over the medium and long term is essential to achieving a sustainable fiscal position.

As shown in *Figure 11*, the base case Debt Model demonstrates compliance with all three fiscal ratios, consistent with the same scenario in the Medium-Term Fiscal Framework (MTFF) for 2026. However, there is non-compliance with the liquid assets ratio in 2027 and 2028. Furthermore, Draft A of the 2026 Budget indicates that withdrawals from the Reserve Fund of an estimated \$15.79 million are anticipated to support financing gaps in both recurrent and capital spending. These deductions from this Fund contribute to the deterioration in liquidity levels and to the breaches in the liquid assets ratio in 2027 and 2028. When the fiscal strategy is incorporated into the base case, additional savings are projected over the medium term, thereby reducing the need for borrowing to fund critical infrastructure projects. Under this scenario, all PEFM ratios remain compliant. Although the Line of Credit with FCIB is not utilized in the base case with and without the fiscal strategy, the facility remains available to help manage temporary cash flow shortfalls throughout the year.

Under a shock case scenario¹³, the liquid assets ratio is projected to fall below the required limit (25% of recurrent expenditure) in 2026 and 2027, then recover in 2028. However, both the debt service and net debt ratios are expected to remain within the prescribed thresholds (see *Figure 11*). The implementation of the full fiscal strategy in response to an economic shock, or selected components of it, is anticipated to strengthen the Territory's fiscal position and restore full compliance with all PEFM ratios. While this scenario was not explicitly prepared to demonstrate its impact on compliance, the significant effect it has on the base case scenario provides sufficient evidence to support this outcome.

The sustainability of debt depends on sound financial management, robust reporting mechanisms, and systematic monitoring of fiscal performance and key sustainability indicators. An effective debt strategy requires a balanced approach, along with the flexibility to respond to evolving fiscal and economic conditions. Given the outlined fiscal risks and the uncertainties of a dynamic environment, adaptability and responsiveness are essential. Moreover, a strong fiscal framework should focus on enhancing revenue generation and controlling expenditures, while maintaining debt at sustainable levels and fostering economic growth.

Details of the Borrowing Ratio Limits and other debt sustainability ratios are presented in *Appendices 3* and *4*.

¹³ Shock case scenario refers a combination of shocks from a natural disaster, a health crisis, in financial services, and in interest rates

Figure 11. Potential Performance against Borrowing Ratios in Protocols, 2023 – 2028¹⁴



Source: Ministry of Finance

¹⁴ Ratios under the Borrowing Limit of the PEFM were computed based on Budget numbers, not MTFF numbers.

8. FRAMEWORK FOR THE BUDGET

The MTFP sets the framework for the 2026-2028 Budget and provides a narrative for the figures contained in the Medium-Term Fiscal Frame (MTFF or “Frame”). The Frame sets the upper limit and broad parameters for the Budget, which are based primarily on the fiscal framework for 2026 as provided in *Table 13* below.

Table 13. Framework for 2026 Budget

FRAMEWORK FOR THE 2026 BUDGET	
	US\$ million
Revenue	449.70
Recurrent Expenditure	(450.72)
Contribution to Liquid Asset Funds	1.00
Capital Expenditure and Net Lending	79.72
Capital Expenditure	79.97
Surplus/(Deficit)	(81.73)
Net Borrowing/Deficit Financing	81.73
Loan Disbursement	59.04
Principal Repayments	20.81
Other Sources of Financing	43.50

Source: Ministry of Finance

9. APPENDICES

Appendix 1: 2026-2028 CAPEX by Funding Source

Source of Funds, US Millions	2026	2027	2028
Consolidated Fund	12.14	3.38	0.88
Reserve Fund	6.72	-	-
Development Fund	11.36	4.53	4.84
Miscellaneous Purpose Fund (Money Transfer Levy)	0.23	-	-
Transportation Network and Improvement Fund	1.10	1.00	0.50
Environmental Levy Fund	0.80	0.70	-
Grants	0.22	-	-
CDB RRL	4.66	5.10	3.30
CIBC \$100 Million Loan	42.75	22.98	16.00
TOTAL	79.97	37.69	25.52
Source: Ministry of Finance			

Appendix 2: Parastatals Risk-Weighted Debt Schedule, 2022 – 2028

Statutory Authority / Government Company	Risk Weight	2022	2023	2024	2025e	2026p	2027p	2028p
BVI Tourist Board	100%	0	0	0	0	0	0	0
BVI Health Services Authority	80%	0	0	0	0	0	0	0
H.L. Stoutt Community College	80%	0	0	0	0	0	0	0
Prospect Reef Management Company	80%	0	0	0	0	0	0	0
BVI Airports Authority	50%	0	0	0	0	0	0	0
National Bank of the Virgin Islands ¹	20%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BVI Electricity Corporation	20%	4.08	3.62	3.15	2.68	2.22	3.75	3.15
BVI Financial Services Commission	20%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BVI Ports Authority	20%	8.57	7.21	5.72	4.69	3.54	2.31	1.80
BVI Social Security Board	20%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Risk-Weighted Debt of Parastatals		12.65	10.83	8.87	7.37	5.76	6.06	4.95

¹ As of April 2019, all student loans that were being reflected under the National Bank of the Virgin Islands were reclassified from Parastatal debt to Central Government debt. This was a result of the discovery that the loans were Central Government's loans and the National Bank of the Virgin Islands was the administrator for the loans.

p means projection; e means preliminary estimate.

Data shown from 2022 are unaudited actuals.

Source: Ministry of Finance

Appendix 3: Borrowing and Additional Debt Sustainability Ratios for the Base Case Scenario

BORROWING RATIOS (Base Case)	2023	2024	2025p	2025r	2025e	2026p	2027p	2028p
Total Debt of Central Government	118.98	119.17	139.45	139.46	134.08	172.32	177.75	160.80
Total Debt of Parastatals	54.13	44.37	36.89	36.89	36.85	28.81	30.32	24.75
Total Risk-Weighted Debt of Parastatals	10.83	8.87	7.38	7.38	7.37	5.76	6.06	4.95
Capitalized Value of Public Private Partnerships	49.43	45.78	46.23	46.23	42.11	37.19	31.56	25.13
Total Public Borrowing	179.23	173.83	193.06	193.07	183.56	215.27	215.37	190.88
Reserve/Contingency Fund Balances - Liquid Assets	116.82	118.56	118.56	100.43	126.65	112.50	97.75	87.31
Central Government Debt Service	23.66	21.10	21.23	21.07	21.47	20.20	20.49	27.34
Parastatals' Interest payments	4.27	3.66	3.33	3.33	2.73	2.18	2.20	1.68
Parastatals' Principal repayments	9.14	9.76	21.46	7.48	7.51	8.05	22.63	5.57
Parastatals' Debt Service (Risk-Weighted)	2.68	2.68	4.96	2.16	2.05	2.05	4.97	1.45
Total Debt Service (Central Gov. and Parastatals Risk-Weighted)	26.34	23.79	26.19	23.23	23.52	22.25	25.46	28.79
Net Debt	62.42	55.27	74.50	92.64	56.91	102.77	117.62	103.57
Net Debt as % of Recurrent Revenue (max 80%)	16%	14%	18%	23%	13%	23%	27%	23%
Debt Service as % of Recurrent Revenue (max 10%)	7%	6%	6%	6%	6%	5%	6%	6%
Liquid Assets as % of Recurrent Expenditure (at least 25%)	33%	30%	29%	23%	32%	25%	22%	20%
ADDITIONAL DEBT SUSTAINABILITY RATIOS (Base Case)	2023	2024	2025p	2025r	2025e	2026p	2027p	2028p
Total Public Debt Debt to GDP (%)	6.8	6.6	7.6	7.6	7.4	9.2	9.2	8.1
Total Public Sector Debt to GDP (%)	9.9	9.00	9.60	9.60	9.40	10.75	10.81	9.31
Public Sector Domestic Debt Service to Recurrent Revenue (%)	6.1	5.2	5.2	5.2	5.1	4.6	4.7	6.1
Interest Payments on Domestic Public Debt to Recurrent Revenue (%)	1.6	1.4	1.3	1.3	1.1	1.2	1.9	1.9
Central Government Interest as % of Recurrent Revenue	1.7	1.5	1.6	1.5	1.5	1.6	2.3	2.3
Net Debt as % of Nominal GDP	3.6	3.0	4.1	5.0	3.1	5.5	6.1	5.2
NGI as % of Total Central Government Debt Servicing	177.1	148.3	25.6	(81.0)	179.0	54.2	48.3	78.0
NGI as % of Total Central Government Interest Cost	627.4	509.1	85.4	(275.0)	617.0	152.2	99.7	205.4
Net Government Income (NGI)	41.89	31.29	5.44	-17.07	38.42	10.95	9.89	21.33
Total Central Government Interest Cost	6.68	6.15	6.37	6.21	6.23	7.20	9.92	10.39

Source: Ministry of Finance

Debt balances and debt servicing costs are gross numbers.

Net Government Income (NGI) is defined as total Central Government revenue minus total Central Government non-interest recurrent expenditure

Net Government Income (NGI) only represents Central Government.

Public Sector refers to Central Government and Parastatals.

p means projection. e means estimate. r means revision.

Recurrent Revenue and Recurrent Expenditure reflects those from Draft A of the 2026 Budget.

Appendix 4: Borrowing and Additional Debt Sustainability Ratios for Base Case with Fiscal Strategy Scenario

BORROWING RATIOS (Base Case with Fiscal Strategy)	2023	2024	2025p	2025r	2025e	2026p	2027p	2028p
Total Debt of Central Government	118.98	119.17	139.45	139.46	134.08	172.32	177.75	160.80
Total Debt of Parastatals	54.13	44.37	36.89	36.89	36.85	28.81	30.32	24.75
Total Risk-Weighted Debt of Parastatals	10.83	8.87	7.38	7.38	7.37	5.76	6.06	4.95
Capitalized Value of Public Private Partnerships	49.43	45.78	46.23	46.23	42.11	37.19	31.56	25.13
Total Public Borrowing	179.23	173.83	193.06	193.07	183.56	215.27	215.37	190.88
Reserve/Contingency Fund Balances - Liquid Assets	116.82	118.56	118.56	100.43	126.65	112.50	112.43	120.43
Central Government Debt Service	23.66	21.10	21.23	21.07	21.47	20.20	20.49	27.34
Parastatals' Interest payments	4.27	3.66	3.33	3.33	2.73	2.18	2.20	1.68
Parastatals' Principal repayments	9.14	9.76	21.46	7.48	7.51	8.05	22.63	5.57
Parastatals' Debt Service (Risk-Weighted)	2.68	2.68	4.96	2.16	2.05	2.05	4.97	1.45
Total Debt Service (Central Gov. and Parastatals Risk-Weighted)	26.34	23.79	26.19	23.23	23.52	22.25	25.46	28.79
Net Debt	62.42	55.27	74.50	92.64	56.91	102.77	102.94	70.45
Net Debt as % of Recurrent Revenue (max 80%)	16%	14%	18%	23%	13%	23%	23%	13%
Debt Service as % of Recurrent Revenue (max 10%)	7%	6%	6%	6%	6%	5%	6%	5%
Liquid Assets as % of Recurrent Expenditure (at least 25%)	33%	30%	29%	23%	32%	26%	26%	28%
ADDITIONAL DEBT SUSTAINABILITY RATIOS (Base Case with Fiscal Strategy)	2023	2024	2025p	2025r	2025e	2026p	2027p	2028p
Total Public Debt Debt to GDP (%)	6.8	6.6	7.6	7.6	7.4	9.2	9.2	8.1
Total Public Sector Debt to GDP (%)	9.9	9.00	9.60	9.60	9.40	10.74	10.79	9.29
Public Sector Domestic Debt Service to Recurrent Revenue (%)	6.1	5.2	5.2	5.2	5.1	4.4	4.6	4.9
Interest Payments on Domestic Public Debt to Recurrent Revenue (%)	1.6	1.4	1.3	1.3	1.1	1.2	1.8	1.5
Central Government Interest as % of Recurrent Revenue	1.7	1.5	1.6	1.5	1.5	1.6	2.2	1.9
Net Debt as % of Nominal GDP	3.6	3.0	4.1	5.0	3.1	5.5	5.3	3.5
NGI as % of Total Central Government Debt Servicing	177.1	148.3	25.6	(81.0)	179.0	120.8	124.6	505.6
NGI as % of Total Central Government Interest Cost	627.4	509.1	85.4	(275.0)	617.0	338.9	257.2	1,330.7
Net Government Income (NGI)	41.89	31.29	5.44	-17.07	38.42	24.40	25.53	138.23
Total Central Government Interest Cost	6.68	6.15	6.37	6.21	6.23	7.20	9.92	10.39

Source: Ministry of Finance

Debt balances and debt servicing costs are gross numbers.

Net Government Income (NGI) is defined as total Central Government revenue minus total Central Government non-interest recurrent expenditure

Net Government Income (NGI) only represents Central Government.

Public Sector refers to Central Government and Parastatals.

p means projection. e means estimate. r means revision.

Recurrent Revenue and Recurrent Expenditure reflects those from Draft A of the 2026 Budget.

DETAILED REVENUE ESTIMATES

Sub Head	Details of Revenue	2024 Actual Revenue	2025 Approved Budget	2025 Revised Estimates	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
RECURRENT REVENUE							
	411000 Income/Payroll Taxes	58,998,802	64,269,217	66,951,204	68,110,989	70,589,298	72,220,871
	411110 Personal Income Tax	61,745	-	37,017	-	-	-
	411210 Corporate Income Tax	-	-	7,200	-	-	-
	412110 Payroll Tax	58,937,057	64,269,217	66,906,986	68,110,989	70,589,298	72,220,871
	413000 Property Tax	3,780,605	3,498,240	3,392,467	3,532,821	3,541,719	3,586,193
	413110 Non-belonger Landholding License	200,700	237,647	147,280	176,132	178,418	180,659
	413120 Property Tax	3,579,905	3,260,593	3,245,188	3,356,689	3,363,300	3,405,535
	414000 Taxes on Goods and Services	246,813,338	247,919,689	258,038,519	265,159,456	267,778,706	273,626,868
	414110 Hotel Accommodation Tax	8,773,514	8,293,148	9,614,244	10,737,925	11,766,656	14,320,831
	414120 Motor Vehicle Rental Tax	140,332	174,490	132,848	153,259	156,745	158,975
	414210 Vehicle Tax	2,147,678	2,114,002	2,206,104	2,407,954	2,528,352	2,604,202
	414310 Liquor and Still Licenses	122,017	168,273	126,774	122,176	122,662	123,245
	414320 Trade Licenses	982,131	1,015,494	908,876	993,387	1,015,986	1,030,438
	414330 Cruising Permits	4,980,224	4,611,997	5,168,513	5,457,934	5,766,039	6,058,814
	414340 Fishing Licenses	295,054	244,337	311,320	300,670	307,511	311,885
	414410 Registry of Corporate Affairs	205,470,984	206,133,801	217,200,874	218,908,657	218,732,661	221,359,105
	414420 Banks and Fiduciary	4,643,734	4,200,000	3,893,432	4,466,308	4,551,972	4,606,630
	414430 Insolvency Business	113,999	137,546	159,055	176,309	179,690	181,848
	414440 Insurance Business	364,631	367,883	381,599	387,474	387,163	391,812
	414450 Investment Business	5,255,210	4,987,016	5,750,035	5,885,891	5,945,695	5,963,365
	Other FSC Revenue	115,187	2,000,000	650,000	2,640,000	3,000,000	3,000,000
	414510 Registration - ships only	387,444	-	-	-	-	-
	414515 Registration Exemption	314,417	-	-	-	-	-
	414520 Registration - captains only	43,242	-	-	-	-	-
	414610 Work Permits	12,380,936	13,094,562	11,122,277	12,197,104	12,977,034	13,170,610
	414620 Seabed Development Licenses	256,800	351,567	334,750	265,287	271,322	275,181
	414699 Other Licenses	25,805	25,574	77,817	59,121	69,219	69,927
	415000 Taxes on International Trade	54,444,162	55,988,674	59,008,218	61,541,536	63,474,501	66,027,860
	415110 Import Duties - NonAlcoholic	47,334,360	45,195,660	49,448,393	51,048,771	52,340,503	54,244,684
	415120 Import Duties - Alcoholic	2,158,478	2,349,026	2,284,109	2,425,732	2,497,721	2,616,811
	415130 Import Duties - Commercial Licenses	726,811	3,594,200	2,743,138	3,470,361	3,889,392	4,101,173
	415140 Surcharge - Fossil Fuel	1,267,464	1,290,005	1,483,610	1,261,973	1,245,449	1,213,614
	415150 Wharfage-Port Purcell	35,712	-	(19,133)	-	-	-
	415160 Wharfage - Other Ports & Harbour	13,990	-	(4,099)	-	-	-
	415199 Other Import Duties	77,520	662,417	47,045	-	-	-
	415210 Passenger Tax (Air)	-	-	107	-	-	-
	415230 Passenger Tax (Sea)	3,534	-	(5,594)	-	-	-
	415240 Tourist Arrival Levy	2,826,293	2,897,367	3,030,642	3,334,700	3,501,435	3,851,579
	416000 Other Taxes	10,864,887	10,213,858	10,440,541	20,295,195	11,905,682	10,543,496
	416110 Stamp Duty	10,760,887	10,046,749	10,310,097	20,156,384	11,766,273	10,401,385
	417199 Other Taxes	104,000	167,109	130,444	138,811	139,409	142,111
	420000 Grants	8,651,504	3,213,270	2,895,855	2,835,288	2,081,650	2,000,000
	421000 Recurrent Grants	8,651,504	3,213,270	2,895,855	2,835,288	2,081,650	2,000,000
	421110 Recurrent Grants - Foreign Gov	-	98,270	200,855	250,288	81,650	-
	421120 Recurrent Grants - International Orgs.	-	615,000	-	85,000	-	-
	421130 Recurrent Grants - Other gen gov	8,651,504	2,500,000	2,500,000	2,500,000	2,000,000	2,000,000
	422120 Capital Grants - International orgs.	-	-	145,000	-	-	-
	422130 Capital grants - other gen gov	-	-	50,000	-	-	-
	Other Revenue	31,061,388	25,860,253	25,876,614	26,193,914	21,858,938	22,670,087
	431000 Property Income	5,286,068	3,173,503	6,047,811	5,505,999	5,543,641	5,813,893
	431110 Interest (Loans and Advances)	9,264	17,625	11,100	15,985	17,115	17,749
	431120 Interest on Government Investments	4,205,270	2,096,514	4,170,481	3,888,171	3,854,680	3,997,322
	431130 Interest on Other Investments	572,033	456,711	1,091,582	820,983	879,024	976,664
	431210 Rent of Public Land	499,501	602,653	774,648	780,860	792,821	822,159

FINANCIAL RESOURCES							
Sub	Details of Revenue	2024	2025	2025	2026	2027	2028
Head		Actual	Approved	Actual	Budget	Budget	Budget
		Revenue	Budget	Revenue	Estimates	Estimates	Estimates
	432000 Sale of Goods and Services	23,352,492	20,925,561	18,386,614	19,395,022	14,984,457	15,466,903
	432120 Houses and Buildings	8,070	-	3,230	-	-	-
	432210 Water Rates	5,457,386	6,000,000	4,501,525	4,519,548	-	-
	432220 Water to Ships	585	500	859	873	896	908
	432230 Water by Trucks	18,864	40,000	40,091	49,836	51,133	51,830
	432240 Sewerage Trucks	25	-	-	16	16	16
	432250 Sewerage Rates	12	-	-	383	393	398
	432260 Application Fees	3,500	3,000	2,546	4,189	4,298	4,356
	432299 Other Water and Sewerage Revenue	2,200	17,500	7,173	3,331	3,418	3,464
	432310 Sale of Apostille (Rev) Stamps	1,232,236	1,397,435	1,335,589	1,322,845	1,323,998	1,325,228
	432311 Sale of Postage Meter and Stamps	127,489	122,625	140,190	128,037	128,848	128,848
	432312 Philatelic Receipts	1,037	926	1,168	1,327	1,362	1,380
	432314 Amerijet Postal Fees	116,470	85,076	113,324	107,694	90,318	91,350
	432315 Letter Box Rentals	103,685	299,760	114,116	115,550	115,417	115,398
	432316 Commission on Money Orders	31	25	30	41	47	48
	432317 Retail Sales	856	863	10,931	953	978	991
	432318 Terminal Dues Remittances	65,690	69,707	173,732	71,421	73,280	74,278
	432399 Other Postal Revenue	2,869	2,942	2,996	3,893	3,994	4,049
	432410 Moorings and Berthing Fees	44,550	7,457	9,213	45,600	48,384	50,349
	432599 Money Services Fee	1,552,309	1,690,400	1,576,175	1,950,278	2,001,047	2,028,313
	432511 Nationality Fees	1,252,915	1,817,015	1,077,839	1,187,082	1,275,824	1,322,522
	432512 Customs Fees	615,424	662,417	697,657	474,089	445,335	446,211
	432513 Immigration Fees	850,910	412,283	1,773,635	1,927,262	2,134,786	2,187,917
	432514 Registration Fees	787,924	460,134	279,570	89,459	91,787	93,038
	432515 Development Fees (Dev. Cont)	110,245	119,689	91,057	125,844	129,122	130,879
	432517 Ship survey fees - International	31,397	-	-	-	-	-
	432518 Ship survey fees - Domestic	172,736	-	-	-	-	-
	432519 Seafarer Documentation (Certificates)	15,513	-	-	-	-	-
	432520 Forms and Publications	438,996	255,000	350,099	245,874	282,939	288,379
	432521 Entry Doc Card	280,528	79,143	180,780	139,621	71,628	-
	432599 Other Fees	10,030,288	7,102,825	5,592,721	6,555,151	6,376,660	6,784,807
	432610 Abattoir Fees	7,791	5,474	8,392	8,777	9,006	9,129
	432630 Driver's License Fees	-	258,458	268,205	295,026	297,976	300,956
	432720 Produce and Livestock	1,686	3,789	19,852	1,249	1,282	1,299
	432740 Coin Royalties	-	-	4	-	-	-
	432799 Other Sales	18,273	11,119	13,917	19,771	20,286	20,562
	433000 Fines, Penalties, Forfeitures	752,849	1,526,141	1,116,333	1,110,842	1,137,022	1,188,823
	433110 Judiciary Fines	147,814	346,737	286,676	245,115	221,150	238,678
	433130 Forfeitures	-	627,396	313,698	225,863	237,156	249,013
	433199 Other Fines	605,035	552,008	515,959	639,864	678,716	701,132
	434000 Voluntary Transfer (Dom)	-	137,940	-	-	-	-
	434110 Recurrent Grants from Civic/Social	-	137,940	-	-	-	-
	435000 Other Receipts	261,008	-	109,842	91,717	98,201	101,835
	435110 Sale of Land	109,772	-	109,842	91,717	98,201	101,835
	435220 Capital claims	151,236	-	-	-	-	-
	436000 Miscellaneous Revenue	1,408,971	97,107	216,013	90,335	95,618	98,632
	436110 Refunds of cheques former years	-	47,315	-	-	-	-
	436120 Revenue from Auctions	64,266	-	31,229	53,053	56,804	58,906
	436130 Commission for Collecting Revenue	14,657	49,792	11,830	19,957	21,368	22,159
	436199 Sundry Receipts	1,330,049	-	172,954	17,325	17,446	17,568
TOTAL REVENUE		414,614,685	410,963,200	426,603,417	447,669,200	441,230,493	450,675,375

GOVERNMENT OF THE VIRGIN ISLANDS
Estimates of Consolidated Fund Receipts for 2026
Summary by Ministry and Department

Code	All Ministries and Departments	2025	2026	2027	2028
		Revised	Estimate	Estimate	Estimate
	CONSTITUTIONAL BODIES				
1	House of Assembly				
2	Cabinet Office	350,099	245,874	249,669	254,656
3	Public Prosecutions				
4	Compliants Management				
5	Registrar of Interests				
6	Human Rights Commision				
7	Office of Auditor General	-	0	0	0
17	Attorney General Chambers				
10	Constitutional Bodies	350,099	245,874	249,669	254,656
	OFFICE OF THE GOVERNOR				
8	Office of the Governor				
9	Office of the Deputy Governor				
10	Human Resources				
12	Comprehensive Disaster Management				
13	Supreme Court	2,234,315	2,569,631	2,598,846	2,632,176
14	Civil Registry	1,310,814	1,323,966	1,325,265	1,326,293
15	Magistracy	702,256	640,444	632,565	665,230
16	Commercial Court	1,045,407	1,022,878	1,023,172	1,023,768
18	Police	207,157	190,712	198,359	191,060
21	Office of the Governor	5,499,949	5,747,632	5,778,206	5,838,527
	PREMIER'S OFFICE				
20	PO Policy Planning and Administration	-	-	-	-
21	Ship Registry and Marine Safety	-	-	-	-
37	Agriculture	76,710	52,640	54,151	54,903
39	Fisheries	311,320	300,670	307,511	311,885
22	Premier's Office	388,031	353,310	361,662	366,788
	MINISTRY OF TOURISM, CULTURE AND SUSTAINABLE DEVELOPMENT				
22	Statistical Services				
29	Ministry of Tourism, Culture and Sustainable Development	-	-	-	-
	MINISTRY OF ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE				
25	Town and Country Planning	239,612	283,062	293,754	303,848
36	MENRCC Policy Planning and Administration	1,643,527	1,795,607	1,764,363	1,818,957
70	Land and Seabed Management	76,946	131,639	135,066	136,906
24	Ministry of Environment, Natural Resources and Climate Change	1,960,086	2,210,307	2,193,183	2,259,712
	MINISTRY OF FINANCE				
29	MoF Policy Planning and Administration	2,704,277	3,483,453	3,916,004	4,132,506
30	Customs Department	59,439,850	60,708,460	62,325,239	64,607,707
31	Inland Revenue Department	90,510,799	102,776,234	97,904,344	100,772,953
32	Internal Audit	-	-	-	-
33	Post Office	1,882,811	1,744,591	1,731,001	1,734,231
34	Treasury	240,966,895	245,245,002	245,153,501	248,396,543
35	Information Technology				
23	Ministry of Finance	395,504,631.67	413,957,740	411,030,088	419,643,940

GOVERNMENT OF THE VIRGIN ISLANDS
Estimates of Consolidated Fund Receipts for 2026
Summary by Ministry and Department

Code	All Ministries and Departments	2025	2026	2027	2028
		Revised	Estimate	Estimate	Estimate
	MINISTRY OF FINANCIAL SERVICES, ECONOMIC DEVELOPMENT AND DIGITAL TRANSFORMATION				
75	MFSED&DT Policy Planning and Administration				
23	Immigration Services	2,171,661	2,413,025	2,650,690	2,683,762
26	Trade and Investment Promotion	908,876	993,387	1,015,986	1,030,438
40	Labour	12,305,165	13,648,968	14,574,522	15,194,680
30	Ministry of Financial Services, Economic Development and Digital Transformation	15,385,702	17,055,381	18,241,199	18,908,880
	MINISTRY OF EDUCATION, YOUTH AFFAIRS AND SPORTS				
43	ME&C Policy Planning and Administration	0	0	0	0
44	Youth Affairs and Sports				
45	Edu. Quality Assurance & Standards				
46	Pre-Primary & Primary Education				
47	Department of Culture				
48	Secondary Education				
64	Teritary, Adult and Continuing Education	15,000	18,000	27,000	27,000
50	Library	1,601	1,696	1,771	1,858
25	Ministry of Education, Youth Affairs and Sports	16,601	19,695	28,771	28,858
	MINISTRY OF HEALTH AND SOCIAL DEVELOPMENT				
51	Prison				
52	MH&SD Policy Planning and Administration				
53	Aged Care Services				
54	Waste Management				
55	Social Protection				
65	Public Health				
66	Healthcare Services Delivery				
67	Children and Family Support				
68	Disability Services				
69	Community Services				
26	Ministry of Health and Social Development	-	-	-	-
	MINISTRY OF COMMUNICATION AND WORKS				
56	MCW Policy Planning and Administration	-	-	-	-
57	Facilities Management				
58	Civil Aviation				
59	Fire and Rescue				
60	Water & Sewerage	4,552,194	4,578,176	60,154	60,972
61	Motor Vehicles Licensing	2,946,123	3,501,085	3,254,291	3,279,320
62	Public Works Department	-	-	33,270	33,723
63	Telephone Services Management				
27	Ministry of Communication and Works	7,498,318	8,079,261	3,347,715	3,374,015
	Total Revenue	426,603,417	447,669,200	441,230,493	450,675,375

Statement of Public Debt

GOVERNMENT OF THE VIRGIN ISLANDS
STATEMENT OF PUBLIC DEBT

	Year Started	Loan Amount	Total Disbursed 31 Dec. 2024	Actual Unaudited 31 Dec. 2024	Approved Budget 31 Dec. 2025	Revised Estimates 31 Dec. 2025	Forward Estimates 31 Dec. 2026	Forward Estimates 31 Dec. 2027	Forward Estimates 31 Dec. 2028
US\$									
CENTRAL GOVERNMENT LOANS									
DOMESTIC DEBT									
BVI SOCIAL SECURITY BOARD									
Loan purpose - Road Construction and Reconstruction. Amortised over 10 years at NY Prime rate plus 1% margin with quarterly payments.	2015	16,000,000	16,000,000						
DOD				8,874,196	7,798,456	7,798,536	6,722,876	5,647,216	4,571,555
Principal Repayment				1,075,660	1,075,700	1,075,660	1,075,660	1,075,660	1,075,660
REPUBLIC BANK									
Loan purpose - Replacement loan for the Banco Popular Loan. Amortised over 5 years at fixed rate of 1.51% with 75% of the loan repaid in 19 quarterly equal payments, and the 25% balance on the 20th repayment.	2021	17,250,000	17,250,000						
DOD				7,717,105	4,993,421	4,993,421	-	-	-
Principal Repayment				2,723,684	2,723,700	2,723,684	4,993,421	-	-
FIRST CARIBBEAN INT'L BANK									
Loan purpose - New Peebles Hospital/ National Sewerage Project. Amortised over 12 years at 3 month LIBOR plus 3% margin. Fixed rate of 6.25% from Jul. 3, 2016 to Jul. 2, 2019 with bi-annual payments.	2014	22,000,000	22,000,000						
DOD				7,700,000	5,200,000	5,200,000	-	-	-
Principal Repayment				2,400,000	2,500,000	2,500,000	5,200,000	-	-
Loan purpose - Line of Credit/Overdraft Facility for financing working capital requirements. Amortised over 1 year, renewal annually, at US Prime rate plus 0.5% margin. Interest payable monthly.	2016	25,000,000	-						
DOD (Year-end Balance)				-	-	-	-	-	-
Principal Repayment				-	-	-	-	-	-

Loan Purpose - Local Infrastructure Loan for financing identified critical Government of the Virgin Islands infrastructural projects. Amortised over 18 years at a 10 year fixed rate term of 6.5%. Remaining 8 year interest terms to be agreed upon prior to fixed rate term expiring. Bi-annual principal and interest payments.	2024	100,000,000	-						
DOD			10000000	10,000,000	35,000,000	35,000,000	84,000,000	100,000,000	93,333,334
Principal Repayment				-	-	-	-	-	6,666,666
TOTAL DOMESTIC DOD		180,250,000	55,250,000	34,291,301	52,991,877	52,991,957	90,722,876	105,647,216	97,904,889

FOREIGN DEBT									
CARIBBEAN DEVELOPMENT BANK									
Loan purpose - Natural Disaster Management Infrastructure . Amortised over 12 years at CDB floating rate with quarterly payments.	2012	13,871,960	13,871,960						
DOD				5,540,274	4,309,074	4,309,102	3,077,930	1,846,758	615,586
Principal Repayment				1,231,172	1,231,200	1,231,172	1,231,172	1,231,172	1,231,172
Loan purpose - Student loan Scheme 1 and 2. Amortised over 13 years with quarterly payments. Scheme 1 (\$4,700,000) - interest at CDB floating rate with quarterly payments. Scheme 2 (US\$300,000) - interest rate fixed at 5%	2008	5,000,000	5,000,000						
DOD				876,503	438,252	438,251	(0)	(0)	-
Principal Repayment				588,252	438,300	438,252	438,252	-	-
Loan purpose - Rehabilitation and Reconstruction Loan, Hurricane Irma, OCR Part. Amortised over 17 years at CDB floating rate with quarterly payments.	2017	60,291,000	50,254,518						
DOD				44,930,457	47,304,907	46,935,093	48,619,069	44,879,140	41,139,212
Principal Repayment				2,662,030	2,662,030	2,995,364	3,352,507	3,739,928	3,739,928
Loan purpose - Rehabilitation and Reconstruction Loan, Hurricane Irma, SFR Part. Amortised over 15 years at fixed rate of 1% pa with quarterly	2017	5,000,000	-						
DOD				-	-	-	4,607,843	4,215,686	3,823,529
Principal Repayment				-	-	-	392,157	392,157	392,157
Loan purpose - Immediate Response Loan (Hurricane Irma). Amortised over 10 years at fixed rate of 1% pa with quarterly payments.	2017	750,000	750,000						
DOD				281,250	187,500	187,500	93,750	-	-
Principal Repayment				93,750	93,750	93,750	93,750	93,750	-
Loan purpose - Immediate Response Loan (Torrential Rainfall Event). Amortised over 10 years at fixed rate of 1% pa with quarterly payments.	2017	750,000	750,000						
DOD				281,250	187,500	187,500	93,750	-	-
Principal Repayment				93,750	93,750	93,750	93,750	93,750	-
Loan purpose - Immediate Response Loan (Hurricane Maria). Amortised over 10 years at fixed rate of 1% pa with quarterly payments.	2017	750,000	750,000						
DOD				281,250	187,500	187,500	93,750	-	-
Principal Repayment				93,750	93,750	93,750	93,750	93,750	-

Loan purpose - Policy Based Loan. Amortised over 13 years at CDB floating rate with quarterly payments.	2018	50,000,000	50,000,000						
DOD				32,692,308	28,846,108	28,846,154	24,999,954	21,153,754	17,307,554
Principal Repayment				3,846,154	3,846,200	3,846,154	3,846,200	3,846,200	3,846,200
TOTAL FOREIGN DOD		136,412,960	121,376,478	84,883,293	81,460,841	81,091,101	81,586,046	72,095,338	62,885,881
TOTAL CENTRAL GOVERNMENT DOD		316,662,960	176,626,478	119,174,594	134,452,718	134,083,058	172,308,921	177,742,554	160,790,771

* DOD is Disbursed Outstanding Debt

CONTINGENT LIABILITY
SELF FINANCING LOANS GUARANTEED BY THE
GOVERNMENT OF THE VIRGIN ISLANDS

	Year Started	Loan Amount	Total Disbursed 31 Dec. 2024	Actual Unaudited 31 Dec. 2024	Approved Budget 31 Dec. 2025	Revised Estimates 31 Dec. 2025	Forward Estimates 31 Dec. 2026	Forward Estimates 31 Dec. 2027	Forward Estimates 31 Dec. 2028
						US\$			
GUARANTEED LOANS									
DOMESTIC DEBT									
FIRST CARIBBEAN INT'L BANK									
Loan purpose - Pier Extension and Pier Park Real Estate Project. Amortised over 13 years with quarterly payments at a fixed rate of 6.10% pa from Nov. 9, 2015 for 5 years, then 3 month LIBOR plus 3.25% margin thereafter. ¹	2014	51,595,025	51,595,025						
DOD				28,616,413	23,819,617	23,436,821	17,722,535	-	-
Principal Repayment				5,142,856	5,142,857	5,179,592	5,714,286	17,722,535	-
Loan purpose - Settlement of BVI Ports Authority's interest and net swap payments for Nov. 2017 to May 2018). Amortised over 5 years at at 3 month LIBOR plus 1.625% margin with quarterly payments.	2018	2,143,310	2,143,310						
DOD				-	-	-	-	-	-
Principal Repayment				935,810	-	-	-	-	-
Facility for financing BVI Ports Authority's working capital requirements. Amortised over 1 year, renewal annually, at US Prime rate less 1% margin. Interest payable monthly With a downside limit of 3.0%.	2018	2,000,000	-						
DOD (Year-end Balance)				-	-	-	-	-	-
Principal Repayment				-	-	-	-	-	-
equipment for the BVI Ports Authority. Amortised over 5 years at at 3 month LIBOR plus 1.625% margin with quarterly payments.	2018	1,700,000	1,700,000						
DOD				-	-	-	-	-	-
Principal Repayment				1,349,375	-	-	-	-	-

BVI SOCIAL SECURITY BOARD									
Loan purpose - B.V.I. Electricity Phase V Development Programme. Amortised over 15 years with quarterly payments at a fixed interest rate of 3.5 % pa for the first 7 years, then at a fixed rate of 5.0% pa thereafter.	2015	35,000,000	35,000,000						
DOD				15,750,001	13,416,667	13,416,667	11,083,334	8,750,000	6,416,667
Principal Repayment				2,333,333	2,333,333	2,333,333	2,333,333	2,333,333	2,333,333
TOTAL DOMESTIC DOD		92,438,335	90,438,335	44,366,414	37,236,284	36,853,488	28,805,869	8,750,000	6,416,667
TOTAL GUARANTEED DOD		92,438,335	90,438,335	44,366,414	37,236,284	36,853,488	28,805,869	8,750,000	6,416,667

* DOD is Disbursed Outstanding Debt

ESTIMATES OF RECURRENT EXPENDITURE

DETAILED RECURRENT EXPENDITURE ESTIMATES - 2026-2028

Sub Head	Details of Expenditure	2024 Estimated Expenditure	2025 Budget Estimates	2025 Revised Estimates	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
RECURRENT EXPENDITURE							
511000	Personal Emoluments	135,405,255	153,194,499	152,752,207	167,703,689	166,974,450	165,368,850
511110	House of Assembly Members	528,736	571,910	584,859	571,910	571,910	571,910
511120	Permanent Secretaries/Heads	4,306,196	4,907,473	4,824,328	4,940,679	4,940,679	4,940,679
511130	Personnel (Staff) Salaries	113,114,104	127,770,272	126,066,298	138,088,270	138,979,720	138,979,720
511140	Supernumerary and Temp Sal	1,185,424	1,747,132	1,611,961	1,860,700.50	1,860,701	1,860,701
511150	Judges Salaries	383,737	458,456	458,456	441,775	441,775	441,775
511160	Executive Salaries	1,010,106	1,077,498	1,077,498	1,077,498	1,077,498	1,077,498
511210	Full Time Wage Earners	1,978,692	2,016,727	2,030,154	1,704,029	1,704,029	1,704,029
511220	Part Time Wage Earners	839,174	957,582	1,169,282	926,179	926,179	926,179
511310	Members' Office Allowance	66,960	67,392	67,824	67,392	67,392	67,392
511320	Members' Housing Allowance	334,000	336,000	338,000	360,000	360,000	360,000
511330	Members' Travel Allowance	167,000	168,000	169,000	180,000	180,000	180,000
511340	Members' Telephone Allowance	54,108	54,432	54,756	58,320	58,320	58,320
511350	Members' Entertainment Allowance	270,648	254,016	273,672	272,160	272,160	272,160
511351	Member's Commuter Allowance	4,500	4,500	4,500	4,500	4,500	4,500
511410	Travel Allowance	1,297,533	1,945,404	1,939,098	2,036,363	2,051,013	2,051,013
511411	Telephone Allowance	307,538	435,873	442,565	468,909	471,720	471,720
511412	Overtime	536,975	880,086	1,380,175	1,248,942	1,248,942	1,248,942
511413	Car Allowance	102,335	1,700	6,236	-	-	-
511414	Special Duty Allowance	801,228	408,654	642,645	365,424	365,424	365,424
511415	Commuter's Allowance	198,962	324,278	327,499	276,876	276,876	276,876
511416	Housing Allowance	631,417	610,384	790,384	779,967	779,967	779,967
511417	On-Call Allowance	159,399	255,120	305,039	217,981	217,981	217,981
511419	Entertainment Allowance	313,163	379,059	408,226	352,073	352,073	352,073
511499	Other Gen Employee Allowance	201,611	226,195	236,145	234,444	234,444	234,444
511510	Auxiliary Allowance	74,333	120,000	-	-	-	-
511512	Hazardous Allowance	1,287,575	1,541,000	1,554,500	1,613,000	1,615,500	1,615,500
511513	Technical Allowance	215,307	337,600	340,190	271,400	271,400	271,400
511514	Lawyer's Allowance	241,383	349,420	339,421	341,253	341,253	341,253
511515	Court Reporter's Allowance	54,089	63,500	63,500	57,500	57,500	57,500
511516	Task Force's Allowance	48,400	-	3,674	-	-	-
511517	Linguistic Allowance	3,600	6,000	6,000	6,000	6,000	6,000
511518	Enhancement Allowance	600	-	-	-	-	-
511519	Sister Island Allowance	68,725	146,400	153,600	126,000	126,000	126,000
511520	Detective Allowance	190,409	232,800	252,037	223,200	223,200	223,200
511521	Plain Clothes Allowance	117,599	133,200	134,100	111,600	111,600	111,600
511522	Police Tech. Allowance	36,415	842	842	-	-	-
511523	Orderly Allowance	194,703	283,886	273,808	210,859	210,859	210,859

Sub Head	Details of Expenditure	2024 Estimated Expenditure	2025 Budget Estimates	2025 Revised Estimates	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
511526	EMT/FIRE Allowance	70,193	70,800	70,800	80,250	82,000	82,000
511527	Private Secretary's Allowance	41,926	46,384	46,816	48,384	48,384	48,384
511529	Performance of Marriages Allow	13,700	10,000	10,000	10,000	10,000	10,000
511530	Inducement Allowance	397,999	246,256	229,963	156,343	156,343	156,343
511531	Acting Allowance and Leave Rel	785,922	978,125	1,256,686	974,665	974,665	974,665
511532	Garden Allowance (Judges)	5,055	4,800	4,800	10,800	10,800	10,800
511533	Principal's Allowance	75,533	99,300	99,300	95,700	95,700	95,700
511534	Deputy Principal's Allowance	1,253.00	-	-	-	-	-
511535	Asst Principal's Allowance	9,150	3,600	7,200	21,600	21,600	21,600
511536	Head of Department's Allowance	141,809	99,000	100,100	85,800	85,800	85,800
511537	Year Head Allowance	43,725	29,700	29,700	46,200	46,200	46,200
511539	Band Director's Allowance	12,300.00	15,000	15,000	13,500	13,500	13,500
511540	National Security Allowance	2,096,775	2,377,112	2,391,071	2,558,900	2,558,900	2,558,900
511541	Utilities Allowance	10,233	18,000	21,775	19,200	19,200	19,200
511599	Other Spec Employee Allowance	373,000	123,250	138,342	249,445	249,445	249,445
511610	Payroll Adjustments-Salary Inc	-	380	380	3,837,699	2,195,299	589,699
512000	Social Contributions	25,453,952	29,393,236	29,733,479	32,815,407	32,968,446	32,968,446
512110	HoA Members Gratuities	-	-	240,000.00	-	-	-
512120	Employee Gratuities - Contract	217,335	480,000	480,000	840,000	840,000	840,000
512130	Employee Gratuities - Pension	8,395,219	9,060,000	9,060,000	10,689,600	10,689,600	10,689,600
512210	Social Security Contributions	4,376,231	5,232,341	5,250,932	5,625,818	5,678,578	5,678,578
512220	Payroll Tax	6,404,162	7,431,123	7,490,194	7,943,348	7,992,457	7,992,457
512230	Health Insurance	6,061,004	7,189,772	7,212,354	7,716,641	7,767,811	7,767,811
521000	Rent	11,850,936	12,342,542	13,665,143	13,650,044	13,553,044	13,553,044
521110	Rent of Offices	8,608,869	9,571,246	9,654,124	10,536,457	10,536,457	10,536,457
521210	Rent of Dwelling space	468,771	545,680	576,080	595,908	595,908	595,908
521310	Rent of Office Equipment	-	12,700	7,400	6,200	4,700	4,700
521320	Rent of Other Equipment	82,367	103,600	265,268	151,700	116,700	116,700
521410	Rent of Vehicles	218,025	190,115	216,065	223,279	222,579	222,579
521999	Other Rent	2,472,904	1,919,201	2,946,207	2,136,500	2,076,700	2,076,700
522000	Utilities	35,768,505	37,049,891	37,158,575	37,189,782	37,189,282	37,189,282
522110	Mobile	689,431	761,316	820,282	794,791	794,791	794,791
522120	Landline	238,780	240,183	271,733	239,797	239,797	239,797
522130	Internet	728,653	821,778	958,240	833,961	833,961	833,961
522210	Streetlighting	413,280	454,000	454,000	432,000	432,000	432,000
522220	Electricity (general)	8,927,776	9,616,051	9,590,713	9,711,201	9,711,201	9,711,201
522310	Water (general)	23,781,356	23,867,525	23,937,572	23,875,934	23,875,934	23,875,934
522320	Drinking Water	141,731	198,963	210,745	205,898	205,398	205,398
522410	Cable TV Fees	220	3,840	2,640	3,840	3,840	3,840
522510	Gasoline	474,943	606,615	491,747	635,981	635,981	635,981
522520	Diesel	276,633	342,366	301,687	336,574	336,574	336,574
522530	Propane	20,982	38,375	38,956	37,875	37,875	37,875
522599	Other Fuel	24,938	42,375	26,125	23,100	23,100	23,100
522610	Postage and Courier Costs	49,781	56,505	54,135	58,830	58,830	58,830
523000	Supplies	9,336,338	11,841,055	12,857,187	13,354,874	12,255,440	12,236,140
523110	Books and Subscriptions	220,144	252,098	259,366	443,513	443,513	443,513
523120	Printing	886,680	989,176	1,005,929	968,548	958,548	958,548
523130	Stationery	247,097	338,341	330,322	348,556	345,056	345,056
523140	Minor Equipment	1,221,166	988,177	1,266,669	1,450,763	1,129,129	1,109,829
523150	Software	2,970,983	4,140,908	4,746,942	5,127,014	4,854,814	4,854,814

Sub Head	Details of Expenditure	2024 Estimated Expenditure	2025 Budget Estimates	2025 Revised Estimates	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
523160	Furniture and Appliances	348,600	335,244	359,538	373,030	357,530	357,530
523165	Fixtures and Fittings	239,026	517,159	377,865	344,260	344,260	344,260
523170	Major Equipment	209,428	615,242	561,363	723,461	276,461	276,461
523199	Other General Supplies	835,787	1,565,740	1,481,296	1,293,519	1,276,519	1,276,519
523210	Uniforms	456,821	341,292	399,284	420,024	420,024	420,024
523211	License Plates	80,267	79,808	91,186	81,427	81,427	81,427
523212	Small Tools	38,766	53,656	55,445	59,584	59,584	59,584
523213	Guns and Ammunitions	144	33,564	96,564	38,564	38,564	38,564
523214	Electronic Storage	57,299	46,552	49,192	53,162	45,562	45,562
523215	Dietary/Nutritional Costs	1,090,364	778,830	798,030	805,521	805,521	805,521
523216	Medicine	5,103	11,670	13,670	10,670	10,670	10,670
523217	Medical Supplies	48,861	74,955	69,951	76,176	76,176	76,176
523218	Medical Gases	1,526	4,863	2,470	5,363	5,363	5,363
523219	Agricultural/Fishermen's Suppl	25,538	133,628	279,148	30,500	30,500	30,500
523220	Livestock/Other Animals Supplies	37,790	41,600	43,810	48,100	48,100	48,100
523221	Special Awards	66,324	152,754	142,184	151,354	151,354	151,354
523222	Cost of Stamps	-	8,150	8,000	10,200	10,200	10,200
523224	Purchase of Seafood	-	-	-	4,000	4,000	4,000
523225	Construction Materials	157,016	168,224	211,807	273,103	268,103	268,103
523226	Promotional Items	25,355	69,500	118,108	95,359	95,359	95,359
523227	Concrete	64,036	79,676	70,100	101,518	101,518	101,518
523299	Miscellaneous Supplies	2,216	20,250	18,950	17,586	17,586	17,586
524000	Repairs/Maintenance (Minor)	4,439,591	3,560,128	4,089,022	4,649,431	4,649,431	4,649,431
524110	Buildings-Minor Repairs/Maint.	251,060	326,342	296,489	333,285	333,285	333,285
524111	Roads/Infr-Minor Repairs/Maint.	2,462,209	790,000	1,314,822	1,390,000	1,390,000	1,390,000
524112	Public Roadside Landscaping	198,376.99	360,000	360,000	360,000	360,000	360,000
524113	Vehicles/Vessels-Minor Repair	808,256	929,947	877,812	975,461	975,461	975,461
524114	Landscaping Government Premise	160,303	211,668	362,639	392,100	392,100	392,100
524115	Equipment-Minor Repair	469,556	715,701	669,764	751,335	751,335	751,335
524199	Other minor repairs/Maint.	89,830	226,470	207,497	447,251	447,251	447,251
525000	Travel	2,103,632	2,280,983	2,949,105	3,035,663	2,807,463	2,807,463
525110	Accommodation (Domestic)	79,233	62,723	106,051	135,710	75,710	75,710
525120	Transportation (Domestic)	232,939	249,576	278,086	293,033	284,533	284,533
525130	Subsistence (Domestic)	51,138	110,559	108,801	134,737	134,737	134,737
525140	Travel Insurance (Domestic)	-	-	-	4,500	4,500	4,500
525210	Accommodation (Foreign)	498,407	549,478	723,884	771,065	733,365	733,365
525220	Transportation (Foreign)	856,932	818,306	1,147,863	1,159,704	1,063,304	1,063,304
525230	Subsistence (Foreign)	329,775	412,441	506,875	465,926	440,326	440,326
525240	Warm Clothing Allowance (Foreign)	9,400	21,500	21,145	20,100	20,100	20,100
525250	Travel Insurance (Foreign)	45,808.00	56,400	56,400	50,889	50,889	50,889
526000	Training	615,094	641,030	805,186	1,107,170	1,107,170	1,107,170
526110	Domestic Training	407,607	308,230	430,108	590,972	590,972	590,972
526120	Foreign Training	207,488	332,800	375,078	516,198	516,198	516,198
527000	Contributions to Professional Bodies	15,846	35,170	23,174	49,300	49,300	49,300
527110	Professional Membership fees	15,846	35,170	23,174	49,300	49,300	49,300
528000	Services	24,733,624	25,865,981	33,294,261	32,903,680	29,952,118	29,889,768
528110	Marketing and Advertising	482,209	172,758	223,692	188,960	181,460	181,460
528120	Broadcasts	65,695	177,358	174,918	146,000	146,000	146,000
528130	Security	4,160,469	3,633,744	4,077,908	4,093,197	4,065,197	4,065,197
528140	Recruitment	134,604	126,250	135,250	117,500	117,500	117,500
528150	Stipend for Boards/Committees	407,900	923,249	779,532	1,202,751	1,202,751	1,202,751

Sub	Details of Expenditure	2024	2025	2025	2026	2027	2028
Head		Estimated	Budget	Revised	Budget	Budget	Budget
		Expenditure	Estimates	Estimates	Estimates	Estimates	Estimates
528170	Cleaning Services	603,359	827,641	898,583	920,311	916,311	916,311
528220	Legal Expenses	1,210,191	1,266,589	2,029,923	1,827,912	1,707,912	1,707,912
528230	Legislative Drafting	62,125	116,000	110,000	250,000	250,000	250,000
528240	Land Appraisal	17,330	28,700	36,900	28,000	28,000	28,000
528250	Architectural Services	14,700.00	20,000	11,725	18,000	18,000	18,000
528260	Project Management Services	-	70,000	582.00	-	-	-
528270	Forensic Analysis	222,911	325,000	338,460	325,000	325,000	325,000
528299	Other Consultancy	6,224,131	7,334,535	10,331,163	10,576,395	9,782,231	9,719,881
528310	Residential Waste Collection	1,720,552	1,752,000	1,718,077	2,277,600	2,277,600	2,277,600
528320	Cleanup of Hazardous materials	-	3,967	967	7,127	7,127	7,127
528330	Removal of Derelict vehicles	53,855	200,004	293,004	200,012	200,012	200,012
528399	Other Waste Collection	393,450	498,126	484,760	503,893	503,893	503,893
528420	International Transportation-Health	5,327	5,900	5,900	4,516	4,516	4,516
528520	Vehicle Insurance	83,726	93,765	116,115	137,685	137,685	137,685
528599	Other Insurance	3,754	4,650	4,650	21,150	21,150	21,150
528610	Commission/Management Loans	650,364.80	156,100	156,100	-	2,500	2,500
528620	Remittance and Agents Charges	723,530	566,141	562,886	563,576	563,576	563,576
528625	Bank Charges and Fees	911,756	881,402	891,973	748,777	748,777	748,777
528630	Juror Services	113,480	97,552	292,552	209,934	209,934	209,934
528640	Witness Services	175,000	180,002	175,086	180,000	180,000	180,000
528650	Coroner Services	32,526	72,000	72,000	72,000	72,000	72,000
528655	Medical Examinations	10,754	48,300	56,300	61,550	61,550	61,550
528660	Trucking and Backhoe Services	1,215,380	909,291	1,534,962	986,218	986,218	986,218
528662	Coronavirus Prevention Expense	1,085,605	1,723,698	1,723,698	1,607,130	32.00	32.00
528665	Freight Charges	232,536	373,400	414,165	218,330	218,330	218,330
528675	Transportation	1,021,805	1,174,030	1,230,932	1,021,460	995,460	995,460
528680	Webhosting Services	29,758	17,100	18,016	212,700	212,700	212,700
528690	Gym Membership	(10,505.55)	8,000	8,000	8,000	8,000	8,000
528699	Other Services	2,675,348	2,078,730	4,385,483	4,167,999	3,800,699	3,800,699
529000	Entertainment	847,911	746,337	1,247,669	906,293	749,293	749,293
529110	Entertainment	847,911	746,337	1,247,669	906,293	749,293	749,293
531000	Domestic Interest	1,836,618	1,796,100	1,349,100	3,194,600	5,978,800	6,852,200
531120	New Peeb. Hosp. & Sew. FCIB	803,637	521,500	543,800.00	315,800	-	-
531121	Const.& Reconst.Roads GBVI/SSB	890,747	699,400	704,100.00	537,000	442,900	354,000
531123	Local Infrastructure Loan	-	474,000	-	2,306,600	5,535,900	6,498,200
531126	Line of Credit GBVI/FCIB	-	-	-	-	-	-
531130	Republic Bank Loan	142,233	101,200	101,200.00	35,200	-	-
532000	Foreign Interest	4,248,135	4,412,300	4,475,000	4,004,800	3,945,800	3,535,300
532118	Nat Dis Mgmt Infrastr Rehab	1,273,780	280,800	282,100.00	197,400	138,900	74,900
532119	Student Loan DBVI11/SFR-OR-BVI	521,758	39,400	39,400.00	14,900	-	-
532222	Rehab. & Recon. Loan CDB	1,089,269.61	2,357,600	2,411,100.00	2,381,100	2,553,600	2,393,700

Sub Details of Expenditure		2024	2025	2025	2026	2027	2028
Head		Actual	Budget	Revised	Budget	Budget	Budget
		Expenditure	Estimates	Estimates	Estimates	Estimates	Estimates
532223	Policy Bond Loan CDB	1,355,769	1,727,000	1,734,900.00	1,406,600	1,251,500	1,066,700
532224	Imm. Res. Hurricane Irma CDB	2,520	2,500	2,500.00	1,600	600	-
532226	Imm. Res. Torr. Rain Event CDB	2,519	2,500	2,500.00	1,600	600	-
532227	Imm. Res. Hurricane Maria CDB	2,520	2,500	2,500.00	1,600	600	-
541000	Subsidies	429,134	411,000	637,100	411,000	411,000	411,000
541210	Subsidies to Transportation Co	296,134	300,000	300,000	300,000	300,000	300,000
541220	Subsidis to Financial Private	133,000	111,000	337,100	111,000	111,000	111,000
551000	Grants	101,168,652	92,633,963	98,769,053	95,943,724	95,806,724	95,806,724
551210	Grants to Carib. Int. Org.	2,261,936	2,001,266	2,086,147	2,100,945	2,100,945	2,100,945
551110	Grants to foreign governments	400,000.00	-	-	-	-	-
551220	Grants to Other Int. Org.	298,728	208,700	208,700	218,800	218,800	218,800
551310	Grants to Recreational Trust	830,000	900,000	900,000	900,000	900,000	900,000
551312	Grants to Tourist Board	11,921,331	10,300,000	10,300,000	9,707,100	9,707,100	9,707,100
551314	Grants to Prospect Reef	-	125,000	125,000	125,000	125,000	125,000
551315	Grants to HLSCC	9,918,400	9,618,300	10,933,300	10,230,300	10,230,300	10,230,300
551317	Grants to Financial Investigat	2,926,800	2,926,800	2,926,800	3,416,800	3,279,800	3,279,800
551318	Grants to BVI Health Services	9,463,074	5,554,750	6,364,750	5,545,000	5,545,000	5,545,000
551319	Grants to BVI Airports Authori	3,100,000	1,500,000	1,500,000	2,530,000	2,530,000	2,530,000
551320	Grants to Wickhams Cay	377,192	361,748	573,148	366,819	366,819	366,819
551321	Grants to National Parks Trust	858,000	858,000	858,000	858,000	858,000	858,000
551323	Grants to Festivals and Fairs	1,200,000	850,000	2,242,400	1,700,000	1,700,000	1,700,000
551324	Grants to National Health Scheme	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
551325	Grants to BVI Finance Ltd.	1,800,000	1,800,000	2,130,000.00	1,800,000	1,800,000	1,800,000
551327	Recovery & Develop. Agency	1,990,000	1,990,000	1,990,000	2,112,033	2,112,033	2,112,033
551328	Grants to BVI London Office	1,483,000	1,480,000	1,480,000	1,480,000	1,480,000	1,480,000
551329	Grants to BVI House Asia	879,496	882,000	882,000	882,000	882,000	882,000
551330	Grant to International Tax Authority	3,200,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
551331	Grant to Taxi & Livery Commission	104,821	105,000	105,000	66,127	66,127	66,127
551332	Grants to VI Deposit Insurance	999,711.00	1,000,000	3,000,000	1,000,000	1,000,000	1,000,000
551333	Grants to VI Shipping Registry	3,251,028.53	5,032,400	5,023,809	5,032,400	5,032,400	5,032,400
551335	Grant to BVI Electricity Corp	1,371,427.64	-	-	-	-	-
551399	Grants to Other Gen. Gov.Units	533,708	140,000	140,000	872,400	872,400	872,400
561000	Social Assistance Benefits	1,784,321	2,476,495	2,420,333	2,885,498	2,885,498	2,885,498
561110	Farmers'/Fishermen's Assist	-	136,522	-	136,522	136,522	136,522
561120	Temporary Housing Assistance	89,017	85,000	85,000	85,000	85,000	85,000
561130	Foster Care Assistance	111,246	146,600	107,660	140,423	140,423	140,423
561140	Special Needs Assistance	61,673	80,000	61,500	75,000	75,000	75,000
561150	Legal Aid Assistance	72,761	90,000	93,500	88,870	88,870	88,870
561160	Domestic Home Care Assistance	134,000	290,000	213,000	300,000	300,000	300,000
561170	Prisoners' Welfare Assistance	4,400	20,000	13,000	142,060	142,060	142,060
561199	Other Social Assistance	1,311,225	1,628,373	1,846,673	1,917,623	1,917,623	1,917,623
562000	Employer Social Benefits	21,490,968	23,581,249	23,913,949	30,537,102	30,537,102	30,537,102
562130	Medical Expenses	245,603	209,249	469,249	219,302	219,302	219,302
562150	Home Care - House of Assembly	70,323	60,000	45,000	68,000	68,000	68,000
562160	Funeral Services Legislators	152,636	110,000	110,000	100,000	100,000	100,000

Sub Details of Expenditure	2024	2025	2025	2026	2027	2028
Head	Actual	Budget	Revised	Budget	Budget	Budget
	Expenditure	Estimates	Estimates	Estimates	Estimates	Estimates
562210 HoA Members' Pensions	1,306,539	1,440,000	1,527,700	1,440,000	1,440,000	1,440,000
562220 Employee Pensions (Civil)	19,686,154	21,602,000	21,602,000	28,010,800	28,010,800	28,010,800
562230 Ex-Gratia Payments/Pensions	66,800	160,000	160,000	699,000	699,000	699,000
562250 Pensions Contribution (Secondment)	-37,087	-	-	-	-	-
571000 Property Expenses	1,872,974	2,598,396	2,378,372	2,513,803	2,513,803	2,513,803
571110 Property Insurance	1,683,173	2,214,375	2,155,819	2,130,883	2,130,883	2,130,883
571120 Rent of Land	189,801	384,021	222,553	382,921	382,921	382,921
572000 Assistance Grants	4,990,828	5,810,866	6,531,338	6,679,594	6,379,594	6,379,594
572110 Sporting Organisation	136,600	150,000	156,000	150,000	150,000	150,000
572130 Civic/Social Organisation	136,040	135,000	135,000	196,000	196,000	196,000
572140 Education Organisation	36,850.00	40,000	43,550	40,000	40,000	40,000
572199 Other Org Assistance Grants	1,810,074	825,366	1,486,290	1,470,094	1,170,094	1,170,094
572210 Scholarships - Domestic	30,918	75,500	86,367	53,500	53,500	53,500
572220 Scholarships - Foreign	1,599,793	2,350,000	1,852,035	2,050,000	2,050,000	2,050,000
572230 Medical Assistance - Domestic	62,907	100,000	100,000	97,000	97,000	97,000
572240 Medical Assistance - Foreign	17,254	40,000	40,000	38,000	38,000	38,000
572250 Other Individual/Family Asst	1,160,393	2,095,000	2,632,095	2,585,000	2,585,000	2,585,000
573000 Miscellaneous Other Expense	1,017,611	1,058,379	1,141,841	1,036,246	1,006,246	1,006,246
573110 Refunds of revenue former yrs.	136,456	245,000	245,000	245,000	245,000	245,000
573120 Compensation Payments	695,671	726,270	726,270	677,600	677,600	677,600
573140 Loss on Exchange	82,276.60	1,000	1,000	1,000	1,000	1,000
573999 Miscellaneous Other Expense	103,207	86,109	169,571	112,646	82,646	82,646
575110 Sponsorship to Organizations	-	-	317,225	-	-	-
575210 Sponsorship to Individuals	-	-	52,563	-	-	-
575310 Other Sponsorship	-	-	1,255	-	-	-
TOTAL RECURRENT EXPENDITURE	389,409,927	411,729,600	430,191,093	454,571,700	451,720,004	450,495,654

GOVERNMENT OF THE VIRGIN ISLANDS
EXPENDITURE ESTIMATES 2026 - 2028

FINANCIAL RESOURCES						
Department	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
RECURRENT EXPENDITURE						
1011 House of Assembly	4,073,208	5,201,900	5,478,000	6,121,300	6,139,400	6,139,400
1012 Cabinet Office	856,093	1,020,500	1,279,788	1,281,300	1,040,400	1,040,400
1013 Public Prosecutions	1,593,271	2,679,500	3,040,500	3,558,500	3,286,500	3,286,500
1014 Complaints Management	448,612	495,900	521,700	561,400	561,400	561,400
1015 Registrar of Interests	136,983	182,100	191,300	196,500	196,500	196,500
1016 Human Rights Commission	-	139,600	-	139,600	139,600	139,600
1017 Office of the Auditor General	677,409	1,001,200	1,001,200	1,079,900	1,079,900	1,079,900
1073 Integrity Commission	-	170,800	-	-	-	-
1076 Service Commission Secretariat	38,680	230,900	391,800	499,300	499,300	499,300
2108 Office of the Governor	963,446	1,036,100	1,034,800	1,036,200	1,036,200	1,036,200
2109 Deputy Governor's Office	11,449,936	12,656,400	12,689,150	14,234,600	13,890,100	13,890,100
2110 Human Resources	3,685,751	4,462,900	4,709,500	3,932,300	3,980,500	3,980,500
2112 Comprehensive Disaster Management	1,692,039	1,190,900	1,281,600	1,488,200	1,258,900	1,258,900
2113 Supreme Court	3,687,708	4,117,000	4,375,500	4,360,200	4,360,200	4,360,200
2114 Civil Registration and Passport Administration	1,262,146	1,399,200	1,456,400	1,657,100	1,608,100	1,608,100
2115 Magistracy	2,193,235	2,889,500	2,889,500	3,018,900	2,990,900	2,990,900
2116 Commercial Court	1,035,341	1,238,800	1,238,800	1,238,900	1,238,900	1,238,900
2117 Attorney General's Chambers	6,676,825	6,355,300	7,402,108	8,328,000	8,196,500	8,196,500
2118 Police	26,131,880	28,846,600	28,830,400	30,476,600	30,329,910	30,329,910
2220 Premier's Office Policy Planning and Administration	14,206,072	15,870,800	16,289,834	16,237,300	16,237,300	16,237,300
2221 Ship Registration and Marine Safety	2,733,156	-	-	-	-	-
2222 Statistical Services	995,853	1,150,700	1,150,700	1,186,800	1,186,800	1,186,800
2223 Immigration Services	8,118,484	7,373,500	8,060,200	7,991,200	7,991,200	7,991,200
2224 Information and Public Relations	1,401,387	1,636,000	1,636,000	1,711,700	1,693,900	1,693,900
2225 Town and Country Planning	1,318,164	1,396,900	1,396,900	1,543,700	1,543,700	1,543,700
2226 Trade and Investment Promotions	989,316	1,139,500	761,456	1,717,200	1,367,200	1,367,200
2974 Tourism, Culture, and Sustainable Development Policy Planning and Adn	13,486,396	13,400,800	15,761,470	15,339,100	15,405,800	15,405,800
3075 Financial Services, Economic Development and Digital Transformation	4,106,043	6,187,800	9,522,600	10,060,500	10,115,100	10,115,100
2228 International Affairs	366,115	465,600	465,600	658,000	658,000	658,000
2437 Agriculture	2,318,886	3,084,000	2,817,400	2,823,900	2,823,900	2,823,900

GOVERNMENT OF THE VIRGIN ISLANDS
EXPENDITURE ESTIMATES 2026 - 2028

FINANCIAL RESOURCES						
Department	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
2547 Culture	1,558,502	453,800	414,277	803,800	453,800	453,800
2329 Finance Policy Planning and Administration	9,839,876	10,576,200	14,447,400	11,405,300	11,405,300	11,405,300
2330 Customs	5,877,216	6,956,700	7,473,777	7,468,700	7,468,700	7,468,700
2331 Inland Revenue	1,651,765	2,100,600	2,222,700	2,129,000	2,129,000	2,129,000
2332 Internal Audit	896,251	949,100	917,100	949,100	949,100	949,100
2333 Post Office	1,960,154	2,149,800	2,149,800	2,149,800	2,149,800	2,149,800
2334 Treasury Operations	4,769,009	4,829,800	4,829,800	4,846,100	4,846,100	4,846,100
2335 Information Technology	6,091,432	6,935,000	7,027,400	7,967,300	7,151,292	7,151,292
2371 Miscellaneous	2,069,685	2,950,000	1,978,730	6,932,800	5,290,400	3,684,800
2436 Environment, Natural Resources and Climate Change Policy Planning and	5,910,063	5,390,400	5,688,400	6,004,800	6,012,900	5,931,250
2440 Labour	1,331,712	1,902,600	1,902,600	1,902,600	1,902,600	1,902,600
2470 Land and Seabed Management	1,202,873	1,536,300	1,536,300	1,609,700	1,609,700	1,609,700
2543 Education Policy, Planning and Administration	8,132,202	9,900,400	10,475,400	10,644,000	10,705,000	10,705,000
2544 Youth Affairs and Sports	1,495,119	1,783,200	1,956,700	2,454,900	2,517,900	2,517,900
2545 Education Quality Assurance and Standards	169,987	478,600	478,600	522,900.00	522,900	522,900
2546 Pre-primary and Primary Education	14,905,346	16,716,100	16,331,100	17,590,900	17,629,600	17,629,600
2548 Secondary Education	17,870,301	20,015,200	19,892,200	21,491,900	21,571,900	21,571,900
2564 Tertiary, Adult and Continuing Education	11,516,578	11,963,800	12,813,800	12,135,800	12,135,800	12,135,800
2550 Library Services	1,153,350	1,257,800	1,286,800	1,282,800	1,282,800	1,282,800
2652 Health and Social Development Policy Planning and Administration	13,927,172	11,820,100	12,607,600	12,059,500	10,452,402	10,452,402
2653 Aged Care Services	3,078,496	3,810,600	3,781,280	3,946,400	3,936,400	3,936,400
2654 Waste Management	7,648,487	8,505,800	8,658,303	9,074,700	9,074,700	9,074,700
2655 Social Protection	45,231,193	45,935,800	46,222,420	46,369,200	46,369,200	46,369,200
2665 Public Health	2,400,710	2,467,800	2,594,000	2,595,300	2,595,300	2,595,300
2667 Children and Family Support Services	933,010	1,018,500	1,018,500	1,030,500	1,030,500	1,030,500
2668 Disability Services	517,968	634,200	634,200	738,200	738,200	738,200
2669 Community Services	289,043	422,000	464,700	459,600	459,600	459,600

GOVERNMENT OF THE VIRGIN ISLANDS
EXPENDITURE ESTIMATES 2026 - 2028

FINANCIAL RESOURCES						
Department	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
2551 Prison	5,299,064	6,095,600	6,095,600	7,492,300	7,492,300	7,492,300
2756 Communications and Works Policy Planning and Administration	8,165,262	5,977,000	6,556,551	7,347,800	7,489,800	7,489,800
2757 Facilities Management	2,395,179	2,813,100	2,837,100	2,842,900	2,842,900	2,842,900
2758 Civil Aviation	106,647	310,800	310,800	414,200	414,200	414,200
2759 Fire and Rescue Services	3,426,381	3,722,100	3,752,100	3,973,000	4,048,400	4,048,400
2760 Water and Sewerage	34,287,725	35,214,800	35,683,700	35,314,800	35,314,800	35,314,800
2761 Motor Vehicles Licensing	1,247,116	1,279,500	1,279,500	1,371,800	1,371,800	1,371,800
2762 Public Works	8,504,446	6,767,300	7,672,300	7,917,300	7,917,300	7,917,300
4100 Pensions and Gratuities	29,634,961	32,702,000	33,029,700	41,652,400	41,652,400	41,652,400
4300 Public Debt	21,607,489	21,125,100	21,321,303	28,012,400	20,495,700	27,343,900
Subtotal - Recurrent Expenditure	403,744,206	426,488,200	444,016,747	475,382,700	462,286,604	467,447,554

CAPITAL EXPENDITURE

Capital Acquisitions						
Constitutionally Established Departments	516,389	1,605,000	1,715,700	701,000	-	-
321 Deputy Governor's Office	747,185	1,279,100	1,279,100	5,402,800	64,300	-
322 Premier's Office	194,701	196,800	263,800	199,000	-	-
323 Ministry of Finance	71,173	-	100,000	501,700	-	-
330 Ministry of Financial Service, Econ. Dev. & Dig. Trans.	1,328,050	377,100	403,400	1,500,000	-	-
329 Ministry of Tourism, Culture and Sustainable Development	412,555	1,099,900	1,263,400	97,000	-	-
324 Ministry of Environment, Natural Resources and Labour	458,989	340,000	590,000	6,265,000	-	-
325 Ministry of Education, Culture, Youth Affairs and Sports	1,525,472	583,000	1,018,000	950,000	-	-
326 Ministry of Health and Social Development	610,020	1,493,600	1,493,600	439,100	57,100	300,000
327 Ministry of Communications and Works	1,481,132	1,459,300	2,947,400	3,666,000	2,397,000	235,000
328 Miscellaneous	-	-	-	-	-	-
Subtotal - Capital Acquisitions	7,345,667	8,433,800	11,074,400	19,721,600	2,518,400	535,000

GOVERNMENT OF THE VIRGIN ISLANDS
EXPENDITURE ESTIMATES 2026 - 2028

FINANCIAL RESOURCES						
Department	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
Development Projects						
Constitutionally Established Departments	-	-	-	150,000	-	-
321 Deputy Governor's Office	346,825	982,500	1,252,600	848,100	97,800	97,800
322 Premier's Office	182,925	-	77,000	747,000	-	-
323 Ministry of Finance	791,954	3,639,700	3,639,700	1,528,000	3,750,000	2,000,000
330 Ministry of Financial Service, Econ. Dev. & Dig. Trans.	114,587	125,000	927,000	927,000	125,000	125,000
329 Ministry of Tourism, Culture and Sustainable Development	83,958	-	150,000	2,930,000	2,700,000	-
324 Ministry of Enviro. Natural Resources and Climate Change	783,552	1,102,400	1,849,900	2,964,600	-	-
325 Ministry of Education, Culture, Youth Affairs and Sports	1,634,439	3,957,900	4,332,900	9,500,000	1,370,000	1,000,000
326 Ministry of Health and Social Development	2,783,404	3,020,000	3,377,400	5,564,900	2,180,000	2,264,400
327 Ministry of Communications and Works	7,873,970	33,250,000	35,048,500	39,860,000	22,680,000	19,500,000
Subtotal - Development Projects	14,595,614	46,077,500	50,655,000	65,019,600	32,902,800	24,987,200
Recovery and Development Agency Projects						
421 Deputy Governor's Office	486,333	-	-	-	-	-
422 Premier's Office	1,906,414	4,700,000	4,700,000	575,000	-	-
424 Ministry of Enviro. Natural Resources and Climate Change	-	1,000,000	1,000,000	300,000	300,000	-
425 Ministry of Education, Culture, Youth Affairs and Sports	2,759,898	730,100	730,100	758,000	-	-
429 Ministry of Tourism, Culture & Sustainable Development	-	500,000	500,000	500,000	-	-
430 Ministry of Financial Service, Econ. Dev. & Dig. Trans.	-	1,500,000	1,500,000	600,000	1,300,000	-
Subtotal - RDA Projects	5,152,644	8,430,100	8,430,100	2,733,000	1,600,000	-
Total Capital Expenditure	27,093,924	62,941,400	70,159,500	87,474,200	37,021,200	25,522,200
Other Funds Contribution	6,896,066	6,697,163	6,840,427	7,546,951	6,747,932	7,093,505
Grand Total	437,734,197	496,126,763	521,016,674	570,403,851	506,055,735	500,063,259

GOVERNMENT OF THE VIRGIN ISLANDS
2026 EXPENDITURE BY CATEGORY

Department	Employee Compensation	Goods and Services	Interest	Subsidies	Grants	Social Benefits	Property and Other Expense	Principal	Total
1011 House of Assembly	2,719,020	2,479,980	-	-	673,600	208,700	40,000	-	6,121,300
1012 Cabinet Office	773,563	507,737	-	-	-	-	-	-	1,281,300
1013 Public Prosecutions	2,501,960	1,056,540	-	-	-	-	-	-	3,558,500
1014 Complaints Management	461,217	100,183	-	-	-	-	-	-	561,400
1015 Registrar of Interests	183,708	12,792	-	-	-	-	-	-	196,500
1016 Human Rights Commission	107,358	32,242	-	-	-	-	-	-	139,600
1017 Office of the Auditor General	943,048	136,852	-	-	-	-	-	-	1,079,900
1073 Integrity Commission	-	-	-	-	-	-	-	-	-
1076 Service Commission Secretariat	339,998	159,302	-	-	-	-	-	-	499,300
2108 Office of the Governor	875,624	158,526	-	-	-	-	2,050	-	1,036,200
2109 Deputy Governor's Office	3,921,783	6,825,317	-	-	3,452,700	-	34,800	-	14,234,600
2110 Human Resources	2,956,469	917,831	-	-	-	-	58,000	-	3,932,300
2112 Comprehensive Disaster Management	1,010,200	370,106	-	-	104,119	-	3,775	-	1,488,200
2113 Supreme Court	2,395,456	1,451,404	-	-	493,340	-	20,000	-	4,360,200
2114 Civil Registration and Passport Administration	1,265,004	392,096	-	-	-	-	-	-	1,657,100
2115 Magistracy	2,478,585	540,315	-	-	-	-	-	-	3,018,900
2116 Commercial Court	969,130	269,770	-	-	-	-	-	-	1,238,900
2117 Attorney General's Chambers	4,046,444	4,159,956	-	-	121,000	-	600	-	8,328,000
2118 Police	25,421,569	4,925,487	-	-	-	99,544	30,000	-	30,476,600
2220 Premier's Office Policy Planning and Administration	4,001,670	1,375,675	-	366,000	10,283,933	136,522	73,500	-	16,237,300
2222 Statistical Services	1,096,950	89,850	-	-	-	-	-	-	1,186,800
2223 Immigration Services	5,121,492	2,842,708	-	-	-	22,000	5,000	-	7,991,200
2224 Information and Public Relations	1,210,065	501,635	-	-	-	-	-	-	1,711,700
2225 Town and Country Planning	1,301,794	241,906	-	-	-	-	-	-	1,543,700
2226 Trade and Investment Promotions	823,154	892,846	-	-	-	-	1,200	-	1,717,200
2228 International Affairs	473,729	184,271	-	-	-	-	-	-	658,000
2547 Department of Culture	263,316	538,984	-	-	-	-	1,500	-	803,800
2974 Tourism, Culture, and Sustainable Development Policy	1,814,747	992,158	-	-	11,532,100	-	1,000,094	-	15,339,100
3075 Financial Services, Economic Development and Digital	2,301,773	5,304,727	-	-	1,828,000	-	626,000	-	10,060,500
2437 Agriculture	2,260,276	563,024	-	-	-	-	600	-	2,823,900
2335 Information Technology	3,006,967	4,887,433	-	-	-	-	72,900	-	7,967,300
2329 Finance Policy Planning and Administration	4,240,019	2,857,781	-	45,000	4,260,000	-	2,500	-	11,405,300
2330 Customs	6,103,500	1,322,947	-	-	-	42,253	-	-	7,468,700
2331 Inland Revenue	1,890,179	237,735	-	-	1,086	-	-	-	2,129,000
2332 Internal Audit	785,476	163,624	-	-	-	-	-	-	949,100
2333 Post Office	1,447,697	667,103	-	-	35,000	-	-	-	2,149,800
2334 Treasury Operations	3,031,982	1,814,118	-	-	-	-	-	-	4,846,100
2371 Miscellaneous	3,982,800	50,400	-	-	-	127,000	2,772,600	-	6,932,800
2436 Environment, Natural Resources and Climate Change	2,828,616	1,282,579	-	-	892,700	906	1,000,000	-	6,004,800

GOVERNMENT OF THE VIRGIN ISLANDS
2026 EXPENDITURE BY CATEGORY

Department	Employee Compensation	Goods and Services	Interest	Subsidies	Grants	Social Benefits	Property and Other Expense	Principal	Total
2440 Labour	1,610,644	291,956	-	-	-	-	-	-	1,902,600
2470 Land and Seabed Management	1,511,307	98,393	-	-	-	-	-	-	1,609,700
2543 Education Policy Planning and Administration	5,840,484	2,430,220	-	-	1,379,000	-	994,295	-	10,644,000
2544 Youth Affairs and Sports	1,191,075	755,825	-	-	-	-	508,000	-	2,454,900
2545 Education Quality Assurance and Standards	-	381,900	-	-	-	-	141,000	-	522,900
2546 Pre-primary and Primary Education	16,851,598	739,302	-	-	-	-	-	-	17,590,900
2548 Secondary Education	18,219,180	3,258,320	-	-	-	-	14,400	-	21,491,900
2564 Tertiary, Adult and Continuing Education	-	-	-	-	10,230,300	-	1,905,500	-	12,135,800
2550 Library Services	917,046	365,754	-	-	-	-	-	-	1,282,800
2652 Health and Social Development Policy Planning and A	3,239,069	3,004,431	-	-	5,575,000	-	241,000	-	12,059,500
2653 Aged Care Services	3,173,575	472,825	-	-	-	300,000	-	-	3,946,400
2654 Waste Management	4,120,037	4,954,663	-	-	-	-	-	-	9,074,700
2655 Social Protection	1,728,924	526,734	-	-	42,000,000	1,978,542	135,000	-	46,369,200
2665 Public Health	2,358,874	236,426	-	-	-	-	-	-	2,595,300
2667 Children and Family Support Services	792,371	97,706	-	-	-	140,423	-	-	1,030,500
2668 Disability Services	620,288	50,662	-	-	-	67,250	-	-	738,200
2669 Community Services	354,968	98,632	-	-	-	-	6,000	-	459,600
2551 Prison	5,970,657	1,359,583	-	-	-	162,060	-	-	7,492,300
2756 Communications and Works Policy Planning and Adn	2,255,029	1,771,804	-	-	3,120,967	-	200,000	-	7,347,800
2757 Facilities Management	2,056,314	406,586	-	-	-	-	380,000	-	2,842,900
2758 Civil Aviation	243,106	171,094	-	-	-	-	-	-	414,200
2759 Fire and Rescue Services	3,739,619	218,781	-	-	-	14,600	-	-	3,973,000
2760 Water and Sewerage	4,545,615	30,743,785	-	-	-	-	25,400	-	35,314,800
2761 Motor Vehicles Licensing	906,186	465,614	-	-	-	-	-	-	1,371,800
2762 Public Works	5,386,249	2,493,631	-	-	-	-	37,421	-	7,917,300
4100 Pensions and Gratuities	11,529,600	-	-	-	-	30,122,800	-	-	41,652,400
	200,518,153	106,702,566	-	411,000	95,982,845	33,422,600	10,333,136	-	447,370,300
4300 Public Debt	-	2,000	7,199,400	-	-	-	-	20,811,000	28,012,400
Subtotal	200,518,153	106,704,566	7,199,400	411,000	95,982,845	33,422,600	10,333,136	20,811,000	475,382,700

Employee Compensation	200,518,153
Goods and Services	106,704,566
Interest	7,199,400
Subsidies	411,000
Grants	95,982,845
Social Benefits	33,422,600
Property and Other Expenses	10,333,136
Principal	20,811,000
	<u>475,382,700</u>

GOVERNMENT OF THE VIRGIN ISLANDS
GFS EXPENDITURE ESTIMATES 2026 - 2028

FINANCIAL RESOURCES						
Classification of Functions of Government	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
Executive and Legislative Organisations	27,390,828	30,596,958	31,535,530	33,503,181	32,935,881	32,935,881
Financial and Fiscal Affairs	12,242,964	14,330,174	16,291,474	15,221,130	15,221,130	15,221,130
External Affairs	3,942,794	4,044,550	4,042,087	4,418,683	4,418,683	4,418,683
General Personnel Services	3,685,751	4,462,900	4,709,500	3,932,300	3,980,500	3,980,500
Overall Planning and Statistical Services	995,853	1,150,700	1,150,700	1,186,800	1,186,800	1,186,800
Other General Services	8,536,390	9,925,623	10,107,073	11,132,556	10,331,748	10,331,748
General Public Services General	3,410,355	4,994,363	4,107,783	9,117,186	7,474,786	5,869,186
Public Debt Transactions	21,607,489	21,125,100	21,321,303	28,012,400	20,495,700	27,343,900
Police Services	40,600,600	43,730,727	44,916,994	46,531,135	46,384,445	46,384,445
Fire Protection Services	3,313,734	3,494,340	3,524,340	3,684,328	3,759,728	3,759,728
Law Courts	16,417,410	18,756,158	20,330,239	22,132,594	21,652,094	21,652,094
Prisons	5,299,064	6,095,600	6,095,600	7,492,300	7,492,300	7,492,300
Public Order and Safety General	524,008	964,762	1,009,172	973,493	973,493	973,493
General Economic and Commercial Affairs	18,777,112	18,600,096	23,931,003	24,471,796	24,318,396	24,318,396
General Labour Affairs	858,691	1,348,673	1,349,983	1,307,965	1,307,965	1,307,965
Agriculture	1,864,548	2,935,279	2,668,679	2,675,083	2,675,083	2,675,083
Fishing and Hunting	454,337	148,721	148,721	148,817	148,817	148,817
Construction	3,394,692	3,708,486	3,913,842	4,248,921	4,248,921	4,248,921
Road Transport	7,426,328	5,525,933	6,224,577	6,295,644	6,295,644	6,295,644
Water Transport	2,733,156	862,000	862,000	862,000	862,000	862,000
Air Transport	106,647	310,800	310,800	414,200	414,200	414,200
Communication	2,721,709	3,038,074	2,973,024	2,930,159	2,930,159	2,930,159
Tourism	13,455,617	13,201,729	15,562,399	15,164,655	15,216,155	15,216,155
Waste Management	7,648,487	8,505,800	8,658,303	9,074,700	9,074,700	9,074,700

FINANCIAL RESOURCES						
Classification of Functions of Government	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
Waste Water Management	859,148	937,939	1,277,556	1,033,918	1,033,918	1,033,918
Pollution Abatement	201,165	66,050	113,450	17,500	17,500	17,500
Protection of Biodiversity and Landscape	5,708,899	5,324,350	5,574,950	5,987,300	5,995,400	5,913,750
Community Development	745,881	709,785	916,185	811,638	811,638	811,638
Water Supply	33,428,577	34,276,861	34,406,144	34,280,882	34,280,882	34,280,882
General Medical Services	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Public Health Services	2,133,479	2,079,393	2,273,920	2,321,622	2,321,622	2,321,622
Research and Development Health	267,230	388,407	320,080	273,678	273,678	273,678
Health General	13,423,233	10,839,738	11,605,228	11,126,319	9,519,221	9,519,221
Recreational and Sporting Services	1,495,119	1,783,200	1,956,700	2,454,900	2,517,900	2,517,900
Cultural Services	2,711,852	1,711,600	1,701,077	2,086,600	1,736,600	1,736,600
Broadcasting and Publishing Services	1,401,387	1,636,000	1,636,000	1,711,700	1,693,900	1,693,900
Pre-primary Education	1,965	36,018	22,588	36,174	36,174	36,174
Primary Education	14,903,381	16,680,082	16,308,512	17,554,726	17,593,426	17,593,426
Secondary Education	17,870,301	20,015,200	19,892,200	21,491,900	21,571,900	21,571,900
First Stage of Tertiary Education	9,947,590	9,663,800	11,016,600	10,275,800	10,275,800	10,275,800
Second Stage of Tertiary Education	1,568,988	2,300,000	1,797,200	1,860,000	1,860,000	1,860,000
Education General	8,302,188	10,379,000	10,954,000	11,166,900	11,227,900	11,227,900
Disability	517,968	634,200	634,200	738,200	738,200	738,200
Old Age	3,078,496	3,810,600	3,781,280	3,946,400	3,936,400	3,936,400
Family and Children	933,010	1,018,500	1,018,500	1,030,500	1,030,500	1,030,500
Housing	609,188	740,411	740,411	834,291	834,291	834,291
Social Exclusion General	1,807,597	2,369,422	2,640,487	2,720,739	2,720,739	2,720,739
Social Protection General	32,419,000	35,230,096	35,684,351	44,688,987	44,459,687	44,459,687
RECURRENT EXPENDITURE	403,744,206	426,488,200	444,016,747	475,382,700	462,286,604	467,447,554

**GOVERNMENT OF THE VIRGIN ISLANDS
RECURRENT EXPENDITURE GRANT DETAILS**

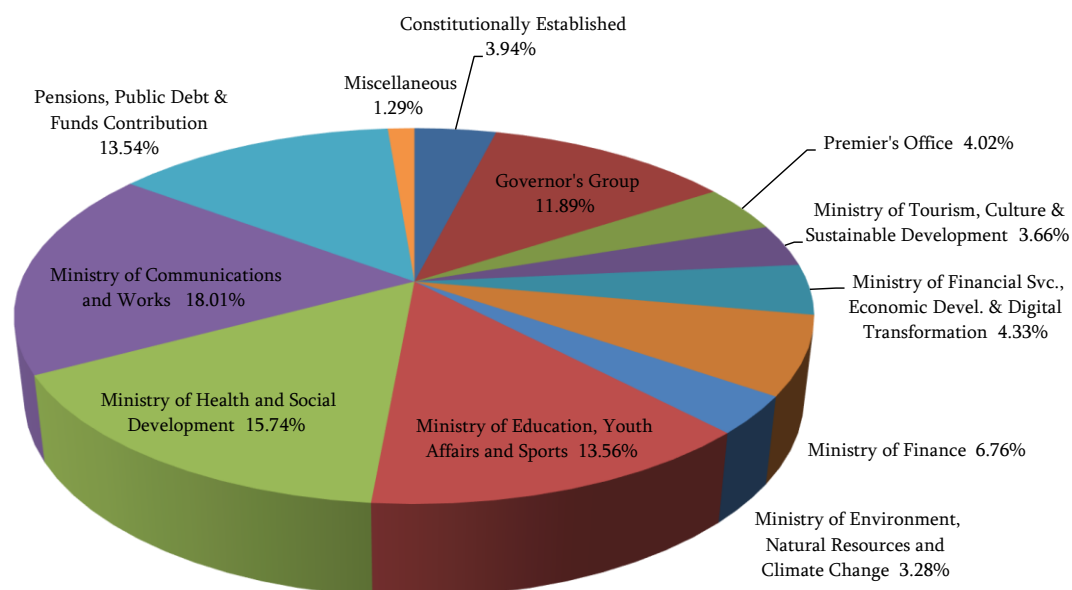
FINANCIAL RESOURCES							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
CONSTITUTIONALLY ESTABLISHED DEPARTMENTS							
House of Assembly							
1011	House of Assembly	29,908	23,600	26,600	673,600	673,600	673,600
551210	Grants to Carib. Int. Org.	150	600	3,600	600	600	600
551220	Grants to Other Int. Org.	29,758	23,000	23,000	23,000	23,000	23,000
551399	Grants to Other Gen. Gov.Units	-	0	-	650,000	650,000	650,000
SUBTOTAL GRANT		29,908	23,600	26,600	673,600	673,600	673,600
GOVERNOR'S GROUP							
Deputy Governor							
2109	Deputy Governor	2,962,611	2,962,700	2,962,700	3,452,700	3,452,700	3,452,700
551210	Grants to Carib. Int. Org.	35,811	35,900	35,900	35,900	35,900	35,900
551317	Grants to Financial Investigation	2,926,800	2,926,800	2,926,800	3,416,800	3,416,800	3,416,800
Disaster Management							
2112	Disaster Management	61,236	61,240	61,240	104,119	104,119	104,119
551210	Grants to Carib. Int. Org.	61,236	61,240	61,240	104,119	104,119	104,119
Supreme Court							
2113	Supreme Court	470,897	493,340	480,472	493,340	493,340	493,340
551210	Grants to Carib. Int. Org.	470,897	493,340	480,472	493,340	493,340	493,340
Attorney General's Chambers							
2117	Attorney General's Chambers	120,000	121,000	120,000	121,000	121,000	121,000
551210	Grants to Carib. Int. Org.	120,000	121,000	120,000	121,000	121,000	121,000
SUBTOTAL GRANT		3,614,744	3,638,280	3,624,412	4,171,159	4,171,159	4,171,159
PREMIER'S OFFICE							
2220	Premier's Office	4,819,419	9,922,100	4,801,036	10,283,933	10,283,933	10,283,933
551210	Grants to Carib. Int. Org.	451,588	407,700	439,036	450,000	450,000	450,000
551220	Grants to Other Int. Org.	-	120,000	-	125,100	125,100	125,100
551312	Grants to Tourist Board	2,831	-	-	-	-	-
551314	Grants to Prospect Reef	-	-	-	-	-	-
551322	Grants to Beautification Commi	-	0	-	-	-	-
551319	Grants to BVI Airports Authority	-	0	-	-	-	-
551325	Grants to BVI Finance Ltd.	-	0	-	-	-	-
551399	Grants to Other Gen. Gov.Units	30,000	30,000	30,000	222,400	222,400	222,400
551327	Grants Recovery & Development Age	1,990,000	1,990,000	1,990,000	2,112,033	2,112,033	2,112,033
551328	Grants BVI London House	1,483,000	1,480,000	1,480,000	1,480,000	1,480,000	1,480,000
551329	Grants BVI House Asia	862,000	862,000	862,000	862,000	862,000	862,000
551333	Grant to Vi Shipping Registry	3,251,029	5,032,400	5,023,809	5,032,400	5,032,400	5,032,400
BVI Shipping Registry							
2221	BVI Shipping Registry	77,533	0	-	-	-	-
551220	Grants to Other Int. Org.	77,533	0	-	-	-	-
SUBTOTAL GRANT		4,896,953	9,922,100	4,801,036	10,283,933	10,283,933	10,283,933

FINANCIAL RESOURCES							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
Ministry of Tourism, Culture and Sustainable Development							
2974	Tourism, culture and Sustainable Develop. Planning		10,375,000	-	11,532,100	11,532,100	11,532,100
551312	Grants to Tourist Board	2,831	10,250,000	-	9,707,100	9,707,100	9,707,100
551314	Grants to Prospect Reef	-	125,000	-	125,000	125,000	125,000
551323	Grants to Festivals and Fairs	-	1,200,000	-	1,700,000	1,700,000	1,700,000
2547	Department of Culture	1,200,000	1,200,000	-	-	-	-
551323	Grants to Festivals and Fairs	1,200,000	1,200,000	-	-	-	-
SUBTOTAL GRANT		4,896,953	11,575,000	-	11,532,100	11,532,100	11,532,100
Ministry of Financial Services, Labour and Trade							
3075	Financial Services, Labour and Trade	1,817,496	1,822,500	2,150,000	1,828,000	1,828,000	1,828,000
551210	Grants to Carib. Int. Org.	2,500	2,500	12,500	8,000	8,000	8,000
551325	Grants to BVI Finance Ltd.	1,800,000	1,800,000	2,130,000	1,800,000	1,800,000	1,800,000
551329	Grants BVI House Asia	17,496	20,000	20,000	20,000	20,000	20,000
551315	Grant to HLSCC	-	0	-	-	-	-
SUBTOTAL GRANT		1,817,496	1,822,500	2,150,000	1,828,000	1,828,000	1,828,000
MINISTRY OF FINANCE							
2329	Ministry of Finance	4,810,793	4,260,000	6,260,000	4,260,000	4,260,000	4,260,000
551210	Grants to Carib. Int. Org.	250,000	260,000	260,000	260,000	260,000	260,000
551220	Grants to Other Int. Org.	12,663	0	-	-	-	-
551332	Grants to VI Deposit Insurance	999,711	0	3,000,000	1,000,000	1,000,000	1,000,000
551330	Grant to International Tax Authority	3,200,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
551399	Grants to Other Gen. Gov. Units	348,419	1,000,000	-	-	-	-
2331	Inland Revenue	-	1,086	1,086	1,086	1,086	1,086
551210	Grants to Carib. Int. Org.	-	1,086	1,086	1,086	1,086	1,086
2333	Post Office	34,318	35,000	35,000	35,000	35,000	35,000
551210	Grants to Carib. Int. Org.	10,000	10,000	10,000	10,000	10,000	10,000
551220	Grants to Other Int. Org.	24,318	25,000	25,000	25,000	25,000	25,000
SUBTOTAL GRANT		4,845,111	4,296,086	6,296,086	4,296,086	4,296,086	4,296,086
MINISTRY OF NATURAL RESOURCES, AND LABOUR							
2436	Ministry of Natural Resources	888,537	884,700	884,700	892,700	892,700	892,700
551210	Grants to Carib. Int. Org.	1,882	2,000	2,000	-	-	-
551220	Grants to Other Int. Org.	28,655	24,700	24,700	34,700	34,700	34,700
551321	Grants to National Parks Trust	858,000	858,000	858,000	858,000	858,000	858,000
551324	Grants to National Health Scheme	-	0	-	-	-	-
SUBTOTAL GRANT		888,537	884,700	884,700	892,700	892,700	892,700
MINISTRY OF EDUCATION, CULTURE, YOUTH AFFAIRS AND SPORTS							
2543	Ministry of Education	1,303,800	1,379,000	1,416,000	1,379,000	1,379,000	1,379,000
551210	Grants to Carib. Int. Org.	468,000	468,000	505,000	468,000	468,000	468,000
551220	Grants to Other Int. Org.	5,800	11,000	11,000	11,000	11,000	11,000
551310	Grants to Recreational Trust	830,000	900,000	900,000	900,000	900,000	900,000

FINANCIAL RESOURCES							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2564	Tertiary, Adult and Continuing Edu	9,918,400	9,618,300	10,933,300	10,230,300	10,230,300	10,230,300
551315	Grants to HLSCC	9,918,400	9,618,300	10,933,300	10,230,300	10,230,300	10,230,300
SUBTOTAL GRANT		11,222,200	10,997,300	12,349,300	11,609,300	11,609,300	11,609,300
MINISTRY OF HEALTH AND SOCIAL DEVELOPMENT							
2652	Ministry of Health and Social	9,490,870	5,584,750	6,400,113	5,575,000	5,575,000	5,575,000
551210	Grants to Carib. Int. Org.	27,796	30,000	35,363	30,000	30,000	30,000
551318	Grants to BVI Health Services	9,463,074	5,554,750	6,364,750	5,545,000	5,545,000	5,545,000
551324	Grants to Nat'l Health Scheme	-	0	-	-	-	-
MINISTRY OF HEALTH AND SOCIAL DEVELOPMENT CONT'D							
2655	Social Insurance	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
551324	Grants to National Health Scheme	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
SUBTOTAL GRANT		51,490,870	47,584,750	48,400,113	47,575,000	47,575,000	47,575,000
MINISTRY OF COMMUNICATIONS AND WORKS							
2756	Ministry of Comm. and Works	5,470,805	2,170,648	2,408,098	3,120,967	3,120,967	3,120,967
551210	Grants to Carib. Int. Org.	362,075	93,900	119,950	118,900	118,900	118,900
551220	Grants to Other Int. Org.	-	-	-	-	-	-
551320	Grants to Wickhams Cay	377,192	361,748	573,148	366,819	366,819	366,819
551331	Grants to Taxi & Livery Commission	104,821	105,000	105,000	105,248	105,248	105,248
551319	Grants to BVI Airports Authority	3,100,000	1,500,000	1,500,000	2,530,000	2,530,000	2,530,000
551335	Grant to BVI Electricity Corp.	1,371,428	0	-	-	-	-
551399	Grants to Other Government Unit	155,289	110,000	110,000	-	-	-
SUBTOTAL GRANT		5,470,805	2,170,648	2,408,098	3,120,967	3,120,967	3,120,967
TOTAL GRANTS		89,173,577	92,914,963	80,940,344	95,982,845	95,982,845	95,982,845

GRAPHS

2026 Budget Estimates Appropriations by Ministry

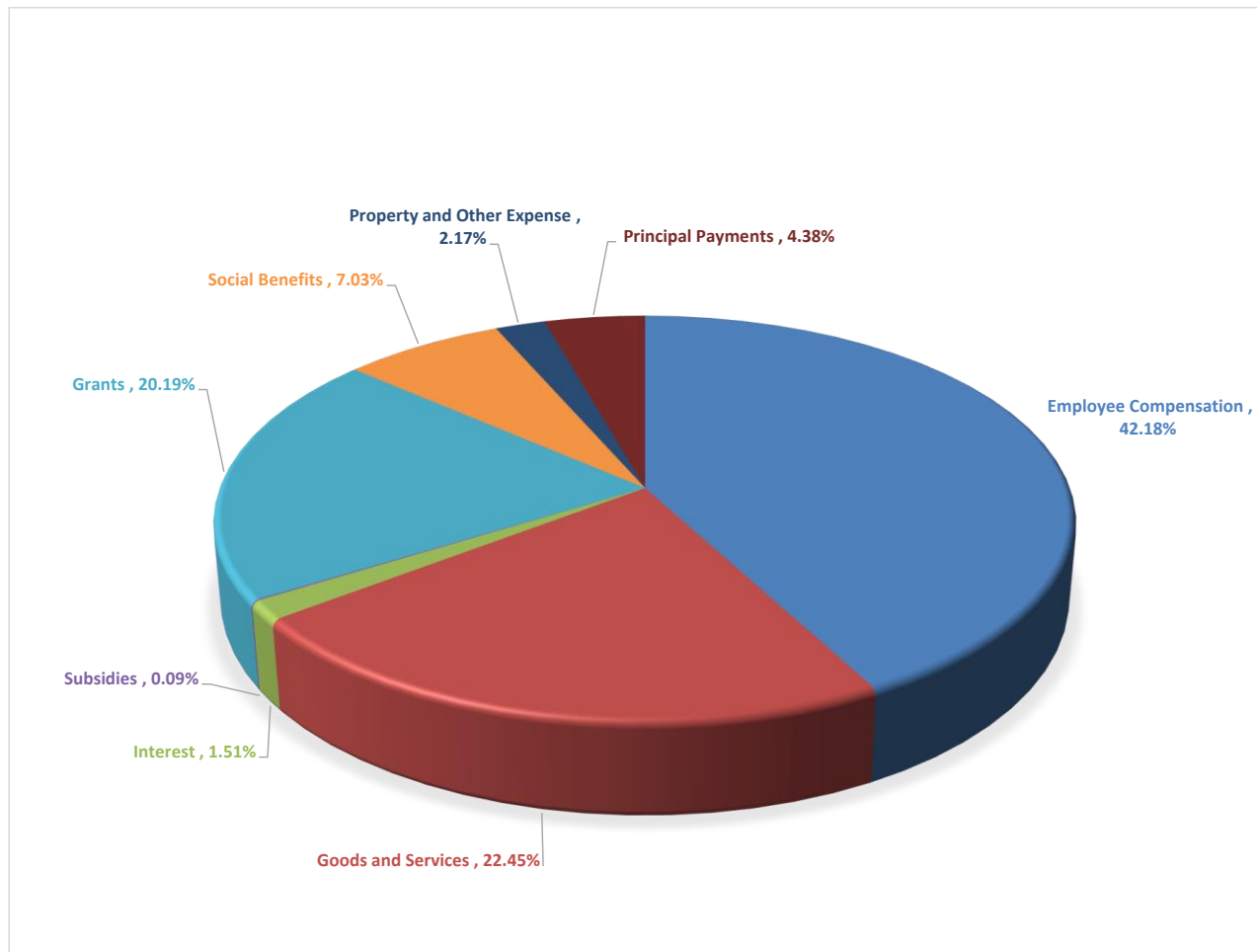


Ministry	Recurrent*	Development	Total	Percentage
Constitutionally Established	21,765,800	701,000	22,466,800	3.94%
Governor's Group	61,443,000	6,400,900	67,843,900	11.89%
Premier's Office	21,430,900	1,521,000	22,951,900	4.02%
Ministry of Tourism, Culture & Sustainable Development	17,329,700	3,527,000	20,856,700	3.66%
Ministry of Financial Svc., Economic Devel. & Digital Transformation	21,671,500	3,027,000	24,698,500	4.33%
Ministry of Finance	36,915,300	1,632,700	38,548,000	6.76%
Ministry of Environment, Natural Resources and Climate Change	9,158,200	9,529,600	18,687,800	3.28%
Ministry of Education, Youth Affairs and Sports	66,123,200	11,208,000	77,331,200	13.56%
Ministry of Health and Social Development	83,765,700	6,004,000	89,769,700	15.74%
Ministry of Communications and Works	59,181,800	43,526,000	102,707,800	18.01%
Pensions, Public Debt & Funds Contribution	77,211,751	-	77,211,751	13.54%
Miscellaneous	6,932,800	397,000	7,329,800	1.29%
	482,929,651	87,474,200	570,403,851	100.0%

Source: Government of the Virgin Islands 2026 Budget Estimates

* Recurrent includes annual fund contributions and principal repayments

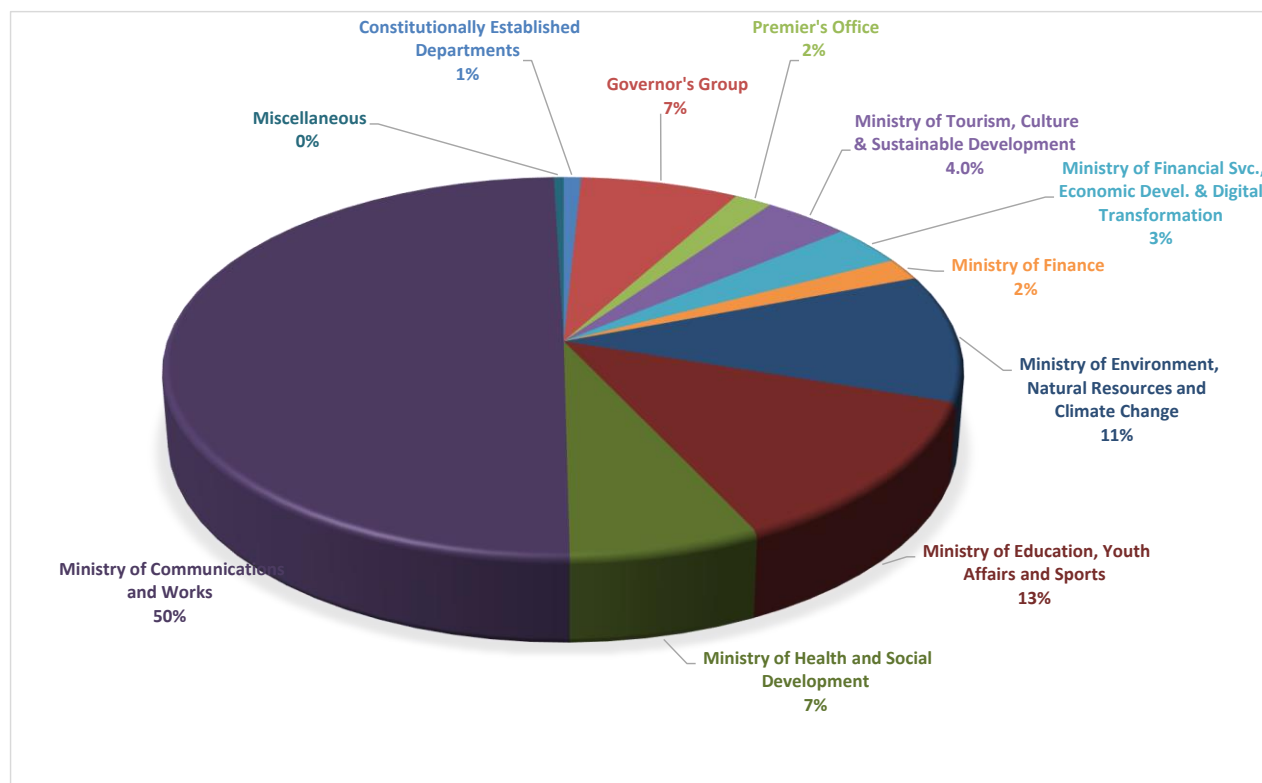
2026 Budget Estimates Recurrent Expenditure



Category	Total	Percentage
Employee Compensation	200,518,153	42.18%
Goods and Services	106,704,566	22.45%
Interest	7,199,400	1.51%
Subsidies	411,000	0.09%
Grants	95,982,845	20.19%
Social Benefits	33,422,600	7.03%
Property and Other Expense	10,333,136	2.17%
Principal Payments	20,811,000	4.38%
	475,382,700	100%

Source: Government of the Virgin Islands 2026 Budget Estimates

2026 Budget Estimates Development Projects



Capital Distribution All Sources of Funding

	2026	Percentage
Constitutionally Established Departments	701,000	0.80%
Governor's Group	6,400,900	7.32%
Premier's Office	1,521,000	1.74%
Ministry of Tourism, Culture & Sustainable Development	3,527,000	4.03%
Ministry of Financial Svc., Economic Devel. & Digital Transformation	3,027,000	3.46%
Ministry of Finance	1,632,700	1.87%
Ministry of Environment, Natural Resources and Climate Change	9,529,600	10.89%
Ministry of Education, Youth Affairs and Sports	11,208,000	12.81%
Ministry of Health and Social Development	6,004,000	6.86%
Ministry of Communications and Works	43,526,000	49.76%
Miscellaneous	397,000	0.45%
	87,474,200	100%

Source: Government of the Virgin Islands 2026 Budget Estimates

2026 Budget Estimates

How Each Dollar is Spent



Expenditure Category

Employee Compensation

Goods and Services

Grants

Principal Repayments

Other Recurrent Expenditure

Fund Contributions

Amount

200,518,153

106,704,566

95,982,845

20,811,000

51,366,136

7,546,951

482,929,651

Percentage

41.52%

22.10%

19.88%

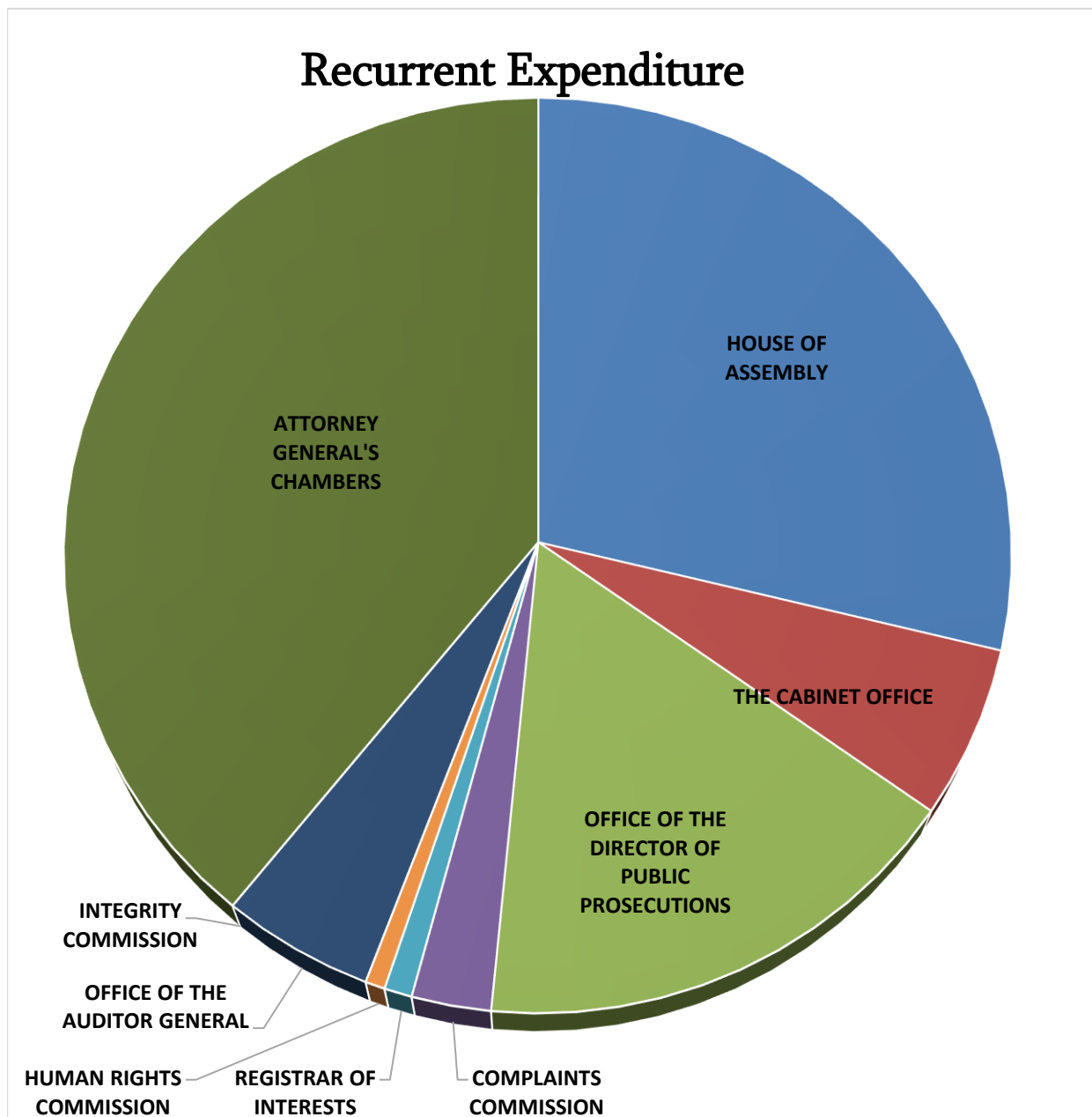
4.31%

10.64%

1.56%

100%

CONSTITUTIONALLY ESTABLISHED DEPARTMENTS



SUMMARY OF BUDGET AND FORWARD ESTIMATES

CONSTITUTIONALLY ESTABLISHED DEPARTMENTS							
MINISTRY SUMMARY							
MINISTRY EXPENDITURE - BY PROGRAMME							
Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
1011	HOUSE OF ASSEMBLY						
	Operating Expenses	4,073,208	5,201,900	5,478,000	6,121,300	6,139,400	6,139,400
	Capital Acquisitions	-	315,000	315,000	701,000	-	-
	Capital Expenditure	-	-	-	-	-	-
1012	THE CABINET OFFICE						
	Operating Expenses	856,093	1,020,500	1,279,788	1,281,300	1,040,400	1,040,400
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
1013	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS						
	Operating Expenses	1,593,271	2,679,500	3,040,500	3,558,500	3,286,500	3,286,500
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
1014	COMPLAINTS COMMISSION						
	Operating Expenses	448,612	495,900	521,700	561,400	561,400	561,400
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
1015	REGISTRAR OF INTERESTS						
	Operating Expenses	136,983	182,100	191,300	196,500	196,500	196,500
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
1016	HUMAN RIGHTS COMMISSION						
	Operating Expenses	-	139,600	-	139,600	139,600	139,600
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
1017	OFFICE OF THE AUDITOR GENERAL						
	Operating Expenses	677,409	1,001,200	1,001,200	1,079,900	1,079,900	1,079,900
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
1073	INTEGRITY COMMISSION						
	Operating Expenses	-	170,800	-	-	-	-
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
1076	SERVICE COMMISSION SECRETARIAT						
	Operating Expenses	38,680	230,900	391,800	499,300	499,300	499,300
	Capital Acquisitions	-	-	81,700	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2117	ATTORNEY GENERAL'S CHAMBERS						
	Operating Expenses	6,676,825	6,355,300	7,402,108	8,328,000	8,196,500	8,196,500
	Capital Acquisitions	516,389	1,290,000	1,319,000	-	-	-
	Capital Expenditure	-	-	-	-	-	-
TOTAL MINISTRY BUDGET CEILING		7,785,576	11,035,700	11,827,488	13,639,500	12,443,700	12,443,700
Budget Ceiling Operating Expenses		14,501,080	17,477,700	19,306,396	21,765,800	21,139,500	21,139,500
Budget Ceiling Capital Acquisitions		516,389	1,605,000	1,715,700	701,000	-	-
Budget Ceiling Capital Expenses		-	-	-	-	-	-
MINISTRY STAFFING RESOURCES - Actual Number of Staff by Category							
Category	Approved	Vacant	Actual	Male	Female		
Executive	9	1	8	0	8		
Management	47	22	25	6	19		
Professional	68	32	36	5	31		
Support/Technical	42	12	30	8	22		
Non-Established	4	2	2	0	2		
TOTAL MINISTRY STAFFING	170	69	101	19	82		

DEPARTMENT NAME:	HOUSE OF ASSEMBLY
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	HOUSE OF ASSEMBLY
PROGRAMME OBJECTIVE:	
To provide essential support services to Members of the House of Assembly.	
SUBPROGRAMMES:	

1 House of Assembly

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Continue to enhance Human Resources competencies by providing staff with training on Parliamentary procedures, aiming to improve the overall operations of the Office of the House of Assembly by the end of 2025.	It is expected that 60% of staff will finish courses at the CPA Parliamentary Academy by the end of 2025.
Strengthen the operations of the House of Assembly by implementing a digital platform to streamline processes and procedures by the end of 2025.	The digital platform is planned to launch by the end of 2025.
We aim to make the Office of the House of Assembly more eco-friendly by converting all Parliamentary documents to digital format by the end of 2025.	It is projected that as much as 30% of Parliamentary documents will be converted to digital format by the end of 2025.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)
Strengthen human resources competencies by delivering targeted training for staff in Parliamentary procedures through the CPA Parliamentary Academy, thereby improving the overall operations of the Office of the House of Assembly by the end of 2026.
By December 2026, we aim to fully leverage the digital platform to enhance legislative processes, streamline document management, and optimise procedural workflows, ultimately driving greater efficiency across our operations.
To fully digitise all Parliamentary documents by the end of 2026, thereby reducing paper usage, improving accessibility, and streamlining legislative record management.
To enhance the Hansard Unit's capacity for efficient and accurate production of Hansard documents by upgrading transcription technology and streamlining production workflows by December 2026, ensuring timely publication of all parliamentary proceedings.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of sitting days		20		21		
No. of official records (bills) received		30		42		
No. of Acts processed and dispensed		35		37		
No. of Resolutions received		20		14		
No. of Resolutions processed and dispensed		10		12		
No. of staff members trained through the CPA Parliamentary Academy		10		15		

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Average days per HoA Sitings	-	7 days		7 days		
Average time to process and dispense official records		3 days		3 days		
% decrease in paper usage				80%		

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

1011 House of Assembly

PROGRAMME OBJECTIVE:

To provide essential support services to Members of the House of Assembly.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
10114051	House of Assembly	4,073,208	5,201,900	5,478,000	6,121,300	6,139,400	6,139,400
511000	Personal Emoluments	2,198,227	2,385,594	2,415,459	2,451,363	2,467,663	2,467,663
512000	Social Contributions	177,097	256,993	256,993	267,657	269,457	269,457
521000	Rent	427,876	416,516	513,116	498,216	498,216	498,216
522000	Utilities	92,740	110,010	132,510	133,927	133,927	133,927
523000	Supplies	81,289	192,043	215,843	111,353	111,353	111,353
524000	Repairs and Maintenance (Minor)	24,263	32,950	70,650	32,950	32,950	32,950
525000	Travel	306,227	340,873	314,376	329,679	329,679	329,679
526000	Training	-	-	-	30,000	30,000	30,000
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	524,447	1,074,621	1,064,553	1,200,175	1,200,175	1,200,175
529000	Entertainment	140,811	140,000	183,800	143,679	143,679	143,679
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	29,908	23,600	26,600	673,600	673,600	673,600
561000	Social Assistance Benefits	-	120,700	24,000	120,700	120,700	120,700
562000	Employer Social Benefits	70,323	80,000	260,100	88,000	88,000	88,000
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	28,000	-	40,000	40,000	40,000
TOTAL PROGRAMME OPERATING EXPENDITURE		4,073,208	5,201,900	5,478,000	6,121,300	6,139,400	6,139,400

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	2	1	1	1	0	
Professional	7	0	7	2	5	
Support/Technical	9	0	9	2	7	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	19	1	18	5	13	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Clerk	1 Finance Officer	2 Executive Officer
2 Deputy Clerk	1 Accounts Officer I/II	1 Assistant Information Officer
2 Senior Administrative Officer	1 Office Generalist I/II/III	1 Secretary I/II
(1 post of Administrative Officer renamed and regraded)	1 Office Cleaner	1 Library Assistant I/II
1 Hansard Editor	1 Sergeant at Arms/Protection Officer	NON-ESTABLISHED
1 Public Relations Officer	1 Administrative Officer	1 Office Cleaner

DEPARTMENT NAME:
THE CABINET OFFICE
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
THE CABINET OFFICE
PROGRAMME OBJECTIVE:
To facilitate and monitor the implementation of the Government's policy programme/agenda by providing the technical and administrative support services required for the effective and efficient functioning of the Cabinet, the National Security Council and the Virgin Islands Cadet Corps Council.
SUBPROGRAMMES:

- 1 Cabinet Office Policy Advice and Administration

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Undertake a digitisation project aimed at improving accessibility to Gazette Records dating back to 1981. As part of this project, an index will be developed to facilitate easy access to these records by 2027. Phase one of this project will continue in 2024, with the aim of ensuring that these important records are easily accessible to all interested parties.□	Since the implementation of the Gazette website in September 2006, there have been a total of 1,977 issues of the Gazette available online. Several scanned Gazette files were found at the Archives and Records Management Unit, and searches continue for any other previously scanned Gazettes. The Archives Unit scanner used for the project has been inoperative since Hurricanes Irma and Maria in 2017 and would require a technician to be flown in for repairs. Other methods of scanning Gazette volumes are being explored, and further discussions will be held with the Archives Unit.
By 2025, continue to enhance the functionality of ExcoTrack and NSC online platforms with additional features to execute processes and procedures, thereby strengthening Cabinet Office operations.	Based on users' feedback, the platform has undergone multiple upgrades in 2025, including a redesign to enhance user experience, a completed training environment, improved Cabinet paper workflows (transfer, return, and circulation stages), and new modules for action tracking, accountability, and advanced search. Work on the NSC Platform is ongoing to ensure that the user experience closely mirrors that of the Cabinet platform in terms of accountability, functionality, efficiency, design, and oversight access.
Develop and include an analysis section of the current monitoring of implementation report of Cabinet decisions based on the compiled status of approved decision implementation by extrapolating trends and gaps from the data provided by Ministries. Phase two of this initiative will commence in 2025 and include the generation of reports through the ExcoTrack platform.	Work is ongoing to develop a new module for digitising post-meeting Cabinet decision tracking, which will improve platform efficiency and accountability following cabinet decisions. Centralising and digitising this function would enhance user capability, increase accessibility, and facilitate easy tracking of policy implementation. There will also be a training component in this phase for officers responsible for monitoring in their respective Ministries. The goal is to have it implemented by the end of the year.
Develop and maintain a Policy Register database for ease of access to Cabinet Policy records by 2027.	The completion of Phase I of the Policy Registry was delayed due to several challenges, including resource constraints. The project is under re-evaluation to facilitate the resumption of Phase 1 once the necessary resources become available. Funding will be requested in this year's budget.
Gazette Records aims to create an online database system by 2027. This will serve as a central hub for storing information, making it easier to access and update records in real time. The achievement of this goal is based on the availability of resources.	Due to delays in the Digitisation Project, part of this project will also be postponed. The current versions of the Gazette and their records (2006 to present) are available. Initial contact with DoIT will be made to format this properly for online use, but the 2027 timeline remains feasible once the necessary resources are available.
Continue with Phase II of the Cabinet Document Preservation Project, which began in April 2024; this project is expected to be mostly finished by the end of 2026.	We have been unable to progress with this project this year due to limited resources. The necessary financial resources will be requested in the 2026 Budget to continue the project, which is now expected to be completed by the end of 2028.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Undertake a digitisation project aimed at improving accessibility to Gazette Records dating back to 1981. As part of this project, an index will be developed to facilitate easy access to these records by 2028. Phase one of this project will continue in 2026, with the aim of ensuring that these important records are easily accessible to all interested parties.

In 2026, continue to enhance the functionality of ExcoTrack and NSC online platforms with additional features to execute processes and procedures, thereby strengthening Cabinet Office operations.

Work to develop and include an analysis section in the current monitoring report on the implementation of Cabinet decisions, based on the compiled status of approved decisions' implementation, extrapolating trends and gaps from the data provided by Ministries, beginning in 2025. Phase two of this initiative, which will include generating reports through the ExcoTrack platform and training officers, will begin in 2026.

Develop and maintain a Policy Register database to ensure easy access to Cabinet Policy records by 2028.

Gazette Records aims to create an online database system by 2028. This will serve as a central hub for storing information, making it easier to access and update records in real-time. The achievement of this goal is based on the availability of resources.

Continuation of Phase II of the Cabinet Document Preservation Project, which began in April 2024. This project will be mostly completed by the end of 2028.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of persons accessing the registry	0	0	0	70	75	80
No. of Monitoring Implementation Reports generated	0	2	2	2	2	2
No. of policies digitised	0	70	0	70	75	80
No. of Cabinet documents preserved	95	60	0	200	300	400
No. of meetings using ExcoTrack platform	58	48	52	48	48	48
No. of Gazette issues digitised	0	50	25	50	75	100
No. of database reviews	3	3	3	3	3	3
No. of ExcoTrack training sessions completed	20	14	14	15	17	18
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% Cabinet documents preserved	45%	55%	0%	55%	40%	5%
% of persons accessing services electronically	93%	94%	94%	95%	93%	97%
% of Gazette digitised volumes available	0%	0%	0%	30%	60%	90%
% of staff trained (ExcoTrack)	100%	100%	100%	100%	100%	100%
% of Officers accessing the Registry	0%	0%	0%	5%	10%	15%
% decrease in paper usage	67%	69%	69%	75%	80%	85%
% of Policies that can be accessed electronically	0%	40%	0%	45%	50%	55%

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

1012 Cabinet Office

PROGRAMME OBJECTIVE:

To facilitate and monitor the implementation of the Government's policy programme/agenda by providing the technical and administrative support services required for the effective and efficient functioning of the Cabinet, the National Security Council and the Virgin Islands Cadet Corps Council.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
10124053	Cabinet Office	856,093	1,020,500	1,279,788	1,281,300	1,040,400	1,040,400
511000	Personal Emoluments	580,410	708,206	630,606	692,206	708,867	708,867
512000	Social Contributions	66,547	82,917	82,917	81,358	82,997	82,997
521000	Rent	4,500	4,500	56,900	4,500	4,500	4,500
522000	Utilities	10,318	11,386	11,386	10,908	10,908	10,908
523000	Supplies	134,357	140,448	204,416	398,284	139,084	139,084
524000	Repairs and Maintenance (Minor)	5,429	8,900	7,900	8,900	8,900	8,900
525000	Travel	-	-	13,120	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	32,111	31,243	227,644	50,399	50,399	50,399
529000	Entertainment	22,420	32,900	43,900	34,745	34,745	34,745
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	1,000	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		856,093	1,020,500	1,279,788	1,281,300	1,040,400	1,040,400

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	1	0	1	0	1	
Professional	6	2	4	1	3	
Support/Technical	4	1	3	2	1	
Non-Established	0	0	0	0	0	
TOTAL STAFFING	12	3	9	3	6	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Cabinet Secretary

1 Deputy Cabinet Secretary
1 Assistant Cabinet Secretary
1 Assistant Secretary
2 Senior Administrative Officer

3 Senior Executive Officer
1 Communications Officer I/II
1 Office Generalist I/II/III
1 Cabinet Recording Secretary

DEPARTMENT NAME:

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

PUBLIC PROSECUTIONS

PROGRAMME OBJECTIVE:

To provide the people of the Virgin Islands with an independent, professional and effective forensic prosecutorial service.

SUBPROGRAMMES:

1 Public Prosecutions

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025

Reduce dismissed matters at no case stage by 50%. Increase the number of satisfactory case files submitted by the least by 50%.

To ensure that all posts created in 2024/2025 CURT requests are filled in line with the national plan for the Mutual Evaluation Report. Create a post of junior crown counsel (formerly referred to as professional cadets) who has completed the bar and is required to do a pupillage in areas of traffic matters and assist in vettings to prepare them for court, and to have them take over the police prosecution unit as the police should not be prosecuting offence at all as they investigate them.

Start having counsel train each other in-house and assist in training Law Enforcement Agencies by 50%.

Extend a programme to the primary schools and implement youth courts in the high schools to determine discipline for their peers.

ACHIEVEMENTS/PROGRESS 2025

In the Magistrates' Court (January and June 2025); 30 Complaints made; 167 Indictable matters; 46 Convictions; 45 Matters dismissed; and 142 files submitted for vetting and advice.

Hiring remains an unduly onerous process. While, we gained a PCC and a CC in March 2025. We lost a SCC and two CCs. We are still without a FCC, as the advertised salary remains too low to attract a suitable candidate. We hope to gain by September 2025 one CC and one SCC. We also gained two Paralegals II and, one Legal Cadet between May and July, 2025. The process needs to be better streamlined. We are mandated to have all approved posts budgeted and filled by May 2026.

In 2025, the ODPP had Terrorist Financing Training facilitated by Claritas & the National Coordinator. The ODPP has also had training every 2 weeks where different AML/TF trainings are conducted, where we examine new and emerging trends.

We were unable to perform this programme as we did not have sufficient counsel and staff due to there being 6 Magistrates' Courts and 2 High Courts.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

To secure safe accommodation for staff and ensure all funded posts are filled by May 2026. This includes restructuring the legal section into three units: general prosecutions, a financial unit for FATF and asset forfeiture, and a specialist corruption unit. Additionally, facilitate the integration of the police prosecution unit into the ODPP, ensuring a secure environment for staff.□

To ensure cases can pass the no-case stage in trials, investigative law enforcement must improve the quality of submitted case files. This can be accomplished through consultation, training on legal principles, guidance on criminal matters, and holding law enforcement accountable for meeting evidential requirements.□

To increase the number of prosecutions of Money Laundering, Terrorist Financing, and proliferation, as well as asset recovery (that is forfeiture, restraints, and confiscations) as required by the FATF Joint Group recommendations.

To implement a fully computerised Case File Management System. To have all closed case files scanned, filed, and archived. To have all current files scanned and uploaded to the database, and to have all files assigned to Counsel.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of complaints made that are indictable matters	35	50	30			
No. of convictions	7	60	65			
No. of matters dismissed for want of prosecution	5	30	25			
No. of complaints laid	244	400	167			
No. of complaints laid to date	244	400	167			
No. of files submitted for vetting and advice	244	250	140			
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
No. of received case files prosecuted	250	250	53			
No. of received case files discontinued	10	10	19			
% of cases resulting in convictions	31%		56%			
No. of case files prosecuted from files taken over		2				
No. of case files discontinued from files taken over		2				
No. of indictments in the High Court	16	20	11			
No. of appeals - Privy Council	0	5	0			
No. of appeals - Court of Appeal	10	10	5			
No. of indictments filed in High Court	17	30	11			
No. of matters dismissed or acquitted	4	0	5			
PROGRAMME DETAILS						
PROGRAMME NUMBER AND NAME						
1013 Public Prosecutions						
PROGRAMME OBJECTIVE:						

To provide the people of the Virgin Islands with an independent, professional and effective forensic prosecutorial service.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
10134055	Public Prosecutions	1,593,271	2,679,500	3,040,500	3,558,500	3,286,500	3,286,500
511000	Personal Emoluments	1,130,428	1,715,729	1,699,604	2,222,290	2,222,290	2,222,290
512000	Social Contributions	136,432	210,676	210,676	279,670	279,670	279,670
521000	Rent	-	-	3,132	48,994	48,994	48,994
522000	Utilities	34,850	43,455	44,380	43,465	43,465	43,465
523000	Supplies	33,609	46,319	45,849	43,669	43,669	43,669
524000	Repairs and Maintenance (Minor)	10,254	13,200	13,200	13,200	13,200	13,200
525000	Travel	12,448	1,080	34,641	13,080	13,080	13,080
526000	Training	-	-	471	-	-	-
527000	Contributions to Professional Bodies	2,236	-	-	2,800	2,800	2,800
528000	Services	229,578	647,409	984,215	887,304	615,304	615,304
529000	Entertainment	3,437	1,633	4,333	4,029	4,029	4,029
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		1,593,271	2,679,500	3,040,500	3,558,500	3,286,500	3,286,500

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	12	9	3	1	2	
Professional	13	9	4	0	4	
Support/Technical	10	1	9	1	8	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	36	19	17	2	15	
STAFFING RESOURCES						

ESTABLISHED

Accounting Officer: Director of Public Prosecution

2 Principal Crown Counsel

7 Senior Crown Counsel

1 Financial Senior Crown Counsel

9 Crown Counsel

2 Paralegal I/II

1 Legal Administrative Officer

2 Senior Legal Executive Officer

1 Case File Clerk

1 Administrative Officer

1 Accounts Officer I/II

2 Case File Assistant (*1 new post*)

1 Office Generalist I/II/III

4 Legal Executive Officer

1 Cleaner (*1 new post*)

DEPARTMENT NAME:
COMPLAINTS COMMISSION
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
COMPLAINTS MANAGEMENT
PROGRAMME OBJECTIVE:
To provide for the official constitutional public sector complaints appeals system which links all the administrative institutions responsible for settling complaints from persons alleging maladministration injustice by Government departments or public agencies service delivery.
SUBPROGRAMMES:

1 Complaints Management

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Departments which are experiencing challenges in service delivery have been listed for specific training recommendation and assistance in 2025. By collaborative effort with key departments and agency partners, training must be delivered by January 2025.	Using the tools and frameworks published in the 2021, 2022 & 2023 Annual Reports, the Commission made significant progress in the reporting year in establishing that serious maladministration had occurred. More than one case resulted in constitutional breach and maladministration findings/concerns regarding the basic rights and freedoms, and the human rights of the individual and vulnerable groups. Several cases of serious harm were also highlighted. We noted in other reports that dedicated training is a key need for Government tribunal staff. One department requested assistance with their training needs. For two departments we provided guidance to resolve issues and in reports, reporting greater needs up for action.
Continued focus on public education campaign and Whistleblower Act 2021 provisions/revisions to be focused on from January-March, 2025	Following a comprehensive overhaul by working group, the current Bill is awaiting a second review post Cabinet. By independent exercise, the OCC will continue to argue for an objective, accountable, best fit Amendment. The education campaign builds on the facts, encourages national pride, protects, and underscores that the Whistleblower is not a new idea to be feared, but a formal initiative that builds on the existing solid foundation.
Training and various memoranda of understanding to be finalised by January 2025 regarding the revised whistleblowing reforms and protections.	Amended legislation which informs duties, awaited. Slogan release planned. Complaints Commission video and other education materials developed together with the WG awaiting new WBA.
Continue collaborative work with regional and international ombudsman institutions, including those that are actively pursuing change in the Caribbean and Latin American region, to achieve the strategic objectives of greatest concern to the Virgin Islands and the region throughout 2025.	Excellent progress is being made in this area. Several training have been conducted with the IOI, AORC, IACHR, CAROA. As the vice presidency and secretary positions of CAROA are held by the Complaints Commission of The Virgin Islands, significant work has been done with regional and international partners, particularly the president in Barbados, throughout the Region and internationally. The 2025 CAROA Symposium was held in the Territory (20-23 October 2025). A further training with counterparts from the East districts is planned for the first week in December 2025. Focus training in the Ombudsman role, responsibilities and protections covering a range of domestic and international instruments, for the promotion, protection and respect for basic rights, human rights, the rule of law, democracy, building strong institutions and good governance.
2020 revision proposals for the Complaints Commissioner Act 2003 to be re-visited and concluded by the fourth quarter of 2025 (to include principles and standards under the Venice Principles).	The 2020 submissions made by the second Complaints Commissioner are being reworked in line with various pending governance reforms.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Rolling out focus training for the Desk Ombudsman initiative using local and international instruments, for the promotion, protection and respect for basic rights, human rights, the rule of law, democracy, building strong institutions and good governance (February & July 2026).

Evaluating outstanding enforcement needs in reports, recommendations, best practice and remedial needs to achieve exceptional service in line with UN SDG 16 - Peace, Justice and Strong Institutions, required to return the Virgin Islands to a society which enjoyed a high level of internal peace, love and order, achieve the sustainable development denied to any vulnerable and harmed individuals, with access to justice for all that is effective, accountable and inclusive at all levels (March & June 2026).

Venice Principles exposure and sensitisation started in 2022 to be extended to public, private, NGSOs (January-June).

Complete UN Regulation A/RES/79/177 sensitisation January 2025 to March 2026

Improving local and international partnership to strengthen the Ombudsman complaints handling, resolution, appeal and accountability system to ensure access to justice for all.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of injustice enquiries and complaints filed/acted on/press releases issued	55	55	60	70	80	100
No. of general/legal maladministration citations given or referred for special action	0	10	10	50	50	50
No. of citations - non-responsive/perverting the constitutional complaints process	0	10	2	2	2	2
No. of general administrative reports/digest notes made to departments, Cabinet or Special Reports to the House of Assembly	55	55	55	55	55	55
No. of Whistleblower Act 2021 or corruption incidents processed	1	1	2	10	10	10
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of complaints withdrawn	0%	0%	0%	0%	0%	0%
% of complaints informally resolved	70%	60%	85%	85%	85%	85%
% of complaints referred	4	3	10	10	10	10
% of complaints declined	0%	0%	0%	0%	0%	0%
% of Whistleblower Act 2021 case disposals	100%	100%	90%	90%	90%	90%
% of Own Motion investigations suggested generally/from cases CC Act 2003 & WBA 2021	60%	60%	30%	60%	60%	60%
% Feedback & Executive resolutions received on issues raised in miscellaneous/annual reports	-	-	100%	100%	100%	100%

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

1014 Complaints Management

PROGRAMME OBJECTIVE:

To provide for the official constitutional public sector complaints appeals system which links all the administrative institutions responsible for settling complaints from persons alleging maladministration injustice by Government departments or public agencies service delivery.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
10144056	Complaints Management	448,612	495,900	521,700	561,400	561,400	561,400
511000	Personal Emoluments	299,323	361,096	361,096	414,009	414,009	414,009
512000	Social Contributions	32,392	40,249	40,249	47,208	47,208	47,208
521000	Rent	75,755	77,376	77,428	75,287	75,287	75,287
522000	Utilities	4,542	4,744	6,774	10,980	10,980	10,980
523000	Supplies	34,090	8,701	18,604	6,060	6,060	6,060
524000	Repairs and Maintenance (Minor)	2,022	1,984	5,255	4,500	4,500	4,500
525000	Travel	-	600	2,400	800	800	800
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	409	1,000	1,450	2,000	2,000	2,000
528000	Services	79	150	8,444	557	557	557
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		448,612	495,900	521,700	561,400	561,400	561,400

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category						

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	1	0	1	1	0	
Professional	3	2	1	0	1	
Support/Technical	1	1	0	0	0	
Non-Established	1	0	1	0	1	
TOTAL PROGRAMME STAFFING	7	3	4	1	3	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Complaints Commissioner

- 1 Deputy Complaints Commissioner
- 1 Intake Officer/Investigator
- 1 Assistant Secretary

1 Assistant Complaints Commissioner

1 Executive Officer

NON-ESTABLISHED

- 1 Office Cleaner

DEPARTMENT NAME:

REGISTRAR OF INTERESTS

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

REGISTRAR OF INTERESTS

PROGRAMME OBJECTIVE:

To maintain a Register of Interests for the Virgin Islands as mandated by Section 112 of the Virgin Islands Constitution Order, 2007 and the Register of Interests Act, 2006.

SUBPROGRAMMES:

1 Registrar of Interests

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of declaration of Interests filed			-			
No. of declarations submitted on time			-			
No. of database established in accordance with compliance of the ROI Act			-			

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						

% of declarations of interests filed within stipulated timelines by the Act.

No. of breaches of regulations investigated

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

1015 Registrar of Interest

PROGRAMME OBJECTIVE:

To maintain a Register of Interests for the Virgin Islands as mandated by Section 112 of the Virgin Islands Constitution Order, 2007 and the Register of Interests Act, 2006.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
10154057	Registrar of Interest	136,983	182,100	191,300	196,500	196,500	196,500
511000	Personal Emoluments	119,523	152,764	155,264	164,817	164,817	164,817
512000	Social Contributions	11,102	17,595	17,795	18,891	18,891	18,891
521000	Rent	-	-	-	-	-	-
522000	Utilities	1,323	4,323	4,323	4,374	4,374	4,374
523000	Supplies	3,565	6,918	10,648	6,918	6,918	6,918
524000	Repairs and Maintenance (Minor)	-	-	200	1,000	1,000	1,000
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	1,470	500	3,070	500	500	500
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		136,983	182,100	191,300	196,500	196,500	196,500

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	0	0	0	0	0	
Professional	1	0	1	0	1	
Support/Technical	0	0	0	0	0	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	2	0	2	0	2	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Registrar of Interest

1 Administrative Officer

DEPARTMENT NAME:	HUMAN RIGHTS COMMISSION
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	HUMAN RIGHTS COMMISSION
PROGRAMME OBJECTIVE:	
To establish the Human Rights Commission to develop a culture of human rights and promote a common understanding, based on international instruments, of basic principles and methodologies for human rights education.	
SUBPROGRAMMES:	

1 Human Rights Commission

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
The Human Rights Commission is to be established, consisting of 5 commissioners in accordance with the Human Rights Commission Act.	
Establish a comprehensive public awareness strategy that focuses on promoting and protecting human rights in the Virgin Islands.	
Conduct inspections of custodial facilities and places of detention to examine the treatment of persons detained.	
Appoint a Chief Executive Officer who has practised law for at least 7 years, along with support staff to assist with the Commission's day-to-day administration.	
Establish a system for filing and investigating complaints.	
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of public Awareness programmes implemented		2				
No. of complaints received		5				
No. of investigations conducted		5				
Evidence of a national plan inclusive of strategies to be implemented over a period of time		1				
No. of inspections carried out		2				

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% reduction in complaints						
Level of awareness among the population						

PROGRAMME DETAILS
PROGRAMME NUMBER AND NAME
1016 Human Rights Commission
PROGRAMME OBJECTIVE:

To establish the Human Rights Commission to develop a culture of human rights and promote a common understanding, based on international instruments, of basic principles and methodologies for human rights education.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
10164058	Human Rights Commission	-	139,600	-	139,600	139,600	139,600
	511000 Personal Emoluments	-	95,969	-	96,968	96,968	96,968
	512000 Social Contributions	-	10,230	-	10,390	10,390	10,390
	521000 Rent	-	-	-	-	-	-
	522000 Utilities	-	7,400	-	7,400	7,400	7,400
	523000 Supplies	-	9,400	-	10,151	10,151	10,151
	524000 Repairs and Maintenance (Minor)	-	1,200	-	1,200	1,200	1,200
	525000 Travel	-	1,500	-	1,490	1,490	1,490
	526000 Training	-	-	-	-	-	-
	527000 Contributions to Professional Bodies	-	1,000	-	1,000	1,000	1,000
	528000 Services	-	12,900	-	11,001	11,001	11,001
	529000 Entertainment	-	-	-	-	-	-
	530000 Interest	-	-	-	-	-	-
	541000 Subsidies	-	-	-	-	-	-
	551000 Grants	-	-	-	-	-	-
	561000 Social Assistance Benefits	-	-	-	-	-	-
	562000 Employer Social Benefits	-	-	-	-	-	-
	571000 Property Expenses	-	-	-	-	-	-
	572000 Assistance Grants	-	-	-	-	-	-
	573000 Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		-	139,600	-	139,600	139,600	139,600

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	1	0	0	0	
Management	1	1	0	0	0	
Professional	1	1	0	0	0	
Support/Technical	1	1	0	0	0	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	4	4	0	0	0	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Human Rights Commissioner

1 Chief Executive Officer
1 Crown Counsel

1 Secretary

DEPARTMENT NAME:
OFFICE OF THE AUDITOR GENERAL
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
OFFICE OF THE AUDITOR GENERAL
PROGRAMME OBJECTIVE:

To audit the accounts of the House of Assembly and all Government departments, offices and agencies.

SUBPROGRAMMES:

1 Office of the Auditor General

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Rebuild the resources of the Audit Office and strengthen the audit function by hiring additional qualified and experienced staff.	Hired two qualified and experienced staff members.
Integrating and assessing the Government's compliance with the Sustainable Development Goals (SDGs).	The sustainability goals are incorporated into the audit planning processes.
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	

KEY PERFORMANCE INDICATORS	2023 Actual	2024 Planned	2024 Revised	2025 Estimate	2026 Estimate	2027 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of Treasury Financial Statements Reviewed		1	1	1		
No. of departmental and System audits performed		6	3	6		
No. of Value For Money and environmental audits performed		4	3	4		
No. of VFM and environmental audits followed up		2	2	2		
No. of Other Audit Reviews performed and Queries issued		130	190	144		
No. of Statutory Board Audits performed		2	1	2		
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of recommendations of spending audits implemented		60%				
% of recommendations of Value for Money audits implemented		60%				
% of recommendations of Revenue audits implemented		70%				
% of ministries formally responding to audit recommendations by type of audit		70%				

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
1017 Office of the Auditor General							
PROGRAMME OBJECTIVE:							

To audit the accounts of the House of Assembly and all Government departments, offices and agencies.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
10174059	Office of the Auditor General	677,409	1,001,200	1,001,200	1,079,900	1,079,900	1,079,900
511000	Personal Emoluments	498,607	766,469	769,007	841,685	841,685	841,685
512000	Social Contributions	54,199	89,161	89,226	101,363	101,363	101,363
521000	Rent	106,640	106,954	107,054	106,954	106,954	106,954
522000	Utilities	12,372	16,095	16,095	14,215	14,215	14,215
523000	Supplies	2,997	5,070	5,224	4,840	4,840	4,840
524000	Repairs and Maintenance (Minor)	284	5,127	4,373	3,110	3,110	3,110
525000	Travel	565	4,225	3,325	3,812	3,812	3,812
526000	Training	-	1,000	500	1,000	1,000	1,000
527000	Contributions to Professional Bodies	1,500	2,000	1,760	2,700	2,700	2,700
528000	Services	245	5,100	4,636	221	221	221
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		677,409	1,001,200	1,001,200	1,079,900	1,079,900	1,079,900

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	5	3	2	0	2	
Professional	10	7	3	0	3	
Support/Technical	2	1	1	0	1	
Non-Established	1	0	1	0	1	
TOTAL PROGRAMME STAFFING	19	11	8	0	8	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Auditor General

1 Deputy Auditor General
2 Audit Manager
2 Audit Principal
3 Senior Auditor
5 Auditor

2 Assistant Auditor
1 Executive Officer
1 Officer Generalist I/II/III

NON-ESTABLISHED

1 Office Cleaner

DEPARTMENT NAME:

INTEGRITY COMMISSION

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

INTEGRITY COMMISSION

PROGRAMME OBJECTIVE:

To promote good governance, to enhance ethical conduct of public officials and to strengthen the prevention and detection of corrupt acts by persons in public life.

SUBPROGRAMMES:

1 Integrity Commission

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Set up an office for the operations of the Commission, staffed with highly competent staff, efficient systems, processes and procedures.	
Establish a system to receive and investigate complaints regarding any breaches or non-compliance with the provisions of the Act.	
Conduct investigations into any act of corruption under the Act referred to it by any person.	
Conduct educational programmes and training related to the role of the Commission in promoting ethical conduct.	
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of complaints received		5				
No. of Investigations conducted		5				
No. of breaches identified		1				

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% reduction in breaches						
% increase in complaints investigated						

PROGRAMME DETAILS
PROGRAMME NUMBER AND NAME
1073 Integrity Commission
PROGRAMME OBJECTIVE:

To promote good governance, to enhance ethical conduct of public officials and to strengthen the prevention and detection of corrupt acts by persons in public life.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
10734214	Integrity Commission	-	170,800	-	-	-	-
511000	Personal Emoluments	-	67,229	-	-	-	-
512000	Social Contributions	-	7,995	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	8,676	-	-	-	-
523000	Supplies	-	46,500	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	2,000	-	-	-	-
525000	Travel	-	1,600	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	36,800	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		-	170,800	-	-	-	-

DEPARTMENT NAME:
SERVICE COMMISSION SECRETARIAT
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
SERVICE COMMISSION SECRETARIAT
PROGRAMME OBJECTIVE:
The Service Commissions Secretariat is established to support the work of the constitutionally established Public Service Commission, Judicial and Legal Services Commission, Teaching Service Commission and the Police Service Commission whose responsibilities are to regulate the employment and working conditions of public officers in accordance with the Service Commissions Act, 2011 and Service Commission Regulations, 2014.
SUBPROGRAMMES:

1 Service Commissions Secretariat

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Improve accountability, ethics, and human resources practices in public administration within the Virgin Islands Public Service concerning the employment and working conditions of public officers.	In 2025, the Secretariat evaluated existing operations, procedures, and technology, resulting in targeted improvements that increased process efficiency and transparency. Engagement with key stakeholders helped identify gaps and inform adjustments to strengthen accountability.
Enhance human resources standards concerning equity and efficiency in hiring, promotions, and disciplinary procedures.	In 2025, case files were reviewed and stakeholders consulted to identify process gaps. The findings informed adjustments to streamline procedures and improve consistency and transparency across the Service Commissions.
Serve as an independent, impartial, knowledge-based guardian and advocate of excellence in public administration, overseeing the employment and working conditions of public officers, managing recruitment and promotions, and promoting the values of the public	The Secretariat provided guidance to the Commissions to ensure impartiality and adherence to laws and policies promoting transparency and consistency in handling matters.
Enhance operational efficiency by promptly reviewing and addressing matters submitted to the Commission through the full features of the Service Commissions Portal.	During the second quarter, staff support, stakeholder engagement, and process improvements enhanced speed and accuracy, enabling more timely consideration of matters before the Commissions.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)
Establish a dedicated office for the Secretariat by the end of Q1 to facilitate independent operations and improve service efficiency and quality.
Enhance staffing capacity by recruiting and training qualified personnel by Q2 to support the Secretariat and Commissions' operations effectively.
Monitor and assess existing service delivery performance to identify gaps and inefficiencies, and implement clear, measurable service standards to improve responsiveness, consistency and accountability across Service Commissions and Secretariat functions (Q1 to Q3). These standards will form the basis for ongoing performance evaluation and drive continuous service improvement.
Conduct a comprehensive review of existing IT and administrative systems to identify outdated or inefficient tools, and implement modern, integrated platforms to streamline workflow, improve data accuracy and support real-time, role based access across Secretariat functions (Q1 - Q3).

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of matters processed by the Public Service Commission	401	300	420	450	450	450
No. of matters processed by the Judicial and Legal Service Commission	29	20	30	35	40	45
No. of matters processed by the Police Service Commission	50		50	55	55	60
No. of matters processed by the Teaching Service Commission	71	100	100	120	125	130
No. of policies and legislation available to guide the work of the Commissions		3	11	12	12	12

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% increase in matters addressed by the Public Service Commission						
% increase in matters addressed by the Judicial and Legal Services Commission						
% increase in matters addressed by the Police Service Commission						
% increase in matters addressed by the Teaching Service Commission						

PROGRAMME DETAILS
PROGRAMME NUMBER AND NAME
1076 Service Commissions Secretariat
PROGRAMME OBJECTIVE:

The Service Commissions Secretariat is established to support the work of the constitutionally established Public Service Commission, Judicial and Legal Services Commission, Teaching Service Commission and the Police Service Commission whose responsibilities are to regulate the employment and working conditions of public officers in accordance with the Service Commissions Act, 2011 and Service Commission Regulations, 2014.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
10764218	Service Commissions Secretariat	38,680	230,900	391,800	499,300	499,300	499,300
511000	Personal Emoluments	7,985	151,787	221,608	304,755	304,755	304,755
512000	Social Contributions	901	17,679	25,926	35,244	35,244	35,244
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	1,660	9,868	9,868	9,868
523000	Supplies	-	1,434	15,106	10,250	10,250	10,250
524000	Repairs and Maintenance (Minor)	-	-	1,000	1,000	1,000	1,000
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	29,795	60,000	126,500	135,184	135,184	135,184
529000	Entertainment	-	-	-	3,000	3,000	3,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		38,680	230,900	391,800	499,300	499,300	499,300

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	0	0	0	0	0	
Management	4	2	2	0	2	
Professional	1	1	0	0	0	
Support/Technical	2	2	0	0	0	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	7	5	2	0	2	

STAFFING RESOURCES						
ESTABLISHED						
Accounting Officer: Executive Secretary						
1	Executive Secretary		1	Secretariat Officer (1 new post)		
3	Commission Secretary		1	Senior Secretariat Officer (1 new post)		

DEPARTMENT NAME:

ATTORNEY GENERAL'S CHAMBERS

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

ATTORNEY GENERAL'S CHAMBERS

PROGRAMME OBJECTIVE:

To ensure that the Virgin Islands remains one of the safest Territories in the Caribbean and to be the best at understanding and responding to the needs of our community.

SUBPROGRAMMES:

- 1 Attorney General and Parliamentary Services
- 2 Civil Legal Services
- 3 Law Reform

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025

ACHIEVEMENTS/PROGRESS 2025

Evaluate the effectiveness of the new practice management system for managing the Chambers' workflow by December 2025.

By December 2025, implement the digital practice management system in five of the nine key legal areas to support more efficient case handling, improve internal workflows, and enhance service delivery, while ensuring proper training, governance structures, and data systems are in place to support long-term use.

Ensure that legal counsel is involved in the following critical areas of work: constitutional and administrative law, international relations, environment and climate change, shipping and maritime law, data and information, financial services, dispute resolution, technology, privacy, and cybersecurity by December 2025.

With the support of the approved Panel of Legal Practitioners and Consultants, the Attorney General's Chambers has expanded its capacity to deliver legal services across priority areas, including litigation and legislative drafting. The panel has provided critical surge support and specialist expertise, particularly in high-stakes and complex matters, enabling the Chambers to respond more effectively to demand pressures, and maintain continuity in service delivery.

Implement at least three wellness programmes by December 2025 to identify and support factors promoting employee well-being.

Two planned wellness programmes were launched as scheduled, with 80% average participation and strong positive feedback.

Coordinating and managing the response to the Mutual Evaluation Report for the Virgin Islands.

Coordinated agencies' implementation and monitoring of the action plan, which led to CFATF's review rating of 44 Key Result Areas and 20 Non-Key Result Areas being addressed.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

To implement a unified digital legal practice management system across all AGC divisions by Q4 2026 to enable real-time case oversight, deadline tracking, and centralised document handling, thereby enhancing the efficiency, coordination and transparency of Government legal services.

To enhance the legal advisory and representation capacity of the AGC by Q4 2026 through phased re-engagement of a vetted panel of legal practitioners and consultants, addressing gaps in specialised areas of law and enabling timely, high-quality legal services in support of government operations, statutory compliance, and legal risk management.

To continue to modernise and systematise the legal framework of the Virgin Islands by Q4 2026 through a comprehensive law revision and consolidation programme that aligns legislation with current policy, ensures constitutional coherence, and expands digital legal access for legal professionals, public officers, and the public, thereby strengthening the rule of law and public trust in governance.

To coordinate and support the national implementation of the Virgin Islands' Post Mutual Evaluation Action Plan by Q4 2026 by leading the development of enabling AML/CFT/PPF legislation, providing strategic legal advisory to implementing agencies, facilitating cross-agency coordination, ensuring timely submission of compliance reports to CFATF, thereby contributing to measurable improvements in FATF technical compliance and effectiveness ratings.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of legislation/amendments prepared	167	135	135	135	135	135
No. of written legal opinions issued to Ministries, Departments or Statutory Boards	211	120	120	120	120	120
No. of litigation matters filed, defended, or managed on behalf of the Government	30	50	30	50	50	50
No. of formal requests for legal or treaty-related information from international bodies fulfilled	101	80	80	80	80	80
No. of laws consolidated and revised (internal)	73	36	36	36	36	36
No. of laws transmitted for consolidation (external)	146	61	50	61	61	61
No. of progress reports submitted to relevant authorities/bodies through AGC Coordination		2	2	2	4	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of legislative priorities met	124%	100%	100%	100%	100%	100%
% increase in legal service coverage for specialised areas	2%	7%	7%	12%	15%	15%
% of international legal cooperation benchmarks fully achieved	126	100%	100%	100%	100%	100%
% of priority mutual evaluation action items implemented by the target date	0%	71%	76%	66%	100%	0%
% improvement in VI's compliance status in FATF reports	0%	5%	14%	57%	100%	0%

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2117 Attorney General's Chambers

PROGRAMME OBJECTIVE:

To ensure that the Virgin Islands remains one of the safest Territories in the Caribbean and to be the best at understanding and responding to the needs of our community.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21174077	Attorney General and Parliamentary Services	5,301,448	4,597,240	5,301,448	6,400,276	6,268,776	6,268,776
511000	Personal Emoluments	2,161,962	2,357,292	2,161,962	2,378,125	2,462,875	2,462,875
512000	Social Contributions	281,026	285,988	281,026	292,373	307,823	307,823
521000	Rent	15,972	14,672	15,972	14,672	14,672	14,672
522000	Utilities	123,425	116,275	123,425	116,275	116,275	116,275
523000	Supplies	201,900	207,400	201,900	254,400	241,900	241,900
524000	Repairs and Maintenance (Minor)	11,711	15,861	11,711	15,261	15,261	15,261
525000	Travel	186,541	70,941	186,541	288,116	128,416	128,416
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	2,500	4,500	2,500	16,300	16,300	16,300
528000	Services	2,174,712	1,399,812	2,174,712	2,848,193	2,838,693	2,838,693
529000	Entertainment	21,700	3,500	21,700	54,961	4,961	4,961
530000	Interest	-	-	-	-	-	-
551000	Grants	120,000	121,000	120,000	121,000	121,000	121,000

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21174078	Civil Legal Services	1,253,025	1,503,176	1,845,776	1,657,913	1,657,913	1,657,913
511000	Personal Emoluments	854,528	1,072,634	972,634	994,600	994,600	994,600
512000	Social Contributions	96,699	129,542	129,542	113,112	113,112	113,112
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	301,798	301,000	743,600	550,200	550,200	550,200
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
21174083	Law Reform	122,352	254,884	254,884	269,812	269,812	269,812
511000	Personal Emoluments	107,900	226,544	226,544	240,305	240,305	240,305
512000	Social Contributions	13,473	26,762	26,762	27,928	27,928	27,928
521000	Rent	-	-	-	-	-	-
522000	Utilities	979	1,578	1,578	1,578	1,578	1,578
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		6,676,825	6,355,300	7,402,108	8,328,000	8,196,500	8,196,500

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2117 Attorney General's Chambers

PROGRAMME OBJECTIVE:

To provide a high quality independent legal service to the Government of the Virgin Islands at all levels thereby assisting with the development of the Virgin Islands as a legal jurisdiction.

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female
Executive	1	0	1	0	1
Management	21	6	15	3	12
Professional	26	10	16	2	14
Support/Technical	12	4	8	3	5
Non-Established	2	2	0	0	0
TOTAL PROGRAMME STAFFING	62	22	40	8	32

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Attorney General

1	Solicitor General	4	Legal Executive Officer
1	Chief Parliamentary Counsel	1	Accounts Officer I/II
3	Principal Crown Counsel	1	Director Legal Operations Support Division
2	Parliamentary Counsel	1	Legal & Regulatory Policy Analyst
1	Assistant Parliamentary Counsel	1	Legal Administrative Officer
2	Senior Crown Counsel	4	Legal Case Manager
1	Senior Crown Counsel, International Cooperation	1	Senior Records and Information Management Officer
	<i>(1 post of Senior Crown Counsel renamed)</i>	1	Records and Information Management Officer
8	Crown Counsel (one post added)	1	International Relations Counsel
1	Crown Counsel (AML/CFT/CPF)		
	<i>(1 post of Crown Counsel renamed)</i>		
1	International Cooperation Support Officer	1	Chairman, Law Reform Commission
	<i>(1 post of Assistant Secretary renamed)</i>	1	Senior Legislative Counsel
4	Senior Administrative Officer	1	Law Revision Counsel
1	Administrative Officer	2	Senior Administrative Officer
1	Law Librarian	1	Executive Officer
1	Library Assistant I/II		
1	Security Management Officer		
3	Senior Legal Executive Officer		

Law Reform

AML Unit

1	National AML Coordinator
1	Implementation Analyst

Sanctions Unit

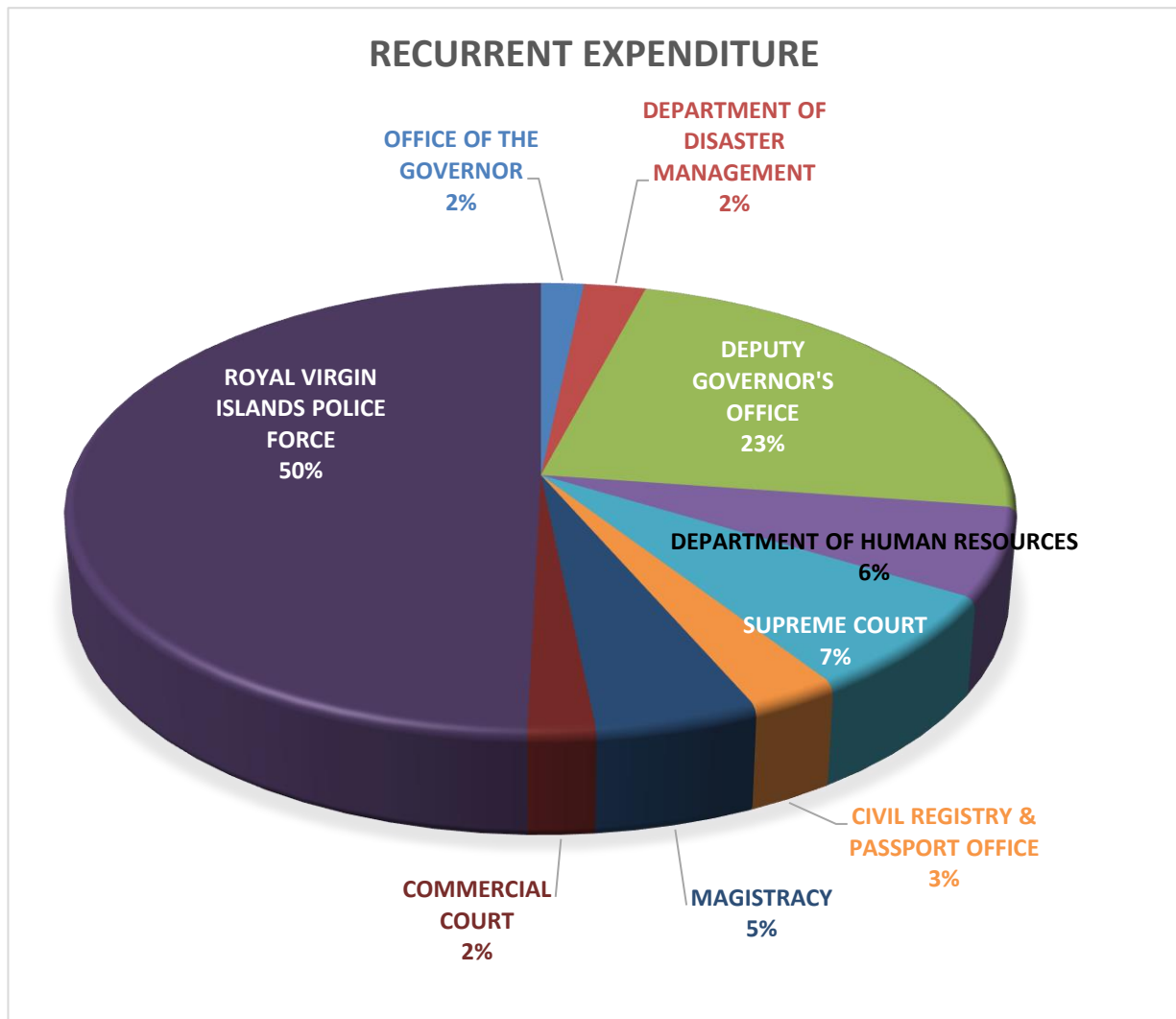
1	Sanctions Coordinator
1	Sanctions Licensing Officer <i>(1 post of Senior Policy Officer (Sanctions) renamed)</i>
1	Data Specialist
1	Policy Officer (Sanctions)

NON-ESTABLISHED

2	Office Cleaner

Attorney General Chambers transitioned to a Constitutionally Established Office via the 2023 Budget

GOVERNOR'S GROUP



SUMMARY OF BUDGET AND FORWARD ESTIMATES

GOVERNOR'S GROUP							
MINISTRY SUMMARY							
MISSION:							
The Governor’s Group ensures the preservation of justice and maintains a secure and democratic society by effectively managing matters relating to national security, disaster management, elections and administration of the Courts of the Territory, and provides a culture of excellence resulting in a competent, dynamic and highly responsive public service.							
STRATEGIC PRIORITIES FOR 2026:					LINK TO NSDP:		
Continue to implement Public Service Transformation activities as outlined in the Governor's Group Transformation Plan that allows for improvement in customer service, public policy, records management, capacity building, streamlining and digitisation of services delivered on Tortola and all Sister Islands.					Good Governance and Leadership: Efficiency and Effectiveness of Government		
Apply SMART techniques and preventative maintenance practices through improvements to the public estate; ensure regular testing, upkeep, and expansion of the Territorial Early Warning Systems, enhance community resilience plans and programmes while building response capacities at the community level.					Hazard Risk Reduction and Adaption to Climate Change		
Enhancement of the Justice and Security programme to include activities that focus on reducing gun related crimes, increase seizures and increase trust and confidence through effective community policing. In addition, finalise the criminal procedure rules and review and update other relevant legislation.					Good Governance and Leadership: Peace, Justice for All Safety and Security		
Undertake election reform to improve transparency and accountability, and to engender public trust in the system by implementing the reform measures approved by the HOA, and ensure the implementation of at least 20% of these measures by the last quarter of 2026.					Good Governance and Leadership: Efficiency and Effectiveness of Government		
Strengthen human resource capacity within the Public Service through the Learning and Development Institute; improve efficiency within the Human Resources Department; implement the Public Service Management Act and the recommendations from the Compensation Review and Job Classification project.					Good Governance and Leadership: Efficiency and Effectiveness of Government		
Establish a fully operational Records Management Centre that serves as a repository to digitise, store, protect, and manage the records within the Public Service and standardise the classification system used as a means of allowing easy sorting and access to records.					Good Governance and Leadership: Efficiency and Effectiveness of Government		
MINISTRY EXPENDITURE - BY PROGRAMME							
Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2108 OFFICE OF THE GOVERNOR							
	Operating Expenses	963,446	1,036,100	1,034,800	1,036,200	1,036,200	1,036,200
	Capital Acquisitions	-	-	-	30,800	-	-
	Capital Expenditure	-	-	-	-	-	-
2109 DEPUTY GOVERNOR'S OFFICE							
	Operating Expenses	11,449,936	12,656,400	12,689,150	14,234,600	13,890,100	13,890,100
	Capital Acquisitions	157,274	199,500	175,000	684,600	-	-
	Capital Expenditure	833,158	982,500	1,252,600	998,100	97,800	97,800
2110 DEPARTMENT OF HUMAN RESOURCES							
	Operating Expenses	3,685,751	4,462,900	4,709,500	3,932,300	3,980,500	3,980,500
	Capital Acquisitions	-	73,000	97,500	363,600	-	-
	Capital Expenditure	-	-	-	-	-	-
2112 DEPARTMENT OF DISASTER MANAGEMENT							
	Operating Expenses	1,692,039	1,190,900	1,281,600	1,488,200	1,258,900	1,258,900
	Capital Acquisitions	-	60,000	60,000	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2113 SUPREME COURT							
	Operating Expenses	3,687,708	4,117,000	4,375,500	4,360,200	4,360,200	4,360,200
	Capital Acquisitions	-	90,000	90,000	60,000	-	-
	Capital Expenditure	-	-	-	-	-	-
2114 CIVIL REGISTRY & PASSPORT OFFICE							
	Operating Expenses	1,262,146	1,399,200	1,456,400	1,657,100	1,608,100	1,608,100
	Capital Acquisitions	81,287	-	-	30,000	-	-
	Capital Expenditure	-	-	-	-	-	-

MINISTRY EXPENDITURE - BY PROGRAMME							
Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2115	MAGISTRACY						
	Operating Expenses	2,193,235	2,889,500	2,889,500	3,018,900	2,990,900	2,990,900
	Capital Acquisitions	87,977	36,500	36,500	36,700	-	-
	Capital Expenditure						
2116	COMMERCIAL COURT						
	Operating Expenses	1,035,341	1,238,800	1,238,800	1,238,900	1,238,900	1,238,900
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2118	ROYAL VIRGIN ISLANDS POLICE FORCE						
	Operating Expenses	26,131,880	28,846,600	28,830,400	30,476,600	30,329,910	30,329,910
	Capital Acquisitions	420,647	820,100	820,100	4,197,100	64,300	-
	Capital Expenditure	-	-	-	-	-	-
TOTAL MINISTRY BUDGET CEILING		53,681,826	60,099,000	61,037,350	67,843,900	60,855,810	60,791,510
	Budget Ceiling Operating Expenses	52,101,483	57,837,400	58,505,650	61,443,000	60,693,710	60,693,710
	Budget Ceiling Capital Acquisitions	747,185	1,279,100	1,279,100	5,402,800	64,300	-
	Budget Ceiling Capital Expenses	833,158	982,500	1,252,600	998,100	97,800	97,800
MINISTRY STAFFING RESOURCES - Number of Staff by Category							
Category	Approved	Vacant	Actual	Male	Female		
Executive	9	2	7	2	5		
Management	48	2	46	9	37		
Professional	89	16	73	16	57		
Support/Technical	488	69	419	214	205		
Non-Established	58	40	18	8	10		
TOTAL PROGRAMME STAFFING	692	129	563	249	314		

DEPARTMENT NAME:

OFFICE OF THE GOVERNOR

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

OFFICE OF THE GOVERNOR

PROGRAMME OBJECTIVE:

To provide support to the Governor in the execution of his programme of public functions, which includes responsibility/oversight for internal security, external affairs, public service, administration of the Courts, elections, prison matters, disaster management and constitutional matters.

SUBPROGRAMMES:

1 Office of the Governor

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025

ACHIEVEMENTS/PROGRESS 2025

To oversee and support the completion of the Commission of Inquiry Implementation and assess the extent to which reforms have taken root. To advise UK Ministers on the success of the Commission of Inquiry. To transition BVI into longer-term good governance and accountability. Keep the public informed of progress and amplify BVIG's official COI communications.

Between February and March, the Governor consulted with the public on the impact of the COI reforms; the survey received 621 responses. At the beginning of May 2025, the Governor published his Final Review of the Implementation of the COI Recommendations, alongside a summary of public feedback. Subsequently, outstanding legislation was brought into force, and the remaining recommendations relate to the vetting of law enforcement officers or require changes to the Constitution.

Identify areas of improvement that support good governance by leading transformation initiatives and the COI Report recommendations in the areas of the Governor's constitutional responsibility by 31 December 2025.

His Majesty's Inspectorate of Constabulary, Fire & Rescue Services (HMIC) published a further review of law enforcement and criminal justice bodies in April 2025. Subject matter experts were contracted to provide support to key departments in the Royal Virgin Islands Police Force. The recommendations from the review are being transitioned into a ten-year sector-wide transformation plan.

Enhance the skills of the staff at the Office of the Governor's House and Residence by conducting training in areas identified in the performance appraisal management by 31 December 2025. Build capacity and skills by introducing staff cross-training by 31 December 2025.

The entire staff has been fully engaged with training and development opportunities via VIPSLI, online forums, exhibits, BVI Red Cross, and Tourist Board. Internal cross-training has also been instituted as part of the department's succession planning. 90% of the staff has met the required training requirements for BVIG.

Finalise renovations and upgrades to the Governor's residence and the Old Government House Museum by 31 December 2025.□

Renovation works continues at the House and the museum. 95% of the courtyard renovations were completed, and three rooms on the museum's upper floor were restored. Leaving two rooms still to be restored.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Strengthen security by ensuring implementation of the HMIC law enforcement review recommendations, including but not limited to, the completion of the vetting of law enforcement officers; supporting RVIPF to tackle illicit finance, improve border and port security to combat drug/human/gun trafficking; working with the Ministry of Justice to improve conditions at HM Prison and proactive communications around security by 31 December 2026.

Ensure that the Government of the Virgin Islands' governance reform programme is established on a robust footing, and that implementation is focused on improving the experiences of residents. To oversee the successful delivery of the remaining COI reforms and to monitor and advise on the impact of delivery by 31 December 2026.

Implement FATF recommendations for this office and support BVIG, particularly Governor's Group entities such as RVIPF and ODPP, to meet FATF requirements. Liaison between BVIG and UK Government regarding beneficial ownership registers by 31 December 2026.

Ensure that the Governor's responsibilities in the Disaster Management Act and National Disaster Plan are carried out in full through monthly follow-ups with DDM and by providing the required support needed to ensure the BVI's state of readiness by 31 May 2026.

Finalise renovations and upgrades to the Governor's residence, office and the Old Government House Museum ensuring compliance with relevant health and safety and security standards by 31 December 2026.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						

No. of COI recommendations implemented by Gov't Ministries		10	10	0	0	0
No. of reports produced.		10	10	1	0	0
No. of training sessions attended.		20	20	20	20	20
No. of COI recommendations and transformation objectives implemented by Governor's Group		2	2	0	0	0
No. of legislation passed in the House of Assembly		20	20	20	20	20

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						

% increase in the amount of COI recommendations implemented.		20%	10%	0%	1%	0%
% increase of transformation objectives implemented in the Governor's group. □		20%	10%	10%	10%	10%
% increase amount of legislation passed and enacted in the HOA.		5%	5%	5%	5%	5%
% increased in the number of reports produced.		5%	5%	5%	5%	5%

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2108 Office of the Governor

PROGRAMME OBJECTIVE:

To provide support to the Governor in the execution of his programme of public functions, which includes responsibility/oversight for internal security, external affairs, public service, administration of the Courts, elections, prison matters, disaster management and constitutional matters.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
21084061	Office of the Governor	963,446	1,036,100	1,034,800	1,036,200	1,036,200	1,036,200
511000	Personal Emoluments	760,439	782,172	784,404	782,822	782,822	782,822
512000	Social Contributions	87,382	92,620	92,620	92,802	92,802	92,802
521000	Rent	592	2,700	3,150	3,500	3,500	3,500
522000	Utilities	59,224	72,809	71,866	62,263	62,263	62,263
523000	Supplies	12,292	21,822	24,316	31,630	31,630	31,630
524000	Repairs and Maintenance (Minor)	19,082	26,559	24,068	27,658	27,658	27,658
525000	Travel	-	200	200	200	200	200
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	8,447	15,917	13,375	12,675	12,675	12,675
529000	Entertainment	15,989	19,300	20,800	20,600	20,600	20,600
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	2,000	-	2,050	2,050	2,050
TOTAL PROGRAMME OPERATING EXPENDITURE		963,446	1,036,100	1,034,800	1,036,200	1,036,200	1,036,200

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	1	0	1	0	1	
Professional	4	0	4	1	3	
Support/Technical	11	0	11	3	8	
Non-Established	2	2	0	0	0	
TOTAL PROGRAMME STAFFING	19	2	17	4	13	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Chief of Staff

Budgeting Officer: Chief of Staff		1	Executive Chef
1	Assistant Secretary	1	Residential Manager
1	Senior Administrative Officer	2	Maintenance Officer I/II
1	Administrative Officer	1	Cleaner
1	Accounts Officer I/II	1	Museum Supervisor
1	Orderly	1	Senior Executive Officer
3	House Attendant I/II	NON-ESTABLISHED	

NON-ESTABLISHED

(2 posts of Kitchen Assistant and 1 post of Laundress renamed and regraded)		1	Groundsman
1	Assistant Chef	1	Office Cleaner

DEPARTMENT NAME:

DEPUTY GOVERNOR'S OFFICE

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

DEPUTY GOVERNOR'S OFFICE

PROGRAMME OBJECTIVE:

To ensure effective public governance, strengthen democracy and human rights, promote economic prosperity and social cohesion, and deepen confidence in Government.

SUBPROGRAMMES:

- 1 DGO's Policy Planning and Administration
- 2 Public Sector Development
- 3 Elections Administration
- 4 Archives and Records Management
- 5 Sister Islands Programme

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025

ACHIEVEMENTS/PROGRESS 2025

Revise and modernise good governance legislation and monitor its implementation to enhance internal and external processes while advancing Restorative Justice activities and other initiatives included in the justice and Security Programme framework.

The Public Service Management Act, 2024, effective 1 January, 2025, modernises public service policies by replacing outdated General Orders. The Integrity in Public Life (Amendment) Act, assented to in April 2025, enhances ethical standards in public office. Additionally, the Human Rights Commission Bill, 2025, aims to establish a commission to address human rights violations with a focus on accessibility and fairness. The Police Service Commission Bill updates the 2011 draft to meet current governance needs, while a draft Restorative Justice Framework has been developed to introduce Restorative Justice in the BVI. Finally, the Magistrate's Code of Procedure (Amendment) Bill has been amended to align with the updated Criminal Procedure Rules.

Continue to implement Public Service Transformation activities as outlined in the Governor's Group Transformation Plan for the period 2025, with specific emphasis on customer service, stream lining and digitisation of services offered on Tortola and all Sister Islands and enhancement of the Public Estate Programme to include valuation and reduction on the expenditure of leased properties.

Ongoing implementation of key initiatives from the Governor's Group Transformation Plan to enhance customer service, digitise services on Tortola and the Sister Islands, and improve the Public Estate Programme. This includes capacity building in property valuations, detailed inspections, enforcement of accommodation standards, and efforts to reduce leasing costs while providing healthier, safer working environments for public officers.

Continue to implement electoral reforms as recommended by the Observer Mission following the 2023 General Elections, which seek to improve voter access and participation, strengthen governance mechanisms to promote transparency and regulate the conduct of political parties, independent candidates and their respective supporters, in an environment, which supports free and fair elections.

In 2025, the focus was on public consultation for proposed amendments to the Elections Act, based on recommendations from the 2023 Observer Mission and the Supervisor of Elections. The reforms aim to improve voter access, enhance transparency, and regulate political parties and candidates. The consultations were intended to finalise the amended Bill for Cabinet and House of Assembly presentation, with the goal of implementing the reforms at least one year before the next elections.

Implementation of a Record Management System for the Public Service to ensure information can be accessed easily and enable the Public Service not only to function on a day-to-day basis but also to fulfil legal and financial requirements.

In 2025, efforts will focus on procuring and implementing a digital Record Management System for the Public Service to improve information accessibility and compliance. The office celebrated Records Management Month, honouring those who have significantly preserved public records. The Records Management Centre received biosafe cabinets and shelving, and a formal Records Information Management training program was developed and implemented through VIPSLI to enhance the skills of records officers in the Public Service.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Enhance Governance and Legislative Reform, including advancing the Restorative Justice Framework and strengthening law enforcement legislation.□

Advance Public Service Transformation and Digitalisation by completing the rollout of the digital Records Management System across all departments and enhancing training programmes focused on digital skills and customer service excellence for public officers.

Strengthen Customer Service Monitoring and Responsiveness through regular surveys and stakeholder engagements to proactively address service gaps, improve citizen satisfaction, and continue expanding the Customer Service Care Centre's support to public officers and the public across all islands.

Improve Public Estate Management and Workplace Safety by conducting property valuations to optimise asset use and reduce leasing costs, while collaborating with landlords, ministries and departments to upgrade public office accommodation for healthier, safer working environments.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of press releases issued	60	60	60	62	62	62
No. of Public Relations campaigns executed	6	8	8	8	8	8
No. of Government buildings refurbished to meet local building standards	1	5	4	4	4	4
No. of rent commitments	121	130	132	139	139	139
No. of departments that have transferred documents to the Records Management Centre	22	30	25	20	20	20
No. of Cabinet Papers prepared	50	30	45	43	43	43
No. of legislation or amendments enacted	4	3	7	4	4	4
No. of regulatory approvals processed (apostilles, Visa Waivers, Temporary Liquor Licenses and Games of Chance)	22,510	30000	22,000	22,000	22,000	22,000
No. of updates of electoral register	1	1	1	1	1	1
No. of newly approved applicants to the Electoral Register	77	100	50	50	200	10
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% increase in client satisfaction on the services provided	82%	70%	2%	2%	2%	2%
% of public estate rebuilt/rehabilitated to meet local building standards	1%	2%	2%	4%	4%	4%
% reduction in rental commitments to support Govt. owned estate	1%	1%	1%	1%	1%	1%
% increase in social media statistics	10%	5%	5%	2%	2%	2%
% variance expenditure between approved budget and actual expenditure	1%	98%	2%	1%	1%	1%
% increase in voter registration	0%	0.60%	6%	6%	6%	6%
Presence of MER framework to validate the work of the Group	Yes	Yes	Yes	Yes	Yes	Yes
% increase in regulatory services offered	-26%	-20%	-18%	-18%	-18%	-18%
% increase in customer service satisfaction within the Public Service for front facing departments (using the Virtual Mailbox and Touch Terminals)	0%	40%	4%	3%	3%	3%
Presence of an online Customer Service System for citizen reporting on Community issues	Yes	Yes	Yes	Yes	Yes	Yes
% of citizen complaints addressed	62%	80%	75%	75%	75%	75%
No. of appointments made through the Customer Service Care Centre's online portal	24,785	29,000	24,000	24,000	24,000	24,000

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2109 Deputy Governor's Office							
PROGRAMME OBJECTIVE:							
To ensure effective public governance, strengthen democracy and human rights, promote economic prosperity and social cohesion, and deepen confidence in Government.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21094062	DO's Policy Planning and Administration	10,619,345	11,245,858	11,232,008	12,807,714	12,463,214	12,463,214
511000	Personal Emoluments	2,276,735	2,433,242	2,476,242	2,533,342	2,533,342	2,533,342
512000	Social Contributions	258,837	280,654	280,654	291,945	291,945	291,945
521000	Rent	4,463,861	4,791,172	4,792,172	5,590,900	5,543,900	5,543,900
522000	Utilities	322,493	310,800	314,100	392,760	392,760	392,760
523000	Supplies	90,934	221,500	183,000	153,200	148,200	148,200
524000	Repairs and Maintenance (Minor)	22,784	33,500	32,300	52,027	52,027	52,027
525000	Travel	88,506	63,250	77,750	78,450	69,950	69,950
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	550	550	550	550	550
528000	Services	89,431	106,700	59,000	127,000	57,000	57,000
529000	Entertainment	18,130	18,440	37,940	109,240	32,240	32,240
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	2,962,611	2,962,700	2,962,700	3,452,700	3,315,700	3,315,700
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	25,022	15,600	15,600	15,600	15,600	15,600
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	7,750	-	10,000	10,000	10,000
21094063	Public Sector Development	4,797	7,800	7,800	7,800	7,800	7,800
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	2,230	-	4,325	-	-	-
522000	Utilities	48	-	235	-	-	-
523000	Supplies	940	1,800	440	1,800	1,800	1,800
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	79	-	150	-	-	-
529000	Entertainment	1,500	3,000	2,650	3,000	3,000	3,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	3,000	-	3,000	3,000	3,000

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21094064	Elections Administration	412,897	557,991	604,591	604,192	604,192	604,192
511000	Personal Emoluments	316,445	385,362	397,362	397,862	397,862	397,862
512000	Social Contributions	37,768	46,179	46,179	47,590	47,590	47,590
521000	Rent	-	200	50	200	200	200
522000	Utilities	21,822	16,700	25,450	17,690	17,690	17,690
523000	Supplies	26,869	83,700	101,350	109,150	109,150	109,150
524000	Repairs and Maintenance (Minor)	3,447	4,500	5,000	4,500	4,500	4,500
525000	Travel	-	1,800	250	1,800	1,800	1,800
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	6,097	19,150	28,750	24,600	24,600	24,600
529000	Entertainment	-	200	-	600	600	600
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	448	200	200	200	200	200
21094209	Sister Islands Programme	412,897	844,750	844,750	814,894	814,894	814,894
511000	Personal Emoluments	316,445	650,306	656,806	582,013	582,013	582,013
512000	Social Contributions	37,768	76,627	76,627	69,030	69,030	69,030
521000	Rent	-	4,200	4,200	5,700	5,700	5,700
522000	Utilities	21,822	11,200	15,200	25,200	25,200	25,200
523000	Supplies	26,869	33,150	35,750	51,950	51,950	51,950
524000	Repairs and Maintenance (Minor)	3,447	44,650	33,650	51,000	51,000	51,000
525000	Travel	-	5,400	6,400	7,500	7,500	7,500
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	6,097	11,025	17,525	16,000	16,000	16,000
529000	Entertainment	-	500	1,500	500	500	500
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	448	7,693	(2,907)	6,000	6,000	6,000
TOTAL PROGRAMME OPERATING EXPENDITURE		11,449,936	12,656,400	12,689,150	14,234,600	13,890,100	13,890,100

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	2	0	2	0	2	
Management	12	0	12	1	11	
Professional	15	0	15	3	12	
Support/Technical	31	1	30	5	25	
Non-Established	5	3	2	1	1	
TOTAL PROGRAMME STAFFING	65	4	61	10	51	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Permanent Secretary

Administration Unit

- 1 Deputy Secretary
- 1 Assistant Secretary
- 1 Private Secretary
- 2 Senior Administrative Officer
- 2 Senior Lease Administrator

(2 posts of Senior Administrative Officer renamed)

- 1 Communications Officer I/II
- 1 Administrative Officer
- 1 Executive Officer
- 1 Senior Executive Officer
- 1 Maintenance Officer I/II
- 1 Security and Justice Policy Advisor
- 1 Public Service Transformation Programme Manager
- 1 Public Estate Manager
- 1 Assistant Information Officer
- 1 Groundsman/Gardener
- 1 Project Assistant
- 2 Cleaner
- 1 Janitor

Finance Unit

- 1 Finance and Planning Officer
- 1 Accounts Supervisor I/II
- 1 Accounts Officer I/II

Human Resources Unit

- 1 Human Resources Manager
- 1 Senior Assistant Human Resources Manager
- 1 Human Resources Assistant
- 1 post of Human Resources Clerk I/II/III renamed and regraded)*
- 1 Assistant Human Resources Manager

Office of Elections

- 1 Supervisor of Elections
- 1 Deputy Supervisor of Elections
- 1 Administrative Officer
- 2 Senior Executive Officer
- 1 Executive Officer
- 1 Office Generalist I/II/III
- 1 Cleaner

Sister Islands Programme

- 1 Sister Islands Programme Coordinator
- 1 Human Resources Manager
- 3 District Officer
- 1 Senior Executive Officer
- 1 Office Generalist I/II/II
- 1 Maintenance Supervisor
- 3 Cleaner

Customer Service Care Centre

- 1 Director of Customer Service
- 1 Customer Service Manager (*regraded*)
- 1 Senior Customer Service Specialist
- 5 Customer Service Specialist I/II (*renamed and regraded*)

Records Centre

- 1 Records Centre Manager
- 1 Senior Records Officer
- 2 Records Officer I/II

NON-ESTABLISHED

- 1 Janitor
- 2 Maintenance Officer I/II
- 2 Cleaner

DEPARTMENT NAME:

DEPARTMENT OF HUMAN RESOURCES

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

HUMAN RESOURCES

PROGRAMME OBJECTIVE:

The Department of Human Resources (HR) provides effective human resources leadership and partnership to drive public service excellence.

SUBPROGRAMMES:

- 1 Human Resources Management
- 2 Human Resources Learning and Development

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025

The VIPSLI will focus on supporting the retention of Public Officers by offering professional development and various certifications to enhance their skills. Public Officers will be encouraged to pursue portfolio careers through a structured learning and development process. This approach will enable them to accumulate a diverse range of skills and experiences while earning essential learning hours throughout the year

We are transforming the Performance Management Programme into a continuous performance management process that utilises an electronic system. This system will enable "in the moment" feedback, capture action points from check-ins, and allow for collaborative objective setting. It will also track progress and obstacles as they arise and automatically send reminders.

Expansion of the "Retire Ready" programme and enhancement of the Department's separation procedures to improve the management of separations from the Public Service. This includes preparing retirement benefits, offering training and guidance in estate and financial planning for Public Officers, and providing support to help them transition to life outside of the Public Service.

Enhance the quality assurance, employee relations, and health and safety programmes to assist Responsible Officers in meeting the relevant statutory requirements and policies, while also supporting quality improvements within the Public Service.

ACHIEVEMENTS/PROGRESS 2025

In 2025, the Virgin Islands Public Service Learning Institute (VIPSLI) enhanced public officer development and retention by establishing a Development Committee, launching a globally recognized Customer Service Certificate, completing Phase 2 of the Emerging Leaders Programme, implementing an electronic learning system, offering SHRM Certificates for HR professionals, continuing Public Service 101 Orientation, introducing a Law Enforcement Associate Degree, completing Customer Service Training, forging international partnerships, and launching a Public Service Survey to assess talent and gaps.

The Department of Human Resources finalized an electronic Performance Management Programme, which began testing in 2025. The aim was to shift to a Continuous Performance Management Process that supports year-end evaluations while encouraging ongoing feedback, shared accountability, and a more agile Public Service.

In 2025, the expanded "Retire Ready" programme improved separation procedures for Public Service transitions. This included retirement benefits preparation and training in estate and financial planning. In May, VIPSLI provided extensive exit training for officers. The Office of the Deputy Governor and the Department of Human Resources collaborated with the Ministry of Finance on a well-advanced pension reform programme.

In 2025, the Department of Human Resources improved quality assurance, employee relations, and health and safety by updating compliance guidelines, providing targeted training for Responsible Officers, and launching an online incident reporting system. They conducted audits, facilitated workshops to reduce disputes, and created forums for continuous improvement. Additionally, legacy HR issues were addressed, compliance with legal frameworks was strengthened, a Human Resource Manager for Policy and Compliance was appointed, and new audit tools were implemented.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

To strengthen accountability mechanisms by Q4 2026, ensuring 100% of misconduct cases are reviewed within 60 days, with recovery actions initiated in all verified financial irregularities, thereby promoting trust and ethical conduct across the Public Service.□

To integrate the further digitisation of the Government's Human Resource services; including performance management, recruitment mechanisms and employee records by Q4 2026, improving data transparency and service efficiency by at least 50%.□

To strengthen the VIPSLI through expanded leadership development programmes, increased scholarship access, and targeted talent management initiatives, aiming to boost leadership readiness and talent retention across key ministries by 40%.□

To expand VIPSLI's leadership pipeline by Q1 2027 through delivery of 10 new competency-based programmes, a 30% increase in scholarships awarded annually, and implementation of three new talent retention initiatives across the Public Service.□

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of officers confirmed to the Public Service		100	200	150	150	100
No. of training sessions offered by the VI Learning & Development Institute		75	125	150	155	160
No. of officers trained through the VI Learning & Development Institute		2500	2600	2700	2700	2750
No. of Service Commission papers presented to the Commission for decision		390	450	400	350	350
No. of positions reviewed and approved through the CURT process		22	80	100	100	120
No. of employment applications received and processed		2000	2500	2000	2000	2000
No. of vacancy notices advertised		75	500	300	200	200
No. of officers benefitting from job rotations, reassignments, secondments		30	20	25	25	25
No. of officers on approved study leave		12	6	10	10	10
No. of ICT services available to support the human resource management functions		9	8	9	10	10

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
No. of public officers retained within the Public Service		2700	2552	2500	2500	2500
Average recruitment time		4-6 wks	4-6 wks	4-6 wks	4-wks	4-wks
No. of vacancies filled		120	200	200	150	150
% of public officers participating in L&D programmes		40%	45%	50%	55%	60%
% of public officers participating in wellness activities		15%	20%	20%	20%	20%
% of customers satisfied with services offered by the Department		TBD	TBD	TBD	TBD	TBD
No. of public officers eligible for retirement		454	510	566	620	750
% of performance appraisals received		98%	98%	99%	100%	100%
% of public officers within devolved grades confirmed in the Public Service		5%	8%	7%	7%	7%

PROGRAMME NUMBER AND NAME							
2110 Human Resources							
PROGRAMME OBJECTIVE:							
The Department of Human Resources (HR) provides effective human resources leadership and partnership to drive public service excellence.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21104066	Human Resources Management	3,008,473	3,491,055	3,637,900	2,734,239	2,782,439	2,782,439
511000	Personal Emoluments	2,635,955	2,897,364	3,050,695	2,249,702	2,292,602	2,292,602
512000	Social Contributions	236,514	311,576	309,533	261,040	266,340	266,340
521000	Rent	1,250	-	-	-	-	-
522000	Utilities	29,806	36,650	35,460	37,000	37,000	37,000
523000	Supplies	59,777	98,330	134,932	90,330	90,330	90,330
524000	Repairs and Maintenance (Minor)	8,865	4,000	4,543	4,000	4,000	4,000
525000	Travel	2,475	4,760	2,464	3,460	3,460	3,460
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	1,000	557	1,000	1,000	1,000
528000	Services	23,614	114,590	91,730	76,760	76,760	76,760
529000	Entertainment	10,217	11,986	7,986	10,948	10,948	10,948
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	10,800	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21104067	Human Resources Learning and Development	677,279	971,845	1,071,600	1,198,061	1,198,061	1,198,061
511000	Personal Emoluments	80,034	239,272	311,271	399,872	399,872	399,872
512000	Social Contributions	10,008	29,381	36,794	45,856	45,856	45,856
521000	Rent	-	-	16,285	-	-	-
522000	Utilities	442	31,300	27,575	6,400	6,400	6,400
523000	Supplies	51,682	66,400	74,455	50,800	50,800	50,800
524000	Repairs and Maintenance (Minor)	-	4,000	155	4,063	4,063	4,063
525000	Travel	24,494	2,373	23,826	40,547	40,547	40,547
526000	Training	462,976	471,700	509,436	573,104	573,104	573,104
527000	Contributions to Professional Bodies	30	3,500	649	3,500	3,500	3,500
528000	Services	5,060	19,918	8,954	9,918	9,918	9,918
529000	Entertainment	4,020	4,000	5,000	6,000	6,000	6,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
572000	Assistance Grants	38,533	100,000	57,200	58,000	58,000	58,000
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		3,685,751	4,462,900	4,709,500	3,932,300	3,980,500	3,980,500

PROGRAMME STAFFING RESOURCES - Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	2	1	1	0	1	
Management	11	0	11	1	10	
Professional	23	4	19	5	14	
Support/Technical	17	11	6	1	5	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	53	16	37	7	30	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Director of Human Resources

2	Deputy Director of Human Resources
1	Quality Control Coordinator
1	Organisational Design & Development Coordinator
1	Health and Safety Coordinator
1	Human Resources Benefits Coordinator
1	Employee Service Coordinator
2	Human Resources Manager
1	Senior Employee Relations Counselor
	<i>(1 post of Senior EAP Counselor renamed)</i>
1	Employee Relations Counsellor
	<i>(1 post of EAP Counselor renamed)</i>
5	Senior Assistant Human Resources Manager
1	Accounts Manager
1	Assistant Human Resources Manager
4	Human Resources Assistant
2	Human Resources Records Officer I/II
5	Human Resources Clerk I/II/III
4	Human Resources Business Partner
1	Computer Technician I/II
1	Human Resources Analyst
1	Employee Relations and Support Coordinator
	<i>1 post of Employee Relations and Support Manager renamed and regraded)</i>
1	Senior Payroll Officer
3	Payroll Officer
1	Office Cleaner

Virgin Islands Public Service Learning Institute

1	Director of Learning and Development
1	Senior Learning & Development Manager
	<i>(1 post of Human Resources Manager renamed)</i>
2	Learning and Development Business Partner
1	Assistant Human Resources Manager
1	Training Officer
3	Training Assistant I/II
1	Accounts Officer I/II
1	Training Clerk I/II/III

DEPARTMENT NAME:

DEPARTMENT OF DISASTER MANAGEMENT

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

COMPREHENSIVE DISASTER MANAGEMENT

PROGRAMME OBJECTIVE:

To protect lives and maintain a resilient, sustainable economy and society by fostering comprehensive disaster management and climate change adaption as a way of life.

SUBPROGRAMMES:

- 1 CDM Leadership and Hazard Mitigation
- 2 CDM Sector Integration & Work Programme
- 3 CDM External Programme Support

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025

ACHIEVEMENTS/PROGRESS 2025

Ensure compliance with International Standards and the DM Act (2003) by maintaining agreements, monitoring and reporting on the results of the CDM Strategy by 31 December, 2025.

The CDM strategy is monitored through the National Disaster Management Council (NDMC), and results are included in the Department's annual report. Discussions for a new five-year strategy with the Caribbean Disaster Emergency Management Agency (CDEMA) are in progress, as the current strategy expires at the end of 2025. Funding for this is included in the 2026 submission.

Improve the population's knowledge/awareness of DRM through educational programmes and multimodal gender sensitive campaigns by 31 December, 2025.

A campaign on tsunami safety and readiness took place in February and March, along with public awareness activities on storms, extreme heat, and emergency communication aimed at schools, businesses, and the general public.

Enhance the Territory's level readiness and community resilience by – maintaining and testing the warning and notification systems; maintaining and exercising HAM radio contacts; maintaining and testing national and community resilience plans; equipping and building capacity among emergency responders, community CERTs and shelter management volunteers; provide timely climatic reports; validate emergency shelters.

System testing is completed on the fourth Friday of each month. Currently, 1/6 NEB sites and 15/16 sirens are operational, while the RDS and Alert FM are offline, with 4 active HAM operators. From January to June 2025, eight simulations were conducted: 2 functional, 5 tabletop, and 1 walk-thru, covering Mass Rescue Operations, Mass Gatherings, National Emergency Communications, and Tsunami Protocols. A total of 81 individuals have received training, and 26 land-based emergency shelters have been validated for the 2025 listing.

Contributing to BVI resilience to hazards through implementation of risk reduction/risk transfer/ climate risk awareness initiatives aimed at reducing structural, non-structural, human and environmental vulnerabilities by 31 December, 2025.

The BVI Soil Study Initiative Project, funded by the UK Darwin Plus programme, was launched in November 2022 to address the lack of soil data critical for environmental management. It produced over 40 datasets, including 211 maps and 3 soil analysis reports. This data will enhance the Hazard Vulnerability Assessment, supporting better planning, land development, disaster risk reduction, and climate change adaptation.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Develop an enhanced Comprehensive Disaster Management Strategic Plan for 2026 to 2031 (five years) which will serve as a blue print for building the Territory's resilience against hazard impacts. Ensure the Plan integrates key lessons learned from the 2019 to 2025 strategic period.

Promote a culture of resilience by implementing educational campaigns that highlight the impacts of hydrometeorological and human-induced hazards. These initiatives will focus on encouraging citizen engagement, fostering preparedness, and motivating communities to take on proactive roles as partners in disaster management.

Collaborate with key government entities and National Disaster Management Council (NDMC) committees to conduct training sessions and exercises (both tabletop and full-scale). These activities will aim to: a) Familiarise public sector and emergency response personnel with agency disaster plans. b) Assess the preparedness levels of agencies and c) Identify and implement necessary corrective measures to enhance overall response ability.

Ensure the operational effectiveness of the Territorial hazard monitoring, emergency warning, and notification systems through regular monthly maintenance and testing in accordance with established plans and protocols.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of comprehensive disaster management (CDM) strategic plans developed, formally approved and maintained during the period 2026 - 2031	0	0	0	1	1	1
No. of public education sessions delivered, aiming to empower citizens as proactive partners in disaster management initiatives	17	20	20	25	30	30
No. of marketing materials published focused on raising awareness on the effects of hydrometeorological and human-induced hazards and promoting preparedness and mitigation strategies and resilience-building practices	13	15	19	20	20	20
No. of professional development sessions facilitated to strengthen the emergency preparedness and response capabilities of public sector personnel, emergency responders and community members to ensure operational effectiveness	13	5	10	6	6	6
No. of hazard-based exercises and simulations executed to test and improve the readiness, coordination and response capabilities of public sector agencies	3	3	5	3	4	4
No. of public sector agencies with updated disaster management plans	1	5	5	5	5	5
No. of hazard monitoring, warning and broadcast sites operational to allow for timely dissemination of public alerts and warnings	78	89	78	89	90	95
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of emergency response personnel continually trained to improve their capacity for coordinated and prompt disaster response.	5%	5%	5%	5%	5%	5%
% of public sector agencies assessed as prepared to manage hazard impacts as evidenced by the results of the annual readiness assessment	66	76%	77%	78%	80%	80%
% of early warning and hazard monitoring systems fully functional to alert the population of hazard impacts and provide necessary post impact data	85%	90%	85%	90%	90%	95%

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2112 Comprehensive Disaster Management							
PROGRAMME OBJECTIVE:							
To protect lives and maintain a resilient, sustainable economy and society by fostering comprehensive disaster management and climate change adaption as a way of life.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21124068	CDM Leadership and Hazard Mitigation	1,123,387	1,137,823	1,140,520	1,433,322	1,204,022	1,204,022
511000	Personal Emoluments	895,763	904,231	905,074	900,961	900,961	900,961
512000	Social Contributions	105,668	109,640	109,640	109,239	109,239	109,239
521000	Rent	-	-	-	42,900	700	700
522000	Utilities	40,271	44,099	46,211	48,651	48,151	48,151
523000	Supplies	1,924	2,397	2,397	27,347	5,747	5,747
524000	Repairs and Maintenance (Minor)	11,409	9,240	11,728	12,580	12,580	12,580
525000	Travel	-	-	-	66,500	6,500	6,500
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	3,340	3,200	455	81,250	6,250	6,250
529000	Entertainment	-	-	-	36,000	6,000	6,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	61,236	61,240	61,240	104,119	104,119	104,119
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	3,775	3,775	3,775	3,775	3,775	3,775
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
21124069	CDM Sector Integration & Work Programme	29,849	53,077	50,380	54,878	54,878	54,878
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	1,355	300	300	2,500	2,500	2,500
522000	Utilities	5,340	7,788	7,788	7,788	7,788	7,788
523000	Supplies	18,170	29,800	27,117	31,300	31,300	31,300
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	320	1,309	1,309	2,500	2,500	2,500
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	4,181	13,880	10,466	10,220	10,220	10,220
529000	Entertainment	483	-	3,400	570	570	570
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21124070	CDM External Programme Support	538,804	-	90,700	-	-	-
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	95	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	6,470	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	490	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	88,478	-	15,750	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	443,270	-	74,950	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		1,692,039	1,190,900	1,281,600	1,488,200	1,258,900	1,258,900

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	1	0	
Management	6	0	6	2	4	
Professional	6	1	5	4	1	
Support/Technical	2	0	2	1	1	
Non-Established	1	0	1	0	1	
TOTAL PROGRAMME STAFFING	16	1	15	8	7	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Director of Disaster Management

1	Deputy Director of Disaster Management	1	Meteorologist
1	Senior Technical Planning Manager	1	Technical Planning Officer
1	Information Manager	1	Emergency Communications Officer
1	Training Manager	1	Senior Executive Officer
1	Planning and Preparedness Manager	1	Logistics Officer
1	Emergency Communications Manager		(1 post of Community Relations Officer renamed)
1	Senior Administrative Officer	1	Community Engagement Officer
1	Facilities Maintenance Technician <i>transferred from non-established</i>		(1 post of Emergency Communications Officer renamed)

NON-ESTABLISHED

1	Office Cleaner

DEPARTMENT NAME:
SUPREME COURT

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:
SUPREME COURT

PROGRAMME OBJECTIVE:

To deliver high quality legal and administrative services in the Virgin Islands as a part of the Eastern Caribbean Supreme Court.

SUBPROGRAMMES:

- 1 Supreme Court Administration
- 2 Contribution to Eastern Caribbean Supreme Court
- 3 Upkeep of Judges' Residences

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025

Complete the implementation of a second criminal court, to improve the Court's performance in the hearing of trials expeditiously by end of first quarter, 2025.	Two criminal courts have been sitting and hearing cases since June 2024, which has significantly improved the efficiency of the Criminal Division. The physical space for relocating the second criminal court is still being completed. The new projected deadline for completion is by the end of the first quarter of 2026. □
To facilitate training for all Court Clerks to ensure they are fully equipped to support the Judicial Officers in this role efficiently.	Two new Court Clerks joined the Supreme/Commercial Court team in 2025, and all were given job-specific training in September 2025. The bespoke refresher course updated the Court Clerks' court statistics preparation and publishing, drafting Court orders, Scheduling Court matters, and updating Court lists.□
To continue exploring the real-time court reporting and other strategies that may best fit the court reporting unit to improve performance in the preparation of transcripts.	The TVI High Courts will soon be assisted by voice-to-text technology to improve the efficiency of court reporters in transcript production. □
To widen the staff pool by recruiting competent persons to fill the vacancies of Assistant (Civil), 2 Clerks and a Bailiff by end of first quarter to assist with case management (civil and criminal).	The Supreme Court has commenced recruitment of new competent staff to fill vacant positions, and will, by the end of 2025, have onboarded or repositioned: a Judicial Assistant (Civil), 3 Court Clerks, 1 Bailiff, another Case Manager, and an Executive Officer.□

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

The Supreme Court will continue to pursue greater efficiency in case management through its electronic case management platform. Additional training for Judges and support staff on all system functionalities will continue.□

Greater promotion of mediation and conciliation services to reduce court caseloads.

Introduce anonymous surveys or suggestion boxes to receive constructive feedback from court users.

Upskill clerks, case managers, and judicial assistants in court procedures and digital tools.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of cases and probates filed		250	750	780		
No. of documents registered		900	475	500		
No. of civil and criminal cases heard		500	593	600		
No. of cases appealed		20	40	35		
Revenue collected from fines		\$10,000	not captured	not captured		
Revenue collected from filing fees		950,000	\$2.5M	\$2.6M		
Average satisfaction rating by customers and stakeholders regarding listing of cases		9 out of 10	90%	90%		
% of documents listed within the allotted time after filing		100%	99%	99%		
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Revenue generated from fees, fines, certificates and services		\$1.5m	\$2.5M	\$2.5M		
% of revenue generated that is collected at the Registry		10%	55%	55%		
% of claims listed within 6 months of filing		100%	100	100		
% of FDC and applications listed within 6 weeks of filing		100%	100%	100%		
Average no. of days for perfection and return of court order		two days	2 days	2 days		
% of Judgments delivered within 3 months		70%	50.00%	60%		
% of Judgments outstanding after 6 months		30%	40%	20%		
Improved satisfaction of judicial officers with accommodation and security services		100%	100%	100.00%		
Reduction in average transcript delivery time		30%	10%	40%		
No. of training		5	15	20		
No. of officers trained		0.27	98%	98%		

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2113 Supreme Court

PROGRAMME OBJECTIVE:

To deliver high quality legal and administrative services in the Virgin Islands as a part of the Eastern Caribbean Supreme Court.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated	Approved	Estimated	Budget	Budget	Budget
		Exp	Budget	Exp	Estimates	Estimates	Estimates
21134071 Supreme Court Administration		2,666,702	2,977,816	3,210,299	3,107,460	3,107,460	3,107,460
511000	Personal Emoluments	1,626,704	1,715,007	1,715,007	1,680,879	1,680,879	1,680,879
512000	Social Contributions	184,082	206,283	206,283	202,993	202,993	202,993
521000	Rent	431,096	696,611	603,324	724,251	724,251	724,251
522000	Utilities	142,665	136,700	138,629	148,900	148,900	148,900
523000	Supplies	29,387	24,000	44,200	32,700	32,700	32,700
524000	Repairs and Maintenance (Minor)	32,791	35,300	40,700	36,900	36,900	36,900
525000	Travel	1,865	2,700	3,347	5,540	5,540	5,540
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	215,314	138,772	434,626	252,854	252,854	252,854
529000	Entertainment	2,799	2,444	13,184	2,444	2,444	2,444
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	20,000	11,000	20,000	20,000	20,000
573000	Other Expenses	-	-	-	-	-	-
21134052 Upkeep of Judges Residence		103,679	108,950	106,487	168,650	168,650	168,650
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	71,669	64,800	67,837	123,600	123,600	123,600
522000	Utilities	15,622	21,200	21,200	21,200	21,200	21,200
523000	Supplies	856	3,200	1,500	4,600	4,600	4,600
524000	Repairs and Maintenance (Minor)	3,610	10,250	6,450	7,750	7,750	7,750
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	11,921	9,500	9,500	11,500	11,500	11,500
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated	Approved	Estimated	Budget	Budget	Budget
		Exp	Budget	Exp	Estimates	Estimates	Estimates
21134072	Contribution to Eastern Caribbean Supreme Court	917,327	1,030,234	1,058,714	1,084,090	1,084,090	1,084,090
511000	Personal Emoluments	335,918	426,139	429,914	462,384	462,384	462,384
512000	Social Contributions	15,712	46,355	46,355	49,201	49,201	49,201
521000	Rent	9,526	10,000	10,900	10,000	10,000	10,000
522000	Utilities	2,049	800	1,156	800	800	800
523000	Supplies	971	2,200	1,725	5,000	5,000	5,000
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	53,184	37,400	66,937	46,400	46,400	46,400
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	14,714	-	392	-	-	-
529000	Entertainment	14,356	14,000	20,863	16,966	16,966	16,966
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	470,897	493,340	480,472	493,340	493,340	493,340
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		3,687,708	4,117,000	4,375,500	4,360,200	4,360,200	4,360,200

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	0	0	0	0	0	
Management	1	0	1	0	1	
Professional	15	4	11	0	11	
Support/Technical	18	4	14	4	10	
Non Established	3	2	1	0	1	
TOTAL PROGRAMME STAFFING	37	10	27	4	23	

PROGRAMME NUMBER AND NAME
2113 Supreme Court
STAFFING RESOURCES

ESTABLISHED

Accounting Officer: The Registrar

1	Deputy Registrar	3	Court Clerk I/II
2	Judicial Assistant	2	Senior Court Reporter
1	Senior Court Administrator	5	Court Reporter I/II
1	Senior Administrative Officer	2	Scopist
1	Administrative Officer	1	Accounts Officer I/II
1	Accounts Manager	1	Executive Officer
2	Case Manager	3	Office Generalist I/II/III
3	Senior Executive Officer	1	Office Generalist Trainee
1	Senior Bailiff		
2	Bailiff I/II		

NON-ESTABLISHED

2	Office Cleaner
1	Security/Surveillance Officer

DEPARTMENT NAME:	
CIVIL REGISTRY & PASSPORT OFFICE	
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	
CIVIL REGISTRATION & PASSPORT ADMINISTRATION	
PROGRAMME OBJECTIVE:	
To create and manage the vital records of all residents and to manage Passports, nationality, belonger status and all visa matters within the Territory of the Virgin Islands.	
SUBPROGRAMMES:	
1 Civil Registration 2 Passport Administration	
PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Complete implementation of the e-Visa system to allow applicants to obtain visas electronically more efficiently and timely. This will increase revenue and enhance our tourism product by the first half of 2025.	Work is ongoing on the e-Visa online portal. Canadian Bank Note is currently in the configuration and testing phase for the front-end online platform.
Drafting of Visa legislation to be on par with regional and international laws by the first quarter of 2025.	The department is in the process of drafting legislation following review of current policies utilized by the United Kingdom and the Cayman Islands.
Partnership with Family Search International to ensure the preservation of all critical records by the first quarter of 2024.	Family Search has raised concerns about the inability to publish information under the Data Protection Act. A review of the Act is being conducted, and discussions are underway between the Attorney General's Chambers and Family Search International regarding a possible resolution.
Implementation of the online phase of BOTC passport submission.	Work is ongoing regarding the online portal for submitting BOTC Adult Passport Renewals. The department is currently collaborating with the Department of Information Technology to ensure that online payments can be made via the BVI Government's Website.
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of entry visa applications processed	4281	4,100	3700	3700	3700	3700
No. of identity documents processed	3771	3,700	3700	3700	3700	3700
No. of documents requiring certification	119	136	125	125	125	125
No. of civil certificate applications processed	4,265	4,426	4300	4300	4300	4300
No. of civil marriage applications	151	85	100	100	100	100

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of entry visas approved	93%	87%	80%	80%	80%	80%
Average time to process identity document applications (days)	10	4	10	10	10	10
Average time to process civil certificates (days)	1	1	1	1	1	1
Average time to certify documents (days)	2	2	2	2	2	2
No. of marriages performed	150	658	150	150	150	150

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2114 Civil Registration and Passport Administration

PROGRAMME OBJECTIVE:

To create and manage the vital records of all residents and to manage Passports, nationality, belonging status and all visa matters within the Territory of the Virgin Islands.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21144073	Civil Registration	752,067	765,378	784,488	899,600	850,600	850,600
511000	Personal Emoluments	554,651	542,983	541,249	589,732	589,732	589,732
512000	Social Contributions	63,074	63,849	64,783	70,672	70,672	70,672
521000	Rent	7,300	7,800	7,280	7,300	7,300	7,300
522000	Utilities	55,406	70,376	69,597	72,071	72,071	72,071
523000	Supplies	51,033	56,272	64,137	117,898	68,898	68,898
524000	Repairs and Maintenance (Minor)	12,203	12,000	12,000	12,750	12,750	12,750
525000	Travel	-	850	1,225	3,079	3,079	3,079
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	3,401	11,248	23,052	26,098	26,098	26,098
529000	Entertainment	5,000	-	1,165	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21144074	Passport Administration	510,079	633,822	671,912	757,500	757,500	757,500
511000	Personal Emoluments	342,714	406,663	450,403	538,627	538,627	538,627
512000	Social Contributions	40,356	50,444	57,704	65,973	65,973	65,973
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	125,350	174,635	161,725	150,820	150,820	150,820
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	1,659	2,080	2,080	2,080	2,080	2,080
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		1,262,146	1,399,200	1,456,400	1,657,100	1,608,100	1,608,100

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	1	0	1	0	1	
Professional	7	1	6	0	6	
Support/Technical	18	8	10	2	8	
Non-Established	2	1	1	0	1	
TOTAL PROGRAMME STAFFING	29	10	19	2	17	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Registrar General

Civil Registry

1	Deputy Registrar General
1	Assistant Registrar General
2	Senior Administrative Officer
2	Administrative Officer
1	Senior Executive Officer
1	Accounts Officer I/II
3	Executive Officer
2	Office Generalist I/II/III

Passport Office

1	Senior Administrative Officer
1	Administrative Officer
5	Senior Executive Officer
5	Executive Officer
1	Office Generalist I/Messenger

NON-ESTABLISHED

1	Office Cleaner
1	Security Officer/Watchman

DEPARTMENT NAME:

MAGISTRACY

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

MAGISTRACY

PROGRAMME OBJECTIVE:

To serve our community through an independent and imperial system according to our laws.

SUBPROGRAMMES:

1 Magistracy Court Administration

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025

To improve case management by involving all stakeholders in tracking cases regularly from the date of the first hearing to completion or disposition of same.

Amendments to the Magistrate's Code of Procedure Act to facilitate the service of Summons on a defendant via email communication.

Strengthen and continue to improve the use of our Audio Visual Link (AVL) and IT systems to improve and facilitate the hearing of matters in an effective and efficient manner.

To improve case management by involving all stakeholders in tracking cases regularly from the date of the first hearing to completion or disposition of same.

ACHIEVEMENTS/PROGRESS 2025

This strategy is a work in progress. However, Treasury affirms that child support remains a priority. Notwithstanding, the unit must be set up in accordance with the legislation requirements to ensure timely payments to clients

This strategy is a work in progress. Our aim is to amend the Magistrate's Code of Procedures by Q4 of 2025 to legally authorise the service of Summons via email, reducing the adjournment dates of hearing due to unserved Summons by 40%.

The initial deployment of AVL Technology in two courtrooms in early 2025 has improved the efficiency and timeliness of legal proceedings. The next phase aims to expand AVL capacity to the remaining courtroom at SAKAL and enhance remote access for witnesses and legal professionals, especially in remote communities. This is expected to be completed by Q2 of 2026.

This strategy is ongoing: Bi weekly meetings active since 1 September 2024, Active cases are being monitored from the stage of first hearing to disposition.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Install a secured entry gate at the Magistrate's Court in the Old CTL Building by Q2 2026 to enhance safety for Magistrates, staff, and the public while reducing unauthorised access incidents by 90% within six months. This initiative will strengthen the justice system's security infrastructure, address identified vulnerabilities, and boost public confidence in the courts. The project requires a one-time capital investment with ongoing operational benefits, aligning with government priorities on security and governance.

Procure a government vehicle for the newly appointed Magistrate by Q1 2026 to ensure reliable transportation for official duties, achieving 100% mobility support. A reliable vehicle is essential for judicial efficiency and timely case management, reducing delays and enhancing operational effectiveness. This one-time capital investment aligns with government priorities for strengthening justice delivery and public sector efficiency.

Upgrade all IT equipment and expand internet bandwidth in the Magistracy Department by Q4 2026 to improve system reliability and digital service efficiency by at least 50% compared to 2024 levels. This modernisation is crucial for delivering efficient and timely justice services, addressing issues caused by outdated equipment and insufficient bandwidth that hinder digital case management. The investment will reduce downtime, enhance service delivery, and boost user confidence in the court system, aligning with government priorities on justice reform and digital transformation.

KEY PERFORMANCE INDICATORS		2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)							
No. of cases managed annually			1,500	1,521	1,450	1,250	950
No of Courtrooms available for hearings			4	1	4	4	6
KEY PERFORMANCE INDICATORS		2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)							
Amount of revenue collected from fines			\$480,000	\$91,000	\$125,000	\$150,000	\$175,000
Amount of revenue collected from Deposits			\$800,000	\$340,598	\$500,000	\$450,000	\$750,000
No. of cases outstanding for more than six months			150	1204	950	800	710
% of cases disposed by year end			80%	21%	55%	65%	80%
PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2115 Magistracy							
PROGRAMME OBJECTIVE:							
To serve our community through an independent and imperial system according to our laws.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21154075	Magistracy Court Administration	2,193,235	2,889,500	2,889,500	3,018,900	2,990,900	2,990,900
511000	Personal Emoluments	1,663,225	2,027,713	2,019,284	2,221,271	2,221,271	2,221,271
512000	Social Contributions	191,943	233,849	242,278	257,314	257,314	257,314
521000	Rent	6,025	15,000	15,000	10,100	10,100	10,100
522000	Utilities	19,213	129,596	129,596	39,158	39,158	39,158
523000	Supplies	87,515	105,665	105,665	92,670	92,670	92,670
524000	Repairs and Maintenance (Minor)	2,094	27,877	27,877	19,846	19,846	19,846
525000	Travel	2,045	4,800	4,800	4,700	4,700	4,700
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	216,384	340,200	340,200	369,041	341,041	341,041
529000	Entertainment	4,792	4,800	4,800	4,800	4,800	4,800
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		2,193,235	2,889,500	2,889,500	3,018,900	2,990,900	2,990,900

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	1	0	0	0	
Management	8	0	8	3	5	
Professional	12	3	9	1	8	
Support/Technical	14	0	14	1	13	
Non Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	35	4	31	5	26	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Court Manager

1	Deputy Court Manager	3	Case Manager
1	Senior Magistrate	2	Court Reporter I/II
3	Magistrate	6	Court Clerk I/II/III
1	Senior Court Administrator	2	Accounts Manager
1	Senior Administrative Officer	1	Office Generalist Trainee/Messenger
1	Administrative Officer	4	Accounts Officer I/II
3	Bailiff I/II	1	Scopist
1	Senior Bailiff I/II	1	Office Cleaner
2	Senior Executive Officer		<i>(transferred from non-establish)</i>

DEPARTMENT NAME:
COMMERCIAL COURT

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:
COMMERCIAL COURT

PROGRAMME OBJECTIVE:

To deliver high-quality, efficient, specialised judicial services, providing just and timely determination of complex commercial disputes, secure global recognition as a leading jurisdiction for international commercial litigation, support the Virgin Islands' designation as a well-regulated financial centre which upholds the rule of law thereby contributing to a stable and growing economy.

SUBPROGRAMMES:

1 Commercial Court Administration

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
To continue to pursue the plan to invest in voice-to-text technology or real-time court reporting to improve transcript preparation and delivery.	The Court reviewed the best voice-to-text technology options and concluded that this upgrade should be implemented in all courts, not just the Commercial Court. Ultimately, the goal is to provide the Court Reporting Unit with tools to help increase the production of court transcripts. Funding is being sought for this technology in the 2026 budget, with the intention that voice-to-text technology will be introduced in 2026.
To continue research into implementing added Registry services such as remote electronic searches.	In 2024, the Registry experienced strong performance, with a high volume of searches conducted and corresponding revenue. This positive trend has continued into 2025, providing clear evidence that improvements can enhance accessibility for end-users and generate higher service fees. In early 2026, the Court will issue a request for proposals to conduct research on the feasibility and costs associated with an improved search system. The goal is to complete all research components in time for the annual budget submission for 2027, which is due in July 2026.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

The Commercial Court will continue to pursue greater efficiency through its electronic case management platform. Additional training with Judges and support staff on all system functionalities will continue.

Voice-to-text software for Court Reporters will be added in 2026, which is expected to improve the delivery of court transcripts across all courts.

The Registry will finalise its research and engage IT specialists to design a search engine for Registry searches, enhancing efficiency and accessibility for customers. Enhanced services will provide an opportunity to gather higher revenues for these services.

Introduce anonymous surveys or suggestion boxes to receive constructive feedback from court users.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of claims		460	500	600		
No. of fixed date claims and originating applications		200	300	400		
No. of ordinary applications		50	60	70		
No. of cases disposed of within one (1) year		200	400	500		
No. of court orders issued		820	400	500		
No. of training sessions held		8	10	10		
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of cost-recovery		100%	100%	100%		
% of judgments delivered within three (3) months		75%	40%	50%		
% of outstanding Judgments outstanding after six (6) months		0%	20	10		
% of claims listed for first hearing within 6 months of filing		100%	100%	100%		
Average number of days for perfection and return of court order		2	2	2		
Average time (day) to disposition of applications		28	30	30		

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2116 Commercial Court

PROGRAMME OBJECTIVE:

To deliver high-quality, efficient, specialised judicial services, providing just and timely determination of complex commercial disputes, secure global recognition as a leading jurisdiction for international commercial litigation, support the Virgin Islands' designation as a well-regulated financial centre which upholds the rule of law thereby contributing to a stable and growing economy.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21164076	Commercial Court Administration	1,035,341	1,238,800	1,238,800	1,238,900	1,238,900	1,238,900
511000	Personal Emoluments	745,617	908,998	908,998	877,348	877,348	877,348
512000	Social Contributions	49,858	94,341	94,341	91,781	91,781	91,781
521000	Rent	148,060	137,500	137,500	174,300	174,300	174,300
522000	Utilities	52,072	36,862	36,862	40,625	40,625	40,625
523000	Supplies	5,225	9,300	9,300	9,235	9,235	9,235
524000	Repairs and Maintenance (Minor)	8,997	21,800	21,800	20,992	20,992	20,992
525000	Travel	7,161	8,000	8,000	5,120	5,120	5,120
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	18,350	20,000	20,000	18,000	18,000	18,000
529000	Entertainment	-	1,999	1,999	1,499	1,499	1,499
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		1,035,341	1,238,800	1,238,800	1,238,900	1,238,900	1,238,900

PROGRAMME STAFFING RESOURCES - Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	0	0	0	0	0	
Management	1	0	1	0	1	
Professional	4	3	1	0	1	
Support/Technical	9	4	5	1	4	
Non-Established	1	0	1	0	1	
TOTAL PROGRAMME STAFFING	15	7	8	1	7	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: The Registrar

2 Judge	1 Executive Officer
1 Deputy Registrar	2 Bailiff I/II
1 Judicial Assistant	2 Court Clerk I/II
1 Court Reporter I/II	1 Office Generalist I/II/III
2 Case Manager	
1 Senior Executive Officer	

NON-ESTABLISHED

1 Office Cleaner

DEPARTMENT NAME:
ROYAL VIRGIN ISLANDS POLICE FORCE

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:
POLICE

PROGRAMME OBJECTIVE:
To ensure that the Virgin Islands remains one of the safest Territories in the Caribbean and to be the best at understanding and responding to the needs of our community.

SUBPROGRAMMES:
1 Police Operations and Administration 2 Criminal Investigations 3 Police Traffic Services 4 Community Policing

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Commence the work on Charging Standards in collaboration with other agencies	
Ensure the vetting process is fully delivered across the RVIPF	

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of crime operations conducted	32	32	31	32		
No. of persons arrested	304	325	284	300		
No. of criminal investigations	1631	1535	1766	1650		
No. of seized unlawful firearms	25	33	20	28		
Against persons	679	620	718	680		
Against property	681	670	744	700		
Other (Fraud, Narcotics, Public Order, etc.)	243	245	301	276		
No. of CCTV cameras operational	100	70	125	150		
No. of road safety awareness seminars conducted	1	5	1	0		

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
No. of cases referred for prosecution	501	500				
% of reported crimes unsolved	51%	50%	51%	50%		
Estimated value of drugs and contraband seized	\$230.3M	\$229.6M	\$189M	\$229.6M		
No. of crimes detected using CCTV cameras	285	420	257	420		
Value of traffic fines issued	\$250,000	\$270,000	\$200,000	\$350,000		

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2118 Police

PROGRAMME OBJECTIVE:

To ensure that the Virgin Islands remains one of the safest Territories in the Caribbean and to be the best at understanding and responding to the needs of our community.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21184079	Police Operations and Administration	5,873,750	6,786,881	6,469,905	7,661,232	7,661,232	7,661,232
511000	Personal Emoluments	4,084,719	4,652,412	4,158,945	5,148,998	5,148,998	5,148,998
512000	Social Contributions	442,344	655,965	655,965	729,230	729,230	729,230
521000	Rent	40,311	42,976	48,076	65,976	65,976	65,976
522000	Utilities	500,496	584,948	522,353	584,948	584,948	584,948
523000	Supplies	391,514	477,132	705,132	497,662	497,662	497,662
524000	Repairs and Maintenance (Minor)	40,116	58,200	72,930	261,169	261,169	261,169
525000	Travel	65,206	77,000	77,100	77,000	77,000	77,000
526000	Training	16,256	29,000	20,685	64,000	64,000	64,000
527000	Contributions to Professional Bodies	-	6,600	-	6,600	6,600	6,600

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
	528000 Services	140,470	107,755	83,925	130,755	130,755	130,755
	529000 Entertainment	1,798	1,850	1,850	1,850	1,850	1,850
	530000 Interest	-	-	-	-	-	-
	541000 Subsidies	-	-	-	-	-	-
	551000 Grants	-	-	-	-	-	-
	561000 Social Assistance Benefits	-	-	-	-	-	-
	562000 Employer Social Benefits	150,520	93,044	122,944	93,044	93,044	93,044
	571000 Property Expenses	-	-	-	-	-	-
	572000 Assistance Grants	-	-	-	-	-	-
	573000 Other Expenses	-	-	-	-	-	-
21184080	Criminal Investigations	6,877,990	7,593,698	7,615,450	7,950,199	7,833,509	7,833,509
	511000 Personal Emoluments	4,742,430	5,174,695	5,253,068	5,105,433	5,105,433	5,105,433
	512000 Social Contributions	705,634	797,098	798,166	791,171	791,171	791,171
	521000 Rent	296,645	265,250	279,250	265,250	265,250	265,250
	522000 Utilities	188,728	212,147	221,647	212,147	212,147	212,147
	523000 Supplies	248,983	340,895	267,395	697,585	580,895	580,895
	524000 Repairs and Maintenance (Minor)	25,632	31,700	60,050	31,700	31,700	31,700
	525000 Travel	66,388	85,400	88,750	85,400	85,400	85,400
	526000 Training	4,200	21,000	21,000	96,000	96,000	96,000
	527000 Contributions to Professional Bodies	-	-	-	-	-	-
	528000 Services	597,568	662,013	620,723	662,013	662,013	662,013
	529000 Entertainment	1,783	3,500	5,400	3,500	3,500	3,500
	530000 Interest	-	-	-	-	-	-
	541000 Subsidies	-	-	-	-	-	-
	551000 Grants	-	-	-	-	-	-
	561000 Social Assistance Benefits	-	-	-	-	-	-
	562000 Employer Social Benefits	-	-	-	-	-	-
	571000 Property Expenses	-	-	-	-	-	-
	572000 Assistance Grants	-	-	-	-	-	-
	573000 Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
21184082	Community Policing	8,828,263	9,657,112	9,749,137	9,947,190	9,947,190	9,947,190
511000	Personal Emoluments	7,189,694	7,917,940	7,925,965	8,166,111	8,166,111	8,166,111
512000	Social Contributions	1,128,025	1,252,140	1,252,140	1,294,048	1,294,048	1,294,048
521000	Rent	88,286	71,900	77,650	71,900	71,900	71,900
522000	Utilities	96,746	135,260	139,960	135,260	135,260	135,260
523000	Supplies	151,599	118,622	105,722	118,622	118,622	118,622
524000	Repairs and Maintenance (Minor)	68,079	77,800	92,800	77,800	77,800	77,800
525000	Travel	21,880	22,100	23,700	22,100	22,100	22,100
526000	Training	45,300	27,200	95,050	27,200	27,200	27,200
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	29,364	28,650	28,650	28,650	28,650	28,650
529000	Entertainment	9,290	5,500	7,500	5,500	5,500	5,500
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
21184083	Tactical Services	4,551,877	4,808,908	4,995,908	4,917,979	4,887,979	4,887,979
511000	Personal Emoluments	3,579,208	3,670,525	3,689,525	3,618,316	3,618,316	3,618,316
512000	Social Contributions	556,266	574,305	574,305	568,263	568,263	568,263
521000	Rent	39,933	14,128	14,128	14,128	14,128	14,128
522000	Utilities	88,689	170,540	147,940	170,540	170,540	170,540
523000	Supplies	101,466	151,060	321,060	151,060	151,060	151,060
524000	Repairs and Maintenance (Minor)	59,540	124,500	104,600	124,500	124,500	124,500
525000	Travel	31,550	38,900	43,850	38,900	38,900	38,900
526000	Training	46,645	32,900	44,500	170,222	170,222	170,222
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	41,748	24,550	46,500	24,550	24,550	24,550
529000	Entertainment	-	1,000	1,000	1,000	1,000	1,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	6,831	6,500	8,500	6,500	6,500	6,500
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	30,000	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		26,131,880	28,846,600	28,830,400	30,476,600	30,329,910	30,329,910
PROGRAMME STAFFING RESOURCES - Number of Staff by Category							
Category	Approved	Vacant	Actual	Male	Female		
Executive	1	0	1	1	0		
Management	7	2	5	2	3		
Professional	3	0	3	2	1		
Support/Technical	368	41	327	196	131		
Non-Established	44	32	12	7	5		
TOTAL PROGRAMME STAFFING	423	75	348	208	140		

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Commissioner of Police

2	Deputy Commissioner of Police	1	Mechanic I/II
1	Legal and Compliance Advisor	1	Labourer
<i>1 post of Director of Administrative Centre Justice Protection renamed and regraded)</i>			
1	Assistant Commissioner of Police	1	Electrician I/II
3	Superintendent of Police	1	Cook
8	Chief Inspector	1	Statistician I/II/III
26	Inspector	1	Statistical Officer
41	Sergeant	1	Data Entry Clerk
192	Probationary Constable/Constable	1	Business Support Director
1	Detective	1	Financial Comptroller
1	Crime Analyst	1	Account Manager
2	Crime Scene Technician I/II	1	Senior Accounts Officer
1	Exhibit Officer	4	Accounts Officer I/II
1	Major Crime Administrator	2	Senior Administrative Officer
33	Auxiliary Police Officers	<i>(1 post of Administrative Officer renamed and regraded)</i>	
1	Store Keeper	2	Administrative Officer
2	Senior Financial Investigator	<i>(1 post of Executive Officer renamed and regraded)</i>	
<i>(1 post of Sergeant renamed)</i>			
5	Financial Investigator	3	Senior Executive Officer
<i>(4 posts of Constable renamed)</i>			
1	Financial Analyst	2	Executive Officer
1	Training Assistant I/II	4	Office Generalist I/II/III
1	Facilities Manager	1	Office Generalist Trainee
1	Maintenance Supervisor	1	Human Resources Manager
1	Marine Engineer	2	Human Resources Assistant
1	Mechanic I/II	<i>(1 post of Office Generalist I/II/III renamed and regraded)</i>	
8	Office Cleaner	1	Information Technology Manager
1	Carpenter I/II	1	Information Officer I/II
1	Plumber <i>(transferred from non-established)</i>	3	Computer Technician I/II
1	Maintenance Officer I/II <i>(transferred from non-established)</i>	1	Systems Administrator I/II
1	Assistant Mechanic <i>(transferred from non-established)</i>		
1	Groundsman <i>(transferred from non-established)</i>		

NON-ESTABLISHED

1	Office Cleaner	<u>Allowances to Auxiliaries</u>	
1	Canteen Steward	20	Auxiliary Officer
20	Special Constable	1	Local Constable
1	Mason		

STATE OWNED ENTERPRISE PERFORMANCE INFORMATION

PROGRAMME NAME:

FINANCIAL INVESTIGATION AGENCY

PROGRAMME OBJECTIVE:

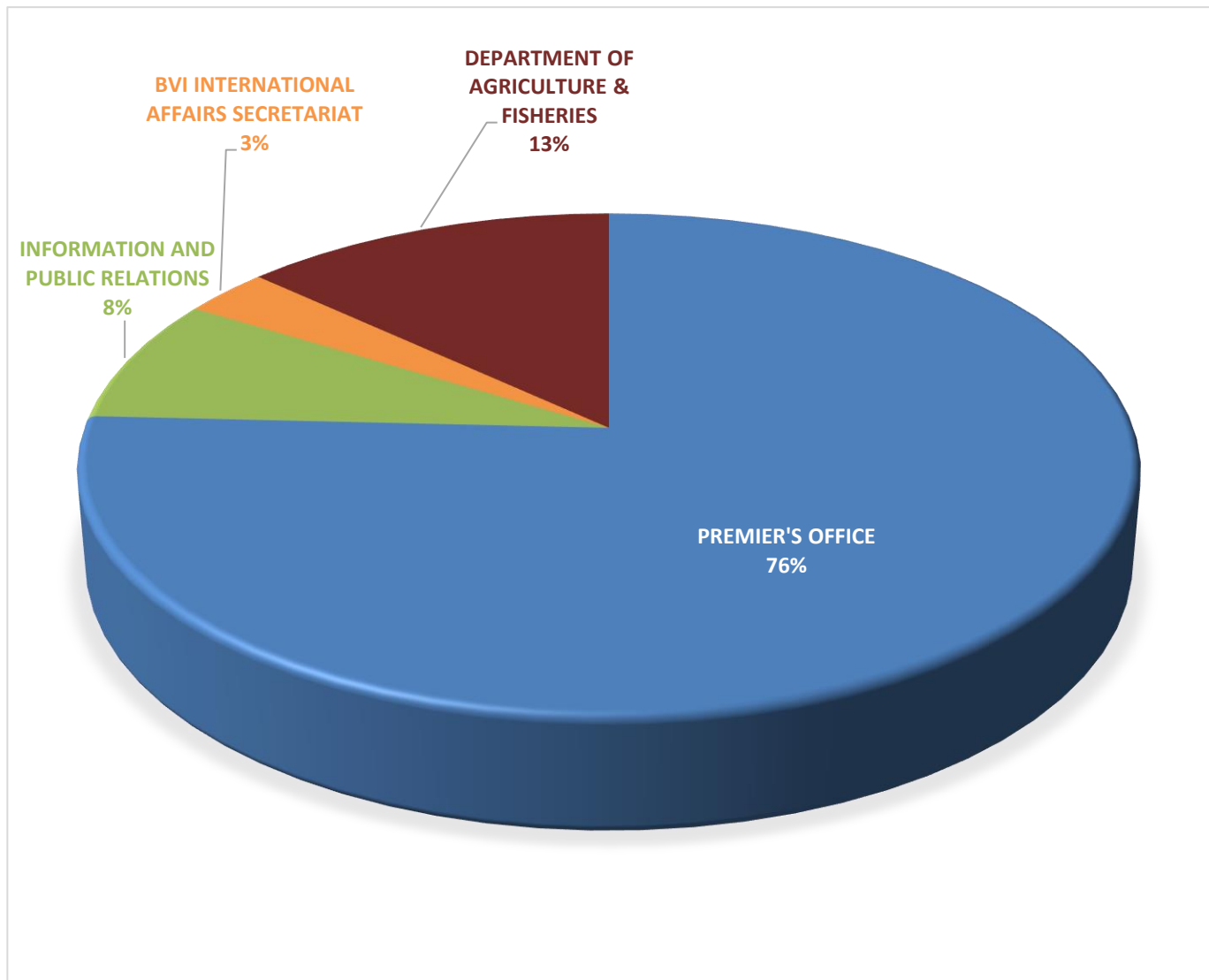
To provide an effective, professional, and transparent International Corporation and Financial Investigation Service that fosters public confidence and promotes the reputation of the British Virgin Islands as a centre of financial law enforcement excellence.

	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Programme Expenditure						
Income	3,769,608	4,168,873	4,168,873	4,729,084	4,729,084	4,729,084
Expenses	3,467,461	4,168,873	4,168,873	4,729,084	4,729,084	4,729,084
Net Income/(Deficit)	302,147	-	-	-	-	-

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the Programme)						
No. of DNFBP Compliance manuals received	74	25	20	25	25	25
No. of DNFBP Compliance manuals reviewed	24	22	22	30	30	30
No of DNFBP Compliance manual feedback provided	17	25	25	27	27	27
No. of workshop /trainings for NPO's & DNFBP's	3	4	4	5	5	5
No. of SARs/STRs received	4795	4800	4800	5000	5000	5000
No. of SARs/STRs analysed	4259	4250	4250	4250	5000	5000
No. of SARs/STRs disseminated for intelligence purposes	144	115	115	210	230	250
No. of SARs/STRs referred to the RVIPFFCU	30	32	32	40	45	45
No. of SARs/STRs referred to foreign FIUs	87	66	66	70	70	70
No. of Requests for information received	285	363	363	363	363	363
No of Responses to request for information	244	342	342	342	342	342
No. of Spontaneous Disclosures Received	62	58	58	58	58	58

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
3.Reduced processing time of Requests for Information (Domestic).	3days	3days	3days	3days	3days	3days
Reduced response time for AML/CFT compliance manuals feedback.	7days	7days	7days	7days	7days	7days
% of outreach and registration of NPOs and DNFBPs to achieve better regulation.	15-20%	50-60%	50-60%	60-80%	60-80%	60-80%
Reduced number of complaints launched against the agency.	100%	100%	100%	100%	100%	100%
% of AML/CFT onsite Inspections of NPO's and DNFBP's.	30-40%	60%-70%	60%-70%	70%-80%	80%-90%	90%-100%
Increased number of AML/CFT desk Inspections of NPO's and DNFBP's.	100%	100%	100%	100%	100%	100%
9Increased participation in Global AML/CFT initiatives to improve international relations and cooperation.	100%	100%	100%	100%	100%	100%

PREMIER'S OFFICE & DEPARTMENTS



SUMMARY OF BUDGET AND FORWARD ESTIMATES

PREMIER'S OFFICE							
MINISTRY SUMMARY							
MISSION:							
Provide cross sector leadership that supports programmes, policy development and implementation.							
STRATEGIC PRIORITIES FOR 2026:						LINK TO NSDP:	
Provide the community with strategic, timely and accurate information that enables the populace to make informed choices, promote community engagement, and build trust.						Good Governance and Leadership: Efficiency and Effectiveness of Government	
Implement supportive policies and governance frameworks that promote agriculture and fisheries productivity and sustainability.						Good Governance and Leadership: Efficiency and Effectiveness of Government	
Create and implement a framework that governs diplomatic service that promotes and protects the interest of the Virgin Islands in a more coordinated and cohesive manner.						Economy: Fiscal Strength and Sustainability	
Expand and deepen institutional and bilateral relationships with regional and international stakeholders.						Economic: Stable and growing economy	
Assess, monitor and further develop good governance systems that promote greater transparency, sustainability and accountability.						Education and Learning: An Educated and Highly Skilled Population	
Implement a policy framework that governs the status of religious institutions and support their development within communities.						Good Governance and Leadership: Efficiency and Effectiveness of Government	
MINISTRY EXPENDITURE - BY PROGRAMME							
Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2220	PREMIER'S OFFICE						
	Operating Expenses	14,206,072	15,870,800	16,289,834	16,237,300	16,237,300	16,237,300
	Capital Acquisitions	81,258	-	67,000	-	-	-
	Capital Expenditure	2,089,339	3,000,000	3,077,000	77,000	-	-
2221	VIRGIN ISLANDS SHIPPING REGISTRY						
	Operating Expenses	2,733,156	-	-	-	-	-
	Capital Acquisitions	90,779	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2224	INFORMATION AND PUBLIC RELATIONS						
	Operating Expenses	1,401,387	1,636,000	1,636,000	1,711,700	1,693,900	1,693,900
	Capital Acquisitions	22,664	196,800	196,800	180,000	-	-
	Capital Expenditure	-	-	-	120,000	-	-
2225	TOWN AND COUNTRY PLANNING DEPARTMENT						
	Operating Expenses	-	-	-	-	-	-
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2228	BVI INTERNATIONAL AFFAIRS SECRETARIAT						
	Operating Expenses	366,115	465,600	465,600	658,000	658,000	658,000
	Capital Acquisitions	-	-	-	19,000	-	-
	Capital Expenditure	-	-	-	-	-	-

MINISTRY EXPENDITURE - BY PROGRAMME							
Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2437	DEPARTMENT OF AGRICULTURE & FISHERIES						
	Operating Expenses	2,318,886	3,084,000	2,817,400	2,823,900	2,823,900	2,823,900
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	1,700,000	1,700,000	1,125,000	-	-
TOTAL MINISTRY BUDGET CEILING		23,309,656	25,953,200	26,249,634	22,951,900	21,413,100	21,413,100
	Budget Ceiling Operating Expenses	21,025,616	21,056,400	21,208,834	21,430,900	21,413,100	21,413,100
	Budget Ceiling Capital Acquisitions	194,701	196,800	263,800	199,000	-	-
	Budget Ceiling Capital Expenses	2,089,339	4,700,000	4,777,000	1,322,000	-	-
MINISTRY STAFFING RESOURCES - Number of Staff by Category							
Category		Approved	Vacant	Actual	Male	Female	
Executive		8	2	6	1	5	
Management		12	5	7	1	6	
Professional		37	15	22	7	15	
Support/Technical		110	59	51	26	25	
Non-Established		2	2	0	0	0	
TOTAL MINISTRY STAFFING		169	83	86	35	51	

DEPARTMENT NAME:
PREMIER'S OFFICE
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
PREMIER'S OFFICE POLICY PLANNING AND ADMINISTRATION
PROGRAMME OBJECTIVE:
Provide cross sector leadership that supports programmes, policy development and implementation.
SUBPROGRAMMES:

1 Premier's Policy Planning and Administration

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Provide the community with strategic, timely, and accurate information to ensure a well-informed populace.	To date, over 869 communiques were created and disseminated, produced nine publications and 105 videos. In addition, there have been seven episodes of the Virgin Islands Voice call in programme, which aims to keep the public informed about government activities and initiatives, and to foster transparency and public engagement.
Provide ministerial cross sectoral leadership that supports programmes, policy development and implementation to promote a thriving Territory.	There has been active engagement in Governance Reform, with the approval of the Governance Reform Transition Plan, inclusive of the Governance Reform Implementation Action Plan and the Governance Reform Communication Plan. The implementation of the discretionary powers policy was launched in February with ongoing training across the Public Service and data systems being introduced. Also, the legislative process to transition the Virgin Islands Recovery and Development Agency (RDA) to the Virgin Islands Development Agency (VIDA) was approved in June 2025.
Vigilantly protect and promote the Territory's interests in all arenas, through greater and more meaningful engagement with regional and international stakeholders.	A draft Virgin Islands Diplomatic Foreign Service Policy is under review to guide and direct our overseas offices, BVILO and BVIHKO Ltd. Additionally, there is ongoing engagement with the regional and international organisations with ongoing discussions to further strengthen regional relationships. This year there has been increased regional and international dialogue as a result of the Premier's presidency of UKOTA.
Continue collaborating with the Deputy Governor's Office under the Virgin Islands Modern Governance Approach (VIMGA) to bring about transformation in the Public Service and statutory boards, promoting greater transparency, sustainability, and accountability.	Work continues to progress on the revised Statutory Boards Policy and the stipend categorisation, which are pending Cabinet's approval.
Provide the necessary support to ensure ongoing compliance with international maritime obligations under the International Maritime Organization Instruments Implementation (III) Code, flag, and coastal state requirements.	The appointment of the Chief Marine Accident Investigator in February was a necessary step in ensuring compliance with international maritime obligations, as well as the Marine Advisory Board, which is currently being reconstituted to provide expert guidance and strategic advice pertaining to the maritime industry.
Enhance food security by developing local food production initiatives throughout the year to reduce reliance on imports.	Draft policies for strengthening the agriculture and fisheries sectors have been developed, including: Water Policy, Grant Policy for Commercial Agriculture and Fishers, and Designation of Land to Farmers in Paraquita Bay, Virgin Gorda and Anegada. There is also a proposal for consideration to establish a fishing complex in VG on an adjacent beach that will also serve as an annex supporting the farming plots.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Provide the community with strategic, timely and accurate information across multiple media platforms that enables the populace to make informed choices, promote community engagement, and achieve a 25% increase in public trust ratings.

By Q2 2026 develop and implement three new agriculture and fisheries policies that promote agriculture and fisheries productivity and sustainability, and provide technical and financial support to at least 50 commercial farmers and fishers.

By Q2 2026, adopt and implement a national diplomatic service framework that promotes and protects the interest of the Virgin Islands in a more coordinated and cohesive manner by developing relevant policies and programmes.

Expand and deepen institutional and bilateral relationships with regional and international stakeholders by 25%.

By Q2 2026, implement a governance monitoring tool. By Q1 2027, publish annual transparency reports and achieve a 15% improvement in Territory's governance performance rating.

By Q3 2026 develop and enact a religious institutions policy, register 100% of active religious bodies, and facilitate at least one (1) interfaith community development initiative.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of policy documents created, audited and amended that meet international standards		1	1	1	1	1
No. of cabinet papers/reports prepared and submitted		17	7	5	5	5
No. of press conferences/briefings/events coordinated and executed		63	63	63	63	63
No. of communiqués created and disseminated		8	869	875	875	875
No. of marine accidents investigated			5	2	2	2

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% variance between approved budget and actual expenditure across Ministry				6%	4%	3%
% of recommendations approved/implemented				50%	70%	85%
No. of photos published in press				150	180	200
No. of screenings of videos				50	70	90
No. of airings of audio				80	100	120
No. of publications sold/distributed				1000	1500	2000

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2220 Premier's Office Policy Planning and Administration

PROGRAMME OBJECTIVE:

Provide cross sector leadership that supports programmes, policy development and implementation.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
22204090	Premier's Policy Planning and Administration	14,206,072	15,870,800	16,289,834	16,237,300	16,237,300	16,237,300
511000	Personal Emoluments	2,027,178	2,437,644	2,552,294	3,567,747	3,567,747	3,567,747
512000	Social Contributions	232,026	283,156	305,056	433,923	433,923	433,923
521000	Rent	268,453	229,200	393,482	229,200	229,200	229,200
522000	Utilities	90,609	97,200	121,314	98,500	98,500	98,500
523000	Supplies	49,286	49,105	74,105	49,670	49,670	49,670
524000	Repairs and Maintenance (Minor)	41,115	45,000	46,360	48,260	48,260	48,260
525000	Travel	184,079	144,300	300,996	143,500	143,500	143,500
526000	Training	-	-	1,500	-	-	-
527000	Contributions to Professional Bodies	-	-	88	-	-	-
528000	Services	1,883,784	2,179,100	1,588,379	764,739	764,739	764,739
529000	Entertainment	139,306	48,030	178,416	41,805	41,805	41,805
530000	Interest	-	-	-	-	-	-
541000	Subsidies	429,134	366,000	366,500	366,000	366,000	366,000
551000	Grants	8,590,448	9,922,100	9,949,844	10,283,933	10,283,933	10,283,933
561000	Social Assistance Benefits	-	-	200,000	136,522	136,522	136,522
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	6,500	6,500	6,500	6,500
572000	Assistance Grants	270,656	60,000	205,000	60,000	60,000	60,000
573000	Other Expenses	-	9,966	-	7,000	7,000	7,000
TOTAL PROGRAMME OPERATING EXPENDITURE		14,206,072	15,870,800	16,289,834	16,237,300	16,237,300	16,237,300

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	4	1	3	0	3	
Management	6	2	4	0	4	
Professional	14	5	9	3	6	
Support/Technical	12	4	8	3	5	
Non-Established	2	2	0	0	0	
TOTAL MINISTRY STAFFING	38	14	24	6	18	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Permanent Secretary

Public Administration Unit

3	Deputy Secretary
1	Director of Communications
1	Chief Marine Safety Accident Investigation Officer
3	Assistant Secretary
2	Private Secretary
1	Senior Administrative Officer
2	Administrative Officer
1	Senior Executive Officer
1	Office Generalist I/II/II
1	Chief Technical Officer
1	Agricultural Management Officer I/II
1	Fisheries Management Officer I/II
2	Executive Officer

Coordination and Monitoring/COI Implementation Unit

1	Strategic Planning and Development Lead
1	Policy and Data Analyst
1	Senior Research Analyst
	<i>(1 post of Research Analyst renamed and regraded)</i>
1	Administrative Officer
1	Information Commissioner <i>(new)</i>

Finance Unit

1	Finance and Planning Officer
1	Finance Officer
1	Accounts Officer I/II

Human Resources Unit

1	Human Resources Manager
1	Senior Assistant Human Resources Manager
1	Assistant Human Resources Manager
1	Senior Executive Officer

Protocol and Events Coordination Unit

1	Chief Protocol Officer
1	Assistant Secretary
1	Office Generalist I/II/II

NON-ESTABLISHED - PO

2	Office Cleaner (Part time)

DEPARTMENT NAME:	VIRGIN ISLANDS SHIPPING REGISTRY (VISR)
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	SHIP REGISTRATION AND MARINE SAFETY
PROGRAMME OBJECTIVE:	To develop and maintain an active Shipping Administration, thereby contributing to increased shipping related economic activities in the BVI.
	1 Ship Registration 2 Marine Safety
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	

The Virgin Islands Shipping Registry transitioned to the Virgin Islands Shipping and Maritime Authority in 2024.

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2221 Ship Registration and Marine Safety							
PROGRAMME OBJECTIVE:							
To develop and maintain an active Shipping Administration, thereby contributing to increased shipping related economic activities in the BVI.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
22214095 Ship Registration		1,844,263	-	-	-	-	-
511000	Personal Emoluments	506,659	-	-	-	-	-
512000	Social Contributions	55,095	-	-	-	-	-
521000	Rent	153,216	-	-	-	-	-
522000	Utilities	74,151	-	-	-	-	-
523000	Supplies	122,275	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	1,195	-	-	-	-	-
525000	Travel	218,963	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	635,177	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	77,533	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
22214096 Marine Safety		888,892	-	-	-	-	-
511000	Personal Emoluments	608,794	-	-	-	-	-
512000	Social Contributions	67,555	-	-	-	-	-
521000	Rent	52,113	-	-	-	-	-
522000	Utilities	32,085	-	-	-	-	-
523000	Supplies	7,270	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	33,754	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	87,322	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		2,733,156	-	-	-	-	-

DEPARTMENT NAME:
DEPARTMENT OF INFORMATION AND PUBLIC RELATIONS
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
Information and Public Relations
SUBPROGRAMMES:

1 Information and Public Relations

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
To relocate the GIS office space to accommodate the department's expansion and the GIS TV initiative for a studio setup before 2026.	The Department has successfully identified a new office location, with relocation scheduled for January 2026. Concurrently, the search continues for a suitable studio space to support the launch of the GIS TV initiative, which will enable in-house production and expanded multimedia content delivery
Promote government information through alternative broadcast outlets to reach a wider regional and international audience.	The Department is actively researching the most effective communication outlets for global dissemination of government information. Notably, the official WhatsApp channel has been fully integrated into the Department's communication strategy, providing a fast, direct, and accessible platform for the public.
Continue developing interactive forums to connect government officials with the public and gather insightful feedback to improve government services and initiatives.	DIPR has begun supporting the creation of individual ministerial social media platforms, a move that will decentralise public engagement and allow for more targeted programmes and live broadcasts. This approach aims to generate issue-specific feedback and insights, rather than routing all traffic through the already congested main government page.
Collaborate with the Department of Information Technology to update bvi.gov.vg in line with the Premier's Office's commitment to Public Service Transformation for easier access to government services and information.	With the ongoing transition, Communications Officers are being trained to publish on the new government website, with ongoing collaboration with DoIT to improve access and usability.
Update the Standard Operating Procedures for Government Information Services in line with communication standards by July 2025, as part of the Government's Reform and Public Service Transformation Process.	The revised Standard Operating Procedures are approximately 70% complete. Designed as a living document, they will guide the communications operation of the department and be continuously updated to reflect evolving standards and practices.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Implement a centralised inter-ministerial communications calendar and digital coordination platform by Q3 2026 to reduce message overlap and ensure unified public messaging.

Increase the percentage of official government decisions and policy updates disseminated to the public within 48 hours to 90% by December 2026.

Introduce a monthly public engagement series by Q1 2026, using radio and social media platforms to address public questions and increase transparency around government operations.

By mid-2026, modernise communication tools to highlight national development efforts and international engagement. This will include enhancing promotional campaigns by incorporating targeted social media advertisements and leveraging international digital platforms.

Develop and roll out at least three major public education campaigns per year on key national topics (e.g., disaster preparedness, National sustainability, digital literacy, health) by the end of 2026.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of press conferences/briefings/events coordinated and executed	125	230	63	100	100	100
No. of communiqués created and disseminated	1,305	1500	869	100	1000	1000
No. of graphics created and disseminated	1,320	600	876	1400	1400	1400
No. of publications produced	19	15	9	15	15	15

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
No. of visits to Government website	1,742,737	1,500,000	1,134,824	1,500,000	1,500,000	1,500,000
No. of photos published in press	148	200	109	150	150	150
No. of screening of videos	158	200	80	200	200	200
No. of airing of audio	124	160	36	60	60	60
No. of publications sold/distributed	19	20	9	21	21	21

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2224 Information and Public Relations

PROGRAMME OBJECTIVE:

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
22244217	Information and Public Relations	1,401,387	1,636,000	1,636,000	1,711,700	1,693,900	1,693,900
511000	Personal Emoluments	1,053,603	1,053,672	1,053,672	1,076,441	1,076,441	1,076,441
512000	Social Contributions	126,056	130,381	130,381	133,624	133,624	133,624
521000	Rent	106,640	310,352	310,352	318,152	310,352	310,352
522000	Utilities	39,075	51,674	49,474	52,274	52,274	52,274
523000	Supplies	61,036	70,785	71,135	49,600	49,600	49,600
524000	Repairs and Maintenance (Minor)	2,970	4,106	5,456	5,113	5,113	5,113
525000	Travel	900	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	10,508	15,030	15,130	74,500	-	-
529000	Entertainment	600	-	400	1,995	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		1,401,387	1,636,000	1,636,000	1,711,700	1,693,900	1,693,900

PROGRAMME STAFFING RESOURCES - Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	1	1	0	0	0	
Professional	14	4	10	3	7	
Support/Technical	14	5	9	6	3	
Non-Established	0	0	0	0	0	
TOTAL MINISTRY STAFFING	30	10	20	9	11	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Chief Information Officer

1	Deputy Chief Information Officer
5	Information Officer I/II
1	Assistant Information Officer
1	Graphic Supervisor
4	Graphic Artist I/II/III
1	Editor
1	Senior Executive Officer
1	Accounts Officer I/II
1	Production Designer

1	Production Supervisor
4	Production Technician I/II/III
2	Office Generalist I/II/III
2	Photographer I/II
1	Secretary I/II
1	Broadcasting Station Supervisor
1	News Anchor
1	Social Media Officer

DEPARTMENT NAME:	BVI INTERNATIONAL AFFAIRS SECRETARIAT
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	INTERNATIONAL AFFAIRS
PROGRAMME OBJECTIVE:	
To manage, coordinate and provide cross-ministerial, departmental and sectoral approach to BVI's international affairs by implementing Government's plans and programmes to achieve optimal effective representation and participation of the BVI in the international arena.	
SUBPROGRAMMES:	

1 BVI International Affairs Policy Planning and Administration

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Expand staffing at IAS to meet operational needs by increasing the staff complement by two persons within the fiscal year.

Build internal capacity at IAS through training and further development with staff attending training in protocol, diplomacy and international relations at least 4 times annually.

Increase the number of formal bilateral relationships and increase the local diplomatic circuit.

Strengthen Virgin Islands' presence in regional and international fora.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						

No. of meetings attended based on foreign policy focus areas

No. of missions (foreign) undertaken

No. of cross ministerial participants attending protocol training

No. of forums and events held

No. of Dignitaries (HOG/Ambassadors) received in Territory by invitation

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of international affairs activities carried out on-time and within budget						
No. of memberships held in international bodies						
Increase in promotional events for BVI in the Asia Pacific Region						
Enhanced relationships and added value to the economy						
Increase in the number of officers benefiting from attachments with the objective of developing their international skills						

SECTION 2: PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2228 International Affairs

PROGRAMME OBJECTIVE:

To manage, coordinate and provide cross-ministerial, departmental and sectoral approach to BVI's international affairs by implementing Government's plans and programmes to achieve optimal effective representation and participation of the BVI in the international arena.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
22284109	International Affairs Policy, Planning and Administration	366,115	465,600	465,600	658,000	658,000	658,000
511000	Personal Emoluments	254,853	347,663	347,663	424,461	424,461	424,461
512000	Social Contributions	27,883	47,320	47,320	49,268	49,268	49,268
521000	Rent	56,305	41,000	41,000	41,000	41,000	41,000
522000	Utilities	4,810	3,340	11,176	10,335	10,335	10,335
523000	Supplies	14,419	9,969	5,320	16,627	16,627	16,627
524000	Repairs and Maintenance (Minor)	-	3,909	2,670	3,909	3,909	3,909
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	7,844	8,700	10,047	108,700	108,700	108,700
529000	Entertainment	-	3,700	405	3,700	3,700	3,700
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		366,115	465,600	465,600	658,000	658,000	658,000

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	2	1	1	0	1	
Professional	2	2	0	0	0	
Support/Technical	1	1	0	0	0	
Non-Established	0	0	0	0	0	
TOTAL MINISTRY STAFFING	6	4	2	0	2	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Director, BVI International Affairs Secretariat

- 1 Deputy Director
- 1 Senior Diplomatic Service Officer (*1 post of Assistant Secretary, External Affairs renamed*)
- 1 Assistant Director of Protocol
- 1 Senior Administrative Officer
- 1 Office Generalist I/II/III

DEPARTMENT NAME:
DEPARTMENT OF AGRICULTURE AND FISHERIES

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:
AGRICULTURE AND FISHERIES

PROGRAMME OBJECTIVE:
To facilitate the increase of food production, to regulate the food industry and to inform and educate the populace on all food related developments in the Territory.

SUBPROGRAMMES:
1 Agricultural Management and Support Services 2 Crop Development and Protection 3 Animal Health and Development 4 Abattoir 5 Agricultural Exhibition and Extension Activities 6 BVI Fishing Complex 7 Fisheries Development

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
To enhance the regulatory framework by proposing new legislation and reviewing, consolidating, and improving existing laws, particularly those that complement the Food Security and Sustainability Act, 2022, by the end of the third quarter of 2025.	Consultation pending finalisation of contract to draft regulations.
To promote the consumption and production of safe, nutritious and affordable locally-produced food by increasing information to farmers, fishers and the public through educational campaigns throughout 2025.	Some dissemination of information was done during the Agriculture and Fisheries Exhibition and Market in March. We will continue throughout 2025. An event is being planned for World Food Day in October.
To promote compliance and enforce legislation governing the agricultural and fisheries sector through educational campaigns and engaging with stakeholders throughout 2025.	Stakeholders in fishing tournaments were engaged to ensure the event and participants were in compliance. One-on-one meetings are conducted with fishers when applications are submitted for licences.

KEY PROGRAMME STRATEGIES FOR 2023 (Aimed at improving programme performance; Should answer what, how, and when)

To enhance the regulatory framework by proposing new legislation and reviewing, consolidating, and improving existing laws, particularly those that complement the Food Security and Sustainability Act, 2022, by the end of the third quarter of 2026.
To promote the consumption and production of safe, nutritious and affordable locally-produced food by increasing information to farmers, fishers and the public through educational campaigns throughout 2026.
To promote compliance and enforce legislation governing the agricultural and fisheries sector through educational campaigns and engaging with stakeholders throughout 2026.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of fishing licence applications	0	0	0	900	920	940
No. of vessel registration applications	0	0	0	5	6	7
No. of fishing tournaments	0	0	0	1	1	1
No. of animal import applications	0	0	0	500	550	600
No. of dog registration applications	0	0	0	120	150	200
No. of responses to veterinary calls	0	0	0	100	110	120
No. of registered farmers verified annually	0	0	0	15	20	25

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Amt. of meat harvested by species and weight (kg):	43,580	72,230	20,100	40,400	42,200	42,200
Cattle	8,300	230	7,500	5,000	7,000	6,000
Goats	7,650	24,000	8,000	7,600	7,200	7,200
Sheep	2,647	23,000	2,600	2,300	2,000	2,500
Pigs	24,983	25,000	2,000	25,500	26,000	26,500
No. of animals pounded	10	30	20	50	80	40
No. of animals transported	0	0	0	350	700	750
No. of fishing licenses granted	0	0	0	5,785	5,800	5,850
No. of registered fishing vessels	0	0	0	18	18	18
Percentage of licensed anglers in fishing tournaments	0%	0%	0%	95%	95%	95%
No. of active fish farms	0	0	0	1	1	1

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2437 Agriculture

PROGRAMME OBJECTIVE:

To facilitate the increase of food production, to regulate the food industry and to inform and educate the populace on all food related development in the Territory.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
24374142	Agricultural Management and Support Services	859,175	2,694,055	2,441,785	2,446,859	2,446,859	2,446,859
511000	Personal Emoluments	529,808	1,560,299	1,560,299	1,725,020	1,725,020	1,725,020
512000	Social Contributions	61,741	187,879	187,879	205,715	205,715	205,715
521000	Rent	1,841	8,400	9,300	20,160	20,160	20,160
522000	Utilities	55,474	86,830	87,830	94,500	94,500	94,500
523000	Supplies	110,294	376,960	366,090	142,471	142,471	142,471
524000	Repairs and Maintenance (Minor)	33,822	31,500	48,100	45,500	45,500	45,500
525000	Travel	2,505	4,600	4,600	8,600	8,600	8,600
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	48,166	296,085	172,685	198,335	198,335	198,335
529000	Entertainment	15,524	3,979	3,979	5,958	5,958	5,958
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	136,522	22	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	1,000	1,000	600	600	600
24374143	Crop Development and Protection	419,083	-	-	-	-	-
511000	Personal Emoluments	373,799	-	-	-	-	-
512000	Social Contributions	45,285	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
24374144	Animal Health and Development	389,715	-	-	-	-	-
511000	Personal Emoluments	348,313	-	-	-	-	-
512000	Social Contributions	41,402	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
24374145	Abattoir	180,485	180,724	180,724	180,724	180,724	180,724
511000	Personal Emoluments	160,812	160,988	160,988	160,988	160,988	160,988
512000	Social Contributions	19,673	19,736	19,736	19,736	19,736	19,736
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expense	-	-	-	-	-	-
24374146	Agricultural Exhibition and Extension Activities	16,091	60,500	46,170	47,500	47,500	47,500
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	7,259	10,000	8,380	7,500	7,500	7,500
522000	Utilities	95	-	-	-	-	-
523000	Supplies	3,393	24,000	13,300	20,000	20,000	20,000
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	1,540	3,000	3,000	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	13,500	7,390	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
529000	Entertainment	3,804	10,000	14,100	20,000	20,000	20,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
24394211	BVI Fishing Complex	291,212	148,721	148,721	148,817	148,817	148,817
511000	Personal Emoluments	259,011	132,754	132,754	132,754	132,754	132,754
512000	Social Contributions	32,202	15,967	15,967	16,063	16,063	16,063
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
24374157	Fisheries Development	163,125	-	-	-	-	-
511000	Personal Emoluments	145,394	-	-	-	-	-
512000	Social Contributions	17,591	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	140	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		2,318,886	3,084,000	2,817,400	2,823,900	2,823,900	2,823,900

PROGRAMME STAFFING RESOURCES - Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female
Executive	2	1	1	1	0
Management	3	1	2	1	1
Professional	7	4	3	1	2
Support/Technical	83	49	34	17	17
Non Established	0	0	0	0	0
TOTAL PROGRAMME STAFFING	95	55	40	20	20

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Director of Agriculture and Fisheries

1	Deputy Director of Agriculture and Fisheries		
1	Senior Assistant Human Resources Manager		
1	Administrative Officer	1	Stores Clerk
1	Accounts Supervisor I/II	2	Maintenance Officer I/II
1	Accounts Officer I/II	1	Office Cleaner
2	Senior Executive Officer	3	Watchman
1	Executive Officer		
3	Office Generalist I/II/III		
1	Chief Veterinary Officer		
3	Veterinary Officer		
3	Veterinary Assistant I/II		
2	Veterinary Technician	1	BVI Fishing Complex Food Production Manager
1	Laboratory Technician	1	Food Production Assistant Manager
7	Agricultural/Fisheries Officer I/II	1	Food Production Assistant I/II
14	Agricultural/Fisheries Assistant I/II	3	Office Generalist I/II/III
5	Agricultural/Fisheries Trainee	1	Accounts Officer I/II
1	Food Technologist	15	Meat/Seafood Processor I/II
1	Food Production Assistant I/II	1	Custodial Worker I/II
6	Field Assistant	1	Maintenance Officer I/II
6	Animal Control Officer		
2	Tractor Driver		

STATE OWNED ENTERPRISE PERFORMANCE INFORMATION

PROGRAMME NAME:

Virgin Islands Recovery and Development Agency

PROGRAMME OBJECTIVE:

Execute the Government's Recovery to Development Plan (RDP), including recovery and development of public infrastructure, building of local capacity, and assistance with project funding in partnership with Central Government and the wider community.

	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Programme Expenditure						
Income	1,990,000	1,990,000	1,990,000	2,275,100	2,275,100	2,275,100
Expenses	2,324,208	1,998,003	2,184,422	2,293,099	2,275,100	2,275,100
Net Income/(Deficit)	(334,208)	(8,003)	(194,422)	(17,999)	-	-

Deficit funded via recoup of Project Management costs

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate

Output Indicators (the quantity of output or services delivered by the Programme)

Ongoing

No. of projects completed	2	2	2	3	4	5
Value of contracts signed (US\$)	1,657,808	25,000,000	5,000,000	7,500,000	100,000,000	12,500,000
Value of non-GoVI cash funding contracted (US\$)	111,808	325,000	20,000	100,000	100,000	100,000
No. of contractor capacity building workshops held	1	4	2	2	3	3
No. of contractors attending capacity building	11	40	23	25	25	25
No. of interns engaged	2	6	0	4	4	4

Project-Specific

No. of schools rehabilitated	-	2	2	-	-	-
No. of law enforcement facilities refurbished	1	1	-	-	2	-
No. of recreational facilities restored	1	-	-	2	-	-
No. of ferry terminals reconstructed	-	1	-	-	-	-
No. of gallons of water storage installed for agricultural usage	-	-	-	200,000	-	-
No. of agricultural and fishing services provided from adequate, well-resourced space	-	5	-	3	5	-
No. of persons able to be accommodated in National Cultural Centre/Amphitheatre facility	-	3000	-	5,000	-	-
Derelict vessels removed from Sea Cow's Bay Harbour	-	-	30	-	-	-
No. of migrants for which public accommodation in place	-	-	-	50	50	50

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate

Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)

Average VfM Score for completed projects	77.5	80	72.5	77.5	80	80
% of contracts value signed with local contractors	80	80	90.3	90	90	90

Project-Specific

Students in improved learning conditions	-	25	17	-	-	-
% of police facilities well-equipped	100	100	90	90	100	-
Regional and international sporting events held	5	5	-	-	-	-
Persons employed in agriculture and fishing sector	35	38	-	40	45	50
Events held in heritage and cultural sites	-	15	-	5	10	12
Annual Government recurrent expenditure to accommodate migrants	1,724,000	1,800,000	1,800,000	1,500,000	500,000	500,000

STATE OWNED ENTERPRISE PERFORMANCE INFORMATION

PROGRAMME NAME:

Virgin Islands Shipping & Maritime Authority

PROGRAMME OBJECTIVE:

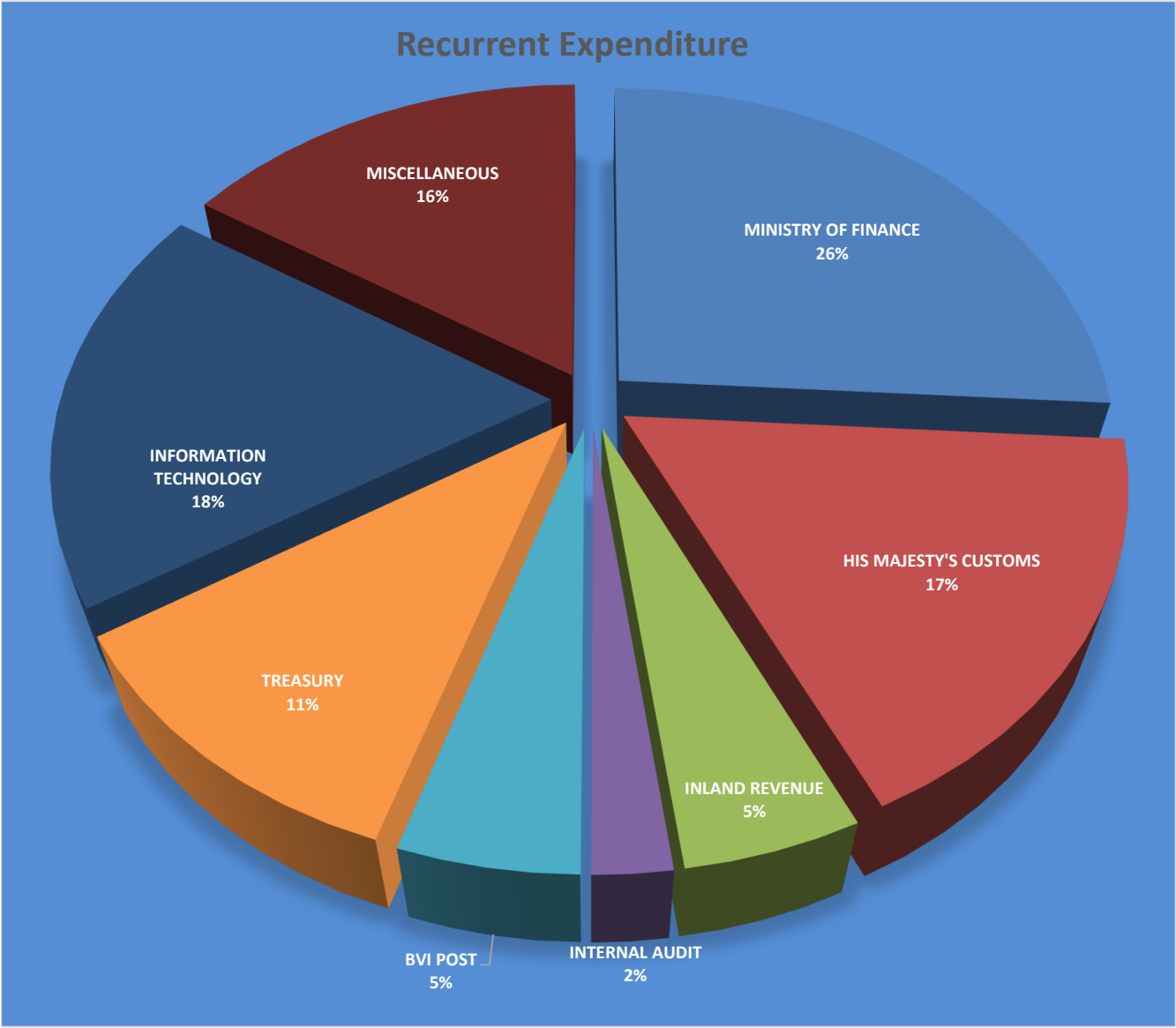
Development of a full service international maritime administration servicing vessels globally, while simultaneously providing III Code Coastal State services on behalf of the Government of the Virgin Islands; and regulation of vessels and maritime safety in the Virgin Islands. The key objective for VISMA over the next three years is to carry out an extensive digital transformation of the procedures at the organisation to make the services more efficient and in line with global competitors.

	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Programme Expenditure						
Income		7,286,695	6,272,976	7,714,951	8,091,526	8,253,210
Expenses		7,286,695	5,633,333	8,228,137	8,091,526	8,253,210
Net Income/(Deficit)		-	-	639,643.00	(513,186)	-

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the Programme)						
Revenue generated				2,729,994	3,216,857	3,465,720
Registration of exemptions				822	852	882
No. of ships registered (pleasure & commercial)				266	276	285
No. of merchant ship registration (500-49999GT)				16	24	32
New Builds (merchant ships) - Point Zero				14	20	30

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Revenue collected				2,729,994	3,216,857	3,465,720
No. of merchant ships paying annual fees				8	12	18
No. of pleasure craft paying annual fees				2585	2516	2556
No. of maritime accidents and casualties in BVI waters				0	0	0
% attendance at planned inspections				100%	100%	100%
Revenue generated as % of total revenue				35%	40%	42%

MINISTRY OF FINANCE & DEPARTMENTS



SUMMARY OF BUDGET AND FORWARD ESTIMATES

MINISTRY OF FINANCE

MINISTRY SUMMARY

MISSION:

To efficiently manage the finances of the Government and the economy of the Virgin Islands through the formulation and implementation of sound fiscal and economic policies to achieve sustainable growth and development.

KEY PROGRAMME STRATEGIES FOR 2025

LINK TO NSDP:

Strengthen the framework for economic and social analysis to drive strong policy advice and support economic and fiscal stability.

Economic: Fixed/improved economy

Ensure sound public financial management through strong budgeting and comprehensive financial management procedures.

Economic: Fixed/improved economy

Promote transparency, good governance and effective and efficient management of fiscal resources.

Direction/Governance: A reformed public sector

MINISTRY EXPENDITURE - BY PROGRAMME

Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2329	MINISTRY OF FINANCE						
	Operating Expenses	9,839,876	10,576,200	14,447,400	11,405,300	11,405,300	11,405,300
	Capital Acquisitions	-	-	35,000	-	-	-
	Capital Expenditure	443,076	2,099,700	2,123,700	700,000	3,600,000	2,000,000
2330	HIS MAJESTY'S CUSTOMS						
	Operating Expenses	5,877,216	6,956,700	7,473,777	7,468,700	7,468,700	7,468,700
	Capital Acquisitions	111,332	740,800	770,800	249,900	-	-
	Capital Expenditure	-	500,000	476,000	231,000	-	-
2331	INLAND REVENUE						
	Operating Expenses	1,651,765	2,100,600	2,222,700	2,129,000	2,129,000	2,129,000
	Capital Acquisitions	284,543	239,300	275,800	220,000	-	-
	Capital Expenditure	-	-	-	-	-	-
2332	INTERNAL AUDIT						
	Operating Expenses	896,251	949,100	917,100	949,100	949,100	949,100
	Capital Acquisitions	-	103,000	135,000	-	-	-
	Capital Expenditure	80,902	100,000	160,410	-	-	-
2333	BVI POST						
	Operating Expenses	1,960,154	2,149,800	2,149,800	2,149,800	2,149,800	2,149,800
	Capital Acquisitions	-	-	-	31,800	-	-
	Capital Expenditure	10,860	500,000	439,590	150,000	150,000	-
2334	TREASURY						
	Operating Expenses	4,769,009	4,829,800	4,829,800	4,846,100	4,846,100	4,846,100
	Capital Acquisitions						
	Capital Expenditure	53,930	50,000	50,000	50,000	-	-
2335	INFORMATION TECHNOLOGY						
	Operating Expenses	6,091,432	6,935,000	7,027,400	7,967,300	7,151,292	7,151,292
	Capital Acquisitions	16,680	16,800	46,800	-	-	-
	Capital Expenditure	-	-	-	-	-	-

MINISTRY EXPENDITURE - BY PROGRAMME							
Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2371	MISCELLANEOUS						
	Operating Expenses	2,069,685	2,950,000	1,978,730	6,932,800	5,290,400	3,684,800
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	203,185	390,000	390,000	397,000	-	-
TOTAL MINISTRY BUDGET CEILING		34,359,897	42,186,800	45,949,807	45,877,800	45,139,692	41,784,092
Budget Ceiling Operating Expenses		33,155,388	37,447,200	41,046,707	43,848,100	41,389,692	39,784,092
Budget Ceiling Capital Acquisitions		412,555	1,099,900	1,263,400	501,700	-	-
Budget Ceiling Capital Expenses		791,954	3,639,700	3,639,700	1,528,000	3,750,000	2,000,000
MINISTRY STAFFING RESOURCES - Number of Staff by Category							
Category		Approved	Vacant	Actual	Male	Female	
Executive		8	2	6	2	4	
Management		29	6	23	13	10	
Professional		196	46	150	76	74	
Support/Technical		173	45	128	60	68	
Non-Established		0	0	0	0	0	
TOTAL MINISTRY STAFFING		406	99	307	151	156	

DEPARTMENT NAME:	
MINISTRY OF FINANCE	
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	
FINANCE POLICY PLANNING AND ADMINISTRATION	
PROGRAMME OBJECTIVE:	
To efficiently manage the finances of the Government and the economy of the Virgin Islands through the formulation and implementation of sound fiscal and economic policies to achieve sustainable growth and development.	
SUBPROGRAMMES:	
1 Finance Policy Planning and Administration 2 Budget Management 3 Macro Fiscal Management 4 Projects Unit	
PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
To support the Ministry with development strategy capacity by strengthening sustainable economic development all year round, supporting the implementation of the National Sustainable Development Plan (NSDP), and monitoring its implementation.	The National Sustainable Development Plan was transferred to the Ministry of Tourism, Culture & Sustainable Development.
To support the Ministry with development strategy capacity by strengthening sustainable economic development all year round, supporting the implementation of the National Sustainable Development Plan (NSDP), and monitoring its implementation.	
To support the Ministry with development strategy capacity through the strengthening Sustainable Economic Development all year round by supporting the implementation of the National Sustainable Development Plan - NSDP; and monitoring the implementation of the Medium Term Development Strategy.	
To support the Ministry with macro-fiscal analytical capacity through the strengthening of Macroeconomic Policy Analysis all year round by the establishment of fiscal policy targets based on analysis and forecasts, ensuring that fiscal policy is aligned with the government's economic and social goals, and identification of fiscal risks associated with proposed policies.	2026-2046 Medium Term Fiscal Frame, PPP Valuation. 2025 Mid-year MTFP Update, 2024-2026 Macro-economic Review and Outlook, 2026-2028 Medium Term Fiscal Plan (MTFP), 2026-2028 fiscal strategy, a citizen-friendly version of the 2026-2028 MTFP, Impact of Minimum Wage on Revenue, Impact of Protected Basket on Revenue, and analysis of the impact of SAP on the Protocols for Effective Financial Management.
To support the Ministry with macro-fiscal analytical capacity through the strengthening of Macroeconomic and Fiscal Forecasting all year long by the provision of analysis on revenue, expenditure and financing trends; the development of projections for revenue, expenditure and financing; the utilisation of revenue forecast to determine future budget balances, constraints on expenditure, requirements for debt financing and revenue sharing allocations.	Monthly FSC Revenue, 2026-2046 Medium Term Fiscal Frame, 2026 expenditure envelope, fiscal policy and shock scenarios, revised 2025 revenue projections, 2029-2046 expenditure forecasts, 2026-2028 aggregate and individual MDAs revenue forecasts, 2025 Business Conditions Index and Report, PPP Valuation, 2024 - 2046 GDP projections, tourism, inflation, and financial services projections.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Provide analysis on revenue, expenditure and financing trends, on an annual basis. Develop projections for revenue, expenditure and financing on an annual basis. Use revenue forecast to determine future budget balances, constraints on expenditure, requirements for debt financing and revenue sharing allocations, on an annual basis.

Set fiscal policy targets based on analysis and forecasts. Ensure that fiscal policy is aligned with the government's economic and social goals. Identify fiscal risks associated with proposed policies. Analysis of variances between budgeted financing, revenue, and expenditure targets and actual outcomes, providing reasons for deviations. Provide advice to all stakeholders on corrective policies, including their impact on the short and medium-term fiscal framework. These strategies are implemented at mid-year (August) and on an annual basis (October).

Monitor revenue, expenditure, and financing trends monthly. Develop variance and other analyses for actuals against projections, and use data to revise and update fiscal policy every month; and provide advice to policy makers, as needed.

To support the Ministry with debt management capacity through the strengthening of Debt Management all year long by maintaining a high-quality database of the debt portfolio, including debt recording and validation, debt accounting, quality control, and debt reporting, on a monthly and quarterly basis. Ensure debt servicing payments are paid and confirm settlement of payments, on a monthly and quarterly basis.

Analyses debt data to enable the government to meet its financing needs and debt service obligations at the lowest possible cost, and with a prudent degree of risk exposure, all year long. Monitor the compliance of newly contracted loans with the borrowing plan, debt strategy, and cost and risk limits, all year long.

Spearhead the monitoring and compliance of State-owned Enterprises and Statutory Bodies, all year long. Provide technical support and advice to stakeholders as the need arises.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
Net debt to recurrent revenue	14%	19%	13%	23%	27%	23%
Debt service to recurrent revenue	6%	6%	6%	5%	6%	6%
Liquid assets to recurrent expenditure	30%	29%	32%	25%	22%	20%
No. of monthly Fiscal Reports produced	12	12	12	12	12	12
No. of quarterly Debt Bulletins produced	4	4	4	4	4	4
No. of loans reconciled	13	13	13	10	7	7

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% variance between forecast and actual revenue	7%	5%	3%	5%	5%	5%
Date MTFP sent to UK FCDO	3-Nov	15-Oct	12-Nov	15-Oct	15-Sep	15-Sep
Date MTFP approved by UK FCDO	N/A	N/A	N/A	N/A	15-Nov	15-Nov
% of SBs and SOEs implementing monitoring framework	77%	83%	77%	81%	85%	85%
No. of new loans acquired	0	0	0	0	0	0

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2329 Finance Policy Planning and Administration

PROGRAMME OBJECTIVE:

To provide timely and high quality economic and fiscal policy analysis and advice to support Government in the responsible management of the economy and public finances consistent with its economic and social development goals.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
23294121	Finance Policy Planning and Administration	8,242,065	8,896,220	12,723,661	9,394,008	9,394,008	9,394,008
511000	Personal Emoluments	1,524,385	2,016,828	1,909,989	1,999,772	1,999,772	1,999,772
512000	Social Contributions	162,779	232,765	232,765	228,955	228,955	228,955
521000	Rent	4,600	4,000	39,200	59,100	59,100	59,100
522000	Utilities	88,137	94,980	105,580	95,680	95,680	95,680
523000	Supplies	58,389	74,918	176,918	105,218	105,218	105,218
524000	Repairs and Maintenance (Minor)	8,945	13,000	13,000	13,000	13,000	13,000
525000	Travel	119,834	202,005	202,005	202,005	202,005	202,005
526000	Training	-	-	4,200	-	-	-
527000	Contributions to Professional Bodies	-	1,500	1,500	1,500	1,500	1,500
528000	Services	1,412,319	1,932,560	3,461,740	2,364,278	2,364,278	2,364,278
529000	Entertainment	51,885	16,164	46,164	17,000	17,000	17,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	45,000	270,600	45,000	45,000	45,000
551000	Grants	4,810,793	4,260,000	6,260,000	4,260,000	4,260,000	4,260,000
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	2,500	-	2,500	2,500	2,500

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
23294122	Budget Preparation and Monitoring	418,355	489,211	489,211	487,554	487,554	487,554
511000	Personal Emoluments	376,823	436,065	436,065	435,999	435,999	435,999
512000	Social Contributions	41,532	53,146	53,146	51,555	51,555	51,555
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
23294123	Macro Fiscal Management	398,904	324,043	367,802	595,468	595,468	595,468
511000	Personal Emoluments	359,528	290,210	333,969	529,533	529,533	529,533
512000	Social Contributions	39,376	33,833	33,833	65,935	65,935	65,935
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
23294124	Projects Unit	780,553	866,726	866,726	928,270	928,270	928,270
511000	Personal Emoluments	699,251	774,301	774,301	829,676	829,676	829,676
512000	Social Contributions	81,302	92,425	92,425	98,594	98,594	98,594
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		9,839,876	10,576,200	14,447,400	11,405,300	11,405,300	11,405,300

PROGRAMME STAFFING RESOURCES - Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	2	1	1	1	0	
Management	6	1	5	4	1	
Professional	42	20	22	5	17	
Support/Technical	16	5	11	4	7	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	66	27	39	14	25	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Financial Secretary

Administration/Finance

2	Deputy Financial Secretary
1	Policy Analyst/Strategic Advisor
1	Executive Strategic Advisor
4	Policy Analyst I/II (<i>1 new post</i>)
2	Finance and Planning Officer
1	Assistant Secretary
4	Senior Administrative Officer

(2 posts of Senior Administrative Assistant transferred to 23294121, renamed and regraded)

1	Senior Accounts Officer
2	Senior Executive Officer
<i>(1 post of Office Generalist I/II/III renamed and regraded)</i>	
1	Accounts Officer I/II
2	Executive Officer
2	Office Generalist I/II/III
1	Human Resources Manager
1	Senior Assistant Human Resources Manager
1	Assistant Human Resources Manager
1	Senior CRVL Licensing Officer
1	CRVL Licensing Officer

Budgetary Unit

1	Budget Coordinator
1	Assistant Budget Coordinator
1	Financial Analyst
4	Budget Officer I/II
1	Senior Executive Officer

Projects Unit

1	Director of Projects
1	Assistant Director of Projects
2	Project Engineer
2	Senior Project Coordinator
3	Project Coordinator
1	Project Administrator
1	Quantity Surveyor I/II/III
1	Senior Planning Officer

Procurement Unit

1	Procurement Coordinator
2	Senior Procurement Officer
<i>(1 post of Senior Administrative Officer renamed)</i>	
1	Procurement Officer
1	Senior Executive Officer

Macro Fiscal Unit

1	Macro Fiscal Coordinator
2	Policy Analyst I/II
2	Financial Analyst
2	Economist I/II/III

NON-ESTABLISHED

Supernumerary and Temporary Staff

5	Finance Cadet

DEPARTMENT NAME:
HIS MAJESTY'S CUSTOMS

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:
CUSTOMS

PROGRAMME OBJECTIVE:
To collect Customs Duties and Excise Taxes, and protect national borders.

SUBPROGRAMMES:
1 Customs Administration

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Development of a risk management unit in collaboration with CARTAC whilst making the necessary amendments to the legislation.	Technical Assistance was received from CARTAC, and training was received on Risk Management and its importance to Customs. Further development and implementation of the unit are required.
Further enhancement of the Intelligence Unit (Needs an Investigation Officer. Data Analyst, TF & PF Officer).	This programme was not achieved in 2025; it will be moved to the 2026 programme strategies.
Continued Staff development in conjunction with the Virgin Islands Public Service Institute.	Enforcement Officers, Middle Management training, Emerging Leaders Development Programme, and other one-to-one training sessions.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

By Q2 2026, ensure training of all current and incoming staff in the Junior Officer Basic Training Course in collaboration with the Virgin Islands Public Service Learning Institute.
By Q1 2026, further enhance the CAPS Application through the integration of the JD Edwards System and the Immigration Border Management System, improving efficiency, data accuracy, and inter-agency service delivery.
By Q4 2026, implement amendments to the Customs Management and Duties Act, 2021, to update the HS Tariff Codes and introduce API/PNR and APIS/ACIS legislation, ensuring full alignment with international trade and border management compliance standards.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of courier operators inspected	19	19	19	19	19	19
No. of containers landed	5,918	5,272	7,184	7,327	7,436	7,548
No. of containers inspected	3,449	3,163	3,951	4,029	4,090	4,151
No. of inspections of commercial vessels	20	65	41	50	59	65
No. of inspections of pleasure vessels	39	115	120	125	125	125
No. of surveillance and border patrol	165	200	118	135	145	150
No. of fines and penalties imposed	9	30	15	18	20	25
No. of drug detections reported	7	15	17	20	24	27
No. of declarations submitted electronically	25,000	33,000	35,000	40,000	45,000	46,000
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of registered courier operators compliant	80%	85%	90%	95%	95%	95%
% of containers non-compliant	20%	15%	5%	5%	5%	5%
% of containers inspected	5000%	80%	5500%	5500%	5500%	5500%
% of commercial and pleasure vessels non-compliant	3%	3%	3%	3%	3%	3%
Variance between actual and forecasted revenue	11%	16%	5%	4%	5%	5%
% of goods smuggled	1%	2%	3.00%	5%	6%	7%
% of offenders fined	80%	75%	70%	70%	70%	70%
No. of cases put forward for prosecution	0.01	0.02	1%	1%	2%	3%
% of submissions made over the internet	98%	98%	95%	95%	93%	93%

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2330 CUSTOMS

PROGRAMME OBJECTIVE:

To collect Customs Duties and Excise Taxes, and protect national borders.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
23304125	Customs Administration	5,877,216	6,956,700	7,473,777	7,468,700	7,468,700	7,468,700
511000	Personal Emoluments	4,247,396	5,143,859	5,472,647	5,299,889	5,299,889	5,299,889
512000	Social Contributions	619,585	770,421	770,421	803,611	803,611	803,611
521000	Rent	166,656	181,433	194,433	181,756	181,756	181,756
522000	Utilities	276,004	225,512	248,644	257,286	257,286	257,286
523000	Supplies	450,914	421,596	594,196	582,738	582,738	582,738
524000	Repairs and Maintenance (Minor)	-	105,423	-	116,024	116,024	116,024

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated	Approved	Estimated	Budget	Budget	Budget
		Exp	Budget	Exp	Estimates	Estimates	Estimates
	525000 Travel	39,335	26,000	46,080	64,454	64,454	64,454
	526000 Training	-	-	79,900	79,900	79,900	79,900
	527000 Contributions to Professional Bodies	-	-	-	-	-	-
	528000 Services	40,437	52,456	37,456	40,790	40,790	40,790
	529000 Entertainment	-	-	-	-	-	-
	530000 Interest	-	-	-	-	-	-
	541000 Subsidies	-	-	-	-	-	-
	551000 Grants	-	-	-	-	-	-
	561000 Social Assistance Benefits	-	-	-	-	-	-
	562000 Employer Social Benefits	36,888	30,000	30,000	42,253	42,253	42,253
	571000 Property Expenses	-	-	-	-	-	-
	572000 Assistance Grants	-	-	-	-	-	-
	573000 Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		5,877,216	6,956,700	7,473,777	7,468,700	7,468,700	7,468,700
PROGRAMME STAFFING RESOURCES - Number of Staff by Category							
Category	Approved	Vacant	Actual	Male	Female		
Executive	1	0	1	1	0		
Management	7	1	6	3	3		
Professional	86	9	77	49	28		
Support/Technical	22	9	13	5	8		
Non Established	0	0	0	0	0		
TOTAL PROGRAMME STAFFING	116	19	97	58	39		
STAFFING RESOURCES							

ESTABLISHED

Accounting Officer: Commissioner of Customs

2	Deputy Commissioner of Customs	1	Senior Assistant Human Resources Manager
4	Assistant Commissioner of Customs	1	Accounts Officer I/II
1	Assistant Secretary	1	Intelligence Officer
14	Senior Customs Officer	2	Data Entry Clerk
2	Programmer I/II	7	Customs Guard
66	Customs Officer I/II/III	1	Customs Trainee
1	Finance Officer	5	Office Cleaner
1	Senior Administrative Officer	2	Data Processor
1	Accounts Supervisor I/II	1	Office Generalist Trainee
1	Senior Executive Officer		
1	Office Generalist I/II/III		

DEPARTMENT NAME:	INLAND REVENUE
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	INLAND REVENUE
PROGRAMME OBJECTIVE:	
To ensure that taxes are collected, protected and properly accounted for in an efficient, effective and timely manner in accordance with the relevant laws of the Virgin Islands.	
SUBPROGRAMMES:	

- 1 Tax Collections
- 2 Tax Assessments

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Continuing from first quarter 2024, with the assistance of the applicable Taxpayer, reconcile the outstanding balance in the Taxpayer Account and enter the agreed monthly payment plan in the payment plan module in SIGTAS 3.0 Tax Receivable database. Due to the number of Taxpayers with balances, this exercise will be ongoing until completed.	
Commencing Qtr2 2025, apply reconciled Property Tax data to the applicable Taxpayer to enable the payment of the tax commencing 1st	
Commencing Qtr 1 2025, reconcile registered Taxpayers to businesses with active Trade Licences.	
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of active registered taxpayers for all tax types						
Payroll Tax		3,500				
Self-Drive Motor Vehicle Tax		62				
Hotel Accommodation Tax		300				
Liquor License		280				
Value of revenue collected (mil)		82,290				
No. of remittances captured						
Payroll Tax		42,000				
Self Drive Motor Vehicle		744				
Hotel Accommodation Tax		3,600				

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% Revenue collected						
Payroll Tax		100%				
Property Tax		100%				
Self Drive Motor Vehicle		100%				
Hotel Accommodation Tax		100%				
Liquor Licence		100%				
Stamp Duty		100%				
Other		100%				
% variance of revenue collected to budget						
Payroll Tax		0%				
Property Tax		0%				
Self-Drive Motor Vehicle		0%				
Hotel Accommodation Tax		0%				
Liquor License		0%				
Stamp Duty		0%				
Other		0%				
% of tax inspections completed						
Payroll Tax						
SIGTAS 3.0 # of Individual Taxpayers		18050				
No. of Taxpayer audits		20				

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2331 Inland Revenue							
PROGRAMME OBJECTIVE:							
To ensure that taxes are collected, protected and properly accounted for in an efficient, effective and timely manner in accordance with the relevant laws of the Virgin Islands.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
23314126	Tax Collections	1,260,394	1,783,279	1,806,305	1,716,558	1,716,558	1,716,558
511000	Personal Emoluments	1,065,744	1,278,224	1,295,653	1,318,152	1,318,152	1,318,152
512000	Social Contributions	125,698	155,607	160,378	161,566	161,566	161,566
521000	Rent	-	-	-	-	-	-
522000	Utilities	6,244	6,984	7,045	8,076	8,076	8,076
523000	Supplies	44,543	324,329	325,879	205,878	205,878	205,878
524000	Repairs and Maintenance (Minor)	11,843	11,069	11,069	15,822	15,822	15,822
525000	Travel	1,350	1,455	670	1,455	1,455	1,455
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	4,972	4,524	4,524	4,524	4,524	4,524
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	1,086	1,086	1,086	1,086	1,086
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
23314127	Tax Assessments	391,371	317,321	416,395	412,442	412,442	412,442
511000	Personal Emoluments	347,930	281,244	370,536	365,180	365,180	365,180
512000	Social Contributions	41,102	34,817	45,425	45,281	45,281	45,281
521000	Rent	-	-	-	-	-	-
522000	Utilities	209	300	300	1,020	1,020	1,020
523000	Supplies	1,890	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	240	960	134	960	960	960
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-

TOTAL PROGRAMME OPERATING EXPENDITURE		1,651,765	2,100,600	2,222,700	2,129,000	2,129,000	2,129,000
PROGRAMME STAFFING RESOURCES - Number of Staff by Category							
Category	Approved	Vacant	Actual	Male	Female		
Executive	1	0	1	0	1		
Management	3	0	3	2	1		
Professional	16	5	11	1	10		
Support/Technical	18	-5	23	13	10		
Non Established	0	0	0	0	0		
TOTAL PROGRAMME STAFFING	38	0	38	16	22		

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Commissioner, Inland Revenue

1	Deputy Commissioner	5	Assistant Collections Officer I/II
2	Assistant Commissioner	3	Tax Officer I/II
4	Senior Tax Inspector	2	Executive Officer
1	Senior Tax Administrative Officer	2	Records Officer I/II
1	Senior Collection Officer	3	Office Generalist I/II/III
5	Tax Inspector (<i>two new posts</i>)	3	Collections Officer
1	Senior Auditor	1	Programmer I/II/III
2	Auditor		
1	Systems Administrator I/II		

DEPARTMENT NAME:
INTERNAL AUDIT
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
INTERNAL AUDIT
PROGRAMME OBJECTIVE:
To assist Ministries and Departments' managers to improve their Ministry or Department's operational efficiency, financial compliance and programmes performance by providing independent and objective risk assessments, operational analysis and consulting services.
SUBPROGRAMMES:

1 Internal Audit

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Seek Cabinet's approval for the Risk Management Strategy and the establishment of a Corporate Risk Register for the Government of the Virgin Islands by the second quarter.	While foundational work has begun, the achievement remains pending due to the need for additional assessment of internal processes and readiness for Cabinet submission. As such, the continued development and refinement of the Strategy and Corporate Risk Register continues to be developed and have been scheduled for rollover into the 2026 operational cycle.
Reconstitute a fit-for-purpose Internal Audit Advisory Committee in the first quarter.	In early Q3 2025, the Government reconstituted a fit-for-purpose Internal Audit Advisory Committee as part of its commitment to strengthening internal oversight and promoting good governance. The Committee did not convene its inaugural meeting, however lost a member due to untimely death. Consequently, a vacancy has arisen and this position will have to be filled to maintain the Committee's full functionality and quorum. The reappointment process is currently pending.
Develop a public relations campaign targeting senior managers across public entities and foster collaborative working relationships by the third quarter.	Initial planning and content design phases commenced, and rollout is scheduled for Q4 2025. This campaign supports the transformation and cross-functional engagement goals outlined in NSDP Goal 5 and the Governor's Group Strategic Framework 2025–2029.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

To obtain Cabinet approval by Q2 2025 for the National Risk Management Strategy and the establishment of a Corporate Risk Register, to enhance strategic oversight, mitigate operational risks, and strengthen governance across the Public Service.

With the commissioned Internal Audit Advisory Committee, review and strengthen the Internal Audit Act 2011 regarding its composition, structure, and operations, and further develop required internal audit regulations.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of audits completed based on audit plan*	2	3	3	4	4	4
No. of audits completed within the budgeted hours	1	0	1	2	2	2
No. of consultancies completed	1	0	1	0	0	0
No. of investigations complete	0	0	1	1	1	1
* Includes follow-up engagements	0	2	0	2	2	2

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of audit recommendations accepted		100%				
% of agreed recommendations implemented by client.*		100%				
% of internal quality reviews with positive outcome		100%				
% of audit plan completed		100%				

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2332 Internal Audit

PROGRAMME OBJECTIVE:

To assist Ministries and Departments' managers to improve their Ministry or Department's operational efficiency, financial compliance and programmes performance by providing independent and objective risk assessments, operational analysis and consulting services.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
23324128 Internal Audit		896,251	949,100	917,100	949,100	949,100	949,100
511000	Personal Emoluments	689,901	684,075	684,076	701,077	701,077	701,077
512000	Social Contributions	80,095	82,289	82,289	84,399	84,399	84,399
521000	Rent	105,015	71,804	71,804	71,804	71,804	71,804
522000	Utilities	17,066	27,148	28,198	20,768	20,768	20,768
523000	Supplies	1,149	8,200	21,425	7,000	7,000	7,000
524000	Repairs and Maintenance (Minor)	1,904	4,400	4,400	5,200	5,200	5,200
525000	Travel	220	2,000	1,350	1,900	1,900	1,900
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	900	1,000	1,000	1,500	1,500	1,500
528000	Services	-	68,184	22,558	55,452	55,452	55,452
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		896,251	949,100	917,100	949,100	949,100	949,100

PROGRAMME STAFFING RESOURCES - Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	2	0	2	1	1	
Professional	5	0	5	1	4	
Support/Technical	4	1	3	0	3	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	12	1	11	2	9	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Director of Internal Audit

1	Deputy Director of Internal Audit
1	Audit Manager
5	Internal Auditor I/II/III
1	Assistant Auditor
1	Administrative Officer
1	Executive Officer
1	Office Generalist I/II/III

DEPARTMENT NAME:	
BVI POST	
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	
POST OFFICE	
PROGRAMME OBJECTIVE:	
To supervise and monitor the operations of the Postal Services Department in collecting the full amount of postal charges due, as well as improving and extending the post communication network within and outside the Territory.	
SUBPROGRAMMES:	
1 Postal Operations 2 Postal Administration 3 Business Development Services	

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
To continue to improve the timely delivery of mail and implement UPU Standards by 100%.	An 80% achievement rate has been recorded. However, challenges with the transportation network—specifically limited airlift from the Territory—continue to impact the reliability and timeliness of mail delivery.
To enhance physical, postal, and general security measures by third quarter 2025.	Approximately 85% of security equipment has been successfully installed at the General Post Office. Additional measures are currently being implemented to further enhance physical, postal, and general security across all postal facilities.
To build partnerships and optimise the network transportation and processing platform, thereby improving reliability, speed and efficiency by third quarter 2025.	Due to limited airlift capacity within the Caribbean region, the success rate of mail delivery stands at only 50%, hindering the reliability and timeliness of postal services. The Caribbean Postal Union (CPU) is currently working to secure a partnership with a carrier to improve regional mail transport efficiency.
To strengthen existing structures and rebuild Post Office boxes in various locations by fourth quarter 2025.	Approximately 80% of the new post office boxes have been installed in locations, including Cane Garden Bay, Sea Cow's Bay, West End, Republic Bank, Jost Van Dyke, Cappsos Bay, East End (Phase 1), and Administration Drive. Installation at the remaining locations—East End (Phase 2), Road Town, and Brewers Bay—is pending.
To implement and install the Global Monitoring System (GMS), thereby providing end-to-end reliability and quality improvement by fourth quarter 2025.	Reconfigure the office layout and install all newly procured equipment by the end of Q3 2026 to support improved operational efficiency.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)
To further improve the timely delivery of mail and implement UPU Standards by 100%.
To enhance physical, postal, and general security measures by third quarter 2026, in order to achieve the Universal Postal Union security certification.
To collaborate with the Universal Postal Union and Caribbean Postal Union and build partnerships in order to optimise the network transportation and processing platform, thereby improving reliability, speed and efficiency by second quarter 2026.
To continue with the remaining installation of Post Office Boxes project in Road Town, Carrot Bay , Brewers Bay locations by third quarter 2026.
To implement and install the Global Monitoring System (GMS), thereby providing end-to-end reliability and quality improvement by fourth quarter 2026.
To re-establish and broaden e-commerce services through the BVI Post by the end of Q3 2026, enhancing access to digital mail and parcel solutions for residents and businesses.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of articles delivered to Post Office boxes	220,550	212,500	230,000	235,000	235,000	240,000
No. of articles processed and delivered	285,000	250,000	250,000	255,000	260,000	265,000
No. of postal transactions	10,934	17,400	12,000	12,500	12,500	12,800
No. of Amerijet air freight transactions handled	1,629	1,350	1,650	1,670	1700	1730
Value of indemnities and sanctions	0	0	0	0	0	0
Revenue from non-postal services	\$786	\$70,000	\$854	\$953	\$978	\$991

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of articles delivered to Post Office boxes	65%	70%	80%	85%	90%	100%
% of articles delivered within 24 hours of receipt	75%	80%	85%	90%	95%	100%
% of packages processed within 24 hours of receipt	95%	100%	100%	100%	100%	100%
% of compliance with international standards	100%	100%	100%	100%	100%	100%
% of terminal dues accounts processed within 2-3 months	80%	85%	85%	85%	90%	95%

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2333 Post Office

PROGRAMME OBJECTIVE:

To supervise and monitor the operations of the Postal Services Department in collecting the full amount of postal charges due, as well as improving and extending the post communication network within and outside the Territory.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
23334130	Postal Operations	1,111,480	1,258,907	1,261,635	1,262,106	1,262,106	1,262,106
511000	Personal Emoluments	889,030	1,014,221	1,014,221	1,016,784	1,016,784	1,016,784
512000	Social Contributions	106,562	123,396	123,396	123,164	123,164	123,164
521000	Rent	1,432	1,800	1,800	1,600	1,600	1,600
522000	Utilities	25,871	28,000	29,568	26,300	26,300	26,300
523000	Supplies	337	-	-	888	888	888
524000	Repairs and Maintenance (Minor)	5,070	7,500	7,500	7,500	7,500	7,500
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	83,179	83,990	85,150	85,870	85,870	85,870
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
23334131	Postal Administration	745,605	846,884	843,917	843,580	843,580	843,580
511000	Personal Emoluments	174,193	233,745	233,745	237,187	237,187	237,187
512000	Social Contributions	21,229	27,059	27,059	27,527	27,527	27,527
521000	Rent	401,152	405,152	403,852	401,152	401,152	401,152
522000	Utilities	38,260	44,008	44,042	40,913	40,913	40,913
523000	Supplies	58,969	72,921	71,868	81,000	81,000	81,000
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	890	500	500	1,000	1,000	1,000
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	16,594	15,500	14,852	19,800	19,800	19,800
529000	Entertainment	-	13,000	13,000	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	34,318	35,000	35,000	35,000	35,000	35,000
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
23334132	Business Development Services	103,069	44,008	44,247	44,115	44,115	44,115
511000	Personal Emoluments	91,281	38,360	38,360	38,360	38,360	38,360
512000	Social Contributions	11,184	4,866	4,866	4,675	4,675	4,675
521000	Rent	-	-	-	-	-	-
522000	Utilities	589	600	704	900	900	900
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	15	182	317	180	180	180
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		1,960,154	2,149,800	2,149,800	2,149,800	2,149,800	2,149,800

PROGRAMME STAFFING RESOURCES - Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	4	2	2	1	1	
Professional	6	2	4	2	2	
Support/Technical	48	24	24	12	12	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	59	28	31	15	16	
STAFFING RESOURCES						

ESTABLISHED

Accounting Officer: Postmaster

2	Deputy Postmaster	20	Postal Officer I/II/III
1	Retail and Marketing Manager	1	Senior Accounts Officer
1	Assistant Postmaster	1	Postal Inspector
1	Philatelic Bureau Supervisor	2	Postal Supervisor
2	Senior Branch Postmaster	1	Postal Executive
1	Express Mail Coordinator	1	Support Services Manager
1	Accounts Officer I/II	1	Administrative Officer
5	Executive Officer	8	Postal Collection Officer I/II
1	Branch Postmaster		
1	Sub Postmaster		

NON-ESTABLISHED

3	Office Generalist I/II/III	1	Office Generalist I/II/III
1	Office Generalist Trainee	5	Cleaner
2	Sub Postmaster		

DEPARTMENT NAME:	
TREASURY	
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	
TREASURY	
PROGRAMME OBJECTIVE:	
To efficiently undertake a range of complex activities aimed at maintaining sound public finances, for effective decision making, through liquidity, through financial risk management and governance, through the investment of financial assets ensuring transparency, through appropriate financial analysis, and through timely and accurate financial information.	
SUBPROGRAMMES:	
1 Treasury Operations	
PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
To streamline the collection of government revenue, we plan to launch an online payment gateway in second quarter 2025 for 24/7 access.	
To reduce the number of printed cheques by 75% by year-end, we will implement direct deposits for vendors, suppliers, and customers.	
We aim to increase our return on investment by 40% through the implementation of a well-defined investment policy.	
To ensure the timely submission of all outstanding Financial Reporting accounts, they must be submitted to the Auditor General by the first quarter of	
Our goal is to ensure that all bank reconciliations are entirely up to date by first quarter 2025.	
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	

KEY PERFORMANCE INDICATORS	2023 Actual	2024 Planned	2024 Revised	2025 Estimate	2026 Estimate	2027 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of Monthly Financial Reports		12				
No. of Monthly Cash Flow Reports		12				
No. of direct deposits transmitted		60				
No. of Bank Reconciliations		35				
No. of departments to transmit payments electronically		15				

KEY PERFORMANCE INDICATORS	2023 Actual	2024 Planned	2024 Revised	2025 Estimate	2026 Estimate	2027 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Average time to process the uploads after completion of the payment files		1 day				
% of revenue posted daily		80%				
% of payments processed electronically		75%				
Average time taken to submit Cash Flow Reports						
Average time to pre-audit payment requests		3days				
% of payments made by direct deposits		1				

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2334 Treasury

PROGRAMME OBJECTIVE:

To efficiently undertake a range of complex activities aimed at maintaining sound public finances through liquidity, financial risk management and governance, the investment of financial assets and ensure transparency, through appropriate financial analysis, and timely and accurate financial information for effective decision making.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
23344133 Treasury Operations		4,769,009	4,829,800	4,829,800	4,846,100	4,846,100	4,846,100
511000	Personal Emoluments	2,356,873	2,562,857	2,572,257	2,700,360	2,700,360	2,700,360
512000	Social Contributions	280,521	312,228	312,228	331,622	331,622	331,622
521000	Rent	24,100	24,000	24,000	24,000	24,000	24,000
522000	Utilities	16,553	22,546	20,962	22,646	22,646	22,646
523000	Supplies	168,472	162,742	154,626	162,828	162,828	162,828
524000	Repairs and Maintenance (Minor)	9,850	11,550	10,350	11,550	11,550	11,550
525000	Travel	3,215	6,650	4,650	6,650	6,650	6,650
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	1,437	3,400	2,000	3,400	3,400	3,400
528000	Services	1,905,396	1,720,628	1,725,528	1,579,845	1,579,845	1,579,845
529000	Entertainment	2,591	3,200	3,200	3,200	3,200	3,200
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		4,769,009	4,829,800	4,829,800	4,846,100	4,846,100	4,846,100

PROGRAMME STAFFING RESOURCES - Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female
Executive	1	1	0	0	0
Management	5	2	3	1	2
Professional	10	3	7	3	4
Support/Technical	45	7	38	14	24
Non-Established	0	0	0	0	0
TOTAL PROGRAMME STAFFING	61	13	48	18	30

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Accountant General

2	Deputy Accountant General	1	Revenue Manager
4	Senior Accounts Officer	1	Senior Administrative Officer
1	Operations Manager	9	Accounts Officer I/II
1	Compliance Manager		<i>(2 posts of Office Generalist I/II/III renamed and regraded)</i>
1	Support Services Manager	2	Executive Officer
3	Financial Accountant		<i>(1 post of Office Generalist I/II/III renamed and regraded)</i>
2	Compliance Officer I/II/III	2	<i>Office Generalist I/II/III</i>
1	Financial Manager	2	Payroll Processing Officer
24	Revenue Collections Officer I/II		
3	Accounts Supervisor I/II		

NON-ESTABLISHED

1	Office Cleaner

DEPARTMENT NAME:
INFORMATION TECHNOLOGY
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
INFORMATION TECHNOLOGY
PROGRAMME OBJECTIVE:
To develop, implement, secure, and maintain a modern information technology infrastructure and encourage Governments' Departments to utilise IT services to provide more efficient and effective services while meeting the Government's business strategy and national goals.
SUBPROGRAMMES:

- 1 Technology Support and Administration
- 2 Information System Services
- 3 Communications and Infrastructure

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
To continue the process of rebuilding and upgrading the Government's network infrastructure to provide a stable, flexible and secure network infrastructure while being resilient to withstand natural and manmade disasters by 2025.	Awaiting Cabinet submission and decision. Target implementation is October 2025.
To implement agreed enhancements to the JDE platform that would serve to increase flexibility, accountability and efficiency in the delivery of targetted service by the end of 2025.	Awaiting procurement approval, this work will enable the automation and workflows of the purchase requisition through Payment processes, where applicable.
To continue progressing work, in collaboration with the e-Government/Digital Transformation Committees, on the National ID - one of the foundations for Digital Transformation and e-Government initiatives by end of the year 2025.	Awaiting placement of the person within the MFSEDDT who is to have a coordinating role.
To continue work on adding identified services to enable revenue collection through the Payment Gateway for the year end of 2025. Identified services include payment of Vessel Cruising Permits and Building Applications.	Three digital services are in the Testing environment. Once training and fine-tuning are completed, the solutions will be promoted to production. The LMS has the ability to process revenue online. Vessel Cruising Permit is targeted for Go Live in October.
To continue collaboration with other departments in the analysis, procurement and implementation of applications to move towards digital transformation by 2028. For example Civil Registry, Motor Vehicles, etc.	Work is ongoing regarding the CAPs, CRIS and SIGTAS systems.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Replace and upgrade critical end-of-life (EOL) and degraded network core switches, firewalls and server components and enhancing operational capacity within the datacentre by leveraging vendor lifecycle support plans, phased upgrades, and budget allocation by Quarter 4 2026.

Design, implement, and fully operationalise a robust Disaster Recovery and Business Continuity (DR/BC) strategy for the primary datacentre by 2027, ensuring organisational resilience against disruptions., Achieve successful end-to-end recovery results for atleast the five most criical systems, along with validation and testing to completed by Q4 2026.

Develop and finalise a framework for a Request for Proposal (RFP) and execute an Invitation for Bid (IFB) on Unique Identifier/National ID solutions as a foundation for Digital Transformation and e-Government initiatives, to be completed by the end of 2026.

To continue work on adding identified services to enable revenue collection through the Payment Gateway for year end 2026. Continue work on integrating identified services into the national Payment Gateway to enable secure and efficient revenue collection, with full implementation by year-end 2026. Targeted Services include various DMV Services, TCP Building Application, BVIPOST boxes.

Continue collaboration with government departments to analyse, procure, and implement applications that support the national digital transformation agenda, with phased adoption and full maturity by 2028.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
Value of computers, printers, servers, switches, router and radios purchased	\$612,408.12	\$456,900	\$389,526	\$646,956	\$420,000	\$420,000
No. of software suites developed, maintained and managed	234	239	241	243	247	250
No. of servers maintained running the latest operating system	240	249	233	245	245	245
No. of IT issues resolved by IT Help Desk	1,115	900	1706	1600	1600	1600
No. of computer training sessions conducted	60	100	80	100	100	110
No. of Local Area Networks maintained and managed	200	\$305	290	290	290	290
Value of software applications purchased and maintained	\$1,339,479	\$1,485,104	\$1,852,475	\$1,894,304	\$1,894,304	\$1,894,304
No. of desk telephones maintained	1230	500	1303	1380	1380	1380
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of users using latest operating system and productivity tools	100%	100%	100%	100%	100%	100%
% of software that is being used	100%	100%	100%	100%	100%	100%
% reduction in equipment damaged by power problems	25	50%				
% of servers running the latest operating system	95%	100%	80%	85%	90%	100%
Average time to resolve problems reported to the Help Desk	2 days	1 day	2 days	2 days	2 days	2 days
Average level of user satisfaction for services provided	98%	100%				
% of computers audited meeting IT service standards	80%	98%	0.95	98%	98%	98%
Average time to resolve faults reported to the Help Desk	2 days	2 days	2 days	2 days	2 days	2 days
% of mobile phones with roaming activated	4%	4%	4%	4%	4%	4%

PROGRAMME NUMBER AND NAME							
2335 Information Technology							
PROGRAMME OBJECTIVE:							
To develop, implement, secure, and maintain a modern information technology infrastructure and encourage Governments' Departments to utilise IT services to provide more efficient and effective services while meeting the Government's business strategy and national goals.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
23354135	Technology Support and Administration	2,137,490	2,245,372	2,187,243	1,913,990	1,877,646	1,877,646
511000	Personal Emoluments	1,167,746	1,149,728	1,135,599	1,010,306	1,010,306	1,010,306
512000	Social Contributions	136,980	136,979	136,979	121,270	121,270	121,270
521000	Rent	10	500	500	500	500	500
522000	Utilities	27,266	35,400	35,620	35,468	35,468	35,468
523000	Supplies	790,298	854,906	808,106	678,285	641,941	641,941
524000	Repairs and Maintenance (Minor)	6,681	14,255	15,595	14,299	14,299	14,299
525000	Travel	370	705	705	802	802	802
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	6,649	48,900	50,140	47,060	47,060	47,060
529000	Entertainment	1,489	4,000	4,000	6,000	6,000	6,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
23354136	Information System Services	1,464,267	1,584,140	1,654,926	2,299,563	1,958,399	1,958,399
511000	Personal Emoluments	351,306	501,776	511,186	626,623	626,623	626,623
512000	Social Contributions	42,073	60,613	60,613	77,422	77,422	77,422
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	5	-	-	-
523000	Supplies	499,953	543,578	542,249	745,654	575,654	575,654
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	570,935	478,173	540,873	849,864	678,700	678,700
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
23354137	Communication and Infrastructure	1,728,121	2,217,213	2,362,006	2,973,389	2,534,889	2,534,889
511000	Personal Emoluments	590,001	638,324	652,417	743,056	743,056	743,056
512000	Social Contributions	70,997	77,301	77,301	90,781	90,781	90,781
521000	Rent	270,000	270,000	260,000	270,000	270,000	270,000
522000	Utilities	-	-	-	-	-	-
523000	Supplies	656,999	1,009,701	1,160,401	1,609,477	1,170,977	1,170,977
524000	Repairs and Maintenance (Minor)	48,840	76,012	56,012	75,000	75,000	75,000
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	18,383	72,975	82,975	112,175	112,175	112,175
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	72,900	72,900	72,900	72,900	72,900	72,900
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
27634206	Telephone Service Management	761,555	888,274	823,224	780,359	780,359	780,359
511000	Personal Emoluments	352,067	331,967	322,917	301,865	301,865	301,865
512000	Social Contributions	39,941	39,573	39,573	35,644	35,644	35,644
521000	Rent	-	-	-	-	-	-
522000	Utilities	260,648	324,884	324,884	274,000	274,000	274,000
523000	Supplies	105,221	160,250	109,220	160,250	160,250	160,250
524000	Repairs and Maintenance (Minor)	30	-	30	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	3,647	31,600	26,600	8,600	8,600	8,600
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		6,091,432	6,935,000	7,027,400	7,967,300	7,151,292	7,151,292

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	2	0	2	1	1	
Professional	31	7	24	15	9	
Support/Technical	20	4	16	12	4	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	54	11	43	28	15	
STAFFING RESOURCES						

ESTABLISHED

Accounting Officer: Director of Information Technology

Administration

2	Deputy Director of Information Technology
1	Senior Administrative Officer
1	Administrative Officer
2	Executive Officer
1	Accounts Officer I/II
1	Office Generalist I/II/III

Networking

1	Computing and Communications Officer
3	Network Administrator
1	Lead Data and Security Analyst
3	Data Security Analyst
3	Systems Administrator I/II
10	Technical Support Officer I/II/III

Information Systems Services

1	Information Systems Services Officer
5	Programmer I/II/III
1	Content Engineer
1	Assistant Computer Programmer

Telephone Service Management Unit

1	IT Training Officer I/II
1	Information Technology Manager
<i>(1 post of System Administrator I/II renamed and regraded)</i>	
1	System Administrator I/II
4	Technical Support Officer I/II/III

Technology Support Services

1	Technology Support Services Officer
1	Computer Training Coordinator
2	Business Systems Analyst
4	Programmer I/II/III

Planning and Quality Control

1	Planning and Quality Officer
1	Planning Officer

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
23713100 Miscellaneous							
PROGRAMME OBJECTIVE:							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
23713100	Miscellaneous	2,069,685	2,950,000	1,978,730	6,932,800	5,290,400	3,684,800
511000	Personal Emoluments	-	-	-	3,982,800	2,340,400	734,800
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	33,540	-	245	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	12,083	-	4,490	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	46,050	55,000	55,000	50,000	50,000	50,000
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	79,989	400	995	400	400	400
529000	Entertainment	63,589	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	152,636	150,000	150,000	127,000	127,000	127,000
571000	Property Expenses	1,681,798	1,700,000	1,768,000	1,850,000	1,850,000	1,850,000
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	1,044,600	-	922,600	922,600	922,600
TOTAL PROGRAMME OPERATING EXPENDITURE		2,069,685	2,950,000	1,978,730	6,932,800	5,290,400	3,684,800

STATE OWNED ENTERPRISE PERFORMANCE INFORMATION

PROGRAMME NAME:

INTERNATIONAL TAX AUTHORITY

PROGRAMME OBJECTIVE:

To take a proactive stance in relation to all cross border tax matters that currently affect or have the potential to affect the Virgin Islands, as such, the ITA ensures that the Virgin Islands is fully compliant with the international standards of transparency and exchange of information for tax purposes.

Programme Expenditure	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Income	5,106,175	5,355,000	5,355,000	6,075,500	6,205,000	6,297,500
Expenses	5,098,443	5,307,367	5,307,367	6,021,236	5,958,431	6,002,892
Net Income/(Deficit)	7,732	47,633	47,633	54,264	246,569	294,608

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the Programme)						

No. of tax information requests fulfilled 275

No. of Automatic Exchange requests fulfilled for Common Reporting Standards (CRS) to be transmitted. 28,000

No. of Automatic Exchange requests fulfilled for Country by Country Reporting (Cbcr) 15

No. of foreign financial institutions registered to report for FATCA 2400

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						

Percentage of tax information requests fulfilled 60%

Percentage of foreign financial institutions reporting for FATCA 65%

EOIR - Exchange of Information upon Request

FATCA - Foreign Account Tax Compliance Act

CRS - Common Reporting Standards

CbCr - Country by Country Reporting

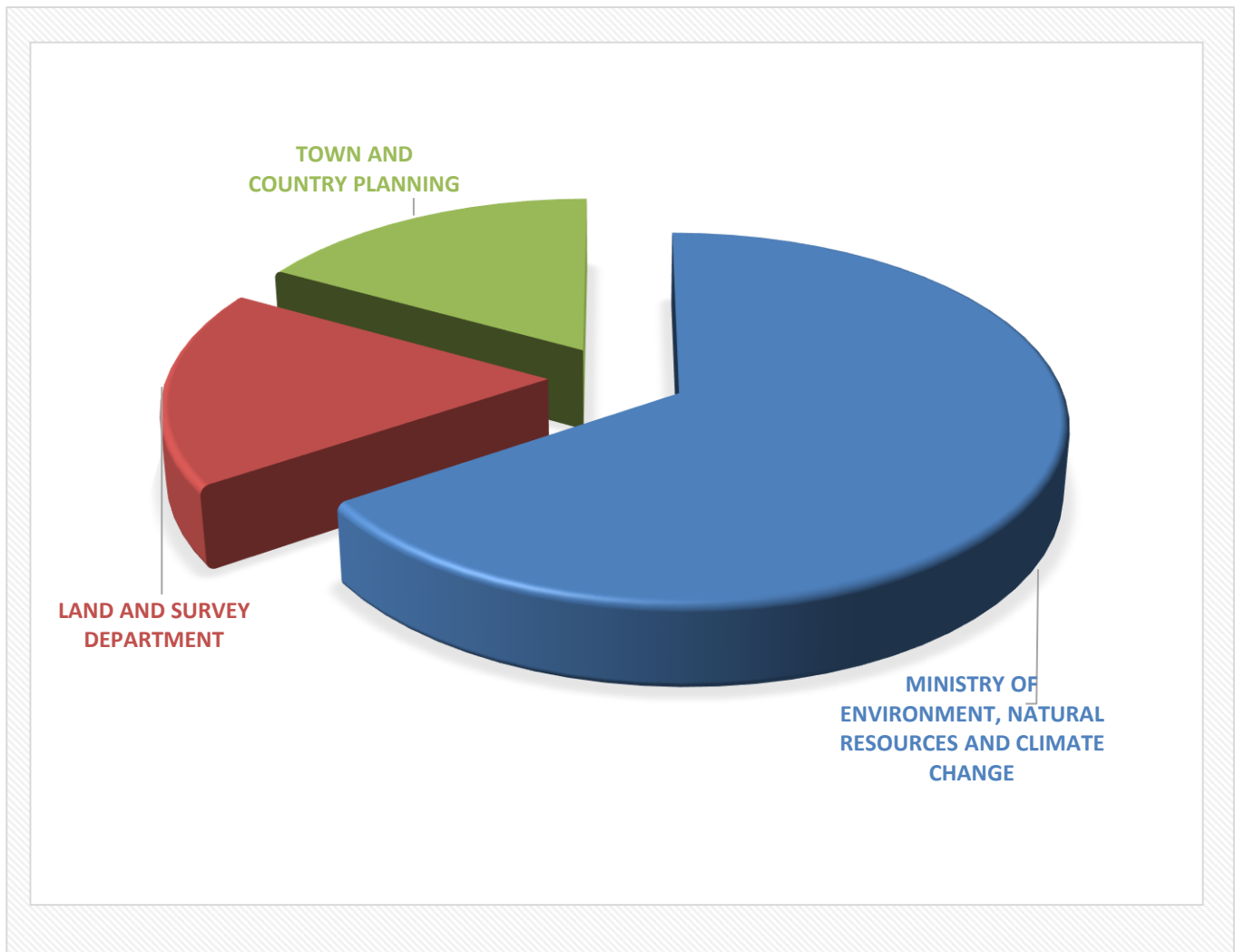
MNE - Multinational Entity

SPE - Special Purpose Entity

FI - Financial Institution

CE - Constituent Entity

MINISTRY OF ENVIRONMENT NATURAL RESOURCES, CLIMATE CHANGE & DEPARTMENTS



SUMMARY OF BUDGET AND FORWARD ESTIMATES

MINISTRY OF ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE

MINISTRY SUMMARY

MISSION:

To effectively manage the resources of the Territory in a manner that ensures long term sustainability and to ensure that the supply of labour is commensurate with the level of development in all sectors of the economy under working conditions which preserve the individual's health, safety, and welfare.

STRATEGIC PRIORITIES FOR 2025:

Develop and implement a comprehensive legislative, administrative, and policy framework to monitor and sustainably manage the Territory's natural resources, enhancing environmental resilience and improving the competitiveness of the Virgin Islands' tourism product.

Enact a comprehensive legislative, administrative, and policy framework to improve transparency, efficiency, and equity in the distribution of Crown lands, thereby strengthening the Ministry's land management capacity.

Design and implement integrated planning strategies that balance economic growth and infrastructure development with environmental protection and social equity across the Virgin Islands.

Improve the quality of public and private land surveys and enhance administrative processes to ensure more accurate and reliable land holdings across the Virgin Islands.

Review and enact the legislative, administrative, and policy framework that regulates ownership of land by Non-Belongers while protecting the interests of the people of the Virgin Islands.

LINK TO SEED:

Environment: Effective management of natural resources and natural environment
Good Governance and Leadership: Efficiency and Effectiveness of Government
Economy: An Enabling Business Environment
Good Governance and Leadership: Efficiency and Effectiveness of Government
Good Governance and Leadership: Efficiency and Effectiveness of Government

MINISTRY EXPENDITURE - BY PROGRAMME

Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2436 MINISTRY OF ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE							
	Operating Expenses	5,910,063	5,390,400	5,688,400	6,004,800	6,012,900	5,931,250
	Capital Acquisitions	423,489	300,000	400,000	6,000,000	-	-
	Capital Expenditure	136,980	889,400	1,616,000	2,464,600	-	-
2437 DEPARTMENT OF AGRICULTURE AND FISHERIES							
	Operating Expenses	-	-	-	-	-	-
	Capital Acquisitions	35,500	-	-	-	-	-
	Capital Expenditure	297,415	-	-	-	-	-
2470 LAND AND SURVEY DEPARTMENT							
	Operating Expenses	1,202,873	1,536,300	1,536,300	1,609,700	1,609,700	1,609,700
	Capital Acquisitions	-	40,000	40,000	115,000	-	-
	Capital Expenditure	349,157	213,000	233,900	500,000	-	-
2225 TOWN AND COUNTRY PLANNING							
	Operating Expenses	1,318,164	1,396,900	1,396,900	1,543,700	1,543,700	1,543,700
	Capital Acquisitions	-	-	150,000	150,000	-	-
TOTAL MINISTRY BUDGET CEILING		8,355,478	8,369,100	9,514,600	16,694,100	7,622,600	7,540,950

Budget Ceiling Operating Expenses	8,431,101	8,323,600	8,621,600	9,158,200	9,166,300	9,084,650

Budget Ceiling Capital Acquisitions	458,989	340,000	590,000	6,265,000	-	-

Budget Ceiling Capital Expenses	783,552	1,102,400	1,849,900	2,964,600	-	-

MINISTRY STAFFING RESOURCES - Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	6	2	4	2	2	
Management	6	0	6	3	3	
Professional	49	20	29	12	17	
Support/Technical	75	33	42	28	14	
Non-Established	2	2	0	0	0	
TOTAL MINISTRY STAFFING	138	57	81	45	36	

DEPARTMENT NAME:
MINISTRY OF ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
ENVIRONMENT, NATURAL RESOURCES, CLIMATE CHANGE POLICY PLANNING AND ADMINISTRATION
PROGRAMME OBJECTIVE:
To formulate plans and policies to effectively manage and administer the natural resources of the Territory in a manner that ensures long term sustainability and provide administrative support for the delivery of the Ministry's programmes.
SUBPROGRAMMES:
1 Ministry of Environment, Natural Resources and Climate Change 2 Environment and Climate Change 3 Water Quality Management

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
To promote better environmental management and sustainable development, obtain approval of the draft Environmental Bill from the Cabinet and House of Assembly for ratification by the Governor by the end of the first quarter of 2025.	A comprehensive review of the draft Environmental Bill was conducted, and key deficiencies in its structure and content were identified. Hence, the Ministry shifted to drafting a policy for stakeholder consultation and final approval by Cabinet.
Establish the exclusive economic zone of the Virgin Islands by the end of the fourth quarter of 2025 to secure exclusive rights to subterranean terrain, water column, and air space by conducting public consultations, engaging AG Chambers for final revisions, obtaining approvals from the Cabinet and House of Assembly, and assented by the Governor.	Policy guidance was requested from and provided by the UK Government, following which the Ministry initiated preliminary research across the other UK Overseas Territories.
Over the next 12 months, implement environmental programmes to increase public awareness and education through quarterly public forums, radio shows, GIS reports, press releases, the Government's website and social media outlets.	The Ministry conducted public awareness activities and educational outreach using press releases, GIS reports, and public forums on coastal water quality monitoring, Sargassum mass landings, and the Long Bay Beach Dune Restoration project.
By the end of the fourth quarter of 2025, collaborate with PWD to prepare to cost and engage heavy equipment contractors to provide road access to persons granted land in Anegada in order to fulfil the Government's obligations.	A site visit to Anegada was conducted, and the Ministry is currently awaiting costing from the Public Works Department.
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	

To obtain approval of the draft Environmental Bill from the Cabinet and House of Assembly, and secure ratification by the Governor by Q3 2026, to strengthen environmental management and promote sustainable development across the Virgin Islands.

To obtain approval of the draft Biosecurity Policy and Bill from the Cabinet and House of Assembly, and secure ratification by the Governor by Q4 2026, to strengthen invasive species management and safeguard the Virgin Islands' biodiversity, agriculture, and natural resources.

To establish the Exclusive Economic Zone (EEZ) of the Virgin Islands by Q4 2026, securing exclusive rights to the subterranean terrain, water column, and air space by conducting public consultations, engaging Attorney General's Chambers for final legal revisions, obtaining Cabinet and House of Assembly approvals, and securing the Governor's assent.

To review and update the Non-Belonger Land Holding Licence Policy by Q3 2026, introducing strengthened regulatory provisions to safeguard the cultural interests of Virgin Islanders, while enabling legitimate foreign investment, and to obtain Cabinet approval for the revised policy.

To establish an integrated environmental information management system, including an Environmental Impact Assessment (EIA) data repository and Environmental Registry, by Q4 2026, to improve evidence-based decision-making in environmental governance.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of policy papers/plans prepared for the Minister/Cabinet		0	1	3	0	0
No. of bills prepared and approved by the Minister/Cabinet		2	0	3	1	0
No. of papers prepared for Cabinet		130	120	120	120	120
No. of development projects completed		1	1	2	1	0
No. of Non-Belonger Land Holding Licences issued		120	120	140	150	160
No. of environmental activities and public awareness programmes/campaigns conducted		4	3	4	4	4
No. of Environmental and Climate Change Adaptation Projects delivered at the community and national level		1	1	1	1	1
No. of days water quality at beaches exceed safety standards		0	0	0	0	0
No. of areas impacted by mass sargassum events		5	7	7	7	7
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of policy papers/plans passed by Cabinet		100%	50%	100%	100%	100%
% of bills passed by Cabinet		100%	33%	100%	100%	100%
% of development projects completed on time and within budget		100%	100%	100%	100%	100%
% variance between budget and actual expenditure across Ministry		5%	5%	5%	5%	5%
% of land and marine space being declared as protected area		0%	1%	0	0%	0%

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2436	ENVIRONMENT, NATURAL RESOURCES, CLIMATE CHANGE POLICY PLANNING AND ADMINISTRATION						
PROGRAMME OBJECTIVE:							
To formulate plans and policies to effectively manage and administer the natural resources of the Territory in a manner that ensures long term sustainability and provide administrative support for the delivery of the Ministry's programmes.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
24364141	ENRL Policy Planning and Administrative Services	4,728,098	4,066,518	4,169,758	4,524,509	4,532,609	4,450,959
511000	Personal Emoluments	1,293,627	1,512,129	1,545,779	1,662,939	1,662,939	1,662,939
512000	Social Contributions	149,099	175,552	175,552	191,928	191,928	191,928
521000	Rent	6,989	5,100	10,600	5,100	5,100	5,100
522000	Utilities	27,004	39,444	49,370	99,734	99,734	99,734
523000	Supplies	53,883	32,700	37,800	41,010	55,110	35,810
524000	Repairs and Maintenance (Minor)	17,180	8,700	25,300	158,500	158,500	158,500
525000	Travel	42,053	79,600	132,100	118,600	118,600	118,600
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	2,229,223	318,120	299,084	349,532	343,532	281,182
529000	Entertainment	14,146	4,474	9,474	4,467	4,467	4,467
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	888,537	884,700	884,700	892,700	892,700	892,700
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	6,359	6,000	-	-	-	-
572000	Assistance Grants	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
573000	Other Expenses	-	-	-	-	-	-
24364147	Environment and Climate Change	980,801	1,257,832	1,405,192	1,462,791	1,462,791	1,462,791
511000	Personal Emoluments	802,670	855,388	881,318	861,555	861,555	861,555
512000	Social Contributions	92,893	115,602	115,602	112,194	112,194	112,194
521000	Rent	9,284	500	500	3,000	3,000	3,000
522000	Utilities	8,419	14,686	15,374	19,286	19,286	19,286
523000	Supplies	4,959	20,300	24,182	38,800	38,800	38,800
524000	Repairs and Maintenance (Minor)	2,693	31,800	31,800	26,500	26,500	26,500
525000	Travel	695	1,250	1,250	1,750	1,750	1,750
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	52,781	217,400	334,260	395,800	395,800	395,800
529000	Entertainment	6,407	-	-	3,000	3,000	3,000
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	906	906	906	906	906
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
24364149	Water Quality Management	201,165	66,050	113,450	17,500	17,500	17,500
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	1,157	-	-	-	-	-
523000	Supplies	56,624	9,750	9,750	13,000	13,000	13,000
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	25,566	-	20,400	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	113,477	56,300	83,300	4,500	4,500	4,500
529000	Entertainment	4,342	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		5,910,063	5,390,400	5,688,400	6,004,800	6,012,900	5,931,250

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	2	0	2	1	1	
Management	4	0	4	1	3	
Professional	23	8	15	2	13	
Support/Technical	29	12	17	12	5	
Non-Established	1	1	0	0	0	
TOTAL PROGRAMME STAFFING	59	21	38	16	22	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Permanent Secretary

Administration Unit

2	Deputy Secretary
3	Assistant Secretary
1	Private Secretary
1	Human Resources Manager
1	Senior Assistant Human Resources Manager
2	Senior Administrative Officer
1	Administrative Officer
2	Senior Executive Officer
1	Records Officer I/II
1	Executive Officer
5	Office Generalist I/II/III

Finance and Planning Unit

1	Finance and Planning Officer
1	Accounts Supervisor I/II
2	Accounts Officer I/II

Arbitration Tribunal Unit

1	Assistant Secretary
1	Administrative Officer

Lands Unit

1	Chief Lands Officer
1	Senior Lands Officer

3 Lands Officer

Environment and Climate Change Unit

1	Director of Environment
1	Geographical Information Systems Analyst
<i>(1 post of Environment Officer I/II renamed and regraded)</i>	
1	Environmental Quality Officer
<i>(1 post of Environment Officer I/II renamed and regraded)</i>	
4	Environment Officer I/II
<i>(1 post of Environment Officer I/II transferred from 24364141 and 1 post of Assistant Environment Officer renamed and regraded)</i>	
3	Assistant Marine Environment Officer I/II
<i>3 posts of Environment Assistant I/II renamed and regraded)</i>	
1	Marine Environment Officer I/II
<i>1 post of Environment Assistant I/II renamed and regraded)</i>	
1	Assistant Marine Environment Officer I/II
<i>1 post of Environment Assistant I/II renamed and regraded)</i>	
1	Environment Education Officer
2	Marine Biologist
1	Laboratory Assistant
1	Cleaner
1	Administrative Officer
9	Beach Warden

DEPARTMENT NAME:	
LAND AND SURVEY DEPARTMENT	
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	
LAND AND SEABED MANAGEMENT	
PROGRAMME OBJECTIVE:	
To guarantee registered holdings and deliver high quality cadastral surveys and mapping products and services which facilitate efficient property development and transactions.	
SUBPROGRAMMES:	
1 Land and Seabed Registration 2 Land and Seabed Survey	

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Improve revenue performance by making recommendations to the Ministry for amendments to the Registered Land Rules by 31 December, 2025.	Recommendations for amendments to the Registered Land Rules have been submitted to the Ministry.
Modernising the Registered Land Act by drafting a new Registered Land Act and submitting to the Ministry by 31 December, 2025	Recommendations have been submitted to the Ministry of Environment, Natural Resources and Climate Change.
Continue the review of the Land Survey Ordinance and its regulations, to enable the implementation of digital technology, and make recommendations to the Ministry by 30 June, 2025.	A section of the Land Survey Ordinance was reviewed by the Surveyors Board, and recommendations for legislative updates were submitted to the Ministry of Environment, Natural Resources, and Climate Change for Cabinet consideration.
Improve efficiency within the Survey Department by reviewing its procedures, introducing an online platform, amending the service charter and improving revenue generation strategies by 30 June 2025.	The update to Service Charter is currently in progress to be completed within the 2025 calendar year. In an effort to enhance revenue generation, the outdated schedule of fees is also undergoing a review.
Improve the data quality of the Survey Department by the purchase of modern software such as ArcGIS, Carlson and satellite imagery, by 30 September, 2025.	Following a discussion with the survey team, a strategic decision was made to continue utilising AutoDesk Civil 3D in place of Carlson Software. Additionally, it was agreed to invest in drone technology in place of satellite imagery.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)
To digitise 100% of parcel files through comprehensive scanning by 31 December 2026, enabling faster retrieval, improved security, and greater transparency in land records management.
To assess and measure the accuracy and completeness of all current entries on the Land Registers by 31 December 2026, identifying and documenting discrepancies to inform targeted data correction initiatives.
To enhance customer service satisfaction, by obtaining feedback from clients to assess how well the Department meets their needs and expectations by 30 June, 2026, using the results to inform service improvement initiatives.
Continue the review of the outdated Land Survey Ordinance and its regulations, with the objective of modernising the Ordinance and submitting recommendations to the Ministry by 31 December, 2026.
Update the Survey Unit aerals and topographic data through the acquisition of a Surveying Drone, including the provision of training for the Surveyors to ensure a successful operation. This imitative is to be completed by 31 December, 2026.
Increase the Survey Unit's Revenue with the revision of the Schedule of Fees and make recommendations to the Ministry for amendments by 30 June, 2026.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of Tribunal matters processed	43	50	45	45	45	45
No. of official searches and regular searches	6195	8,000	7000	7000	7000	7000
No. of registered documents, Non-Belonger Land Holding Licence and Powers of Attorney	1897	1,800	1800	1800	1800	1800
No. of registration reports and mutations	120	100	100	100	100	100
No. of plans submitted for authentication	159	145	130	130	130	130
No. of survey requests received from Ministries	37	40	30	30	30	30
No. of blueprints completed	843	900	900	900	900	900
No. of aerial requests received	1255	1400	1300	1300	1300	1300
No. of parcel files digitised	320	300	300	1500	50	50
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of tribunal matters processed	95%	100%	100%	100%	100%	100%
% of official searches	100%	100%	100%	100%	100%	100%
% of registered documents, Non-Belonger Land Holding Licences	1000%	100%	100	100%	100%	100%
% of mutations processed	100%	100%	100%	100%	100%	100%
% of parcel files digitised	100%	100%	100%	100%	100%	100%

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2470 Land and Seabed Management

PROGRAMME OBJECTIVE:

To guarantee registered holdings and deliver high quality cadastral surveys and mapping products and services which facilitate efficient property development and transactions.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
24704155	Land and Seabed Registration	519,585	735,761	735,761	798,867	798,867	798,867
511000	Personal Emoluments	451,899	632,253	632,253	671,834	671,834	671,834
512000	Social Contributions	50,591	73,008	73,008	80,496	80,496	80,496
521000	Rent	89	150	150	540	540	540
522000	Utilities	2,057	4,816	4,816	8,573	8,573	8,573
523000	Supplies	12,328	19,734	20,334	30,923	30,923	30,923
524000	Repairs and Maintenance (Minor)	2,501	3,300	3,300	2,800	2,800	2,800
525000	Travel	120	200	200	1,200	1,200	1,200
526000	Training	-	1,000	400	1,000	1,000	1,000
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	300	300	500	500	500
529000	Entertainment	-	1,000	1,000	1,000	1,000	1,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expense	-	-	-	-	-	-
24704156	Land and Seabed Survey	683,288	800,539	800,539	810,833	810,833	810,833
511000	Personal Emoluments	598,956	681,452	681,452	676,972	676,972	676,972
512000	Social Contributions	71,281	82,033	82,033	82,004	82,004	82,004
521000	Rent	651	2,280	1,780	2,780	2,780	2,780
522000	Utilities	6,191	7,145	8,095	9,645	9,645	9,645
523000	Supplies	2,754	10,699	9,549	17,400	17,400	17,400
524000	Repairs and Maintenance (Minor)	1,995	3,650	4,650	4,550	4,550	4,550
525000	Travel	1,460	3,280	3,280	3,640	3,640	3,640
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	10,000	9,700	12,800	12,800	12,800
529000	Entertainment	-	-	-	1,042	1,042	1,042
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expense	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		1,202,873	1,536,300	1,536,300	1,609,700	1,609,700	1,609,700

PROGRAMME STAFFING RESOURCES - Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female
Executive	3	2	1	0	1
Management	1	0	1	1	0
Professional	8	4	4	3	1
Support/Technical	31	14	17	10	7
Non-Established	1	1	0	0	0
TOTAL PROGRAMME STAFFING	44	21	23	14	9

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Chief Surveyor

1	Deputy Chief Surveyor
1	Senior Surveyor
5	Surveyor I/II
1	Accounts Officer I/II
2	Assistant Surveyor
<i>(one post of Field Assistant renamed and regraded)</i>	
1	CAD Specialist
2	CAD Technician I/II/III
1	Cadastral Information Manager
1	Senior Executive Officer
2	Office Generalist I/II/II
8	Field Assistant
4	Surveyor/CAD Trainee

ESTABLISHED

Accounting Officer: Chief Registrar

1	Registrar of Lands
1	Legal Administrative Officer
<i>(1 post of Secretary, Long Look Lands Commission transferred, renamed and regraded)</i>	
1	Senior Administrative Officer
1	Senior Case Manager
<i>(one post of SEO renamed and regraded)</i>	
1	Administrative Officer
1	Accounts Officer I/II
3	Executive Officer
1	Bailiff I/II
2	Office Generalist I/II/II
1	Senior Executive Officer

NON-ESTABLISHED

1	Office Cleaner

DEPARTMENT NAME:

TOWN AND COUNTRY PLANNING DEPARTMENT

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

TOWN AND COUNTRY PLANNING

PROGRAMME OBJECTIVE:

To improve the quality and quantity of service delivery across the development control, development planning, and geographic information systems sections and to communicate more effectively with other government departments and the general public.

SUBPROGRAMMES:

- 1 Town and Country Planning Administration
- 2 Development Control
- 3 Development Planning
- 4 Geographical Information Systems

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Engage selected Communities to complete land use plans for localised areas by Q2 2025. These plans will be done such that they correspond with the Territory-wide Plan.	Concepts were created for the Road Town Development initiative. Due to lack of staffing no additional work has been done. Recruitment is planned for 2026 so that work can be done in this area.
Continue to evaluate and adjust the application management process in order to increase efficiency with regard to reviewing ALL applications. This is an ongoing initiative.	This is an ongoing process. Several new changes have been introduced this year in an effort to improve the processes.
Improve the Department's enforcement capabilities by introducing revisions to the existing legislation. Specifically, the revision will seek to introduce an administrative process whereby ALL entities responsible for breaching the Planning Act may be assessed a fine depending on the severity of the breach. At present, only the property owners are penalised in cases where a breach is determined.	A new section has been drafted to be added to the Planning Act. This proposed section on Civil Penalties would establish fines that are due immediately for breaches of the Act. It also would allow penalties for entities other than the property owner based on investigation of the breach.
Embark on a procurement process to develop a modern Application Management platform so that customers might benefit from real time information regarding the status of applications as they are being processed.	Funding was provided via the July 2025 SAP. Efforts are underway to move the procurement as quickly as possible.
Establish a standardised process for issuing Class A & B Electrical licences. This will be done in conjunction with HLSCC in a similar manner to the process that was created for Class C licenses. This will be done by the end of Q2 2025.	The class curriculum has been developed and an instructor has been identified. Classes will be offered in the near future.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Engage selected communities to complete land use plans for localised areas by Q2 2026. These plans will be done such that they correspond with the Territory-wide Plan.

Continue to evaluate and adjust the application management process in order to increase efficiency with regard to reviewing ALL applications. This is an ongoing initiative.

Improve the Department's enforcement capabilities by introducing revisions to the existing legislation. Specifically, the revision will seek to introduce an administrative process whereby ALL entities responsible for breaching the Planning Act may be assessed a fine depending on the severity of the breach. At present, only the property owners are penalised in cases where a breach is determined.

Establish a standardised process for issuing Class A & B Electrical licences. This will be done in conjunction with HLSCC in a similar manner to the process that was created for Class C licenses. This should be completed by the end of Q1 2026.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of local area/National Physical Development Plans prepared as a result of framework	1	2	2	3	3	3
No. of development applications processed	308	300	300	270	270	270
No. of subdivision applications processed	104	80	80	55	55	55
No. of developments monitored	165	200	200	200	200	200
No. of developments flagged as illegal	40	35	35	30	30	30
No. of training exercises/workshops facilitated by GIS section	2	2	2	4	4	4
No. of street signs placed	0	50	50	50	50	50
No. of Electrician licenses processed	70	70	70	75	75	75
No. of Electrical inspections completed (final, temporary, mechanical, generator)	257	340	280	300	300	300
No. of building permits processed	278	230	250	250	250	250
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Average time to process development application (days)	21	21	21	14	14	14
Average time to process building permit applications (days)	24	21	24	14	14	14
Average time to process final electrical certification applications (days)	5	5	5	5	5	5
Average time to process electrical licence applications (days)	10	10	10	10	10	10
% of Territory mapped under Geographic Information Systems	100%	100%	100%	100%	100%	100%
No. of existing buildings presently mapped	13,635	13,850	13,650	13,800	13,800	13,800

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2225 Town and Country Planning							
PROGRAMME OBJECTIVE:							
To improve the quality and quantity of service delivery across the development control, development planning, and geographic information systems sections and to communicate more effectively with other government departments and the general public.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
22254101	Town and Country Policy, Planning & Admin.	314,181	377,804	375,238	328,996	328,996	328,996
511000	Personal Emoluments	262,642	283,788	283,788	272,821	272,821	272,821
512000	Social Contributions	30,043	32,779	32,779	24,094	24,094	24,094
521000	Rent	-	-	-	-	-	-
522000	Utilities	6,112	6,850	19,250	9,530	9,530	9,530
523000	Supplies	10,908	8,556	15,581	12,056	12,056	12,056
524000	Repairs and Maintenance (Minor)	3,967	7,650	9,125	9,994	9,994	9,994
525000	Travel	-	500	500	500	500	500
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	37,680	12,414	-	-	-
529000	Entertainment	-	-	1,800	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	509	-	-	-	-	-
22254102	Development Control	755,277	809,815	811,380	926,469	926,469	926,469
511000	Personal Emoluments	664,539	706,222	707,720	703,415	703,415	703,415
512000	Social Contributions	79,218	87,493	87,561	60,154	60,154	60,154
521000	Rent	3,712	5,200	5,200	5,200	5,200	5,200
522000	Utilities	3,433	3,600	3,600	3,600	3,600	3,600
523000	Supplies	-	325	325	147,125	147,125	147,125
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	4,375	6,975	6,975	6,975	6,975	6,975
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
22254103	Development Planning	100,057	86,688	86,088	117,358	117,358	117,358
511000	Personal Emoluments	83,586	60,945	60,945	90,723	90,723	90,723
512000	Social Contributions	9,520	7,968	7,968	8,860	8,860	8,860
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	6,648	17,000	16,400	17,000	17,000	17,000
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	302	775	775	775	775	775
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
22254104	GIS Section	148,649	122,594	124,194	170,877	170,877	170,877
511000	Personal Emoluments	111,386	83,302	83,302	129,115	129,115	129,115
512000	Social Contributions	12,982	10,142	10,142	12,612	12,612	12,612
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	24,188	28,450	30,050	28,450	28,450	28,450
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	94	700	700	700	700	700
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		1,318,164	1,396,900	1,396,900	1,543,700	1,543,700	1,543,700

PROGRAMME STAFFING RESOURCES - Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	1	0	
Management	1	0	1	1	0	
Professional	18	8	10	7	3	
Support/Technical	15	7	8	6	2	
Non-Established	0	0	0	0	0	
TOTAL MINISTRY STAFFING	35	15	20	15	5	

STAFFING RESOURCES

ESTABLISHED

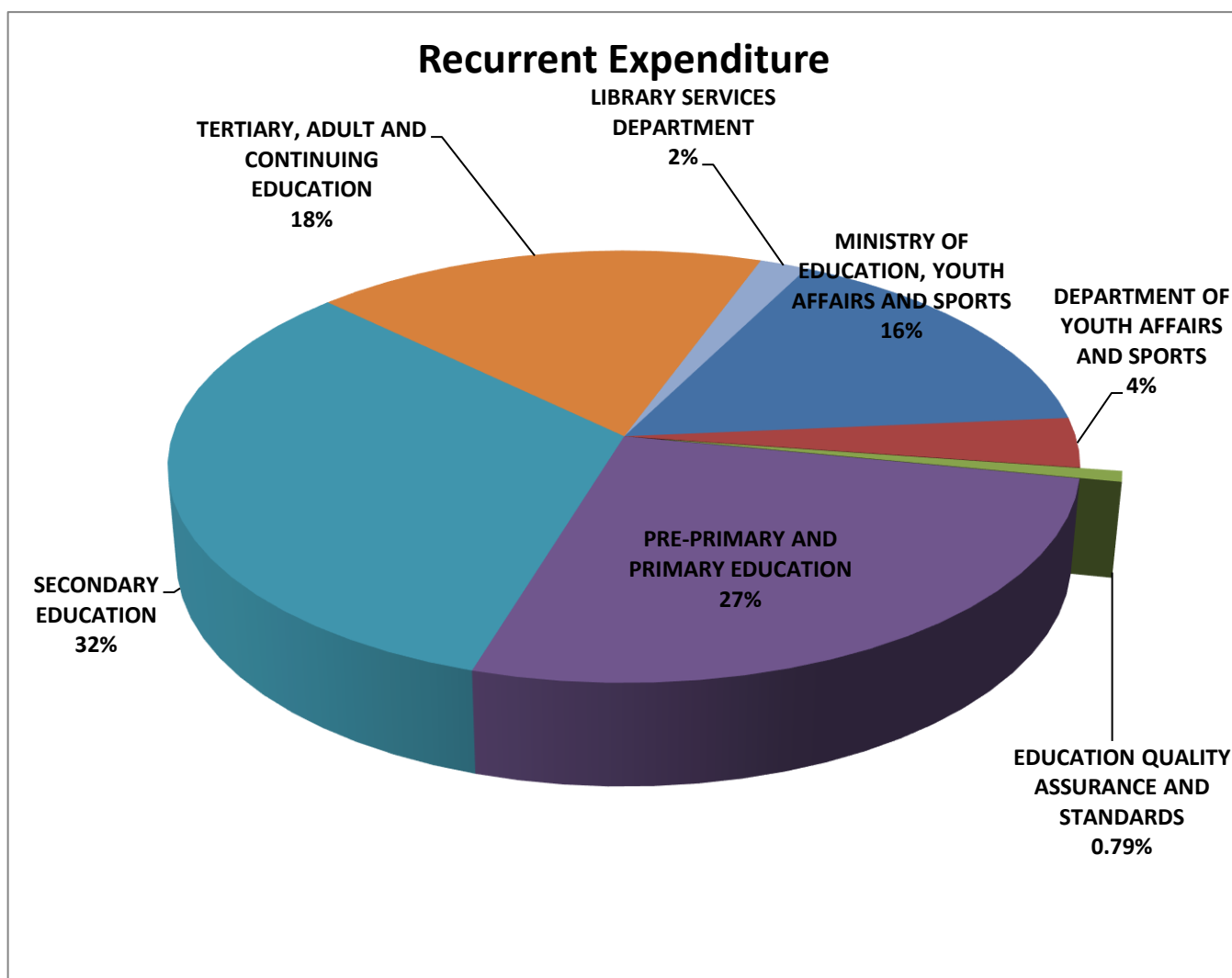
Accounting Officer: Chief Planner

- 1 Deputy Chief Planner
- 6 Physical Planner I/II
- 1 Information Manager
- 1 Geographic Information Systems Officer
- 1 Senior Administrative Officer
- 3 Office Generalist I/II/III
- 6 Planning Assistant I/II
- 1 Accounts Officer I/II
- 5 Building Inspector I/II
- 3 Technician I/II/III

Electrical Inspection Unit

- 1 Electrical Engineer
- 3 Electrical Inspector
- 2 Electrical Assistant

MINISTRY OF EDUCATION YOUTH AFFAIRS & SPORTS & DEPARTMENTS



SUMMARY OF BUDGET AND FORWARD ESTIMATES

MINISTRY OF EDUCATION, YOUTH AFFAIRS AND SPORTS

MINISTRY SUMMARY

MISSION:	
To educate and develop lifelong learners, promote cultural awareness and heritage preservation, facilitate youth empowerment and support sustainable livelihoods to improve the well-being of the people of the Virgin Islands.	
STRATEGIC PRIORITIES FOR 2026:	LINK TO NSDP:
Improve the quality and accountability of leadership and management in the delivery of educational services	Education and Learning: An Educated and Highly Skilled Population
Improve pedagogical processes by ensuring teachers have appropriate qualifications for the grades and subjects they are teaching	Education and Learning: An Educated and Highly Skilled Population
Increase secondary graduation and CXC & CSEC pass rates	Education and Learning: An Educated and Highly Skilled Population
Enhance the education curriculum through review and assessment to develop a more comprehensive curriculum that fosters critical thinking, creativity and real-world application for all students	Education and Learning: An Educated and Highly Skilled Population
Increase (and expand) access to quality Early Childhood Development (ECD) services	Education and Learning: An Educated and Highly Skilled Population
Improve the physical infrastructure of educational institutions	Education and Learning: An Educated and Highly Skilled Population
Support the educational, health, social and economic development of young people, and promote participation in physical activity and sports among children, youth and adults	Education and Learning: An Educated and Highly Skilled Population
Provide a range of high quality educational and cultural information for research, learning and recreation	Education and Learning: An Educated and Highly Skilled Population

MINISTRY EXPENDITURE - BY PROGRAMME

Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2543	MINISTRY OF EDUCATION, YOUTH AFFAIRS AND SPORTS						
	Operating Expenses	8,132,202	9,900,400	10,475,400	10,644,000	10,705,000	10,705,000
	Capital Acquisitions	1,525,472	583,000	1,018,000	950,000	-	-
	Capital Expenditure	4,394,337	4,688,000	5,063,000	10,258,000	1,370,000	1,000,000
2544	DEPARTMENT OF YOUTH AFFAIRS AND SPORTS						
	Operating Expenses	1,495,119	1,783,200	1,956,700	2,454,900	2,517,900	2,517,900
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2545	EDUCATION QUALITY ASSURANCE AND STANDARDS						
	Operating Expenses	169,987	478,600	478,600	522,900	522,900	522,900
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2546	PRE-PRIMARY AND PRIMARY EDUCATION						
	Operating Expenses	14,905,346	16,716,100	16,331,100	17,590,900	17,629,600	17,629,600
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-

MINISTRY EXPENDITURE - BY PROGRAMME

Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2548	SECONDARY EDUCATION						
	Operating Expenses	17,870,301	20,015,200	19,892,200	21,491,900	21,571,900	21,571,900
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2564	TERTIARY, ADULT AND CONTINUING EDUCATION						
	Operating Expenses	11,516,578	11,963,800	12,813,800	12,135,800	12,135,800	12,135,800
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2550	LIBRARY SERVICES DEPARTMENT						
	Operating Expenses	1,153,350	1,257,800	1,286,800	1,282,800	1,282,800	1,282,800
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
TOTAL MINISTRY BUDGET CEILING		61,162,691	67,386,100	69,315,600	77,331,200	67,735,900	67,365,900
	Budget Ceiling Operating Expenses	55,242,882	62,115,100	63,234,600	66,123,200	66,365,900	66,365,900
	Budget Ceiling Capital Acquisitions	1,525,472	583,000	1,018,000	950,000	-	-
	Budget Ceiling Capital Expenses	4,394,337	4,688,000	5,063,000	10,258,000	1,370,000	1,000,000

MINISTRY STAFFING RESOURCES - Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	6	1	5	0	5	
Management	41	10	31	4	27	
Professional	511	35	476	93	383	
Support/Technical	204	79	125	31	94	
Non Established	5	5	0	0	0	
TOTAL MINISTRY STAFFING	767	130	637	128	509	

DEPARTMENT NAME:	
MINISTRY OF EDUCATION, YOUTH AFFAIRS AND SPORTS	
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	
EDUCATION POLICY PLANNING AND ADMINISTRATION	
PROGRAMME OBJECTIVE:	
To provide strategic direction, policy planning and development, and administrative support to the provision of education services in the Virgin Islands.	
SUBPROGRAMMES:	
1 General Administration (Policy Planning and Administration) 2 Facilities, Maintenance and Infrastructural Development 3 Information and Communications Technology (ICT) Support 4 Education Planning and Policy Research 5 Student Support Services 6 UNESCO	
PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Formulate/Amend educational policies based on research and stakeholder input by 31 December, 2025: (i) Special Education Policy; (ii) Early Childhood Education Policy; (iii) National Youth Policy; (iv) National Sports Policy; (v) Scholarship Policy; (vi) Scholarship Trust Fund Board	The Early Childhood Education Policy was reviewed by COHSOD, and is being amended based on the recommendations offered. It will be up for final review in December 2025. The Special Education Policy is being amended. The Scholarship Policy will be amended by December 2025.
Renew all essential annual subscriptions and licenses and provide required manipulatives by 31 March 2025 to ensure the continuity of educational and operational processes.	Some essential annual subscriptions were renewed by 31 August, 2025. Manipulatives have been and will continue to be provided for the remainder of 2025 to ensure the continuity of educational and operational processes.
Complete the comprehensive School Infrastructure Development Plan, and commence implementation of the Plan, by 31 March 2025, by first conducting school assessments and site analyses, to determine the most appropriate direction for improvement.	The comprehensive School Infrastructure Development Plan was completed by 30 June, 2025, and is being implemented. To realise this, school assessments and site analyses were conducted to determine the most appropriate direction for improvement.
Expand the Student Support Unit (newly named Exceptional Education Unit) by including two new roles, Educational Assessment Unit and Behavioural Specialist, by 31 March 2025, to provide more advanced	The Student Support Services Unit was expanded by 30 June, 2025, to include two new roles: the Educational Assessment Unit and the Behavioural Specialist, to provide advanced services to students.
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	
Amend education legislation and policies based on research and stakeholder input by 31 December, 2026: (i) Special Education Policy; (ii) Early Childhood Education Policy; (iii) National Youth Policy; (iv) National Sports Policy; (v) Scholarship Trust Fund Board Ordinance; and (vi) the Recreation Trust Ordinance	
Build/upgrade facilities to provide accessible classrooms, improved science and technology labs, well-sourced libraries, multiple-purpose spaces equipped with modern learning tools, high-speed internet access in all schools, disaster-resilient structures/spaces, and to boost S.T.E.A.M. Education integration throughout 2026 and beyond.	
Boost our professional development programme to provide evidence-informed content based on current research, curriculum standards, and local student needs, inclusive of culturally responsive and inclusive pedagogy, and our teacher-training programme to include pre-service and in-service training, job-embedded learning, mentorship, and coaching, and structured evaluation and feedback throughout 2026 and beyond.	
Establish and enforce a consistent school-wide behaviour system that emphasises respect, responsibility, and safety for all students and staff, by publishing a concise code of conduct that is taught and reinforced for all grade levels and incorporates universal interventions, staff training and student engagement, by 30 September, 2026.	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of principals and senior teachers engaged in leadership training	26	26	26	26	26	26
No. of learning support assistants/teacher trainees in place across schools	22	22	42	42	50	55
No. of trained secondary principals in place across the education system	10	10	10	10	10	10
No. of agencies receiving data to prove Ministry's compliance with SDGs	3	3	3	3	3	3
No. of policies/pieces of legislation amended or produced	1	1	2	3	2	1
No. of Promethean Boards procured for schools	0	10	58	20	20	20
No. of educational applications procured/licences renewed for educational and operational support	6	6	6	8	8	8
No. of petty contracts awarded for school-related issues	81	60	90	90	90	90
No. of school-related work orders	31	2	30	30	30	30
No. of computers procured to outfit secondary school computer rooms	0	200	160	160	160	160
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% public primary schools with Promethean Boards in place to enhance instruction	100%	100%	100%	100%	100%	100%
% public secondary schools with Promethean Boards in place to enhance instruction	100%	100%	100%	100%	100%	100%
% schools undergoing infrastructural upgrade to make learning environment more conducive	100%	100%	100%	100%	100%	100%
% of primary schools achieving SAFE certification	28%	35%	35%	40%	50%	60%
% of secondary schools achieving SAFE certification	50%	63%	63%	75%	75%	75%
% of primary schools achieving SMART certification	8%	15%	30%	45%	45%	60%
% of secondary schools achieving SMART certification	25%	25%	25%	50%	50%	63%

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2543 Education Policy Planning and Administration

PROGRAMME OBJECTIVE:

To provide strategic direction, policy planning and development, and administrative support to the provision of education services in the Virgin Islands.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
25434001	General Administration	6,223,329	7,848,992	8,110,053	8,264,349	8,314,549	8,314,549
511000	Personal Emoluments	2,876,476	3,695,373	3,453,828	4,110,381	4,155,181	4,155,181
512000	Social Contributions	334,520	452,727	452,727	490,837	496,237	496,237
521000	Rent	236,146	214,549	345,849	413,477	413,477	413,477
522000	Utilities	92,452	106,988	123,488	110,788	110,788	110,788
523000	Supplies	67,846	495,936	161,936	176,136	176,136	176,136
524000	Repairs and Maintenance (Minor)	11,537	13,500	25,791	23,266	23,266	23,266
525000	Travel	214,218	166,040	342,240	226,036	226,036	226,036
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	167,839	284,560	356,630	281,232	281,232	281,232
529000	Entertainment	44,393	47,020	101,020	58,901	58,901	58,901
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	1,303,800	1,379,000	1,416,000	1,379,000	1,379,000	1,379,000
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	193,300	17,545	193,300	193,300	193,300
572000	Assistance Grants	873,653	800,000	1,300,000	800,000	800,000	800,000
573000	Other Expenses	450	-	13,000	995	995	995
25434004	Facilities, Maintenance and Infrastructural Development	1,022,744	1,130,839	1,214,123	1,201,292	1,212,092	1,212,092
511000	Personal Emoluments	564,210	669,504	674,494	726,611	736,711	736,711
512000	Social Contributions	66,386	82,213	82,213	88,258	88,958	88,958
521000	Rent	-	1,971	2,571	1,971	1,971	1,971
522000	Utilities	11,281	13,100	17,800	14,900	14,900	14,900
523000	Supplies	114,698	89,551	143,871	93,051	93,051	93,051
524000	Repairs and Maintenance (Minor)	200,769	162,000	190,930	163,000	163,000	163,000
525000	Travel	915	1,500	3,200	2,000	2,000	2,000
526000	Training	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
	527000 Contributions to Professional Bodies	-	-	-	-	-	-
	528000 Services	64,486	111,000	99,044	111,500	111,500	111,500
	529000 Entertainment	-	-	-	-	-	-
	530000 Interest	-	-	-	-	-	-
	541000 Subsidies	-	-	-	-	-	-
	551000 Grants	-	-	-	-	-	-
	561000 Social Assistance Benefits	-	-	-	-	-	-
	562000 Employer Social Benefits	-	-	-	-	-	-
	571000 Property Expenses	-	-	-	-	-	-
	572000 Assistance Grants	-	-	-	-	-	-
	573000 Other Expenses	-	-	-	-	-	-
25434005	Information and Communications Technology (ICT) Support	462,772	448,350	640,050	576,450	576,450	576,450
	511000 Personal Emoluments	-	-	-	-	-	-
	512000 Social Contributions	-	-	-	-	-	-
	521000 Rent	-	-	-	-	-	-
	522000 Utilities	42,816	48,000	48,000	48,000	48,000	48,000
	523000 Supplies	418,644	395,950	587,650	523,850	523,850	523,850
	524000 Repairs and Maintenance (Minor)	-	3,000	3,000	3,000	3,000	3,000
	525000 Travel	185	700	700	700	700	700
	526000 Training	-	-	-	-	-	-
	527000 Contributions to Professional Bodies	-	-	-	-	-	-
	528000 Services	1,127	700	700	900	900	900
	529000 Entertainment	-	-	-	-	-	-
	530000 Interest	-	-	-	-	-	-
	541000 Subsidies	-	-	-	-	-	-
	551000 Grants	-	-	-	-	-	-
	561000 Social Assistance Benefits	-	-	-	-	-	-
	562000 Employer Social Benefits	-	-	-	-	-	-
	571000 Property Expenses	-	-	-	-	-	-
	572000 Assistance Grants	-	-	-	-	-	-
	573000 Other Expenses	-	-	-	-	-	-
25434007	Student Support Services	324,898	366,024	404,979	495,619	495,619	495,619
	511000 Personal Emoluments	183,124	181,179	216,038	298,113	298,113	298,113
	512000 Social Contributions	21,884	21,985	26,081	36,746	36,746	36,746
	521000 Rent	106,560	106,560	106,560	106,560	106,560	106,560
	522000 Utilities	13,080	46,800	46,800	44,700	44,700	44,700
	523000 Supplies	-	3,800	3,800	3,800	3,800	3,800
	524000 Repairs and Maintenance (Minor)	-	2,000	2,000	2,000	2,000	2,000
	525000 Travel	250	2,200	2,200	2,200	2,200	2,200
	526000 Training	-	-	-	-	-	-
	527000 Contributions to Professional Bodies	-	-	-	-	-	-
	528000 Services	-	1,500	1,500	1,500	1,500	1,500
	529000 Entertainment	-	-	-	-	-	-
	530000 Interest	-	-	-	-	-	-
	541000 Subsidies	-	-	-	-	-	-

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
	551000 Grants	-	-	-	-	-	-
	561000 Social Assistance Benefits	-	-	-	-	-	-
	562000 Employer Social Benefits	-	-	-	-	-	-
	571000 Property Expenses	-	-	-	-	-	-
	572000 Assistance Grants	-	-	-	-	-	-
	573000 Other Expenses	-	-	-	-	-	-
25434008	UNESCO	98,459	106,194	106,194	106,290	106,290	106,290
	511000 Personal Emoluments	80,185	80,184	80,184	80,184	80,184	80,184
	512000 Social Contributions	9,178	9,258	9,258	9,354	9,354	9,354
	521000 Rent	-	-	-	-	-	-
	522000 Utilities	4,456	4,752	4,752	4,752	4,752	4,752
	523000 Supplies	4,640	12,000	12,000	12,000	12,000	12,000
	524000 Repairs and Maintenance (Minor)	-	-	-	-	-	-
	525000 Travel	-	-	-	-	-	-
	526000 Training	-	-	-	-	-	-
	527000 Contributions to Professional Bodies	-	-	-	-	-	-
	528000 Services	-	-	-	-	-	-
	529000 Entertainment	-	-	-	-	-	-
	530000 Interest	-	-	-	-	-	-
	541000 Subsidies	-	-	-	-	-	-
	551000 Grants	-	-	-	-	-	-
	561000 Social Assistance Benefits	-	-	-	-	-	-
	562000 Employer Social Benefits	-	-	-	-	-	-
	571000 Property Expenses	-	-	-	-	-	-
	572000 Assistance Grants	-	-	-	-	-	-
	573000 Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		8,132,202	9,900,400	10,475,400	10,644,000	10,705,000	10,705,000

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	4	0	4	0	4	
Management	9	2	7	3	4	
Professional	39	10	29	8	21	
Support/Technical	49	24	25	15	10	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	101	36	65	26	39	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Permanent Secretary

2	Deputy Secretary	
1	Chief Education Officer	1
1	Historian	1
1	Director of Planning	2
1	Education Policy Specialist	
2	Deputy Chief Education Officer <i>(1 new post)</i>	
1	Secretary General	1
1	Assistant Secretary	1
1	Private Secretary	10
2	Statistician	2
3	Senior Administrative Officer	4
3	Administrative Officer	
1	Senior Executive Officer	
2	Executive Officer	1
1	Records Officer I/II	1
7	Office Generalist I/II/III	
1	Stores Clerk	1
1	Talent Acquisition Manager	1
1	School Nurse <i>(1 new post)</i>	

Scholarship Unit

1	Assistant Secretary
1	Senior Administrative Officer
2	Administrative Officer

Student Support Services Unit

1	Curriculum Coordinator
1	Educational Psychologist
10	Education Officers I/II
2	Speech Language Pathologist
4	Attendance and Welfare Officer I/II
	<i>(3 posts of Truancy Officer I/II renamed)</i>
	<i>(1 new post added)</i>
1	Senior Executive Officer
1	Occupational Therapist (1 new post)
1	Early Childhood Specialist (1 new post)
1	Assessment Officer (1 new post)
	<u>Facilities and Maintenance Unit</u>
1	Chief of School Infrastructure and Maintenance
1	Maintenance Manager
2	Maintenance Supervisor
1	Buildinging Supervisor
1	Assistant Maintenance Supervisor
12	Maintenance Officer I/II

Projects and Accounts Unit

1	Assistant Secretary
1	Finance & Planning Officer
1	Finance Officer
1	Senior Procurement Officer
2	Senior Accounts Officer
1	Project Administrator
2	Accounts Officer I/II

ICT Unit

1	Education Officers I/II
4	School ICT Officer I/II/III <i>(1 new post)</i>

Human Resources Unit

2	Human Resources Manager
1	Senior Assistant Human Resources Manager
2	Assistant Human Resources Manager
1	Human Resources Assistant
1	Human Resources Records Clerk I/II

DEPARTMENT NAME:	
DEPARTMENT OF YOUTH AFFAIRS AND SPORTS	
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	
DEPARTMENT OF YOUTH AFFAIRS AND SPORTS	
PROGRAMME OBJECTIVE:	
The catalyst to ensuring the delivery of sport and recreation, and comprehensive youth development characterised by quality, excellence, equitable access and full participation, in order to create a better life for all residents.	
SUBPROGRAMMES:	
1 General Administration (DYAS) 2 Youth Development 3 Sports Services	
PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
By March 2025 establish and implement life skills training and seminars quarterly to equip youth with the necessary skills essential for personal and professional development.	The department successfully conducted life skills training and seminars that helped youth develop the skills necessary for personal and professional growth.
By September 2025, complete the revision of the sports and youth policies, strengthen the legislative foundation and ensure effective implementation.	Interviews were conducted to select person(s) for the technical working group. However, progress on these policies was not achieved.
By January 2025, continue the implementation of After-School and Summer Development Programmes that will foster social and innovative skills of school-aged children.	Interviews were conducted to select person(s) for the technical working group. However, progress on these policies was not achieved.
By January 2025, continue implementing industrial and school-based sports to promote physical health, athletic development, discipline, and a sense of community.	Interviews were conducted to select person(s) for the technical working group. However, progress on these policies was not achieved.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

By January 2026, continue the implementation of After School and Summer Development Programmes that will foster socially innovative skills of school-aged children.

By January 2026, continue implementing industrial and school-based sports to promote physical health, athletic development, discipline, and a sense of community.

By March 2026, establish and implement life skills training and seminars quarterly to equip youth with the necessary skills essential for personal and professional development.

By September 2026, complete the revision of the sports and youth policies, strengthen the legislative foundation, and ensure effective implementation.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No of youth participating in social media initiatives	5,000	6,000	5,800	6,000	6,000	6,000
No. of youth engaged and participating in civil society	500	750	100	750	750	750
No. of youth who participated in programmes facilitated through the Be Youth Centre including Tutoring, Art, Mentoring and Life Skills	200	300	100	30	300	300
No. of students who participated in DYAS Summercamps: S.T.E.A.M., Youth and Multi-sport	494	1,200	495	800	800	800
No. of youth who participated in entrepreneurship training and development sessions	150	200	150	200	300	300
No. of persons who participated in community sports, tournaments and leagues	100	500	1,000	1,250	1,250	1,250
No. of youth participating in the grassroots sports programme in volleyball, basketball and softball	250	300	150	300	300	300
No. of persons utilising the Be Youth Centre	200	300	200	300	300	300
No. of students who participated in After-school youth development programme	1,000	1,700	1,242	1,300	1,300	1,300
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of youth who assume management roles in public service						
Male	5%	5%	5%	5%	8%	8%
Female	5%	5%	5%	5%	8%	8%
% increase of youth who participate in developmental						
Male	5%	8%	5%	8%	10%	10%
Female	5%	8%	5%	8%	10%	10%
% decrease of youth engaging in violent and risky						
Male	10%	15%	10%	15%	20%	20%
Female	10%	15%	10%	15%	20%	20%

PROGRAMME NUMBER AND NAME

2544 Department of Youth Affairs and Sports

PROGRAMME OBJECTIVE:

The catalyst to ensuring the delivery of sport and recreation, and comprehensive youth development characterised by quality, excellence, equitable access and full participation, in order to create a better life for all residents.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
25444001	General Administration (DYAS)	460,293	729,278	664,628	1,210,137	1,273,137	1,273,137
511000	Personal Emoluments	383,487	596,907	526,907	804,147	847,147	847,147
512000	Social Contributions	45,584	71,975	71,975	97,118	117,118	117,118
521000	Rent	-	-	1,800	-	-	-
522000	Utilities	25,289	33,896	33,896	33,896	33,896	33,896
523000	Supplies	4,510	11,000	11,000	10,890	10,890	10,890
524000	Repairs and Maintenance (Minor)	846	5,500	5,500	5,500	5,500	5,500
525000	Travel	-	2,200	2,200	800	800	800
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	577	5,800	5,800	255,786	255,786	255,786
529000	Entertainment	-	1,000	1,000	1,000	1,000	1,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	3,550	-	-	-
573000	Other Expenses	-	1,000	1,000	1,000	1,000	1,000
25444043	Youth Development	436,036	411,980	586,410	599,300	599,300	599,300
511000	Personal Emoluments	222,519	137,500	328,500	250,000	250,000	250,000
512000	Social Contributions	-	21,291	41,291	39,810	39,810	39,810
521000	Rent	21,387	16,000	16,000	16,000	16,000	16,000
522000	Utilities	961	3,600	3,660	3,700	3,700	3,700
523000	Supplies	88,290	93,000	60,515	93,000	93,000	93,000
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	4,325	7,490	7,490	7,490	7,490	7,490
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	91,749	122,100	118,955	178,300	178,300	178,300
529000	Entertainment	6,806	10,000	10,000	10,000	10,000	10,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	1,000	-	1,000	1,000	1,000

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
25444044	Sports Services	598,790	641,942	705,662	645,464	645,464	645,464
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	42,320	36,000	45,200	36,500	36,500	36,500
522000	Utilities	1,403	1,500	1,500	1,500	1,500	1,500
523000	Supplies	19,809	23,064	47,864	23,064	23,064	23,064
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	100	860	860	800	800	800
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	54,813	62,600	51,925	62,600	62,600	62,600
529000	Entertainment	16,235	11,918	18,313	15,000	15,000	15,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	464,110	505,000	540,000	505,000	505,000	505,000
573000	Other Expenses	-	1,000	-	1,000	1,000	1,000
TOTAL PROGRAMME OPERATING EXPENDITURE		1,495,119	1,783,200	1,956,700	2,454,900	2,517,900	2,517,900
PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category							
Category		Approved	Vacant	Actual	Male	Female	
Executive		1	1	0	0	0	
Management		2	1	1	0	1	
Professional		6	3	3	1	2	
Support/Technical		10	6	4	1	3	
Non-Established		0	0	0	0	0	
TOTAL PROGRAMME STAFFING		19	11	8	2	6	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Permanent Secretary

1	Director of Youth Affairs and Sports		
2	Senior Programme Manager	1	Office Generalist I/II/III
8	Programme Officer <i>(2 new post added)</i>	1	Research and Development Officer
1	Administrative Officer	4	Assistant Programme Officer <i>(2 new post added)</i>
1	Office Cleanse		

DEPARTMENT NAME:

MINISTRY OF EDUCATION, CULTURE, YOUTH AFFAIRS AND SPORTS

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

EDUCATION QUALITY ASSURANCE AND STANDARDS

PROGRAMME OBJECTIVE:

To ensure that quality education is provided to all students to ensure that they become functional citizens of the Territory of the Virgin Islands.

SUBPROGRAMMES:

- 1 Teacher Training and Evaluation
- 2 Curriculum Development, Key Stage Assessments and Examinations

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025

Review and revise the existing Primary Mathematics curriculum to assess its rigor, relevance, and alignment with standard educational benchmarks and the principles of S.T.E.A.M.-focused education, based on recent research, monitoring of Mathematics instruction, teacher feedback, and student academic progress in Mathematics, by the end of July 2025.

Boost the instructional capacity of primary teachers to bolster their readiness to provide age-appropriate Mathematics instruction using the latest educational practices and technologies, by end of January, 2025.

Implement robust formative and summative assessment methods to evaluate student learning outcomes and programme effectiveness in Mathematics.

ACHIEVEMENTS/PROGRESS 2025

The Mathematics curriculum was updated by the Education Officer with a selected task force to evaluate its rigor and relevance, ensuring alignment with standard educational benchmarks and the principles of S.T.E.A.M.-focused education. This update was based on recent research, monitoring of Mathematics instruction, teacher feedback, and students' academic progress in Mathematics. It remains an ongoing process.

The Education Officer for Mathematics and assigned instructional coaches observed classes to give feedback and provide additional support throughout 2025, and this process will continue.

Mathematics teachers completed a checklist of objectives taught and verified student learning through formative and summative assessments. For Grades 2, 4, 6, and 9, we are awaiting the results of the Key Stage Assessments.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Continue to review and revise the existing Primary Mathematics curriculum to assess its rigor, relevance, and alignment with standard educational benchmarks and the principles of S.T.E.A.M.-focused education, based on recent research, monitoring of Mathematics instruction, teacher feedback, and student academic progress in Mathematics throughout 2026.

Continue to improve the training of primary teachers to better prepare them for delivering age-appropriate Mathematics instruction using the latest educational practices and technologies by the end of January 2025.

Create an explicit, differentiated instructional plan with mastery-based progression to ensure students develop a solid foundation before moving forward. Focus on building strong conceptual understanding and procedural fluency for all learners, preventing gaps, and keeping students engaged with appropriately challenging tasks throughout 2026.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of pupils enrolled in public primary school	1848	2355	2018	1995	1995	1995
Boys	928	1140	1021	1000	1000	1000
Girls	920	1215	997	995	995	995
No. of students enrolled in pre-primary schools	N/A	830	690	550	550	550
Boys	N/A	410	300	270	270	270
Girls	N/A	420	390	280	280	280
No. of teachers who have completed the Certificate in Education Leadership programme	18	0	20	0	20	0
No. of teachers enrolled in/completing the Post-Graduate in Arts Education programme		15	15	15	15	20
No. of teachers enrolled in/completing the Certificate in Education programme		9	9	15	15	20
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% Grade 2 students meeting grade level expectations in Mathematics	77%	78%	80%	82%	84%	86%
% Grade 2 students meeting grade level expectations in Language Arts	79%	81%	83%	85%	87%	89%
% Grade 4 students, meeting grade level expectations in Mathematics	26	78%	40	45	50	55
% Grade 4 students meeting grade level expectations in Language Arts	83%	78%	80%	80%	82%	82%
% Grade 4 students meeting grade level expectations in Mathematics	53%	58%	58%	63%	68%	73%
% Grade 6 students meeting grade level expectations in Language Arts	82%	85%	85.00%	88%	88%	90%
% primary teachers receiving professional development in Mathematics instruction	100%	100%	100%	100%	100%	100%

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2545 Education Quality Assurance and Standards							
PROGRAMME OBJECTIVE:							

To ensure that quality education is provided to all students to ensure that they become functional citizens of the Territory of the Virgin Islands.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
25454009	Teacher Training and Evaluation	59,766	50,250	50,250	189,350	189,350	189,350
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	2,590	2,200	15,400	13,000	13,000	13,000
522000	Utilities	80	250	450	450	450	450
523000	Supplies	7,352	11,000	6,450	6,400	6,400	6,400
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	27,162	19,800	21,500	21,500	21,500	21,500
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	8,587	1,000	-	1,000	1,000	1,000
529000	Entertainment	13,995	15,000	6,000	6,000	6,000	6,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	140,000	140,000	140,000
573000	Other Expenses	-	1,000	450	1,000	1,000	1,000
25454010	Curriculum Development, Key Stage Assessments and Examinations	110,220	428,350	428,350	333,550	333,550	333,550
511000	Personal Emoluments	2,995	-	6,828	-	-	-
512000	Social Contributions	665	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	3,795	6,000	6,000	6,000	6,000	6,000
523000	Supplies	3,631	133,600	90,765	38,600	38,600	38,600
524000	Repairs and Maintenance (Minor)	696	12,000	12,000	10,600	10,600	10,600
525000	Travel	190	650	1,850	2,050	2,050	2,050
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	98,247	276,100	310,907	276,300	276,300	276,300
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

TOTAL PROGRAMME OPERATING EXPENDITURE		169,987	478,600	478,600	522,900	522,900	522,900
PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category							
Category	Approved	Vacant	Actual	Male	Female		
Executive	0	0	0	0	0		
Management	0	0	0	0	0		
Professional	0	0	0	0	0		
Support/Technical	0	0	0	0	0		
Non-Established	0	0	0	0	0		
TOTAL PROGRAMME STAFFING	0	0	0	0	0		

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Permanent Secretary

DEPARTMENT NAME:
MINISTRY OF EDUCATION, CULTURE AND YOUTH AFFAIRS AND SPORTS

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:
PRE-PRIMARY AND PRIMARY EDUCATION

PROGRAMME OBJECTIVE:

To ensure the provision of quality education to the Pre-Primary and Primary students of the Territory.

SUBPROGRAMMES:

- 1 Early Childhood Development (ECD)
- 2 Primary Education

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
By March 2025, the Ministry will implement a structured professional development programme tailored to different stages of a teacher's career. The focus will be on creating licensing pathways for educators, improving pedagogical practices, classroom management, and subject-specific skills. The Ministry will also seek to provide opportunities for teachers to enhance their qualifications in the field.	Policy for licensure is being finalised. Let's Teach VI programme continues to attract interest in the profession. Twelve new teacher trainee positions created. MOU with Walden University is being finalised to provide Bachelor's and Master's degrees in Education. New cohort of programmes launched to include the Certificate in Teaching, Certificate in Leadership, and a Post-Grad Diploma in Arts Integration, to help strengthen teaching skills and leadership capacity.
By March 2025, the Ministry aims to enhance early childhood education by establishing a comprehensive ECE certification process and delivering training for Early Childhood Education.	Finalised ECE course offerings to be submitted to the College Review Board for approval, to commence in January 2026.
By February 2025, the Ministry will develop and implement a national strategy focused on innovative mathematics teaching methods. This includes inquiry-based learning, technology integration, and targeted support for struggling students. The strategy will also involve regular training for mathematics teachers and curricular reviews.	Two mathematics specialists were hired to improve instructional practices. Training programmes are ongoing. An adaptive online learning platform has been chosen, with a planned rollout for January 2026. The Curriculum Officer is currently gathering data in preparation for the 2026 curriculum review.
The Ministry will continue to integrate S.T.E.A.M. Education into the curriculum at all levels by fostering creativity, innovation, and problem-solving skills. The holistic approach will prepare students for dynamic careers and encourage entrepreneurial thinking.	S.T.E.A.M. concepts are integrated across subjects through project-based activities, robotics, coding, and design challenges, allowing students to tackle real-life situations. Ongoing professional development for teachers supports S.T.E.A.M. Education, while collaborations with local and international partners provide resources and mentorship, including opportunities like FIRST GLOBAL. A local robotics camp is scheduled for July/August 2025.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

By March 2026, the Ministry will implement a structured professional development programme tailored to different stages of a teacher's career. The focus will be on creating licensing pathways for educators, enhancing pedagogical practices, improving classroom management, and developing subject-specific skills. The Ministry will also seek to provide opportunities for teachers to enhance their qualifications in the field.

By August 2026, the Ministry aims to enhance early childhood education by establishing a comprehensive ECE certification process and delivering training for Early Childhood Education.

Throughout 2026, the Ministry will continue to implement the national strategy focused on innovative mathematics teaching methods. This will continue to include inquiry-based learning, technology integration, and targeted support for struggling students. The strategy will also continue to involve regular training for mathematics teachers and curricular reviews.

The Ministry will continue to integrate S.T.E.A.M. education into the curriculum at all levels by fostering creativity, innovation, and problem-solving skills. The holistic approach will continue to prepare students for dynamic careers and encourage entrepreneurial thinking.

KEY PERFORMANCE INDICATORS	2024 Actual	2025	Planned	2025 Revised	2026 Estimate	2027	Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)								
No. of pupils enrolled in public primary school	2015		2340	2030	2030	2030		2030
Boys	1017		1130	1020	1020	1020		1020
Girls	998		1210	1010	1010	1010		1010
No. of pupils enrolled in private primary schools								
Boys			400					
Girls			415					
No. of students enrolled in pre-primary schools								
Boys			385					
Girls			425					
KEY PERFORMANCE INDICATORS	2024 Actual	2025	Planned	2025 Revised	2026 Estimate	2027	Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)								
% of pupils promoted and transferred (no retention policy)	95%		95%	95%	95%	95%		95%
% of pupils reading at or above Grade 4 level (reading comprehension)								
Boys			78%					
Girls			78%					
% of pupils reading at or above Grade 6 level (reading comprehension)								
Boys			68%					
Girls			64%					
% of pupils dropping out across primary system								
Boys			0%					
Girls			0%					
Average attendance rate								
% of ECE centres operating at or above prescribed minimum standards	60%		100%	80%	90%	90%		100%

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2546 Pre-Primary and Primary Education

PROGRAMME OBJECTIVE:

To ensure the provision of quality education to the Pre-Primary and Primary students of the Territory.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
25464012	Early Childhood Development (ECD)	1,965	36,018	22,588	36,174	36,174	36,174
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	-	1,500	1,500	1,500	1,500	1,500
522000	Utilities	-	-	210	-	-	-
523000	Supplies	741	25,047	11,407	25,203	25,203	25,203
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	235	850	850	850	850	850
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	175	3,622	3,622	3,622	3,622	3,622
529000	Entertainment	814	5,000	5,000	5,000	5,000	5,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
25464030	Primary Education	14,903,381	16,680,082	16,308,512	17,554,726	17,593,426	17,593,426
511000	Personal Emoluments	12,718,872	14,136,757	13,730,541	15,014,819	15,051,619	15,051,619
512000	Social Contributions	1,528,915	1,727,889	1,727,889	1,836,780	1,838,680	1,838,680
521000	Rent	-	2,300	2,215	2,300	2,300	2,300
522000	Utilities	246,600	253,856	255,356	255,856	255,856	255,856
523000	Supplies	196,874	274,093	414,323	312,784	312,784	312,784
524000	Repairs and Maintenance (Minor)	6,569	35,000	5,000	35,000	35,000	35,000
525000	Travel	12,262	15,000	28,000	15,000	15,000	15,000
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	186,241	227,200	137,200	74,200	74,200	74,200
529000	Entertainment	7,048	7,987	7,987	7,987	7,987	7,987
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		14,905,346	16,716,100	16,331,100	17,590,900	17,629,600	17,629,600

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	0	0	0	0	0	
Management	20	4	16	1	15	
Professional	211	2	209	16	193	
Support/Technical	67	19	48	3	45	
Non-Established	5	5	0	0	0	
TOTAL PROGRAMME STAFFING	303	30	273	20	253	
STAFFING RESOURCES						

Accounting Officer: Permanent Secretary

ESTABLISHED

16	Principal (Primary)
4	Assistant Principal (Primary)
8	School Counsellor I/II/III (Primary)
186	Teacher Grade I/II/III/IV
2	Teacher, English as a Secondary Language (ESL)
2	Reading Specialist
1	Behavioural Specialist
1	Education Assessment Specialist
12	Special Education Teacher
26	Learning Support Assistant/Teacher Assistant (<i>4 new posts</i>)
4	School Improvement Officer (2 new posts)
1	Supervisor - Custodial Worker
2	Instructional Coach
35	Janitor

NON-ESTABLISHED

5	School Bus Driver (<i>5 new posts</i>)

DEPARTMENT NAME:
MINISTRY OF EDUCATION, CULTURE AND YOUTH AFFAIRS AND SPORTS

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:
SECONDARY EDUCATION

PROGRAMME OBJECTIVE:

To ensure the provision of quality education to secondary students across the Territory.

SUBPROGRAMMES:

- 1 Alternative Secondary Education
- 2 Secondary Education

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
By September 2025, the Ministry of Education will increase the supply of digital tools, technical education equipment, and other necessary resources to ensure that all secondary classrooms have adequate and relevant supplies.	By September 2025, a supply of 160 computers, 20 Promethean Boards, and other equipment was supplied.
By September 2025, the Ministry of Education will finalize a comprehensive review of the senior secondary curriculum to align it with the demands of higher education and the job market. This will include updating outdated courses, introducing new subjects in high-demand areas and providing flexible pathways for students with diverse academic interests.	The first phase of the senior secondary curriculum has started to include dual enrolment. Grade 11 students who have already passed five CXC/CSEC subjects now have the opportunity to engage in dual enrolment.
The Ministry of Education will continue to integrate STEAM education into the curriculum at the secondary level by fostering creativity, innovation, and problem-solving skills. This holistic approach will prepare students for dynamic careers and encourage entrepreneurial thinking.	S.T.E.A.M. education has been included in the curriculum for Grades 7 - 11 students to foster creativity, innovation, and problem-solving skills.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Throughout 2026, the Ministry of Education will increase the supply of digital tools, technical education equipment, and other necessary resources to ensure that all secondary classrooms have adequate and relevant supplies.

Throughout 2026, the Ministry of Education will continue to conduct a comprehensive review of the senior secondary curriculum to align it with the demands of higher education and the job market. This will include updating outdated courses, introducing new subjects in high-demand areas, and providing flexible pathways for students with diverse academic interests.

Throughout 2026 and beyond, the Ministry of Education will continue to integrate STEAM education into the curriculum at the secondary level by fostering creativity, innovation, and problem-solving skills. This holistic approach will prepare students for dynamic careers and encourage entrepreneurial thinking.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of public secondary students	1,896	1670	1,680	1,680	1,680	1,680
Male	984	905	900	900	900	900
Female	912	785	780	780	780	780
No. of private secondary students	486	730	500	500	500	500
Male	253	355	260	260	260	260
Female	233	375	240	240	240	240
No. of students taking CXC/CSEC examinations	376	215	363	370	375	375
Male	161	90	160	165	170	175
Female	215	125	203	205	205	200
No. of students enrolled in alternative secondary education	47	30	35	40	40	40
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Secondary school retention rate	N/A	4%	4%	4%	4%	4%
Male	N/A	5%	5%	5%	5%	5%
Female	N/A	3%	3%	3%	3%	3%
% of secondary school students achieving honours (no graduation)						
Male		40%				
Female		45%				
% of secondary students achieving at least 5 CXC/CSEC passes		45%	45%	45%	45%	45%
Male		50%	50%	50%	55%	55%
Female		40%	40%	40%	50%	50%
% of secondary students achieving at least a pass in Mathematics	50%	50%	50%	55%	55%	55%
Male	49%	50%	50%	55%	55%	55%
Female	50%	50%	50%	55%	55%	55%
% of secondary students achieving at least a pass in English A	95.5%%	96.5%%	95.5%%	95.5%%	95..5%	95.5%%
Male	95%	95%	95%	95%	95%	95%
Female	96%	98%	96%	96%	96%	96%
Completion rate for alternative secondary education	0.645	42%	63%	63%	63%	63%
Male	79%	35%	75%	75%	75%	75%
Female	50%	45%	50%	50%	50%	50%

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2548 Secondary Education							
PROGRAMME OBJECTIVE:							
To ensure the provision of quality education to secondary students across the Territory.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
25484031	Alternative Secondary Education	136,476	211,674	180,674	211,674	211,674	211,674
511000	Personal Emoluments	135,556	164,000	164,000	164,000	164,000	164,000
512000	Social Contributions	-	13,690	13,690	13,690	13,690	13,690
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	920	33,984	2,984	33,984	33,984	33,984
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
25484030	Secondary Education	17,733,825	19,803,526	19,711,526	21,280,226	21,360,226	21,360,226
511000	Personal Emoluments	13,666,753	15,078,571	14,488,409	16,037,554	16,102,554	16,102,554
512000	Social Contributions	1,641,952	1,869,349	1,869,349	2,003,936	2,018,936	2,018,936
521000	Rent	257,953	272,000	272,000	272,000	272,000	272,000
522000	Utilities	352,818	551,394	553,599	550,577	550,577	550,577
523000	Supplies	142,674	301,850	454,105	301,850	301,850	301,850
524000	Repairs and Maintenance (Minor)	18,359	46,807	50,807	45,370	45,370	45,370
525000	Travel	7,593	10,604	10,604	16,104	16,104	16,104
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	1,619,345	1,646,562	1,985,562	2,026,490	2,026,490	2,026,490
529000	Entertainment	11,978	11,989	11,989	11,947	11,947	11,947
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	14,400	14,400	14,400	14,400	14,400	14,400
572000	Assistance Grants	-	-	702	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		17,870,301	20,015,200	19,892,200	21,491,900	21,571,900	21,571,900

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	0	0	0	0	0	
Management	9	3	6	0	6	
Professional	253	19	234	68	166	
Support/Technical	49	17	32	7	25	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	311	39	272	75	197	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Permanent Secretary

BREGADO FLAX EDUCATIONAL CENTRE - SECONDARY

- 1 Principal (Secondary)
- 1 Assistant Principal (Secondary)
- 1 School Counsellor I/II/III
- 1 Administrative Officer
- 1 Office Generalist I/II/III
- 1 School Librarian
- 35 Teacher Gr. I/II/III/IV
- 1 Teacher Trainee/Learning Support Assistant
- 3 Janitor
- 2 Special Education Teacher

ESTABLISHED

CLAUDIA CREQUE SECONDARY

- 9 Teachers Gr. I/II/III/IV

ESTABLISHED

VIRGIN ISLANDS SCHOOL TECHNICAL STUDIES

- 1 Principal (Secondary)
- 1 Assistant Principal (Secondary)
- 1 School Counsellor I/II/III
- 1 Administrative Officer
- 17 Teachers Gr. I/II/III/IV
- 3 Janitor
- 2 Library Assistant I/II

ESTABLISHED

ELMORE STOUTT HIGH SCHOOL

- 1 Principal (Secondary)
- 1 Deputy Principal, Secondary Education
- 3 Assistant Principal (Secondary)
- 1 Career and College Counsellor
- 6 School Counsellor I/II/III
- 1 Senior Administrative Officer
- 2 School Nurse
- 1 Senior Librarian
- 1 Administrative Officer
- 3 Senior Executive Officer
- (2 posts of Senior Library Assistant renamed and transferred)*
- 2 Executive Officer
- 1 Office Generalist I/II/III
- 167 Teacher Grade I/II/III/IV
- 14 Teacher Trainee/Learning Support Assistant
- (8 new posts)*

- 16 Janitor
- 1 Store Clerk
- 1 Custodial Supervisor
- 4 STEAM Teachers
- 3 Special Education Teachers

DEPARTMENT NAME:
MINISTRY OF EDUCATION, CULTURE AND YOUTH AFFAIRS AND SPORTS
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
TERTIARY, ADULT AND CONTINUING EDUCATION
PROGRAMME OBJECTIVE:
To support Tertiary, Adult and Continuing Education in the Territory.
SUBPROGRAMMES:

- 1 HLSCC and Tuition Assistance Programme
- 2 Overseas Scholarships

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Develop new programmes at associates and baccalaureate levels following the external review of offerings, with the first programmes available by Fall 2025. Adopt new policy regarding compensation and benefits, performance management, and a modernised framework for salary grades and bands by June 2025. Adopt new general education requirements by Fall 2025. Train an additional 10 HLSCC Faculty in the UWI CUTL programme, and offer additional professional development options via in-service training delivered by the Institute of Education by December 2025.	
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; Should answer what, how, and when)	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
Deliver NABCEP certified solar technician training to 20 or more students						
% of HLSCC Scholarship Students completing per terms of award						
Females						
Males						
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Solar Technician students secure work on major renewable energy projects						
STCW graduates secure work or promotions						
AHLEI graduates secure work in area of certification						

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2564 Tertiary, Adult and Continuing Education

PROGRAMME OBJECTIVE:

To support Tertiary, Adult and Continuing Education in the Territory.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
25644037	HLSCC and Tuition Assistance Programme	9,947,590	9,663,800	11,016,600	10,275,800	10,275,800	10,275,800
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	9,918,400	9,618,300	10,933,300	10,230,300	10,230,300	10,230,300
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	29,190	45,500	83,300	45,500	45,500	45,500
573000	Other Expenses	-	-	-	-	-	-
25644038	Overseas Scholarships	1,568,988	2,300,000	1,797,200	1,860,000	1,860,000	1,860,000
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	1,568,988	2,300,000	1,797,200	1,860,000	1,860,000	1,860,000
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		11,516,578	11,963,800	12,813,800	12,135,800	12,135,800	12,135,800

DEPARTMENT NAME:
LIBRARY SERVICES DEPARTMENT
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
LIBRARY
PROGRAMME OBJECTIVE:
To provide access to a range of high quality educational and cultural information for research, learning and recreation and to collect and preserve documents of cultural and heritage significance.
SUBPROGRAMMES:
1 Library Services

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Completion of the Library's website so that the different digital collections/platforms can be integrated under one source by the end of 2025. The website is to be built by the Department of Technology (DOIT).	Work on the website began in June 2025 and is in progress. DOIT is leading the platform development, design and layout. Library staff will provide and manage the website content.
Continue to promote the Public Library's eBook and audiobook collections by making presentations at public and private schools. This will be done through scheduled school visits to public and private schools by 2025.	Presentations on the digital platforms were carried out to students and teachers. More presentations will be carried out throughout the year.
Re-establish a programme whereby students accompanied by teachers in Virgin Gorda and Anegada are transported to and from the library every two weeks to borrow books by the end of 2025.	The programme did not come to fruition due to lack of funding. However, schools continued their bi-monthly visits to the Virgin Gorda Library throughout the school year.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)
Re-establish a Bookmobile service for public and private schools on Tortola by the end of 2026. The Bookmobile will serve the schools every two weeks during the school term.
Expand the online offerings by adding more digital platforms to serve the community's needs. The content will include eBooks, audiobooks, and e-magazines.
Continue digitising local cultural and historical documents like newspapers, reports, and photographs for future generations.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of copies in the library:						
Anegada		3,615	3,557	3,628	3,701	,3775
Road Town		43,375	42,983	42,938	42,938	42,938
East End		6,303	6,467	6,596	6,793	6,996
Virgin Gorda		5,527	5,409	5,571	5,738	5,955

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Registered library patrons:						
Road Town:						
Females						
Males						
Adult						
Junior						
Anegada:		161	161	166	171	176
Females						
Males						
Adult						
Junior						
Virgin Gorda		1987	2	2047	2129	2214
Females						
Males						
Adult						
Junior						

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2550 Library

PROGRAMME OBJECTIVE:

To provide access to a range of high quality educational and cultural information for research, learning and recreation and to collect and preserve documents of cultural and heritage significance.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							

Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
25504041	Library Services	1,153,350	1,257,800	1,286,800	1,282,800	1,282,800	1,282,800
511000	Personal Emoluments	814,892	859,874	861,374	818,734	818,734	818,734
512000	Social Contributions	96,814	103,884	103,884	98,312	98,312	98,312
521000	Rent	110,037	213,733	214,333	219,288	219,288	219,288
522000	Utilities	28,209	20,452	20,752	55,652	55,652	55,652
523000	Supplies	89,423	53,556	49,546	70,764	70,764	70,764
524000	Repairs and Maintenance (Minor)	5,641	1,230	5,419	7,200	7,200	7,200
525000	Travel	1,850	2,120	1,520	4,800	4,800	4,800
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	6,323	2,950	29,971	8,050	8,050	8,050
529000	Entertainment	162	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

TOTAL PROGRAMME OPERATING EXPENDITURE	1,153,350	1,257,800	1,286,800	1,282,800	1,282,800	1,282,800

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category						

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	1	0	1	0	1	
Professional	2	1	1	0	1	
Support/Technical	29	13	16	5	11	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	33	14	19	5	14	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Chief Librarian

1	Deputy Chief Librarian	1	Office Generalist I/II/III
1	Systems Librarian	7	Office Cleaner
1	Librarian I/II/III	1	Book Repairman
6	Senior Library Assistant		
1	Senior Accounts Officer		
1	Senior Executive Officer		
11	Library Assistant I/II/III		
1	Library Assistant I/II/II / Driver		

STATE OWNED ENTERPRISE PERFORMANCE INFORMATION

PROGRAMME NAME:

H. LAVITY STOUTT COMMUNITY COLLEGE

PROGRAMME OBJECTIVE:

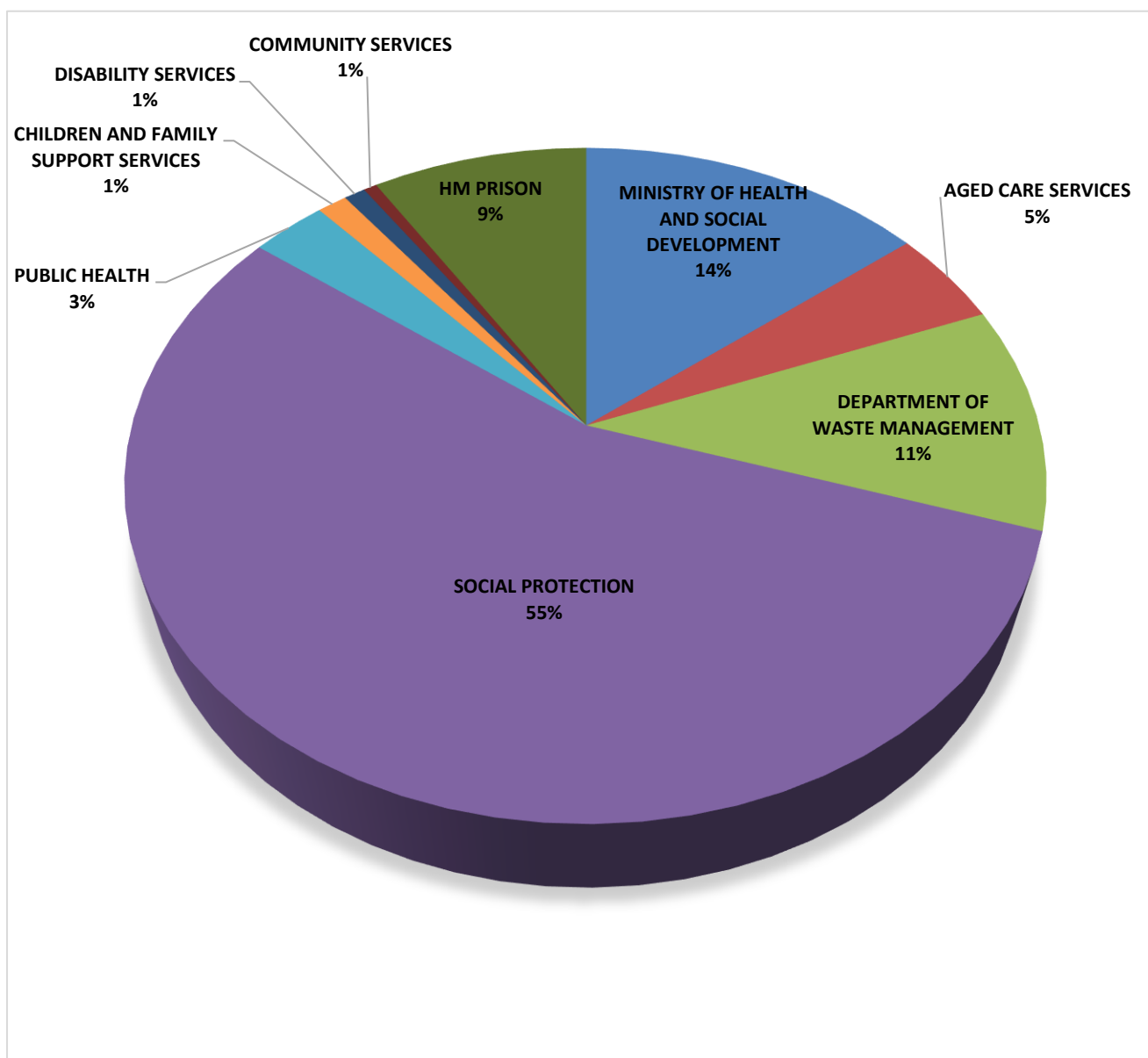
Goals: 1. Teaching and Learning: Promote excellence and expand opportunities. 2. Student Access and Success: Provide comprehensive support services, reduce access barriers, and increase enrolment. 3. Community and partnerships: Promote and strengthen the college brand and community relationships. 4. Institutional Effectiveness and Organisational Development: Strive for excellence in planning, assessment, governance, and communication. 5. Resources and Facilities: Expand and enhance the college's capacity. There are several strategic objectives for each of these goals listed.

	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Programme Expenditure						
Income	10,995,835	12,147,016	12,147,016	13,694,989	12,936,756	12,942,466
Expenses	11,670,275	13,622,416	13,622,416	14,306,380	14,242,191	14,455,469
Net Income/(Deficit)	(674,440)	(1,475,400)	(1,475,400)	(611,391)	(1,305,435)	(1,513,003)

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
Enrolment, Degree Programmes (Fall Semesters)	705	624	722	702	728	752
Rate of New Students in Degree Programmes	42%	39%	38%	43%	44%	41%
Full-Time, First-Time Fall Cohort Retention Rate	83%	76%	86%	87%	88%	89%
Part-Time, First-Time Fall Cohort Retention Rate	55%	52%	63%	56%	56%	55%
Gross Enrolment Ratio:	36%	32%	37%	34%	35%	35%
Females	59%	60%	60%	59%	58%	57%
Males	41%	40%	40%	41%	42%	43%

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Graduation Rate within 150% Normal Time (Total)	43%	55%	55%	48%	56%	51%
Graduation Rate within 150% Normal Time (Females)	47%	61%	61%	50%	51%	54%
Graduation Rate within 150% Normal Time (Males)	37%	45%	45%	43%	39%	45%

MINISTRY OF HEALTH & SOCIAL DEVELOPMENT & DEPARTMENTS



SUMMARY OF BUDGET AND FORWARD ESTIMATES

MINISTRY OF HEALTH AND SOCIAL DEVELOPMENT

MINISTRY SUMMARY

MISSION:

To provide a caring and integrated system of health and social services that facilitates human development and improves the quality of life in the Virgin Islands.

STRATEGIC PRIORITIES FOR 2026:	LINK TO SEED:
Support legislative reforms for the Sexual Offences Project, Social Protection Act, 911 Legislation, Plastic Litter Reduction Container Deposit Act and the adaptation of the Model Children (Care and Adoption) Bill.	Social: Improved overall social services programmes and healthcare
Repair/Upgrade healthcare facilities to ensure accessibility and resilience in health.	
Construction of new social homes and a Social Home Complex to ensure accessibility and resilience in social services.	
Secure social space to address chronic homelessness and children/juveniles in conflict with the law to ensure accessibility and resilience in social services.	
Repair/Upgrade community centres to ensure accessibility and resilience in social services.	
Develop 911 emergency call handling protocols to improve coordination between emergency services (police, fire, ambulance) to reduce response times and improve efficiency.	

MINISTRY EXPENDITURE - BY PROGRAMME

Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2652	MINISTRY OF HEALTH AND SOCIAL DEVELOPMENT						
	Operating Expenses	13,927,172	11,820,100	12,607,600	12,059,500	10,452,402	10,452,402
	Capital Acquisitions	64,237	800,000	833,400	32,000	-	-
	Capital Expenditure	2,696,920	2,520,000	2,556,400	4,115,000	1,635,000	2,264,400
2653	AGED CARE SERVICES						
	Operating Expenses	3,078,496	3,810,600	3,781,280	3,946,400	3,936,400	3,936,400
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2654	DEPARTMENT OF WASTE MANAGEMENT						
	Operating Expenses	7,648,487	8,505,800	8,658,303	9,074,700	9,074,700	9,074,700
	Capital Acquisitions	545,783	693,600	660,200	300,000	-	300,000
	Capital Expenditure	-	500,000	500,000	550,000	250,000	-
2655	SOCIAL PROTECTION						
	Operating Expenses	45,231,193	45,935,800	46,222,420	46,369,200	46,369,200	46,369,200
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2665	PUBLIC HEALTH						
	Operating Expenses	2,400,710	2,467,800	2,594,000	2,595,300	2,595,300	2,595,300
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2667	CHILDREN AND FAMILY SUPPORT SERVICES						
	Operating Expenses	933,010	1,018,500	1,018,500	1,030,500	1,030,500	1,030,500
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2668	DISABILITY SERVICES						
	Operating Expenses	517,968	634,200	634,200	738,200	738,200	738,200
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2669	COMMUNITY SERVICES						
	Operating Expenses	289,043	422,000	464,700	459,600	459,600	459,600
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-

MINISTRY EXPENDITURE - BY PROGRAMME							
Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2551	HM PRISON						
	Operating Expenses	5,299,064	6,095,600	6,095,600	7,492,300	7,492,300	7,492,300
	Capital Acquisitions	-	-	-	107,100	57,100	-
	Capital Expenditure	86,484	-	321,000	899,900	295,000	-
TOTAL MINISTRY BUDGET CEILING		82,718,569	85,224,000	86,947,603	89,769,700	84,385,702	84,713,002
	Budget Ceiling Operating Expenses	79,325,144	80,710,400	82,076,603	83,765,700	82,148,602	82,148,602
	Budget Ceiling Capital Acquisitions	610,020	1,493,600	1,493,600	439,100	57,100	300,000
	Budget Ceiling Capital Expenses	2,783,404	3,020,000	3,377,400	5,564,900	2,180,000	2,264,400
MINISTRY STAFFING RESOURCES - Number of Staff by Category							
Category		Approved	Vacant	Actual	Male	Female	
Executive		8	1	7	3	4	
Management		25	10	15	3	12	
Professional		131	28	103	53	50	
Support/Technical		264	65	199	93	106	
Non-Established		58	45	13	5	8	
TOTAL MINISTRY STAFFING		486	149	337	157	180	

DEPARTMENT NAME:	MINISTRY OF HEALTH AND SOCIAL DEVELOPMENT
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	HEALTH AND SOCIAL POLICY PLANNING AND ADMINISTRATION
PROGRAMME OBJECTIVE:	To support the provision of the highest standards of health and social services, and promote social justice through high quality policy formulation, planning, and monitoring to achieve best outcomes for individuals, communities and the society.
SUBPROGRAMMES:	1 Health and Social Policy Planning and Administration 2 Gender Affairs

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Develop, implement, and revise key health, social assistance, and environmental policies to ensure alignment with Vision 2036. Focus on legislation such as the Social Protection Act and Housing Assistance Policy.	
Enhance partnerships with UN agencies (e.g., UNICEF) and local entities for effective delivery of health and social services.	
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	
Develop, implement, and revise key health, social assistance, and environmental policies to ensure alignment with Vision 2036. Focus on legislation such as the Social Protection Act and Housing Assistance Policy.	
Enhance partnerships with UN agencies (e.g., UNICEF) and local entities for effective delivery of health and social services.	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of policy papers, reports and briefings submitted to Cabinet						
No. of public consultations/media events						
No. of drafting instructions prepared for legislation						
No. of medical licenses issued						
No. of nursing licenses issued						
No. of development projects completed						
No. of public education activities on gender held						
No. of policies across Government analysed from a gender perspective						
No. of victims of domestic violence receiving assistance						

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of draft instructions enacted as legislation						
% of policy recommendations approved by Cabinet						
% variance between approved budget and actual expenditure						
% of development projects completed on time and on budget						
% of agencies conducting gender analysis in major policy design						
No. of domestic violence incidents recorded						

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2652 Health and Social Development Policy Planning and Administration

PROGRAMME OBJECTIVE:

To support the provision of the highest standards of health and social services, and promote social justice through high quality policy formulation, planning, and monitoring to achieve best outcomes for individuals, communities and the society.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
26524161	Health and Social Policy Planning and Administration	13,423,233	10,839,738	11,605,228	11,126,319	9,519,221	9,519,221
511000	Personal Emoluments	1,683,252	1,969,614	1,898,484	2,285,764	2,285,764	2,285,764
512000	Social Contributions	190,041	218,927	214,857	261,598	261,598	261,598
521000	Rent	329,497	349,036	348,036	349,036	349,036	349,036
522000	Utilities	114,813	112,410	113,410	113,310	113,310	113,310
523000	Supplies	71,565	86,195	89,040	63,993	63,993	63,993
524000	Repairs and Maintenance (Minor)	38,108	68,900	78,900	68,900	68,900	68,900
525000	Travel	63,517	120,463	109,263	112,013	112,013	112,013
526000	Training	-	22,000	3,000	22,000	22,000	22,000
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	1,236,462	2,061,444	2,104,126	1,993,730	386,632	386,632
529000	Entertainment	17,167	50,000	50,000	39,976	39,976	39,976
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	9,490,870	5,584,750	6,400,113	5,575,000	5,575,000	5,575,000
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	187,513	195,000	195,000	240,000	240,000	240,000
573000	Other Expenses	430	1,000	1,000	1,000	1,000	1,000
26524162	Gender Affairs	92,579	243,359	220,959	248,360	248,360	248,360
511000	Personal Emoluments	82,349	158,095	158,095	163,935	163,935	163,935
512000	Social Contributions	7,862	18,944	18,944	19,705	19,705	19,705
521000	Rent	-	5,400	5,400	4,800	4,800	4,800
522000	Utilities	56	150	150	150	150	150
523000	Supplies	183	13,400	12,400	12,400	12,400	12,400
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	150	720	720	720	720	720
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	32,400	11,000	32,400	32,400	32,400
529000	Entertainment	1,979	14,250	14,250	14,250	14,250	14,250
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
26524213	911 Operation Command Centre	411,360	737,003	781,413	684,821	684,821	684,821
	511000 Personal Emoluments	302,644	460,679	460,679	452,639	452,639	452,639
	512000 Social Contributions	35,821	56,019	56,019	55,427	55,427	55,427
	521000 Rent	-	-	-	-	-	-
	522000 Utilities	34,624	32,120	32,650	32,920	32,920	32,920
	523000 Supplies	20,986	22,900	26,520	22,900	22,900	22,900
	524000 Repairs and Maintenance (Minor)	-	2,000	200	2,000	2,000	2,000
	525000 Travel	-	-	-	-	-	-
	526000 Training	-	-	-	-	-	-
	527000 Contributions to Professional Bodies	-	-	-	-	-	-
	528000 Services	17,284	163,284	205,344	118,934	118,934	118,934
	529000 Entertainment	-	-	-	-	-	-
	530000 Interest	-	-	-	-	-	-
	541000 Subsidies	-	-	-	-	-	-
	551000 Grants	-	-	-	-	-	-
	561000 Social Assistance Benefits	-	-	-	-	-	-
	562000 Employer Social Benefits	-	-	-	-	-	-
	571000 Property Expenses	-	-	-	-	-	-
	572000 Assistance Grants	-	-	-	-	-	-
	573000 Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		13,927,172	11,820,100	12,607,600	12,059,500	10,452,402	10,452,402

PROGRAMME STAFFING RESOURCES - No. of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	4	0	4	1	3	
Management	6	2	4	1	3	
Professional	21	9	12	4	8	
Support/Technical	18	7	11	3	8	
Non-Established	6	0	6	5	1	
TOTAL PROGRAMME STAFFING	55	18	37	14	23	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Permanent Secretary

Administration

3	Deputy Secretary
5	Assistant Secretary
1	Chief Medical Officer
1	Chief Nursing Officer
1	Chief of Drugs and Pharmaceutical Services
1	Private Secretary
1	Human Resources Manager
1	Senior Assistant Human Resources Manager
1	Finance and Planning Officer
1	Social Protection Information Systems Manager I/II
6	Senior Administrative Officer
1	Accounts Officer I/II
1	Records Officer I/II
2	Office Generalist I/II/III
2	Policy Specialist
3	Executive Officer
1	Senior Research Analyst
1	Finance Officer
2	Administrative Officer
1	Information Officer I/II

911 Operation Command Center

1	Director, Emergency Call Centre
1	Operation Supervisor
6	Call Handler <i>(6 posts of Call Handlers/Dispatcher renamed)</i>
1	Network Administrator

Gender Affairs

1	Gender Affairs Coordinator
1	Senior Administrative Officer
1	Office Generalist I/II/III

NON-ESTABLISHED

Administration

6	Burial Grounds Manager

DEPARTMENT NAME:	
ADINA DONOVAN HOME	
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	
AGED CARE SERVICES	
PROGRAMME OBJECTIVE:	
To support the provision of the highest standards of health and social services, and promote social justice through high quality policy formulation, planning, and monitoring to achieve best outcomes for individuals, communities and the society.	
SUBPROGRAMMES:	
1 Seniors' Residential Services 2 Seniors' Engagement Programme 3 Home Care Services	
PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Focusing on continuous learning for Geriatric Aides with the assistance of the Virgin Islands Public Service Learning Institute (VIPSLI), Life Long-Learning Center, St. Thomas USVI by conducting six Continuous Education Units relevant to the Elderly Population.	Training in the following areas: 1. Wound Care; 2. Documenting and Reporting; 3. Caring for the BedBound; 4. Diabetes Care and Education; 5. Infection Control and 6. World Day of Safety & Health Panel Discussion: Shaping the Future of Health & Safety with AI Digitisation at Work; 7. Medical Documentation; 8. Mental Health 101: Recognising the Signs and Knowing When to Seek Help Training; 8. Conflict Management.
Expand the Senior Engagement Programmes to provide services that will improve the lives of persons with Alzheimer's/Dementia and caregivers by 31 December, 2025.	Interviewing and hiring of Manager, Cook, and Maid for the Virgin Gorda Senior Programme, which is slated to open September 2025 at the St. Mary's Episcopal Church Hall; Assigning a geriatric aide to the senior programmes to provide support to persons with alzheimer's/dementia while at the senior centre.
Conduct two-panel discussions or outreach sessions to educate the wider community on issues related to Alzheimer's/dementia and elder abuse and the services available at the Department for families.	Collaboration with BVI Alzheimer's Association for Power of Music; collaboration with Money Matters in hosting a financial workshop for seniors, families and their caregivers focusing on fraud and scams amongst that population.
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	
Improve service delivery at Aged Care Services programmes to better meet the needs of clients/participants by December 2026 through: a. Recruitment of social welfare officers and recreation aides for senior residential services; b. continued promotion of staff competency through training locally and overseas; c. Expand community-based services to include the Meals on Wheels programme for indigents and homebound persons. Standardised care quality at all senior residential facilities and home care programmes.	
Increase community presence to encourage the knowledge and utilisation via community outreach campaigns, to include quarterly activities, improved media presence and increased collaboration with external stakeholders, including private and community organisations.	
Develop a policy and legislative framework to support elder rights and protective services by the completion of drafting exercises by December 2026.	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of persons provided home care services		50	60	70	80	80
No. of persons provided home care grants		40	30	40	50	60
No. of public education sessions held		2	2	2	2	2
No. of beds available (residential care)		0	0	0	0	0
No. of residents		26	26			
No. of applications received for admission/services		90	125	130	150	150
No. of admissions		0	0	0	0	0
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of applications approved (home care, senior citizens' programme, etc.)		15%	15%	20%	25%	30%
Average wait time for approved placement/service		1mth	1 mth%	1mth%	1 mth%	1 mth%
Average length of stay		idenfite	indefinite	indefinite	indefinite	indefinite
% of patients receiving an average of one family visit a week or more		5%	5%	5%	5%	5%
% of residents whose overall functionality is adequate or better		1%	1%	1%	1%	1%
% of home care clients whose overall functionality is adequate or better			1%	1%	1%	1%
No. of people on waiting list for residential placement		5	8	8	8	8
No. of people on waiting list for home care service		0%	0%	0.00%	8	0
% of target persons attending programmes		17%	17%	17%	17%	17%

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2653 Aged Care Services							
PROGRAMME OBJECTIVE:							
To support the provision of the highest standards of health and social services, and promote social justice through high quality policy formulation, planning, and monitoring to achieve best outcomes for individuals, communities and the society.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
26534163	Seniors' Residential Services	1,693,165	1,873,097	1,873,117	1,920,869	1,920,869	1,920,869
511000	Personal Emoluments	1,306,210	1,448,643	1,448,643	1,480,808	1,480,808	1,480,808
512000	Social Contributions	161,904	174,879	174,879	179,054	179,054	179,054
521000	Rent	-	-	-	-	-	-
522000	Utilities	57,099	64,290	64,310	64,290	64,290	64,290
523000	Supplies	136,937	145,312	145,312	154,993	154,993	154,993
524000	Repairs and Maintenance (Minor)	13,166	22,426	22,426	22,426	22,426	22,426
525000	Travel	720	690	690	690	690	690
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	12,218	12,859	12,859	14,609	14,609	14,609
529000	Entertainment	4,911	3,999	3,999	3,999	3,999	3,999
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
26534164	Seniors' Engagement Programme	371,815	657,598	638,258	744,105	734,105	734,105
511000	Personal Emoluments	238,845	461,380	434,837	487,544	487,544	487,544
512000	Social Contributions	27,301	53,669	50,892	56,493	56,493	56,493
521000	Rent	3,845	15,500	15,500	15,500	15,500	15,500
522000	Utilities	2,506	2,900	2,900	5,100	5,100	5,100
523000	Supplies	36,595	53,650	53,630	89,150	79,150	79,150
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	600	600	600	600	600
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	36,870	49,900	49,900	63,718	63,718	63,718
529000	Entertainment	24,773	20,000	20,000	26,000	26,000	26,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	1,080	-	10,000	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
26534165	Home Care Services	1,013,516	1,279,904	1,269,904	1,281,426	1,281,426	1,281,426
511000	Personal Emoluments	774,128	864,115	864,115	864,958	864,958	864,958
512000	Social Contributions	95,112	104,679	104,679	104,717	104,717	104,717
521000	Rent	-	-	-	-	-	-
522000	Utilities	185	-	-	-	-	-
523000	Supplies	8,959	9,800	9,800	9,800	9,800	9,800
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	230	560	560	1,200	1,200	1,200
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	902	750	750	750	750	750
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	134,000	300,000	290,000	300,000	300,000	300,000
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		3,078,496	3,810,600	3,781,280	3,946,400	3,936,400	3,936,400

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	0	0	0	0	0	
Management	4	1	3	0	3	
Professional	5	1	4	0	4	
Support/Technical	69	18	51	5	46	
Non-Established	26	26	0	0	0	
TOTAL PROGRAMME STAFFING	104	46	58	5	53	

STAFFING RESOURCES

Accounting Officer: Chief Social Development Officer

Home Care Services

18	Geriatric Aide I/II	1	Office Generalist I/II/III
1	Registered Nurse	2	Executive Officer
1	Social Worker I/II/III	18	Nursing Assistant

Senior Engagement

2	Manager, Senior Citizens Programme	2	Cook
2	Cook	1	Housekeeper
1	Kitchen Assistant	1	Maintenance Officer I/II
7	Programme Support Officer I/II	1	Orderly

(2 post of Maid renamed and regraded; 5 posts of Maid transferred from non-establish, renamed and regraded)

1	Cleaner	3	Laundress
1	Social Worker I/II/III	2	Cleaner
		1	Geriatric Aide I/II
		1	Attendant
		1	Senior Nursing Assistant

Seniors' Residential Services

1	Manager, Seniors' Residential Services	1	Kitchen Assistant
1	Nurse Manager	3	Registered Nurse
1	Home Supervisor	1	Assistant Manager, Seniors' Residential Services
1	Social Welfare Officer		

PROGRAMME NUMBER AND NAME

2653 Aged Care Services

PROGRAMME OBJECTIVE:

To support the provision of the highest standards of health and social services, and promote social justice through high quality policy formulation, planning, and monitoring to achieve best outcomes for individuals, communities and the society.

STAFFING RESOURCES

NON-ESTABLISHED

Home Care Services

1	Office Generalist I/II/III
7	Geriatric Aide I/II

Senior Engagement

6	Manager, Senior Citizen's Programme
6	Cooks
1	Cleaner

Seniors' Residential Services

1	Kitchen Assistant
1	Laundress
1	Office Generalist I/II/III
1	Handyman
1	Cleaner

DEPARTMENT NAME:
DEPARTMENT OF WASTE MANAGEMENT
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
WASTE MANAGEMENT
PROGRAMME OBJECTIVE:
To improve waste collection, diversion and disposal practices and mechanisms, and increase public participation in waste reduction and proper waste handling.
SUBPROGRAMMES:
1 Waste Collection and Disposal
2 Beautification

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Paper and Textile Recycling Programme to reduce the amount of waste coming to the dump site. Expansion of house-to-house collection. Repair works to the Incinerator Unit. Public Education Programme. Litter Abatement Programme aimed at increasing prevention, detection and enforcement.	The Department made significant progress with the implementation of the house-to-house initiative. However, very little progress was made on the repair work on the incinerator. More effort is required to address the Litter Abatement Paper, Textile, and Recycling Programme.
Landfill Management - implement programems to manage landfill operations which covers aspects like landfill design and road restructuring in 2025.	Road network was redesigned to create and/or provide access to new areas at the landfill that can be utilised to ensure an additional year to two years of operation at the current site.
Computation of the department service impact on the Territory and the environment.	The Department collected statistical data at every point of service, enabling us to evaluate the impact of our services from collection to disposal. This provided numerical benchmarks and allowed for more accurate predictions.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)
The Paper and Textile Recycling Programme aims to reduce the amount of waste going to the dumpsite. Expansion of house-to-house collection. Repair works to the Incinerator Unit. Public Education Programme. The Litter Abatement Programme aimed at increasing prevention, detection, and enforcement.
Community Engagement and Education - Implement programmes to engage and educate the community on waste management practices, including public outreach.
Infrastructural Development - Implement programmes to develop and improve waste management infrastructure, including collection and transportation systems, processing and disposal facilities, recycling and composting facilities.
Enforcement and compliance - implement programmes to ensure compliance with waste management regulations and laws, including surveillance and enforcement.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
Total waste oil disposed. (Gal)		30,000	30,000	50,000	50,400	50,800
Weight of noncombustible waste disposed (Tons)		27,000	7,000	7,500	7,800	8,100
Total No. of Litter Bags from Street Cleaning Exercises		6,000	6,000	7,800	8,100	8,400
Weight of Aluminum diverted from the Territory's waste stream. (Tons)		1,000	1,000	6	9	12
Weight of Plastics diverted from the Territory's waste stream. (Tons)		200	200	55	70	80
No. of collection points (including Schools)		220	220	240	250	260

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
No. of waste removed from waste stream:		2	2	4	6	
Amount removed -Aluminun (Tons)	10	1,000	1,000	1,200	1,400	
Amount removed -Plastics (Tons)	35	200	200	250	300	
Amount removed -Glass (Tons)	60	2,000	2,000	2,500	3,000	
Amount of Derelicts collected (Cars)	650	550	550	500	450	
Amount of Derelicts Exported (Tons)	2,000	800	800	700	600	
Amount of Illegal Dumpsites Identified		3	3	2	1	
Amount of Landfill fires	2	0				

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2654 Waste Management

PROGRAMME OBJECTIVE:

To improve waste collection, diversion and disposal practices and mechanisms, and increase public participation in waste reduction and proper waste handling.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
26544166	Waste Collection and Disposal	7,615,638	8,273,300	8,625,125	8,956,688	8,956,688	8,956,688
511000	Personal Emoluments	3,305,667	3,454,632	3,456,719	3,576,656	3,576,656	3,576,656
512000	Social Contributions	515,016	522,879	525,079	543,381	543,381	543,381
521000	Rent	115,892	197,560	204,933	267,160	267,160	267,160
522000	Utilities	178,476	250,124	192,742	219,074	219,074	219,074
523000	Supplies	127,387	177,172	168,196	141,896	141,896	141,896
524000	Repairs and Maintenance (Minor)	187,425	317,500	208,300	277,650	277,650	277,650
525000	Travel	29,965	21,333	21,333	22,333	22,333	22,333
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	3,155,810	3,332,100	3,847,823	3,908,538	3,908,538	3,908,538
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
26544167	Beautification	32,850	46,000	33,178	45,700	45,700	45,700
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	100	-	-	-	-
523000	Supplies	5,625	10,900	3,428	10,700	10,700	10,700
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	27,225	35,000	29,750	35,000	35,000	35,000
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
26544212	Recycling Programme	-	186,500	-	72,312	72,312	72,312
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	63,500	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	1,500	-	500	500	500
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	121,500	-	71,812	71,812	71,812
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		7,648,487	8,505,800	8,658,303	9,074,700	9,074,700	9,074,700

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	1	0	
Management	3	2	1	1	0	
Professional	0	0	0	0	0	
Support/Technical	86	12	74	68	6	
Non-Established	8	6	2	0	2	
TOTAL PROGRAMME STAFFING	98	20	78	70	8	
STAFFING RESOURCES						

ESTABLISHED

Accounting Officer: Director of Waste Management

2	Deputy Director, Waste Management			Incinerator
1	Incinerator Plant Manager	3		Plant Operator/Technician
1	Administrative Officer	1		Executive Officer
1	Waste Management Assistant	1		Senior Plant Operator/Technician
2	Programme Supervisor	1		General Foreman
2	Assistant Programme Supervisor	3		Sanitation Officer I/II (<i>renamed and regraded</i>)
2	Waste Management Officer I/II	1		Recycling Officer
	<i>(2 post of Waste Management Office renamed and regraded)</i>	1		Plant Maintenance Programme Supervisor
1	Waste Management Trainee	16		Waste Management Equipment Operator I/II/III
1	Accounts Officer	4		Plant Maintenance Officer
1	Office Generalist I/II/III			
44	Sanitation Officer I/II (<i>42 renamed and regraded and 2 transferred from non-established, renamed and regraded</i>)			

NON-ESTABLISHED

1	Office Generalist I	3		Plant Maintenance Officer
1	Recycling Officer	1		Office Generalist I/II/III
1	Office Cleaner			
1	Custodian			

DEPARTMENT NAME:
SOCIAL DEVELOPMENT DEPARTMENT

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:
SOCIAL PROTECTION

PROGRAMME OBJECTIVE:

To provide economic assistance and social support to persons within our community to aid them in overcoming situations that adversely affect their quality of life.

SUBPROGRAMMES:

- 1 Social Protection Policy Planning and Administration
- 2 Social Housing
- 3 Legal Aid
- 4 Other Social Assistance
- 5 Social Insurance (MHSD)

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Develop and implement a communication strategy/public awareness campaign on the revised 2024 Public Assistance Act and Legal Aid, utilising different communication channels by February 2025.	Community strategy developed with the assistance of the Information Officer attached to the Ministry of Health & Social Development.
In collaboration with the Ministry of Health & Social Development, develop a detailed implementation plan for seamless execution of the programme through training of staff on the revised plan. January - June 2025.	

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Established the foundational structure and operational capacity of the Social Assistance Division by December 2026.

Lias with the Community Development Division to co-design and implement support programmes for the Social Assistance Programme by June 2026.

Build capacity among PAC staff by coordinating quarterly training sessions: Risk and Vulnerability, Fraud, prevention and identification, managing high-stress interactions and de-escalation, and maintaining ethical standards,

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						

No. of applications for public assistance grants:

- Burial
- Medical/Pharmaceutical
- Food
- Financial
- Rental
- Clothing
- Household
- Utilities

No. of persons receiving public assistance grants:

- Burial
- Medical/Pharmaceutical
- Food
- Financial
- Rental
- Clothing
- Shelter/Temporary Housing
- Household
- Utilities

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of clients receiving conditional cash transfers						
No. of persons receiving day-care assistance						
No. of persons receiving charitable donations						
No. of applicants for legal aid assistance						
No. of persons receiving legal aid assistance						
No. of social assessment reports filed						
No. of home assessments conducted						

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of applications for public assistance approved						
% of applications for public assistance deferred/pending due to:						
More information needed						
Lack of funding						
% of applications for public assistance denied						
Average length of time receiving public assistance (months)						
% of recipients receiving assistance for more than 12 months						
Average waiting time for public assistance (days)						
No. of families receiving public assistance grants beyond the second generation						
% of recipients of conditional cash transfers meetings conditions						
No. of firms offering legal aid						
% of legal aid application:						
Fully approved						
Conditionally approved						
Denied						
Deferred						
Pending						
% of legal aid recipients applying for reassignment						
% of legal aid recipients that reapply for legal aid						
% of total population identified as at risk/vulnerable						

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2655 Social Protection							
PROGRAMME OBJECTIVE:							
To provide economic assistance and social support to persons within our community to aid them in overcoming situations that adversely affect their quality of life.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
26554168	Social Protection Policy Planning & Administration	906,987	1,069,326	1,062,481	1,062,530	1,062,530	1,062,530
511000	Personal Emoluments	642,660	765,483	755,467	768,083	768,083	768,083
512000	Social Contributions	76,163	91,563	94,734	92,352	92,352	92,352
521000	Rent	92,385	92,112	92,112	93,512	93,512	93,512
522000	Utilities	45,266	48,486	48,486	49,686	49,686	49,686
523000	Supplies	12,964	29,040	29,070	31,621	31,621	31,621
524000	Repairs and Maintenance (Minor)	4,089	8,750	8,750	13,950	13,950	13,950
525000	Travel	270	750	750	800	800	800
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	32,712	33,143	33,113	12,527	12,527	12,527
529000	Entertainment	479	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
26554169	Social Housing	609,188	740,411	740,411	834,291	834,291	834,291
511000	Personal Emoluments	323,592	421,201	421,201	466,689	466,689	466,689
512000	Social Contributions	39,542	50,984	50,984	56,580	56,580	56,580
521000	Rent	96,000	96,000	96,000	96,000	96,000	96,000
522000	Utilities	14,000	21,816	21,816	21,816	21,816	21,816
523000	Supplies	21,997	29,150	28,550	44,722	44,722	44,722
524000	Repairs and Maintenance (Minor)	1,280	4,300	4,900	4,365	4,365	4,365
525000	Travel	30	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	112,748	116,960	116,960	144,119	144,119	144,119
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
26554171	Legal Aid	134,644	151,963	157,443	157,443	157,443	157,443
511000	Personal Emoluments	55,146	55,146	60,626	60,626	60,626	60,626
512000	Social Contributions	6,737	6,817	6,817	7,447	7,447	7,447
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	500	500	500
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	72,761	90,000	90,000	88,870	88,870	88,870
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
26554172	Social Assistance	1,580,375	1,974,100	2,262,085	2,314,936	2,314,936	2,314,936
511000	Personal Emoluments	77,993	158,470	192,635	246,648	246,648	246,648
512000	Social Contributions	9,026	19,478	23,178	30,499	30,499	30,499
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	5,406	6,100	6,100	4,716	4,716	4,716
529000	Entertainment	4,273	5,500	5,500	8,400	8,400	8,400
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	1,403,517	1,644,553	1,894,673	1,889,673	1,889,673	1,889,673
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	80,160	140,000	140,000	135,000	135,000	135,000
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated	Approved	Estimated	Budget	Budget	Budget
		Exp	Budget	Exp	Estimates	Estimates	Estimates
26554173	Social Insurance	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		45,231,193	45,935,800	46,222,420	46,369,200	46,369,200	46,369,200
PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category							
Category	Approved	Vacant	Actual	Male	Female		
Executive	2	1	1	0	1		
Management	3	2	1	0	1		
Professional	2	0	2	0	2		
Support/Technical	27	11	16	2	14		
Non-Established	1	0	1	0	1		
TOTAL PROGRAMME STAFFING	35	14	21	2	19		
STAFFING RESOURCES							

ESTABLISHED

Accounting Officer: Chief Social Development Officer

Policy Planning and Administration

- 1 Chief Social Development Officer
- 2 Deputy Chief Social Development Officer
- 1 Programme Director
- 4 Accounts officer I/II
- 1 Administrative Officer
- 2 Executive Officer
- 3 Office Generalist I/II/III
- 2 Senior Administrative Officer

Other Social Assistance

- 4 Social Worker I/II/III
- 4 Social Welfare Officer

(2 posts of Social Welfare Officer transferred from Community Services)

Social Housing

- 1 Director, Safe Haven Transitional Centre
- 2 Social Worker I/II/III
- 4 Programme Aide I/II
- 1 Executive Officer
- 1 Cook

Legal Aid

- 1 Programme Director

(1 post of Social Worker I/II/III renamed and regraded)

NON-ESTABLISHED

Policy Planning and Administration

- 1 Office Cleaner

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

PUBLIC HEALTH

PROGRAMME OBJECTIVE:

To improve population and personal health services to ensure that they meet the needs of the population while contributing to the development of the Territory.

SUBPROGRAMMES:

- 1 Health Protection
- 2 Health Promotion
- 3 Information, Surveillance and Research

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025

ACHIEVEMENTS/PROGRESS 2025

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

KEY PERFORMANCE INDICATORS	2024 Actual	2025	Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)							
No. of stakeholder consultations							
No. of public education campaigns							
No. of Cabinet briefs prepared							
No. of surveys conducted							
No. of reports produced and submitted locally, regionally and internationally							
No. of capacity building activities held (workshops, conferences, training, etc.)							
No. of complaints against practitioners investigated							
No. of allied health professionals licensed							
No. of import certificates for narcotics							
No. of import certificates for psychotropic							
No. of import certificates for other controlled substances							
No. of export authorisations processed							
No. of drug utilisation reviews conducted							
No. of pharmacies inspected							
No. of drug stores (OTCs) inspected							
KEY PERFORMANCE INDICATORS	2024 Actual	2025	Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)							
No. of premises positive for containers (vector breeding sites)							
No. of food products condemned							
No. of environmental health nuisance complaints							
% of food establishments certified							
% of ships rejected							
No. of persons with vector borne diseases							

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2665 Public Health

PROGRAMME OBJECTIVE:

To improve population and personal health services to ensure that they meet the needs of the population while contributing to the development of the Territory.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
26654174 Health Protection		1,786,985	1,794,824	1,845,824	1,874,309	1,874,309	1,874,309
511000	Personal Emoluments	1,452,989	1,447,281	1,447,281	1,463,715	1,463,715	1,463,715
512000	Social Contributions	220,587	217,862	217,862	220,559	220,559	220,559
521000	Rent	37,439	2,400	53,400	53,900	53,900	53,900
522000	Utilities	22,431	31,292	31,292	31,292	31,292	31,292
523000	Supplies	29,675	55,766	57,666	64,866	64,866	64,866
524000	Repairs and Maintenance (Minor)	17,689	18,323	18,323	18,323	18,323	18,323
525000	Travel	3,865	6,300	6,300	6,300	6,300	6,300
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	2,311	15,600	13,700	15,354	15,354	15,354
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
26654175 Health Promotion		346,495	284,569	428,096	447,313	447,313	447,313
511000	Personal Emoluments	217,599	128,683	259,992	358,312	358,312	358,312
512000	Social Contributions	26,127	15,252	27,470	43,611	43,611	43,611
521000	Rent	95,243	95,644	95,644	400	400	400
522000	Utilities	3,148	7,712	7,712	7,712	7,712	7,712
523000	Supplies	3,732	31,043	32,925	31,043	31,043	31,043
524000	Repairs and Maintenance (Minor)	510	4,216	2,334	4,216	4,216	4,216
525000	Travel	-	700	700	700	700	700
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	136	1,320	1,320	1,320	1,320	1,320
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated	Approved	Estimated	Budget	Budget	Budget
		Exp	Budget	Exp	Estimates	Estimates	Estimates
26654176	Information, Surveillance and Research	267,230	388,407	320,080	273,678	273,678	273,678
511000	Personal Emoluments	240,300	346,900	285,955	243,694	243,694	243,694
512000	Social Contributions	26,930	40,507	33,125	28,984	28,984	28,984
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	400	400	400	400	400
523000	Supplies	-	600	600	600	600	600
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		2,400,710	2,467,800	2,594,000	2,595,300	2,595,300	2,595,300
PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category							
Category	Approved	Vacant	Actual	Male	Female		
Executive	0	0	0	0	0		
Management	3	2	1	0	1		
Professional	20	7	13	2	11		
Support/Technical	21	2	19	13	6		
Non-Established	1	0	1	0	1		
TOTAL MINISTRY STAFFING	45	11	34	15	19		
STAFFING RESOURCES							

ESTABLISHED

Accounting Officer: Permanent Secretary

Health Protection

1	Chief Environmental Health Officer
1	Deputy Chief Environmental Health Officer
11	Environmental Health Officer I/II/III
3	Assistant Environmental Health Officer
6	Vector Control Officer I/II/III
1	Vector Control Supervisor
1	Assistant Vector Control Supervisor
1	Administrative Officer
1	Office Generalist I/II/III

Information, Surveillance and Research

1	Medical Officer of Health
1	National Epidemiologist
1	Administrative Officer
4	Vector Control Officer I/II/III
3	Surveillance Officer I/II

NON-ESTABLISHED

1	Officer Cleaner

Health Promotions

1	Disaster Coordinator for Health and Social Services
1	Coordinator of Health Promotions
5	Public Health Officer I/II/III
1	Public Health Communications Specialist

DEPARTMENT NAME:
SOCIAL DEVELOPMENT DEPARTMENT
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
CHILDREN AND FAMILY SUPPORT SERVICES
PROGRAMME OBJECTIVE:
To protect vulnerable children and adults from abuse, neglect, exploitation and prevent family violence and disruption by supporting family preservation and community living throughout the VI.
SUBPROGRAMMES:

- 1 Children and Family Support Services
- 2 Children's Residential Services
- 3 Foster Care/Adoption

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Improve service gaps for vulnerable families by building on existing outreach programmes to strengthen resilience among families through the advancement of technology by October, 2025. To meet the needs of vulnerable children and families in need of care and protection, placement through training and capacity building by September 2025 will be required. This will enhance the pool of long-term, emergency, and respite carers for children in need. Plan and execute foster care training workshops with existing and new foster care parents for children in need of care and protection by hosting two-day training programmes.	
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of persons receiving court ordered series of parenting sessions		24	12	12	12	12
No. of persons receiving parenting sessions		26	12	14	14	14
No. of public education sessions conducted		7	8	10	1	12
No. of children placed in foster/adoptive care		14	12	13	14	15
No. of children referred for child protection services		69	38	40	40	40
No. of home assessments conducted		14	20	20	25	25
No. of social inquiry reports prepared		22	16	20	20	22
No. of court sessions attended		14	23	22	22	22
No. of internal and external referrals made		62	8	10	12	12

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Average length of time in care (months)		48	48	48	48	48
Average length of time child spends in out-of-home care (years)		8	8	8	8	8
% of identified 'at risk' children receiving support services		76%	80%	100%	100%	100%
Average length of time to prepare Social Inquiry Reports (weeks)		10%	8%	8%	8%	8%
Average length of time to respond to community reports (hours)		24	8	8	8	8
No. of domestic violence protection orders granted		22	24	24	24	24
% increase in the number of family reunifications		2%	2%	2%	2%	2%

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2667 Children and Family Support Services

PROGRAMME OBJECTIVE:

To protect vulnerable children and adults from abuse, neglect, exploitation and prevent family violence and disruption by supporting family preservation and community living throughout the VI.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
26674179 Children and Family Support Services		490,348	523,516	526,042	530,364	530,364	530,364
511000	Personal Emoluments	434,941	446,642	454,267	460,426	460,426	460,426
512000	Social Contributions	53,151	54,774	55,819	56,728	56,728	56,728
521000	Rent	-	700	700	750	750	750
522000	Utilities	-	500	500	500	500	500
523000	Supplies	2,255	9,400	9,400	8,100	8,100	8,100
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	1,020	1,020	1,260	1,260	1,260
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	8,880	2,736	1,000	1,000	1,000
529000	Entertainment	-	1,600	1,600	1,600	1,600	1,600
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
26674181 Children's Residential Services		442,662	494,984	492,458	500,136	500,136	500,136
511000	Personal Emoluments	237,109	271,562	262,892	245,464	245,464	245,464
512000	Social Contributions	28,519	32,578	32,578	29,753	29,753	29,753
521000	Rent	-	-	-	-	-	-
522000	Utilities	10,001	17,545	17,545	10,340	10,340	10,340
523000	Supplies	5,227	10,900	10,900	10,577	10,577	10,577
524000	Repairs and Maintenance (Minor)	3,300	10,849	10,849	10,649	10,649	10,649
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	45,500	4,950	41,334	52,180	52,180	52,180
529000	Entertainment	-	-	-	750	750	750
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	113,006	146,600	116,360	140,423	140,423	140,423
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
26674182 Foster Care/Adoption		-	-	-	-	-	-
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		933,010	1,018,500	1,018,500	1,030,500	1,030,500	1,030,500
PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category							
Category		Approved	Vacant	Actual	Male	Female	
Executive		0	0	0	0	0	
Management		2	1	1	0	1	
Professional		0	0	0	0	0	
Support/Technical		17	5	12	1	11	
Non-Established		4	3	1	0	1	
TOTAL PROGRAMME STAFFING		23	9	14	1	13	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Chief Social Development Officer

Children's and Family Support Services

1	Programme Director
5	Social Worker I/II/III
1	Social Welfare Officer
1	Office Generalist I/II/III

Children's Residential Services

1	Manager, Rainbow Children's Home
2	Senior House Parent
2	House Parent
1	Office Generalist I/II/III
1	Kitchen Assistant
2	Senior House Parent
1	Cleaner

Foster/Adoption

1	Social Worker I/II/III

NON-ESTABLISHED

Children's Residential Services

3	House Parent
1	Cook

DEPARTMENT NAME:

SOCIAL DEVELOPMENT DEPARTMENT

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

DISABILITY SERVICES

PROGRAMME OBJECTIVE:

To support the provision of the highest standards of health and social services, and promote social justice through high quality policy formulation, planning, and monitoring to achieve best outcomes for individuals, communities and the society.

SUBPROGRAMMES:

- 1 Early Intervention (Disability)
- 2 Autism Services
- 3 Vocational Support Services

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025

Improve Service delivery at all Disability Services Programmes to better meet the needs of clientele by December 2025 through a. Obtaining appropriate physical space to meet the needs of the VI Services Programme; b. Promoting staff competency through training; c. Recruitment of staff to appropriately support programme growth; d. Implementation of policies; e. Continued development and greater utilisation of the Job Placement programme; Implementation of family support initiatives to include individual care plan meetings once per annum with caretakers; and facilitation of family support groups twice per annum.

Streamline Early Intervention Services to improve care coordination and holistic support provided to the target population through updating of the Early Intervention Manual and re-establishment of the Early Intervention Team by the fourth quarter.

ACHIEVEMENTS/PROGRESS 2025

a. A location has been identified, but is currently being utilised to host a school. Anticipated move-in date set for September 2025. b. Training in the area of Behaviour Management is currently being sourced. Previous inquiry and consultations were conducted with Team Teach, resulting in a proposal submitted in May 2023, and recommendations included in the September 2024 submission of priority training areas for VIPSLI. MOAB training options are also being explored as an alternative. c. No new positions were approved for 2025, with staffing requests of one Programme Aide for the autism programme, and two at the VI Services programme submitted in 2024. Vacant positions of Programme Aide (Autism Centre) and Senior Executive Officer were filled in January and April 2024, respectively. d. Draft policy manual completed as of April 2025. Staff feedback is being solicited, and staff training is to occur before implementation. The policy manual consists of 15 policies, namely: 1. Technology Policy, 2. Information Management Policy, 3. Confidentiality and Information Sharing Policy, 4. Admission Policy, 5. Client Attendance Policy, 6. Transportation Policy, 7. Excursion Policy, 8. Health and Safety Policy, 9. Elopement Policy, 10. Behaviour Management Policy, 11. Supervision Policy, 12. Volunteer Policy, 13. Inventory Management Policy, 14. Donation Policy, and 15. Petty Cash Management Policy. e. Two clients are currently benefitting from the job placement programme, with another client pending, and one informal referral received—interest letters sent to seven businesses for partnership. f. Seven of eight family support group modules reported to be complete with the assistance of the Community Development Division. Pilot group target date is September 2025. Care plan meetings are occurring with appropriate frequency.

The Programme Director, Social Workers, and the Special Education Teacher of the Division reviewed the early intervention manual. A meeting was also held with stakeholders in March 2024. Suggestions and feedback have been considered and compiled to update the 2007 manual. The updated manual is for review, finalisation, and adoption. Following completion, efforts to re-establish the team will ensue.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Improve service delivery at Disability Services programmes to better meet the needs of clientele by the end of the third quarter through: a. Restructuring of the staffing model and recruitment of at least one additional Programme Aide; b. Continued promotion of staff competency through training, to include requisite recertifications; c. Outlining the vocational and adolescent transitional support services model and implementing streamlined procedures; and d. Structured development of sister islands' services.□

Increase community presence to encourage the knowledge and utilisation of services via community outreach campaigns, to include activities once per quarter, improved media presence, and increased collaboration with external stakeholders, including private organisations, affected families, and community organisations.

Develop a policy and legislative framework to support the rights of persons with disabilities, completing the drafting exercises by December 2026, and engage consultants as necessary.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of persons participating in the Autism/Early Intervention Programme	38	42	34	38	42	46
No. of persons enrolled in the vocational support programme	19	20	17	18	20	22
No. of persons receiving on-the-job support	2	4	3	4	5	6
No. of persons participating in independent living programme	19	22	16	18	20	22
No. of persons provided support	63	72	57	62	68	74
Internal support services	57	62	50	56	62	68
No. of Social Inquiry Reports prepared	0	3	2	2	2	2
No. of parental training sessions conducted	0	2	1	2	2	2
No. of training sessions for teachers and caregivers	4	5	5	5	5	5
No. of awareness sessions/activities	4	4	10	5	5	5

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Average wait time to receive services:						
Internal Support Services (months)	4mth	3mths	4mth	3mth	2mths	2mths
External Speech Therapy (months)		2mths	3mths	2mths	2mths	2mths
Average waiting time to receive diagnostic test for Autism Spectrum Disorder (months)		2mths	3mths	2mths	2mths	2mths
No. of persons suitable for job placement	4	5	5	5	5	5
Average time to secure job placement (for suitable persons)	2 mths	3mths	3mths	3 mths	3 mths	3 mths
Average length of time of job placement	6 mths	3mths	6 mths	3 mths	3 mths	3 mths
Average time to complete Social Inquiry Reports		6wks	3 wks	3 wks	3 wks	3 wks

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2668 Disability Services							
PROGRAMME OBJECTIVE:							
To support the provision of the highest standards of health and social services, and promote social justice through high quality policy formulation, planning, and monitoring to achieve best outcomes for individuals, communities and the society.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated	Approved	Estimated	Budget	Budget	Budget
		Exp	Budget	Exp	Estimates	Estimates	Estimates
26684183	Early Intervention (Disability)	22,530	61,605	61,605	61,706	61,706	61,706
511000	Personal Emoluments	20,421	54,456	54,456	54,456	54,456	54,456
512000	Social Contributions	2,109	6,749	6,749	6,784	6,784	6,784
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	400	400	466	466	466
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated	Approved	Estimated	Budget	Budget	Budget
		Exp	Budget	Exp	Estimates	Estimates	Estimates
26684184	Autism Services	301,894	349,492	349,492	354,274	354,274	354,274
511000	Personal Emoluments	260,269	296,177	296,177	299,597	299,597	299,597
512000	Social Contributions	31,423	36,344	36,344	37,006	37,006	37,006
521000	Rent	-	-	-	-	-	-
522000	Utilities	724	350	486	830	830	830
523000	Supplies	5,782	9,700	9,700	8,640	8,640	8,640
524000	Repairs and Maintenance (Minor)	2,198	2,600	2,600	3,300	3,300	3,300
525000	Travel	630	1,900	1,900	1,680	1,680	1,680
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	868	2,420	2,284	3,220	3,220	3,220
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
26684185	Vocational Support Services	193,544	223,103	223,103	322,221	322,221	322,221
511000	Personal Emoluments	100,702	105,613	105,613	198,149	198,149	198,149
512000	Social Contributions	12,159	12,884	12,884	24,296	24,296	24,296
521000	Rent	17,496	17,496	17,496	17,496	17,496	17,496
522000	Utilities	1,949	5,200	5,200	5,200	5,200	5,200
523000	Supplies	3,238	7,250	7,250	7,370	7,370	7,370
524000	Repairs and Maintenance (Minor)	1,003	2,200	2,200	2,000	2,000	2,000
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	360	460	460	460	460	460
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	56,638	72,000	72,000	67,250	67,250	67,250
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		517,968	634,200	634,200	738,200	738,200	738,200

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	0	0	0	0	0	
Management	1	0	1	0	1	
Professional	2	1	1	0	1	
Support/Technical	7	0	7	0	7	
Non-Established	0	0	0	0	0	
TOTAL PROGRAMME STAFFING	10	1	9	0	9	
STAFFING RESOURCES						

ESTABLISHED

Accounting Officer: Chief Social Development Officer

Early Intervention (Disability)

1 Social Worker I/II/III

Autism

1 Programme Director
 1 Special Education Teacher
 1 Senior Executive Officer
 4 Programme Aide

Vocational Support Services

1 Social Worker I/II/III
 1 Programme Aide

DEPARTMENT NAME:	SOCIAL DEVELOPMENT DEPARTMENT
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	COMMUNITY SERVICES
PROGRAMME OBJECTIVE:	To support the provision of the highest standards of health and social services, and promote social justice through high quality policy formulation, planning, and monitoring to achieve best outcomes for individuals, communities and the society.
SUBPROGRAMMES:	1 Community Development 2 Offender Management Services

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)
Provide or facilitate the provision of technical support to three community groups with the aim of empowering communities to identify and address social concerns and goals within their areas by December 2026. Provide technical support to the Public Assistance Programme in training of 4 registration teams for the hurricane season Shock Responsive Social Protection measure by the end of the second quarter 2026. Engage with three (3) non-profit organisations to facilitate SRSP sensitisation and coordination with the public assistance programme by the end of the second quarter 2026. Engage in pre-registration of households in two (2) high priority areas to facilitate SRSP preparedness before hurricane season by the second quarter of 2026. Facilitate social vulnerability mapping that involves at least three community groups in conjunction with the Public Assistance Programme and Department of Disaster Management in order to support SRSP preparedness by the second quarter of 2026. Improve the objectivity and effectiveness of supervision of juveniles under the age of sixteen by training in the YLS/CMI risk assessment (Youth Level of Service Case Management Inventory) and implementing its use during Probation supervision by the end of the second quarter of 2026.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of community centres maintained	7	7	8	8	8	8
No. of community centres rentals/bookings						
No. of community organisations in partnership with Department	0	3	5	5	5	5
No. of community organisations receiving technical assistance	1	3	5	5	5	5
No. of community organisations receiving financial assistance	1	3	3	3	3	3
No. of community organisations monitored (three months after assistance provided)	1	3	3	3	3	3
No. of job search training sessions conducted	36	45	47	55		
No. of persons receiving job search/placement assistance	36	45	47	55	60	65
No. of persons receiving some level of service in relation to offender management	7	8	10	15	15	15
No. of offenders placed on probation	0	1	1	0	1	1
No. of offenders placed on parole license						

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Revenue received from use of community centres						
% of persons receiving job search/placement assistance finding employment						
Recidivism rate (% of persons on probation that reoffend)						
Recidivism rate (% of persons on parole that reoffend)						
Recidivism rate (% of persons on compulsory supervision that reoffend)						
% of persons on parole licence:						
In breach						
Revoked						
Successfully completed						
% of persons on probation:						
In breach						
Revoked						
Successfully completed						
% of persons placed on compulsory supervision orders:						
In breach						
Revoked						

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2669 Community Services

PROGRAMME OBJECTIVE:

To support the provision of the highest standards of health and social services, and promote social justice through high quality policy formulation, planning, and monitoring to achieve best outcomes for individuals, communities and the society.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated	Approved	Estimated	Budget	Budget	Budget
		Exp	Budget	Exp	Estimates	Estimates	Estimates
26694186 Community Development		155,013	237,871	280,571	263,457	263,457	263,457
511000	Personal Emoluments	72,934	118,877	157,277	143,709	143,709	143,709
512000	Social Contributions	9,349	14,278	18,578	17,926	17,926	17,926
521000	Rent	-	-	-	450	450	450
522000	Utilities	33,435	30,500	30,500	30,300	30,300	30,300
523000	Supplies	4,413	17,500	17,500	14,500	14,500	14,500
524000	Repairs and Maintenance (Minor)	17,772	29,252	29,252	29,252	29,252	29,252
525000	Travel	-	865	865	720	720	720
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	16,070	20,600	20,600	20,600	20,600	20,600
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	6,000	6,000	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	1,040	-	-	6,000	6,000	6,000
573000	Other Expenses	-	-	-	-	-	-
26694187 Offender Management Services		134,030	184,129	184,129	196,144	196,144	196,144
511000	Personal Emoluments	119,761	158,458	158,458	172,072	172,072	172,072
512000	Social Contributions	14,108	18,896	18,896	21,262	21,262	21,262
521000	Rent	-	-	-	360	360	360
522000	Utilities	-	175	175	175	175	175
523000	Supplies	-	675	675	750	750	750
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	160	500	500	500	500	500
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	5,425	5,425	1,025	1,025	1,025
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		289,043	422,000	464,700	459,600	459,600	459,600

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	0	0	0	0	0	
Management	1	0	1	0	1	
Professional	3	1	2	0	2	
Support/Technical	7	5	2	0	2	
Non-Established	2	0	2	0	2	
TOTAL PROGRAMME STAFFING	13	6	7	0	7	

ESTABLISHED

Accounting Officer: Chief Social Development Officer

Community Development

- 1 Programme Director *(1 post of Social Worker I/II renamed and regraded)*
- 1 Social Worker I/II/III
- 1 Community Development Officer
- 2 Programme Aide I/II *(2 posts of Manager renamed and regraded)*
- 1 Maintenance Officer I/II
- (1 post of Handyman transferred from non-establish, renamed and regraded)*

Offender Management Services

- 1 Programme Director
- 2 Probation Officer I/II
- 1 Parole Officer I/II
- 1 Social Work I/II/III

NON-ESTABLISHED

Community Development

- 2 Manager Community Centre

DEPARTMENT NAME:	HIS MAJESTY'S PRISON
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	HM PRISON
PROGRAMME OBJECTIVE:	
To provide the necessary guidance, supervision and direction for the safe and humane custody and rehabilitation of persons committed to prison.	
SUBPROGRAMMES:	

1 Residential Services

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
IMPROVING SECURITY: In 2025, the strategy to enhance prison security will focus on achieving zero escapes through comprehensive improvements in physical, procedural, and dynamic security measures. Key initiatives include advocating for the correct minimum staffing levels while securing interim overtime coverage. The strategy involves effective deployment of our new prison radio system, expanding the Gate House, ensuring accurate prisoner security categorisation, improving the vehicle fleet, enhancing security information and staff corruption reporting, and implementing a full prison re-lock. In 2025, the prison safety strategy will focus on reducing violence, self-harm, and the use of force by providing targeted safety training to staff, recertifying two staff as Use of Force Instructors, and training staff as Control & Restraint Instructors. Other measures include comprehensive screening and separate induction for new admissions, establishing a dedicated cell for at-risk prisoners, reinstating a Cell-Bell call system for emergency assistance, developing safer custody policies, and renovating the Control Centre for enhanced functionality with 24/7 radio and CCTV monitoring. In 2025, the focus on enhancing prisoner rehabilitation will involve expanding opportunities for personal development, reintegration, and community engagement. This will include enlarging the prison's farm, gardens, woodwork shop, tailoring, and welding projects. The Rehabilitation Team will be reinforced by hiring a permanent Rehabilitation Officer, Restorative Justice Officer, Teacher, and General Counselor. Additionally, the Offending Behavior Programme (OBP) course catalog will be formalised and expanded.	Significant progress has been made in enhancing prison safety, with improved data capture and incident reporting leading to better tracking of assaults. A continuous officer safety training programme is building resilience and reducing reliance on reactive force. Key developments include a dedicated induction unit for new prisoners and the phased introduction of Cell Sharing Risk Assessments (CSRAs) to prioritise safety despite overcrowding. The Control Centre has also been upgraded for 24/7 monitoring, and quotes for essential fire safety system repairs have been submitted. Significant progress has been made in prison safety through improved data capture and incident reporting, enhancing assault tracking. A continuous officer safety training programme is fostering resilience and reducing reliance on reactive force. Key developments include a dedicated induction unit for new prisoners, phased introduction of Cell Sharing Risk Assessments (CSRAs) to prioritise safety amid overcrowding, and upgrades to the Control Centre for 24/7 monitoring. Quotes for fire safety system repairs have also been submitted. The rehabilitation programmes have expanded to include initiatives like 'Dropped, but Not Destroyed' and arts-based rehabilitation, alongside traditional offerings like Woodwork and Anger Management. With 32% of prisoners now employed and consistent education in key subjects, eight inmates recently earned high school diplomas. A dedicated juvenile regime has been established due to an increase in juvenile detainees. There has been nine parole hearings, resulting in two grants of parole, and chaplaincy provided 124 hours of faith-based support. Overall, an average of 9,600 purposeful activity hours demonstrates our commitment to rehabilitation and reducing reoffending.

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
DEVELOPING OUR PEOPLE: In 2025, the strategy for developing our people will focus on investing in and advancing staff capabilities to ensure stability and enable strategic initiatives. This includes the recruitment and appointment of supervisors, managers, and leaders on a permanent basis. Improvements will be made to the staff training facility, and continuing professional development will be offered through various learning methods. All operational staff will receive adequate officer safety training, and efforts will be made to ensure staff receive the necessary support and resources to thrive in their roles.	The Prison Service is implementing its strategic workforce development plan, focusing on recruitment for frontline and rehabilitation roles, and mentoring staff into management positions due to retirements. With 1,253 staff learning hours achieved, all new officers have completed over 100 hours of Entry Level Training. Professional development placements are ongoing, and degree-level qualification plans are advancing, contributing to improved staff morale and retention. From January to June 2025, 825 sick days were recorded, a 73% increase from 2024, largely due to four officers on long-term sick leave. Excluding these cases, there was a 44.6% decrease in sick days compared to the previous year, with management actively supporting those on long-term leave.
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	
In 2026, we hope to maintain our record of zero escapes and strengthen local intelligence capabilities by recruiting a dedicated Intelligence Officer. We will implement formal staff vetting procedures to enhance corruption prevention and expand prisoner communication, monitoring, and security. We will prioritise safer and more humane custodial conditions by continuing to advocate for funding to implement the 2022 Fire Safety Report recommendations. A dedicated Induction Wing will be established to improve the admission, reception, and first-night experience for new prisoners. Additionally, we will seek capital funding to repair the Admissions roof, which has been damaged since 2017, and to address critical water, sewer, and electrical infrastructure. Wing renovations will continue, alongside regular engagement with Prison Wing Representatives, the Visiting Committee, and the Parole Board to foster a respectful and rights-based environment. We aim to increase the delivery of offending behaviour and rehabilitation programmes by at least 10% and ensure that 80% of sentenced prisoners are engaged in purposeful activity (work or education). A new, end-to-end rehabilitation framework will be launched, incorporating performance monitoring to track post-release outcomes. Rehabilitation initiatives will be tailored to priority groups, including juveniles, women, and prisoners with mental health needs. We will also expand structured work placements through community partnerships. With HMP Balsam Ghut projected to reach full capacity, we will engage professional estate planners to scope a future prison expansion. In parallel, we will collaborate with justice stakeholders through forums such as the Criminal Justice Advisory Group (CJAG) to explore alternatives to custody, including early release schemes, electronic monitoring, RoTL placements, and the development of dedicated facilities for juveniles and mental health. We will work to implement accepted recommendations from the Commission of Inquiry Law Enforcement Review (Volumes I & II).	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of adult inmates	118	130	133	127	127	127
Females	4	8	3	5	5	5
Males	114	122	130	122	122	122
No. of juvenile inmates	1	0	4	4	4	4
Females	0	0	0	0	0	0
Males	1	0	4	4	4	4
No. of inmates participating in purposeful activity (employment, education, offending behavior programmes)	75	100	73	90	100	100
Females	6	8	3	3	8	8
Males	69	92	70	97	92	92
No. of course completions	52	40	39	50	50	50
Females	6	6	5	8	8	8
Males	46	34	34	42	42	42
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
No. of escapes	0	0	0	0	0	0
Females	0	0	0	0	0	0
Males	0	0	2	0	0	0
No. of serious assaults	8	0	7	0	0	0
% of inmates enrolled in education and employment opportunities:	49%	90%	58%	65%	75%	85%
Females	5%	70%	8%	5%	6%	10%
Males	44%	100%	50%	60%	69%	75%
Average percentage of inmates enrolled in education and employment opportunities that attend:	45%		58%	75.00%	0.8	0.85
Females	5%	100%	2%	3%	5%	6%
Males	40%	100%	56%	72%	75%	79%
Recidivism rate (% of receptions that have previously been held in custody):	0.066		7%	0%	0%	0%
Females	0%	0%	0%	0%	0%	0%
Males	7%	0%	7%	0	0	0
Average No. of hours employment per inmate (per month)	120	120	120	120	120	120
Cost per prisoner place	\$122	\$138	\$138	\$138	\$138	\$138

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2551 Prison

PROGRAMME OBJECTIVE:

To provide the necessary guidance, supervision and direction for the safe and humane custody and rehabilitation of persons committed to prison.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
25514045	Residential Services	5,299,064	6,095,600	6,095,600	7,492,300	7,492,300	7,492,300
511000	Personal Emoluments	3,913,747	4,405,771	4,412,487	5,205,450	5,205,450	5,205,450
512000	Social Contributions	586,501	662,040	662,040	765,206	765,206	765,206
521000	Rent	8,970	10,000	5,000	118,019	118,019	118,019
522000	Utilities	237,164	266,045	301,534	269,998	269,998	269,998
523000	Supplies	442,577	519,465	541,907	757,940	757,940	757,940
524000	Repairs and Maintenance (Minor)	28,920	62,495	47,998	62,195	62,195	62,195
525000	Travel	-	5,800	5,800	5,800	5,800	5,800
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	55,584	121,500	63,350	143,147	143,147	143,147
529000	Entertainment	-	2,484	2,484	2,484	2,484	2,484
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	4,400	20,000	13,000	142,060	142,060	142,060
562000	Employer Social Benefits	21,201	20,000	40,000	20,000	20,000	20,000
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		5,299,064	6,095,600	6,095,600	7,492,300	7,492,300	7,492,300

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	1	0	
Management	2	0	2	1	1	
Professional	78	9	69	47	22	
Support/Technical	12	5	7	1	6	
Non-Established	10	10	0	0	0	
TOTAL PROGRAMME STAFFING	103	24	79	50	29	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Superintendent of Prison

1 Deputy Superintendent of Prison	1 Cook
1 Assistant Superintendent of Prison	1 Prison Counsellor
8 Principal Officer	1 Maintenance Officer
1 Chaplain	
1 Matron (<i>regraded</i>)	
11 Senior Prison Officer (<i>11 posts of Prison Officer II renamed and regraded</i>)	
58 Prison Officer I/II (<i>10 new posts added and 48 posts renamed and regraded</i>)	
1 Rehabilitation Officer	
1 Accounts Officer I/II	
1 Senior Executive Officer (<i>1 post of Office Generalist I/II/III renamed and regraded</i>)	
1 Registered Nurse	
1 Teacher	
1 Restorative Justice Officer	
1 Assistant Addiction Counsellor	
1 Administrative Officer	

NON-ESTABLISHED

5 Prison Officer I/II (<i>5 posts renamed and regraded</i>)
1 Kitchen Supervisor (<i>1 post of Cook renamed and regraded</i>)
4 Cook

STATE OWNED ENTERPRISE PERFORMANCE INFORMATION

PROGRAMME NAME:

BVI Health Services Authority

PROGRAMME OBJECTIVE:

To deliver excellent, compassionate, client centered care and be the leader and preferred provider of health care in the Virgin Islands.

	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Programme Expenditure						
Income		69,197,173				
Expenses		67,721,489				
Net Income/(Deficit)	-	1,475,684	-	-	-	-

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the Programme)						
No. of scheduled in-patient admissions		200				
No. of scheduled out-patient admissions						
No. of accident and emergency admissions						
Total no. of beds provided						
No. of children provided dental services						

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Average waiting time for consultation with doctor.						
% of available hospital bed days utilised						
Average waiting time for consultation and diagnostic tests						
Average waiting times for non-urgent surgeries						
% of school children provided dental education services:						
Females						
Males						

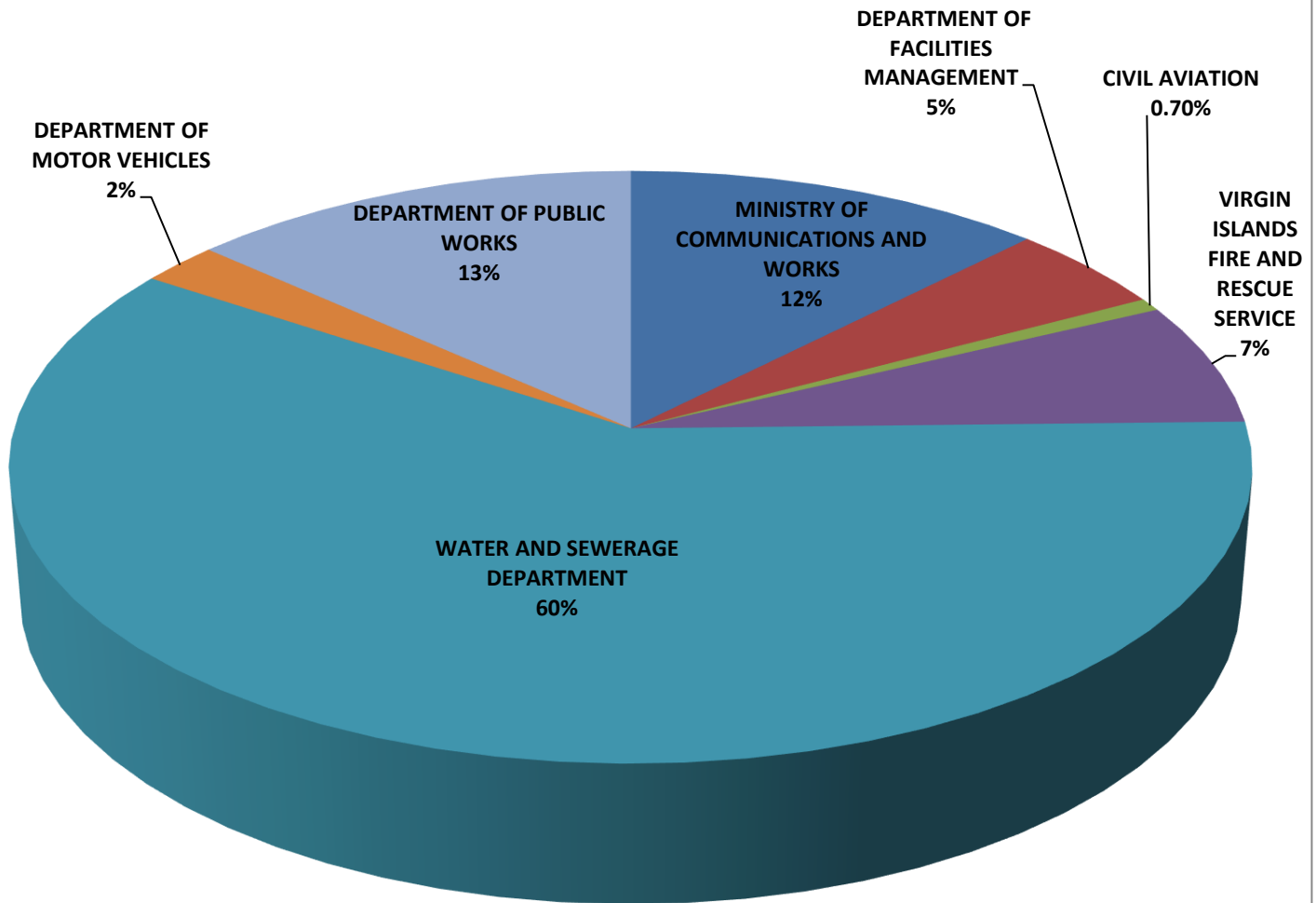
SDG Indicators

3.1.2 Proportion of births attended by skilled health personnel

3.2.2 Neonatal mortality rate

MINISTRY OF COMMUNICATIONS & WORKS & DEPARTMENTS

Recurrent Expenditure



SUMMARY OF BUDGET AND FORWARD ESTIMATES

MINISTRY OF COMMUNICATIONS AND WORKS

MINISTRY OF COMMUNICATIONS

COMMUNICATIONS

Dedicated to ensuring the continued development and maintenance of public infrastructure in keeping with international standards so that public utilities are reliable and affordable in support of enhanced community life for every resident and visitor in the Virgin Islands.

STRATEGIC PRIORITIES FOR 2026:	LINK TO NSDP:
Improving and expanding roadway infrastructure is a critical strategic priority for the Ministry of Communication and Works. Enhancing the flow of vehicle and pedestrian traffic in the Territory will not only improve safety and accessibility but also facilitate economic growth and development. As such, we are committed to investing in the construction and improvement of roadways to ensure the efficient movement of people and goods.	Infrastructure: Transportation and Logistics
Develop a city that prioritises eco-friendliness, with a focus on reducing pollution and increasing green spaces while also making it pedestrian-friendly.	Hazard Risk Reduction and Adaption to Climate Change
Maintain compliance with pertinent Regulations to guarantee the utmost safety and satisfaction of our customers, and to ensure the efficient provision of taxi and livery services in the Territory.	Economy: Fiscal Strength and Sustainability
Develop and implement a comprehensive plan to transition to sustainable and renewable sources of energy in order to decrease the Territory's reliance on traditional fossil fuels and promote a healthier and more environmentally-friendly future.	Hazard Risk Reduction and Adaption to Climate Change

MINISTRY EXPENDITURE - BY PROGRAMME

Prog No.	Programme	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
2756	MINISTRY OF COMMUNICATIONS AND WORKS						
	Operating Expenses	8,165,262	5,977,000	6,556,551	7,347,800	7,489,800	7,489,800
	Capital Acquisitions	-	-	-	200,000	-	-
	Capital Expenditure	7,660,713	31,625,000	32,929,166	38,200,000	22,430,000	19,500,000
2757	DEPARTMENT OF FACILITIES MANAGEMENT						
	Operating Expenses	2,395,179	2,813,100	2,837,100	2,842,900	2,842,900	2,842,900
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2758	CIVIL AVIATION						
	Operating Expenses	106,647	310,800	310,800	414,200	414,200	414,200
	Capital Acquisitions	-	-	-	45,000	-	-
	Capital Expenditure	-	-	-	-	-	-
2759	VIRGIN ISLANDS FIRE AND RESCUE SERVICE						
	Operating Expenses	3,426,381	3,722,100	3,752,100	3,973,000	4,048,400	4,048,400
	Capital Acquisitions	-	610,000	530,500	296,000	287,000	-
	Capital Expenditure	203,857	875,000	1,308,190	810,000	-	-
2760	WATER AND SEWERAGE DEPARTMENT						
	Operating Expenses	34,287,725	35,214,800	35,683,700	35,314,800	35,314,800	35,314,800
	Capital Acquisitions	81,384	710,000	819,500	1,900,000	1,000,000	-
	Capital Expenditure	9,400	250,000	250,000	350,000	250,000	-
2761	DEPARTMENT OF MOTOR VEHICLES						
	Operating Expenses	1,247,116	1,279,500	1,279,500	1,371,800	1,371,800	1,371,800
	Capital Acquisitions	-	-	-	250,000	250,000	-
	Capital Expenditure	-	-	-	-	-	-
2762	DEPARTMENT OF PUBLIC WORKS						
	Operating Expenses	8,504,446	6,767,300	7,672,300	7,917,300	7,917,300	7,917,300
	Capital Acquisitions	1,399,748	139,300	1,597,400	975,000	860,000	235,000
	Capital Expenditure	-	500,000	561,144	500,000	-	-
TOTAL MINISTRY BUDGET CEILING		67,487,859	90,793,900	96,087,951	102,707,800	84,476,200	79,134,200
	Budget Ceiling Operating Expenses	58,132,757	56,084,600	58,092,051	59,181,800	59,399,200	59,399,200
	Budget Ceiling Capital Acquisitions	1,481,132	1,459,300	2,947,400	3,666,000	2,397,000	235,000
	Budget Ceiling Capital Expenses	7,873,970	33,250,000	35,048,500	39,860,000	22,680,000	19,500,000

MINISTRY STAFFING RESOURCES - Actual Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	9	2	7	6	1	
Management	19	7	12	6	6	
Professional	76	32	44	30	14	
Support/Technical	345	132	213	160	53	
Non-Established	89	59	30	19	11	
TOTAL MINISTRY STAFFING	538	232	306	221	85	

DEPARTMENT NAME:

MINISTRY OF COMMUNICATIONS AND WORKS

MINISTRY OF COMMUNICATIONS AND WORKS

COMMUNICATIONS AND WORKS POLICY PLANNING AND ADMINISTRATION

PROGRAMME OBJECTIVE:

To provide strategic direction and policy planning, regulation, management and administrative support to the provision of public works and communications in the BVI.

SUBPROGRAMMES:

- 1 Communications and Works Policy Planning and Administration
- 2 City Management

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Re-implementation of the Civil Aviation Department over the next three (3) years. The Ministry of Communications and Works, in collaboration with Civil Aviation, the Governor's Office, and ASSI, is finalising the request for proposal. The consultant should be on board by the end of the third quarter of 2025.	As of July 2025, the Ministry of Communications and Works, alongside Civil Aviation, the Governor's Office, and ASSI, is moving forward with the re-establishment of the Civil Aviation Department. A Request for Proposal (RFP) is nearly complete, with a consultant expected by Q4 2025. Mr. Coy Levons has been appointed as Director, and the new headquarters at the Omar Hodge Building in Road Town is currently being outfitted.
Water Infrastructure Expansion and Upgrade - This is a major undertaking and must be done in phases specifically as breaks occur in the current system. MCW/WSD expects to complete expansion works in Luck Hill (1&2), George's Northside, Rouges Bay and Long Trench near the Zip Line, Ridge Road. These works will be completed by the end of fourth quarter of 2025.	As of July 2025, water system expansion at George's Northside has been completed, works at Rogues Bay are ongoing, and tendering for the Long Trench (Zip Line) segment is in progress through the Ministry of Finance.
Completion of Paraquita Bay sewerage plant by the end of third quarter; the project was retendered due to an issue with the previous submissions. Completion of the sewerage infrastructure from Parham Town to Paraquita Bay by the end of fourth quarter 2025.	The Paraquita Bay sewerage plant remains on track for completion by the end of Q3 2025, and a section of the sewerage infrastructure from Parham Town to Long Swamp is under tender, with commissioning of the first segment targeted for Q4 2025.
Road Network Rehabilitation - the rehabilitation efforts of the Territory's road network will pick up in third quarter 2025. The Ministry of Communications and Works and the Public Works Department will re-install the Parham to Long Swamp section of the Blackburn Highway. This segment should be completed by fourth quarter 2025.	No progress has been made on the rehabilitation of the Parham to Long Swamp section of the Blackburn Highway. Works are now planned for reinstatement in the 2026 schedule.
Rehabilitation of the Ralph T. O'Neal Administration Complex includes replacing the East Atrium elevator and mantrap doors, constructing a utility/energy pavilion, completing exterior cladding, the west wing garage, basement clean-up and redesign, and finalising the ICT systems and interior design, all by the fourth quarter of 2024.	Rehabilitation of the Ralph T. O'Neal Administration Complex is ongoing. The West Wing garage is 80% complete, basement clean-up has commenced, and updates to the ICT and interior designs are underway with expected completion by August 2025. The utility pavilion is awaiting final construction drawings, while exterior cladding is 98% complete.
Revenue Generating Projects - completion of the Economic Zone by the end of second quarter 2025.	The Economic Zone was opened for exterior use in Q1 2025, marking a major milestone in revenue generation efforts.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

To rehabilitate 8 miles of primary and secondary roads across Tortola, Virgin Gorda, and Jost Van Dyke by the end of Q4 2026, prioritising high-traffic and high-risk segments to improve road safety, climate resilience, and public access.

Upgrade/installation of 3 miles of waterlines and repair all water resevoirs in phases through a period of 5 years. By the end of 2026, it is expected that we will install additional waterlines in the area of Ridge Road, sabbath hill, Fourth Hill, and Diamond Estate.

Commission of EE/LL sewage system by the end of 2026 and installation of gravity mainlines in Cane Garden Bay by 2026. Upgrade pump stations in Road Town, Pasea Estate, and Fort Burt. Extend outfall lines from Slaney point.

The construction of the pavilion building within the Administration Complex should be completed by the end of 2026. Ongoing work on the interior office spaces in the Administration Complex is targeted for completion by the end of the first quarter of 2027.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate

Output Indicators (the quantity of output or services delivered by the programme)

No. of light fixtures established for the utilisation of solar technology for streetlights, public buildings and facilities		40	56	25		
Miles of safe roadways constructed or upgraded		6	2	9		
No. of reservoirs repairs/upgrade undertaken		3	5	5		
No. of households, businesses, public structures using solar renewable energy		20,000	15	30		
No. of policy papers prepared		3	9	5		
No. of development projects undertaken		3	72	25		
No. of development projects completed		3	16	0		

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate

Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)

% of households, businesses and pubic buildings utilising energy efficient light bulbs		80%	33%	40%		
% of streetlights, public buildings and facilities utilising solar energy		40%	1.66%	5%		
Miles of new/existing roads maintained in accordance with national standards		3	2			
No. of infrastructural components completed to national standards		3	16	30		
No. of initiatives approved by Cabinet for implementation		3	10	5		
% of policy recommendations approved		3%	100%			
% of development projects completed on time and within budget			20%	20%		

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2756 Communications and Works Policy Planning and Administration							
PROGRAMME OBJECTIVE:							
To provide strategic direction and policy planning, regulation, management and administrative support to the provision of public works and communications in the BVI.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
27564191	Communications and Works Policy Planning and Administration	7,668,087	5,476,496	5,850,647	6,824,396	6,966,396	6,966,396
511000	Personal Emoluments	1,349,721	1,783,788	1,785,505	1,921,079	2,047,479	2,047,479
512000	Social Contributions	157,929	226,475	226,475	225,366	240,966	240,966
521000	Rent	23,701	13,050	14,815	22,100	22,100	22,100
522000	Utilities	469,700	521,005	550,720	499,290	499,290	499,290
523000	Supplies	14,563	36,100	28,456	46,792	46,792	46,792
524000	Repairs and Maintenance (Minor)	269,294	561,700	684,547	580,000	580,000	580,000
525000	Travel	67,116	117,313	120,913	189,213	189,213	189,213
526000	Training	4,797	2,000	5,665	1,500	1,500	1,500
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	114,218	205,250	400,235	367,442	367,442	367,442
529000	Entertainment	-	1,549	-	17,467	17,467	17,467
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	5,093,613	1,808,900	1,834,950	2,754,148	2,754,148	2,754,148
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	14,000	15,000	14,000	15,000	15,000	15,000
572000	Assistance Grants	89,435	184,366	184,366	185,000	185,000	185,000
573000	Other Expenses	-	-	-	-	-	-
27564192	City Management	497,175	500,504	705,904	523,404	523,404	523,404
511000	Personal Emoluments	69,647	71,782	71,782	95,702	95,702	95,702
512000	Social Contributions	8,336	9,474	9,474	12,883	12,883	12,883
521000	Rent	42,000	48,000	48,000	48,000	48,000	48,000
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	2,500	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	3,500	3,500	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	3,500	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	377,192	361,748	573,148	366,819	366,819	366,819
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

TOTAL PROGRAMME OPERATING EXPENDITURE	8,165,262	5,977,000	6,556,551	7,347,800	7,489,800	7,489,800

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female
Executive	3	1	2	1	1
Management	5	1	4	1	3
Professional	15	6	9	0	9
Support/Technical	12	7	5	1	4
Non Established	1	1	0	0	0
TOTAL MINISTRY STAFFING	36	16	20	3	17

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Permanent Secretary

Administration Unit

- 2 Deputy Secretary
- 1 Assistant Secretary
- 1 Private Secretary
- 4 Senior Administrative Officer
- 2 Senior Executive Officer
- 1 Accounts Officer I/II
- 1 City Manager

Human Resources Unit

- 1 Human Resources Manager
- 1 Senior Assistant Human Resources Manager
- 1 Human Resources Assistant
- 1 Human Resources Clerk I/II/III

Records Management Unit

- 1 Records Officer I/II
- 1 Administrative Officer
- (1 post of Office Generalist I/II/III renamed and regraded)
- 1 Office Generalist I/II/III

Taxi and Livery Commission

- 1 Director, Taxi and Livery Commission (*new*)
- 4 Public Transport Inspectors (*new*)

Accounting Unit

- 1 Finance and Planning Officer
- 1 Finance Officer
- 1 Senior Accounts Officer

Project Unit

- 1 Chief of Infrastructural Development
- 1 Chief Civil Engineer
- 1 Assistant Chief of Infrastructural Development
- 1 Assistant Secretary
- 1 Project Coordinator
- 1 Project Manager I/II/III
- 1 Procurement Officer

non-Established

- 1 Office Cleaner

DEPARTMENT NAME:

DEPARTMENT OF FACILITIES MANAGEMENT

MINISTRY OF COMMUNICATIONS AND WORKS

FACILITIES MANAGEMENT

PROGRAMME OBJECTIVE:

To consistently deliver efficient services by maintaining a secure and clean working environment to Government-owned and rented buildings; and effectively manage Government's mail and transportation services in a timely and professional manner, while establishing, enforcing, and complying with our mandated Policies and Procedures.

SUBPROGRAMMES:

1 Facilities Management

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025

ACHIEVEMENTS/PROGRESS 2025

Respond to all maintenance service requests within two days of receipt and complete all requests (subject to resources) within one week of receipt.

The Maintenance Supervisor makes sure that service logs are assigned, distributed to staff, and incorporated into their regular work schedules.

Continue to work with the Ministry of Communications and Works and the Deputy Governor's Office on the remodel of the Ralph T. O'Neal Administration Complex to have the following works completed by the end of second quarter 2025: basement clean-up and renovation, creation of parking garage in the basement on the west atrium, design of new information and communications technology (ICT), and designing and construction of Pavilion for housing mechanical equipment.

The Department of Facilities Management continues to work closely with the Ministry of Communications & Works and the Deputy Governor's Office to ensure that renovations are carried out according to the submitted schedule. Work has commenced for the basement cleanup. The parking garage construction has started; however, it will be completed after the basement cleanup. The new ICT system design is in progress. The Energy Pavilion is in the design stage. Maintenance is under review and will be submitted to the Ministry before the end of 2025.

Suitable working space will be sourced to facilitate the Maintenance Unit so that the staff can function more effectively. Supplies and equipment will be housed with the staff so that the time required to execute their duties can be shortened, allowing them to improve the response time to service requests.

A temporary Annex was built for the Maintenance Unit by the Ralph T. O'Neal Administration Complex to accommodate the maintenance staff, and containers were given by the Ministry of Communications & Works for storage of supplies.

Create a plan for the maintenance of all government-owned buildings and rented office space by the end of 2025. Conduct meetings with the Deputy Governor's Office on the leases during the first quarter, have the maintenance division carry out inspections by the end of the second quarter, and then formulate plans that can be submitted to the Ministry of Communications & Works for approval by the end of 2025.

A list of government-owned buildings and rented office space was provided. Inspection was carried out on some of the office spaces. Plans are being discussed and are expected to be submitted to the Ministry of Communications & Works by the end of 2025.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Respond to all maintenance service requests within two days of receiving them and complete all requests (depending on resources) within one week of receiving them.

Continue working with the Ministry of Communications and Works and the Deputy Governor's Office on the remodel of the Ralph T. O'Neal Administration Complex to ensure that renovation work is completed by the end of 2026 according to the submitted schedule.

Continue with plans to maintain all government-owned buildings and rented office spaces by the end of 2026 so that proper maintenance can be carried out to ensure a healthy working environment for public officers and customers.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of maintenance checks carried out	12	12	12	12	12	12
No. of clean-up procedures carried out (vents, fogging, etc.)	12	12	12	12	12	12
No. of Government offices being provided with cleaning services	12	12	12	12	12	12

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Average response and completion time for issues (days)	5	5	5	5	5	5
No. of mail runs carried out on a daily basis	2	2	2	2	2	2
Average response time to provide cleaning supplies (days)	2	2	2	2	2	2

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2757 Facilities Management

PROGRAMME OBJECTIVE:

To build and maintain a safe, secure and clean working environment for the occupants and visitors of the Central Administration Complex.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
27574194	Facilities Management	2,395,179	2,813,100	2,837,100	2,842,900	2,842,900	2,842,900
511000	Personal Emoluments	1,661,252	1,765,977	1,792,932	1,837,742	1,837,742	1,837,742
512000	Social Contributions	200,419	207,967	212,429	218,572	218,572	218,572
521000	Rent	-	-	-	-	-	-
522000	Utilities	167,695	188,085	193,995	162,957	162,957	162,957
523000	Supplies	193,826	71,561	130,737	93,847	93,847	93,847
524000	Repairs and Maintenance (Minor)	111,430	110,390	72,975	118,390	118,390	118,390
525000	Travel	-	-	-	-	-	-
526000	Training	6,500	-	2,380	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	49,495	23,320	35,218	26,520	26,520	26,520
529000	Entertainment	4,563	800	9,990	4,872	4,872	4,872
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	445,000	386,444	380,000	380,000	380,000
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		2,395,179	2,813,100	2,837,100	2,842,900	2,842,900	2,842,900

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female
Executive	1	0	1	1	0
Management	1	0	1	1	0
Professional	1	1	0	0	0
Support/Technical	54	22	32	23	9
Non Established	25	11	14	5	9
TOTAL MINISTRY STAFFING	82	34	48	30	18

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Director of Facilities Management

1	Deputy Director of Facilities Management		
1	Administrative Officer	1	Courier and Chauffeur Supervisor
1	Accounts Officer I/II	1	Executive Officer
4	Courier & Chauffeur Officer		
1	Security Supervisor		
1	Assistant Security Supervisor		
1	Custodial Supervisor		
14	Security Officer		
1	Custodial Manager		
<i>(1 post of Custodial Worker I/II transferred from non-established, renamed and regraded)</i>			
3	Custodial Worker I/II		
<i>(1 post of Custodial Worker I/II transferred from non-established)</i>			
1	Senior Maintenance Officer		
1	Building Supervisor		
1	Building Foreman		
1	Building Supervisor		
1	Electrician I/II		
15	Maintenance Officer I/II`		
<i>(1 post of Security Officer transferred from non-established and renamed)</i>			
1	Plumber		
4	Carpenter I/II		
1	Senior Administrative Officer		

NON-ESTABLISHED

3	Security Officer
20	Custodial Worker I/II
1	Building Foreman
1	Air-condition Repairman

DEPARTMENT NAME:
CIVIL AVIATION
MINISTRY OF COMMUNICATIONS AND WORKS
CIVIL AVIATION
PROGRAMME OBJECTIVE:
To facilitate the development, administration, and promotion of a BVI based regulatory system of civil aviation matters for all aviation operations in and out of the Virgin Islands (VI), by identifying and developing alliances with key stakeholders in the industry, thereby helping to realise the exponential growth potential, through in-Territory management and control, in order to advance the economic development to be derived from regulating aviation.
SUBPROGRAMMES:

1 Civil Aviation

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Modernise the Foreign Operator Permit (FOP) system. Expand and refine the digital FOP portal to ensure full adoption by operators and seamless integration with ICAO/ASSI reporting. Upgrade the portal with automated compliance checks, online payment options, and data analysis dashboards. Conduct refresher training for staff and operators. Complete the upgrade and rollout by Q2 2026, with quarterly performance reviews thereafter. Establish a National Drone Registry. Operationalise the drone registry as a permanent regulatory system with enforcement and fee collection. Pass enacting legislation, embed customs integration at ports of entry, launch public education campaigns, and expand to advance drone applications (Cargo, surveillance, BVLOS). Legislative approval and system stabilisation by Q1 2026; enforcement and advanced operations framework by Q4. Strengthen Safety Oversight Systems. Institutionalise digital oversight platforms for MOR, SMS, QMS, and inspection tracking. Subscribe to a long-term platform provider, assign dedicated safety officers, and run continuous training and audit readiness programmes. Platform fully operational by mid 2026, with the first ICAO/ASSI compliant audit readiness assessment completed by Q4 2026.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of aviation regulatory technicians on-board		3				
No. of trade shows at which the Aircraft Registry has signed up		0				
No. of international publications in which the Aircraft Registry is to be advertised		0				
No. of public airports under surveillance		3				
No. of aircraft inspected (local and foreign)		30				
No. of foreign operators aircraft warned/detained		0				
No. of aircraft registry dedicated websites created and maintained		1				
No. of aircraft registers re-established		1				
No. of aircraft/aircraft engine mortgages registers re-established		2				

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
No. of aircraft inspected (local and foreign)						
No. of public airports under surveillance						

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
No. of airports inspected for civil aviation operations		3				
No. of aircraft inspections completed and signed off		50				
No. of hits on aircraft registry's dedicated website		7200				
No. of aircraft registered		175				

PROGRAMME DETAILS

2758 Civil Aviation

PROGRAMME OBJECTIVE:

To facilitate the development, administration, and promotion of a BVI based regulatory system of civil aviation matters for all aviation operations in and out of the Virgin Islands (VI), by identifying and developing alliances with key stakeholders in the industry, thereby helping to realise the exponential growth potential, through in-Territory management and control, in order to advance the economic development to be derived from regulating aviation.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
27584195	Civil Aviation	106,647	310,800	310,800	414,200	414,200	414,200
511000	Personal Emoluments	96,250	98,601	98,601	213,731	213,731	213,731
512000	Social Contributions	10,397	11,054	11,054	29,375	29,375	29,375
521000	Rent	-	40,000	59,500	76,008	76,008	76,008
522000	Utilities	-	7,256	4,656	8,018	8,018	8,018
523000	Supplies	-	60,700	16,300	42,850	42,850	42,850
524000	Repairs and Maintenance (Minor)	-	4,162	-	8,062	8,062	8,062
525000	Travel	-	13,400	13,400	32,087	32,087	32,087
526000	Training	-	4,500	4,500	-	-	-
527000	Contributions to Professional Bodies	-	8,103	-	-	-	-
528000	Services	-	63,025	102,790	4,069	4,069	4,069
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		106,647	310,800	310,800	414,200	414,200	414,200

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	1	0	
Management	1	1	0	0	0	
Professional	4	4	0	0	0	
Support/Technical	7	7	0	0	0	
Non Established	0	0	0	0	0	
TOTAL MINISTRY STAFFING	13	12	1	1	0	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Permanent Secretary

1	Director of Civil Aviation		
1	Deputy Director of Civil Aviation	1	Aerodrome Inspector
1	Senior Executive Officer	2	Security Inspector
2	Office Generalist I/II/III	1	Aviation Technical Staff Coordinator
1	Air Traffic Services Inspector	1	Aviation Secretary
1	Accounts Officer I/II	1	Web Administrator

DEPARTMENT NAME:
VIRGIN ISLANDS FIRE AND RESCUE SERVICE
MINISTRY OF COMMUNICATIONS AND WORKS
FIRE AND RESCUE SERVICES
PROGRAMME OBJECTIVE:
To provide fire safety prevention, suppression, rescue and other related emergency response services to the Territory.
SUBPROGRAMMES:
1 Fire and Rescue Service 2 Lifeguard Services

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Identify EMT Certification Training Providers for all Fire Recruits by 31 December 2025.	Officers represented the Fire & Rescue Services at overseas regional conferences in St. Kitts and Jamaica. Plans are underway to attend as many necessary trainings abroad as possible to better equip and educate officers, so they can return to train the public and other personnel.
Continue to provide Public Education regarding Fire Safety and Fire Prevention on all available media until 31 December 2025.	

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)
Reduce fire-related incidents and casualties by 10% by the end of 2026 through phased deployment of upgraded fire-fighting equipment, enhanced officer training aligned with regional standards, and community-based fire risk reduction programmes across all nine districts of the Territory. The Fire and Rescue Service has six stations across the Territory. Our goal is to ensure all operational aspects of the Fire and Rescue Service are fully covered so that each station operates at 100% capacity at all times by 2035. From 2026 and each year until the target year, the Department aims to recruit nine staff members—six fire officers and three lifeguards. Currently, the Fire and Rescue Service has 12 certified EMTs on staff. The goal is to have 100% of staff EMT certified by 2029, with facilitations for recertifications and new certifications. In 2026, 15 staff members will undertake a two-year course, while the already certified officers will be up for recertification.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
1. Ambulance responding within two (2) minutes to any medical emergency nationally:						
a. Building fires		16	19	14	15	15
b. Vehicle fires		16	21	17	15	15
c. Bush fires		70	25	25	25	25
d. Rescue, humanitarian and road traffic accident services		240	140	120	120	120
e. Boat Fires		10	6	5	5	5
2. Emergency deployment from within the six station areas minimising on loss of time						
a. Station open		6	6	6	6	6
3. Mitigation of risks and hazards through public education programmes resulting in fire safety awareness, practices, preventing of unwanted fires and/or disasters.		220				
a. School visits		220	1	30	30	30
b. Business visits		180	10	30	30	30
c. Media and awareness activities conducted		10		10	10	10
d. Buildings inspected		40	10	40	40	40
e. Persons trained		140	90	140	140	150
f. Proposed plans development advice		130		130	130	130
e. Liquor Licence Inspections		200	48	200	200	200
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Average time to attend to fire (minutes)		4	4	4	4	4
% of buildings meeting fire safety standards	60%	65%		65%	70%	75%
% of injuries/deaths from fire related incidents	2%	2%				
% of schools and businesses conducting evacuation drills	40%	60%		60%	60%	60%

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2759 Fire and Rescue Service

PROGRAMME OBJECTIVE:

To provide fire safety prevention, suppression, rescue and other related emergency response services to the Territory.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
27594196 Fire and Rescue Service		3,313,734	3,494,340	3,524,340	3,684,328	3,759,728	3,759,728
511000	Personal Emoluments	2,623,250	2,818,590	2,821,398	2,997,623	3,056,623	3,056,623
512000	Social Contributions	384,844	434,243	434,243	462,095	478,495	478,495
521000	Rent	200	510	510	510	510	510
522000	Utilities	87,918	96,902	95,902	93,498	93,498	93,498
523000	Supplies	120,923	56,452	59,344	53,104	53,104	53,104
524000	Repairs and Maintenance (Minor)	64,746	57,800	56,200	41,550	41,550	41,550
525000	Travel	200	6,050	6,050	6,050	6,050	6,050
526000	Training	855	-	-	-	-	-
527000	Contributions to Professional Bodies	2,250	2,300	2,300	2,500	2,500	2,500
528000	Services	15,131	15,493	18,593	12,797	12,797	12,797
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	13,418	6,000	29,800	14,600	14,600	14,600
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
24394148 Lifeguard Services		112,648	227,760	227,760	288,672	288,672	288,672
511000	Personal Emoluments	99,444	192,179	192,179	242,165	242,165	242,165
512000	Social Contributions	12,010	30,881	30,881	37,736	37,736	37,736
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	1,250	1,100	1,200	1,200	1,200
523000	Supplies	594	2,850	3,000	5,061	5,061	5,061
524000	Repairs and Maintenance (Minor)	-	-	-	1,000	1,000	1,000
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	600	600	600	450	450	450
528000	Services	-	-	-	1,060	1,060	1,060

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		3,426,381	3,722,100	3,752,100	3,973,000	4,048,400	4,048,400

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	1	0	
Management	1	1	0	0	0	
Professional	14	3	11	10	1	
Support/Technical	54	21	33	32	1	
Non Established	1	1	0	0	0	
TOTAL MINISTRY STAFFING	71	26	45	43	2	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Chief Fire Officer

- 1 Deputy Chief Fire Officer
- 3 Station Officer
- 9 Sub Officer
- 4 Leading Fire Officer
- 39 Fire Officer
- 1 Mechanic I/II
- 1 Accounts Officer I/II
- 1 Senior Executive Officer
- 2 Office Generalist I/II/III
- 2 Cleaner (full-time)

Lifeguard Services

- 1 Lifeguard Supervisor
- 1 Beach Safety Officer
- 4 Lifeguard

NON-ESTABLISHED

- 1 Cleaner

DEPARTMENT NAME:	
WATER AND SEWERAGE DEPARTMENT	
MINISTRY OF COMMUNICATIONS AND WORKS	
WATER AND SEWERAGE	
PROGRAMME OBJECTIVE:	
To ensure the provision of a continuous supply of safe, potable water and an environmentally sound sewerage disposal system to all residents of the Virgin Islands efficiently and effectively at an affordable rate.	
SUBPROGRAMMES:	
1 Water and Sewerage Project Planning and Administration 2 Operations and Maintenance of Water System 3 Operations and Maintenance of Sewerage System 4 Desalinated Water	
PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
The MCW, HRD, WSD, Finance, and AG Chambers will continue to work towards transitioning WSD from a government department to a statutory body. This should be substantially completed by fourth quarter 2026. Completion of Repair to Reservoirs at Sabbath Hill, Minton Hill, Hannah Hill, Balsum Ghut & Anegada By fourth quarter 2025. Completion of Waterline Expansion Projects; Zipline, Luck Hill, Greenland Interconnection by John Black, Georgie Hill to Little Bay & Hawks Nest by fourth quarter 2025.	
KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	

KEY PERFORMANCE INDICATORS	2021 Actual	2022 Planned	2022 Revised	2023 Estimate	2024 Estimate	2025 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of customer complaints received		2100				
No. of new water applications processed		150				
No. of new sewerage applications processed		6				
No. of illegal lines detected and corrected		6				
No. of main line breaks repaired		250				
No. of water samples tested for compliance with WHO standards		4,416				
Lengths of new water lines added to system (miles)		1.5				
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2025 Estimate	2026 Estimate	2027 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Average time to address customer complaints (days)		4				
% of public notices issued at least 24 hours before disconnection		100%				
Average time to process water applications (days)		60				
% of pumps serviced on time		100%				
No. of illegal lines detected and corrected		10				
Average time to repair main line breaks (hours)		3				
% of water samples in compliance with WHO water standards		100%				
No. of new households accessing public water system		60				
No. of new households accessing public sewerage system		10				
No. of pamphlets sold/distributed		20				
% difference between value of water purchased and cost recovered from sale		57%				

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2760 Water and Sewerage Projects Planning and Administration

PROGRAMME OBJECTIVE:

To ensure the provision of a continuous supply of safe, potable water and an environmentally sound sewerage disposal systems to all Residents of the Virgin Islands efficiently, effectively at an affordable rate.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
27604197	Water and Sewerage Projects Planning and Administration	1,859,908	2,130,666	2,133,367	2,174,190	2,174,190	2,174,190
511000	Personal Emoluments	1,464,185	1,625,628	1,624,258	1,664,762	1,664,762	1,664,762
512000	Social Contributions	181,805	204,537	204,537	213,143	213,143	213,143
521000	Rent	119	1,000	1,000	1,000	1,000	1,000
522000	Utilities	94,434	142,000	134,972	142,300	142,300	142,300
523000	Supplies	35,242	47,400	64,700	48,400	48,400	48,400
524000	Repairs and Maintenance (Minor)	2,793	11,500	5,300	10,784	10,784	10,784
525000	Travel	3,070	5,100	5,100	5,100	5,100	5,100
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	52,861	67,000	67,000	63,300	63,300	63,300
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	25,400	26,500	26,500	25,400	25,400	25,400
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
27604198	Operations and Maintenance of Water System	2,272,185	2,721,895	2,848,477	2,682,392	2,682,392	2,682,392
511000	Personal Emoluments	1,438,127	1,727,451	1,783,933	1,649,545	1,649,545	1,649,545
512000	Social Contributions	193,629	230,250	230,250	253,653	253,653	253,653
521000	Rent	3,032	4,500	4,500	4,500	4,500	4,500
522000	Utilities	352,173	396,794	341,294	397,794	397,794	397,794
523000	Supplies	89,411	154,200	182,200	160,700	160,700	160,700
524000	Repairs and Maintenance (Minor)	107,480	118,500	119,500	118,500	118,500	118,500
525000	Travel	8,645	10,400	10,400	10,400	10,400	10,400
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	79,686	79,800	176,400	87,300	87,300	87,300
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
27604199	Operations and Maintenance of Sewerage System	859,148	937,939	1,277,556	1,033,918	1,033,918	1,033,918
511000	Personal Emoluments	582,605	559,922	862,110	661,546	661,546	661,546
512000	Social Contributions	74,879	88,591	100,191	102,966	102,966	102,966
521000	Rent	-	-	-	-	-	-
522000	Utilities	69,292	78,900	73,930	78,920	78,920	78,920
523000	Supplies	5,314	46,226	27,326	15,726	15,726	15,726
524000	Repairs and Maintenance (Minor)	3,112	94,800	44,499	94,800	94,800	94,800
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	123,945	69,500	169,500	79,960	79,960	79,960
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
27604200	Desalinated Water	29,296,484	29,424,300	29,424,300	29,424,300	29,424,300	29,424,300
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	29,294,636	29,422,400	29,422,400	29,422,400	29,422,400	29,422,400
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	1,848	1,900	1,900	1,900	1,900	1,900
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		34,287,725	35,214,800	35,683,700	35,314,800	35,314,800	35,314,800

PROGRAMME STAFFING RESOURCES - Actual No. Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	1	0	0	0	
Management	1	1	0	0	0	
Professional	7	3	4	3	1	
Support/Technical	101	33	68	54	14	
Non-Established	5	4	1	0	1	
TOTAL MINISTRY STAFFING	115	42	73	57	16	
STAFFING RESOURCES						

ESTABLISHED

Accounting Officer: Director, Water & Sewerage

1	Deputy Director	8	Assistant Systems Operator Supervisor
1	Superintendent	1	Chargehand
1	GIS Analyst	1	Mechanic Supervisor
4	Engineer I/II/III	2	Mechanic I/II
1	Senior Administrative Officer	19	Systems Operator I/II
1	Administrative Officer	6	Heavy Equipment Operator I/II/III
1	Senior Assistant Human Resource Manager	3	Construction and Maintenance Works Operative I/II
3	Accounts Supervisor I/II	4	Heavy Equipment Operator I/II/III
9	Accounts Officer I/II	3	Office Generalist I/II/III
1	Assistant Human Resources Manager	8	Meter Reader/Service Man I/II
1	Pump Technician	1	Records Officer I/II
1	Senior Pump Technician	3	Executive Officer
4	Systems Operator Supervisor	1	Laboratory Technician Supervisor
3	Senior Executive Officer	10	Wastewater Treatment Plant Operator <i>(ten new posts created)</i>
2	Laboratory Technician		
2	GIS Technician		
1	Senior Storekeeper		
2	Storekeeper		

NON-ESTABLISHED

		1	Assistant Systems Operator Supervisor
1	Custodian		
2	Construction and Maintenance Works Operative I/II		
1	Meter Reader/Service Man I/II		

DEPARTMENT NAME:
DEPARTMENT OF MOTOR VEHICLES
MINISTRY OF COMMUNICATIONS AND WORKS

MOTOR VEHICLE LICENSING
PROGRAMME OBJECTIVE:

To improve road safety and ensure collection of fees by maintaining a complete and accurate register of vehicles and drivers in the BVI.

SUBPROGRAMMES:
1 Vehicle and Drivers' Licensing, Inspection and Administration

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Provide the ability to make payments online to complement the online bookings for cone and road tests. The hope is to expand to vehicle licensing by the end of the second quarter of 2025.	Plans were made to start online payments in August for vehicle services. However, technical difficulties delayed online payments for the cone and road tests. Efforts to resume and complete this process are now planned for 2026.
Continued efforts are being made to improve how efficiently we deal with our customers by the continued upgrading of our systems.	We are still exploring new initiatives to boost our efficiency. Several plans have been implemented, and we are already seeing positive improvements.
Continued certification of road worthiness by inspection of vehicles.	This remains an ongoing process

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Complete the implementation of online scheduling and e-payment features for vehicle services and road/cone tests by Q2 2026.

Reduce customer wait times by 10% by Q2 2026.

Improve customer satisfaction ratings and expand access to services across all islands by Q3 2026.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of vehicles licensed	22,000	23,000	22,000	22,000	22,000	22,000
No. of driving tests conducted	650	675	675	680	680	680
No. of driver's licences issued	4,000	4125	4,125	4,130	4,130	4,130
No. of taxi permits issued	22	22	22	22	22	22

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Average time to issue vehicle licence	9 mins	9 mins	9 mins	9 mins	9 mins	9 mins
Average time to issue driver's licence	15 mins	15 mins	15 mins	15 mins	15 mins	15 mins

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2761 Motor Vehicle and Drivers' Licensing

PROGRAMME OBJECTIVE:

To improve road safety and ensure collection of fees by maintaining a complete and accurate register of vehicles and drivers in the BVI.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
27614201	Vehicle and Drivers' Licensing, Inspections & Admin	1,247,116	1,279,500	1,279,500	1,371,800	1,371,800	1,371,800
511000	Personal Emoluments	758,020	746,822	746,822	807,382	807,382	807,382
512000	Social Contributions	87,849	91,496	91,496	98,804	98,804	98,804
521000	Rent	192,315	192,315	192,410	213,740	213,740	213,740
522000	Utilities	58,092	85,688	85,688	85,688	85,688	85,688
523000	Supplies	110,570	114,782	111,110	114,996	114,996	114,996
524000	Repairs and Maintenance (Minor)	36,061	39,497	39,877	45,691	45,691	45,691
525000	Travel	990	1,300	2,305	1,600	1,600	1,600
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	3,220	5,100	7,292	3,900	3,900	3,900
529000	Entertainment	-	2,500	2,500	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		1,247,116	1,279,500	1,279,500	1,371,800	1,371,800	1,371,800

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	1	0	
Management	2	1	1	0	1	
Professional	5	0	5	5	0	
Support/Technical	11	0	11	0	11	
Non-Established	2	2	0	0	0	
TOTAL MINISTRY STAFFING	21	3	18	6	12	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Commissioner of Motor Vehicles

- 1 Deputy Commissioner of Motor Vehicles
- 1 Assistant Commissioner of Motor Vehicles
- 5 Mechanical Inspector I/II
- 1 Senior Accounts Officer
- 1 Administrative Officer
- 1 Executive Officer
- 1 Office Generalist I/II/III
- 7 Licensing Clerk I/II

NON-ESTABLISHED

- 2 Office Cleaner

DEPARTMENT NAME:
DEPARTMENT OF PUBLIC WORKS
MINISTRY OF COMMUNICATIONS AND WORKS

PUBLIC WORKS

PROGRAMME OBJECTIVE:

To economically and efficiently develop, maintain and administer all public roads and other specific physical infrastructure relating to air, sea and land transport, drainage and public buildings; creating an environment to facilitate a viable construction industry.

SUBPROGRAMMES:

- 1 Public Works Procurement and Administration
- 2 Roads, Bridges and Traffic
- 3 Building and Construction
- 4 Vehicle Repair and Maintenance

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Continue to repair undermined and failed roads and sidewalks across the Territory by the 4th quarter 2025.	Several maintenance projects have been completed and will continue through the end of 2025.
Continue paving/upgrading 4 miles of the Territory's primary and secondary roadways on Tortola and Jost Van Dyke by 4th quarter 2025.	Five miles of roads have been resurfaced in 2025 on Tortola, and a section of failed road repaired on Jost Van Dyke.
Continue to modernise road safety features to include speed radar detection, speed limit signs, and increased speed radar school zone signs.	

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

To complete phased repairs of failed roadways and drainage infrastructure in Tortola, Virgin Gorda, Jost Van Dyke, and Anegada by Q4 2026, using the Public Works Department's in-house masonry teams and petty contracts, thereby improving road safety, stormwater management, and community accessibility.

To complete paving of 8 miles of roadway in Greenland, East End, Little Dix Hill, Canan Road Purcell Estate, Huntums Ghut Road, Cane Garden Bay, and Ballast Bay Road by Q4 2026, using the Government-owned asphalt plant and a combination of public and private labour, in order to improve road safety, driving conditions, and transportation efficiency.

To complete comprehensive roadway marking along Blackburn Highway by Q4 2026, using a combination of in-house Public Works Department resources and private contractors, in order to improve lane visibility, traffic flow, and road safety for motorists and pedestrians.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of miles of road surface maintained		125	30	125		
No. of drainages cleaned and maintained		150	100	150		
No. of designs undertaken to correct/repair existing road failures		60	50	60		
No. of miles of roads repaired or constructed to improve the road network		8	7	8		
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of roads maintained to national standards		30	30	30		
% of drainages maintained to national standards		90%	90%	90%		
% of design completed to correct/repair existing road failures		16%	18%	16%		
% of roads repaired or constructed to improve road network		1 Mile	7 Miles	8 Miles		

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2762 Public Works

PROGRAMME OBJECTIVE:

To economically and efficiently develop, maintain and administer all public roads and other specific physical infrastructure relating to air, sea and land transport, drainage and public buildings; creating an environment to facilitate a viable construction industry.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
27624202 Administration and Finance		1,538,828	1,634,366	1,903,290	2,148,301	2,148,301	2,148,301
511000	Personal Emoluments	895,518	967,855	997,496	1,175,473	1,175,473	1,175,473
512000	Social Contributions	105,837	116,472	118,648	139,040	139,040	139,040
521000	Rent	2,338	1,500	3,000	2,000	2,000	2,000
522000	Utilities	164,923	163,670	163,770	167,870	167,870	167,870
523000	Supplies	74,830	120,129	103,309	163,393	163,393	163,393
524000	Repairs and Maintenance (Minor)	4,775	10,500	5,500	13,000	13,000	13,000
525000	Travel	12,767	14,800	16,800	14,800	14,800	14,800
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	245,746	198,019	438,059	431,805	431,805	431,805
529000	Entertainment	2,774	4,000	4,000	3,500	3,500	3,500
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	29,320	37,421	52,708	37,421	37,421	37,421
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
27624203 Roads, Bridges and Traffic		5,268,590	3,492,369	4,163,813	4,136,391	4,136,391	4,136,391
511000	Personal Emoluments	2,290,818	2,368,545	2,403,861	2,373,750	2,373,750	2,373,750
512000	Social Contributions	295,633	317,124	322,763	321,141	321,141	321,141
521000	Rent	21,560	6,000	15,000	6,000	6,000	6,000
522000	Utilities	951	3,200	2,700	3,200	3,200	3,200
523000	Supplies	88,023	91,000	66,276	111,000	111,000	111,000
524000	Repairs and Maintenance (Minor)	2,386,015	600,500	1,110,000	1,200,500	1,200,500	1,200,500
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	176,550	101,000	238,213	115,800	115,800	115,800
529000	Entertainment	9,040	5,000	5,000	5,000	5,000	5,000
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
27624204	Building and Construction	786,406	886,501	823,933	845,155	845,155	845,155
511000	Personal Emoluments	672,902	724,476	668,418	685,167	685,167	685,167
512000	Social Contributions	82,412	93,825	86,010	88,788	88,788	88,788
521000	Rent	-	200	-	200	200	200
522000	Utilities	-	-	-	-	-	-
523000	Supplies	7,739	19,000	15,431	22,000	22,000	22,000
524000	Repairs and Maintenance (Minor)	21,678	44,000	52,205	44,000	44,000	44,000
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	1,674	5,000	1,869	5,000	5,000	5,000
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
27624205	Vehicle Repair and Maintenance	910,622	754,064	781,264	787,454	787,454	787,454
511000	Personal Emoluments	598,773	531,632	531,632	532,674	532,674	532,674
512000	Social Contributions	75,030	70,091	70,091	70,217	70,217	70,217
521000	Rent	-	-	-	-	-	-
522000	Utilities	142,313	92,000	92,000	102,000	102,000	102,000
523000	Supplies	7,796	15,063	4,057	28,063	28,063	28,063
524000	Repairs and Maintenance (Minor)	84,557	40,778	79,878	50,000	50,000	50,000
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	2,153	4,500	3,606	4,500	4,500	4,500
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		8,504,446	6,767,300	7,672,300	7,917,300	7,917,300	7,917,300

PROGRAMME STAFFING RESOURCES - Actual Number of Staff by Category

Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	1	0	
Management	8	2	6	4	2	
Professional	30	15	15	12	3	
Support/Technical	106	42	64	50	14	
Non Established	55	40	15	14	1	
TOTAL MINISTRY STAFFING	200	99	101	81	20	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Director of Public Works

Engineering and Roads

3	Deputy Director of Public Works	3	Mason
8	Civil Engineer I/II/III	2	CAD Technician I/II/III
4	Project Manager I/II/III	1	Asphalt Plant Supervisor
2	Assistant Engineer	2	Assistant Maintenance Worker
1	Structural Engineer	3	Trainee Technician
1	Graduate Land Surveyor	2	Trainee Engineer
3	Quantity Surveyor I/II/III	1	Superintendent (Anegada)
2	Surveyor I/II/III	1	Assistant Roads Officer
1	Superintendent (Virgin Gouda)	6	Roads Foreman
1	Traffic Maintenance Supervisor	5	Technician I/II/III
1	Chainman I/II	1	Senior Planning Officer
		1	Roads Officer

Design and Building

4	Architect I/II/III	2	CAD Technician I/II/III
1	Clerk of Works	1	Trainee Draughtsman
1	Assistant Mechanic		

Administration and Accounts

1	Senior Assistant Human Resources Manager	1	Secretary I/II
1	Senior Administrative Officer	1	Human Resources Assistant
1	Finance Officer	1	Senior Executive Officer
1	Administrative Officer	1	Assistant Accounts Officer
2	Senior Accounts Officer	3	Executive Officer
1	Procurement Officer	1	Human Resources Clerk I/II/III
2	Accounts Officer I/II	1	Grounds man
2	Office Cleaner	6	Office Generalist I/II/III
1	Project Engineer	1	Technician I/II/III
		1	Engineer Technician I/II/III

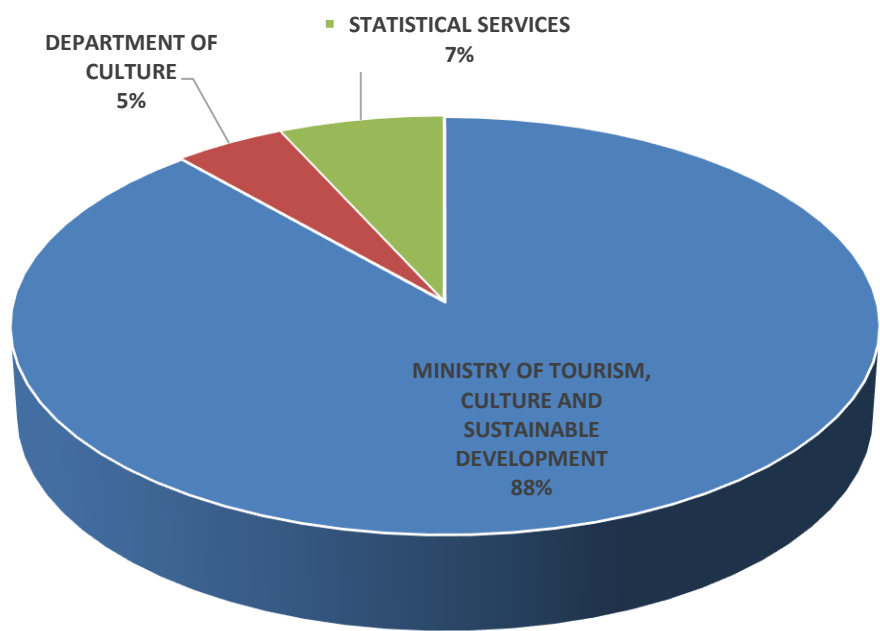
Workshops and Stores

1	Workshop Manager	1	Carpenter I/II
1	Workshop Foremen	1	Carpenter I/II
5	Mechanic I/II	14	Labourer I/II
1	Senior Storekeeper	3	Chargehand
3	Store Clerk	1	Mason
2	Maintenance Officer I/II`	1	Senior Engineering Laboratory Technician
15	Heavy Equipment Operator I/II/III	1	Tool Storeman
1	Bodyman/Welder		

STAFFING RESOURCES**NON-ESTABLISHED**

3	Chargehand	12	Labourer I/II
9	Heavy Equipment Operator I/II/III	4	Office Generalist I/II/III
4	Mechanic I/II	2	Chainman I/II
2	Carpenter I/II	5	Technician I/II/III
1	Maintenance Officer I/II	1	Electrician I/II
2	Engineering Laboratory Technician I/II	3	Trainee Technician
1	Assistant Compressor Operator	4	Assistant Mechanic
1	Office Cleaner		
1	Maintenance Worker		

MINISTRY OF TOURISM, CULTURE, & SUSTAINABLE DEVELOPMENT & DEPARTMENTS



SUMMARY OF BUDGET AND FORWARD ESTIMATES

MINISTRY OF TOURISM, CULTURE AND SUSTAINABLE DEVELOPMENT

MINISTRY SUMMARY

MISSION:

To formulate plans and policies to grow the tourism sector in line with sound environmental principles, enhance an appreciation of the unique culture of the Virgin Islands, ensure the long-term sustainable growth of the sector, provide sustained support to Ministries and Departments in the formulation of their sector-based policies and plans and facilitate the development of the Territory in keeping with the National Sustainable Development Plan: Vision 2036 - Building a Sustainable Virgin Islands.

STRATEGIC PRIORITIES FOR 2026:	LINK TO NSDP:
Mainstream the implementation of the National Sustainable Development Plan by continued leadership, planning, coordination, execution, and feedback in the public sector and through public-private and civil society strategic partnerships and support Government Ministries and Departments in the formulation of sector-based policies aligned against the National Sustainable Development Plan and the Virgin Islands Government's Transformation Plan by December 2025.	Good Governance and Leadership: Strengthened Foreign Relations
Formulate plans and implement the COI Recommendations on Residency and Belonger Status, including the creation of new regulations for the Immigration and Passport Act, enhance the detention programme and strengthen border control measures by fourth quarter of 2025.	Good Governance and Leadership: Peace, Justice for All
Foster growth in the tourism sector by enhancing the strategic and policy framework through the presence of a comprehensive policy and a long-term tourism strategy to guide the development of the industry by December 2025.	Safety and Security Economy: Diversified Economy and Globally Competitive Industries
Facilitate the policy dialogue and implementation of the National Cultural Policy to preserve the Virgin Islands' cultural heritage while growing related industries and economic opportunities and ensuring the conservation of archival records by December 2025.	Education and Learning: An Educated and Highly Skilled

MINISTRY EXPENDITURE - BY PROGRAMME							
Prog No.	Programme	2022 Estimated Exp	2023 Approved Budget	2023 Estimated Exp	2024 Budget Estimates	2025 Budget Estimates	2026 Budget Estimates
2974	MINISTRY OF TOURISM, CULTURE AND SUSTAINABLE DEVELOPMENT						
	Operating Expenses	13,486,396	13,400,800	15,761,470	15,339,100	15,405,800	15,405,800
	Capital Acquisitions	1,328,050	377,100	403,400	64,000	-	-
	Capital Expenditure	83,958	500,000	650,000	3,430,000	2,700,000	-
2222	STATISTICAL SERVICES						
	Operating Expenses	995,853	1,150,700	1,150,700	1,186,800	1,186,800	1,186,800
	Capital Acquisitions	-	-	-	33,000	-	-
	Capital Expenditure	-	-	-	-	-	-
2547	DEPARTMENT OF CULTURE						
	Operating Expenses	1,558,502	453,800	414,277	803,800	453,800	453,800
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
TOTAL MINISTRY BUDGET CEILING		17,452,759	15,882,400	18,379,847	20,856,700	19,746,400	17,046,400
	Budget Ceiling Operating Expenses	16,040,751	15,005,300	17,326,447	17,329,700	17,046,400	17,046,400
	Budget Ceiling Capital Acquisitions	1,328,050	377,100	403,400	97,000	-	-
	Budget Ceiling Capital Expenses	83,958	500,000	650,000	3,430,000	2,700,000	-

MINISTRY STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	4	0	4	2	2	
Management	13	9	4	2	2	
Professional	14	5	9	4	5	
Support/Technical	38	25	13	2	11	
Non-Established	1	1	0	0	0	
TOTAL MINISTRY STAFFING	70	40	30	10	20	

DEPARTMENT NAME:
MINISTRY OF TOURISM, CULTURE AND SUSTAINABLE DEVELOPMENT

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:
Tourism, Culture, and Sustainable Development Policy Planning and Administration

PROGRAMME OBJECTIVE:

To formulate plans and policies to foster growth and sustainability in the tourism sector, promote greater understanding and awareness of the unique cultural heritage of the Virgin Islands, improve the governance of residency and belongingship whilst enhancing the Territory's safety and security along the borders, provide sustained support to Ministries and Departments in the formulation of sector-based policies and plans and achieve the Territory's sustainable development goals as articulated in the National Sustainable Development Plan - Vision 2036 - Building a Sustainable Virgin Islands.

SUBPROGRAMMES:

- 1 Tourism, Culture, and Sustainable Development Policy Planning and Administration
- 2 Archives and Records Management

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Mainstream the implementation of the National Sustainable Development Plan by continued leadership, planning, coordination, execution, and feedback in the public sector and through public-private and civil society strategic partnerships by December 2025.	Ministry-specific prioritisation lists that align sectoral responsibilities with the broader developmental priorities set by Ministers were prepared and are serving as the basis for monitoring of Government's results.
Facilitate the policy dialogue of the National Cultural Policy towards preserving Virgin Islands' cultural heritage whilst growing related industries and economic opportunities by December 2025.	The Ministry facilitated the Fungi Festival celebrating the Territory's signature music, with performances at locations including Road Town, Jost Van Dyke, and Virgin Gorda, which was held during Culture and Tourism Month. The Ministry financially supported the BVI Literary Fest convened by HLSCC in November 2024 and supported the participation of various entities for the Emancipation Celebration in 2025.
Enhance the facilities for the conservation of archival records for the Government of the Virgin Islands and other nationally essential documentary sources by fourth quarter of 2025.	Partnered with the Deputy Governor's Office to conclude and receive the repaired annex of the Old Administration Building on Main Street to house archives and other nationally essential documents.
Support Government Ministries and Departments in formulating sector-based policies aligned against the National Sustainable Development Plan and the Virgin Islands Government's Transformation Plan by December 2025.	Drafted a Medium Term Development Strategic framework detailing national outcomes and financial pathways. The Ministry operationalised the National Sustainable Development Plan (NSDP) by translating its goals into sector-specific plans, consolidating priorities from key national planning instruments — the 2025 Budget Address, the Legislative Agenda, and the Ministerial Retreat (February 2025).

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; Should answer what, how, and when)

Mainstream the NSDP through the Medium-Term Development Strategy (MTDS) by coordinating cross-sectoral implementation, convening at least two inter-ministerial planning sessions annually and submitting annual NSDP/MTDS reports to Cabinet and the House of Assembly by Q4 2026.

Implement priority actions from the National Tourism Policy by Q4 2026 through capacity-building programmes, skills training of tourism sector workers, the implementation of incentive schemes to support business innovation and service quality improvement across the industry and support the development or enhancement of the tourism product across subsectors.

Establish a dedicated Tourism Unit within the Ministry by Q2, focused on product development, training and quality assurance standards to enhance tourism competitiveness and diversification.

Enable the redevelopment of Prospect Reef by securing approval of the Master Plan by Q4 2026, concluding feasibility studies, and commencing site works by Q1 2027.

Commemorate the 100th anniversary of the sinking of the Fancy Me through a national event in Q2 2026 and to initiate planning for the establishment of a Maritime History Museum, while reinstating the Delores Christopher Festival of Arts by Q4 2026 to promote cultural heritage and artistic expression.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of governmental and sector-based plans and policies integrating and aligned to the Sustainable Development Goals (SDG) and targets		2	10	30	40	60
No. of strategic partnerships with tourism-related private sector-based and civil society stakeholders		75	8	10	12	15
No. of strategic partners consulted in the formulation/implementation of the National Tourism Strategic Plan		100	160	200	250	300
No. of Ministries and Departments supported in the formulation of policies and plans to achieve strategic goals/ministerial directives		40				
No. of cultural and tourism projects implemented		4	5	6	7	7
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of Ministries and departments with results and implementation plans aligned to the National Sustainable Development Plans		50%	17%	50%	67%	100%
% of government-supported tourism product development initiatives that reach implementation stage		-	-	25%	50%	100%
% of endangered archival records under conservation measures		25%	30%	35%	40%	45%
% completion of museum restoration works by Q4 2026		10%	0%	25%	50%	100%
% of Ministries and Departments supported in their policy formulation cycles		-	-	25%	50%	100%

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2974 Tourism, Culture, and Sustainable Development Policy Planning and Administration							
PROGRAMME OBJECTIVE:							
To formulate plans and policies to foster growth and sustainability in the tourism sector, promote greater understanding and awareness of the unique cultural heritage of the Virgin Islands, improve the governance of residency and belongingship whilst enhancing the Territory's safety and security along the borders, provide sustained support to Ministries and Departments in the formulation of sector-based policies and plans and achieve the Territory's sustainable development goals as articulated in the National Sustainable Development Plan - Vision 2036 - Building a Sustainable Virgin Islands.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
29744216	Tourism, Culture, Sustainable Development, Policy Planning & Administration	13,455,617	13,201,729	15,562,399	14,555,668	14,583,068	14,583,068
511000	Personal Emoluments	517,219	979,572	979,572	969,024	994,324	994,324
512000	Social Contributions	52,640	112,188	112,188	111,712	113,812	113,812
521000	Rent	25,725	187,178	354,640	220,178	220,178	220,178
522000	Utilities	531	28,360	29,210	26,436	26,436	26,436
523000	Supplies	4,714	32,449	37,849	29,500	29,500	29,500
524000	Repairs and Maintenance (Minor)	-	21,751	21,751	21,751	21,751	21,751
525000	Travel	60,574	60,232	111,487	60,232	60,232	60,232
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	153,940	195,000	213,450	549,597	549,597	549,597
529000	Entertainment	22,073	10,000	51,100	35,045	35,045	35,045
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	11,918,500	11,575,000	12,667,400	11,532,100	11,532,100	11,532,100
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	699,700	-	983,753	1,000,094	1,000,094	1,000,094
573000	Other Expenses	-	-	-	-	-	-
21094065	Archives and Records Management	30,779	199,071	199,071	174,445	189,645	189,645
511000	Personal Emoluments	10,917	141,183	141,183	119,386	133,186	133,186
512000	Social Contributions	1,501	16,352	16,352	13,789	15,189	15,189
521000	Rent	-	-	-	-	-	-
522000	Utilities	3,627	6,650	6,650	6,750	6,750	6,750
523000	Supplies	6,576	15,900	15,300	17,400	17,400	17,400
524000	Repairs and Maintenance (Minor)	-	-	-	284	284	284
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	8,158	18,986	19,586	16,336	16,336	16,336
529000	Entertainment	-	-	-	500	500	500
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
29744219	Tourism Development	-	-	-	608,987	633,087	633,087
511000	Personal Emoluments	-	-	-	531,705	552,555	552,555
512000	Social Contributions	-	-	-	69,132	72,382	72,382
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	8,150	8,150	8,150
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		13,486,396	13,400,800	15,761,470	15,339,100	15,405,800	15,405,800

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	2	0	2	1	1	
Management	10	7	3	2	1	
Professional	7	3	4	2	2	
Support/Technical	15	11	4	0	4	
Non-Established	0	0	0	0	0	
TOTAL MINISTRY STAFFING	34	21	13	5	8	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Permanent Secretary

- 1 Deputy Secretary
- 2 Assistant Secretary
- 1 Finance and Planning Officer
- 1 Human Resources Manager
- 1 Human Resources Assistant
- (1 post of Senior Executive Officer renamed)

ESTABLISHED

- 1 Senior Administrative Officer
- 1 Administrative Officer
- 1 Records Officer I/II
- 1 Office Generalist I/II/II

Strategic Policy Planning Unit

- 1 Director, Policy, Planning and Performance
- 1 Policy Analyst I/II
- 1 Development Planner
- 1 Planner (I/II)

Archives & Records Management Unit

- 1 Chief Archivist & Historian
- 1 Archivist
- 1 Senior Executive Officer

Tourism Development Unit

- 1 Director of Tourism Development
- 1 Licensing and Regulations Manager
- 2 Tourism Licensing Officer
- 3 Tourism Officer I/II (Sister Islands)
- 1 Project Manager I/II/III
- 1 Project Assistant
- 1 Training and Standards Manager
- 2 Training and Standards Officer
- 1 Product Development Manager
- 3 Product Officer I/II/III

DEPARTMENT NAME:
DEPARTMENT OF CULTURE

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:
DEPARTMENT OF CULTURE

To coordinate the identification, preservation, development and promotion of Virgin Islands cultural heritage.

SUBPROGRAMMES:

- 1 Cultural Activities
- 2 Cultural Skills Development and Job Creation

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Develop the museum and heritage sector by developing an artefact storage space; create programme to implement the Virgin Islands museum policies and procedures and collections management policies; and restore the Lower Estate Sugar Works Museum by December 2025.	The "Development of the Tangible Heritage Sector in the Virgin Islands: Historical Sites and Museums Report" analysed current legislation and recommended a collaborative committee and new laws for a National Museum network. A subsequent "Strategic Plan for a National Museum" included a budget focused on legislation and the creation of a National Collection of artifacts. A company was hired to assess the Lower Estate Sugar Works Museum's structure and provide cost estimates. Workshops on mission statements and collections policies were also organized for museums ahead of International Museum Day 2025.
Develop a visual arts programme to facilitate the development, promotion, and marketing of cultural visual arts; develop a performing arts programme to develop performing artists by December 2025.	Preparation for participation in CARIFESTA 2025 has put a great deal of focus on all the areas of the creative and cultural arts, including visual arts, performing arts, literary arts, and culinary arts.
As a focus on integrating culture across sectors, develop a cultural and heritage educational programme in collaboration with the Ministry of Education and Youth Affairs and the education sector by December 2025.	There have been initial steps toward a formal cultural education programme between the Ministry of Education and Youth Affairs and the Department of Culture through the Ministry of Tourism, Culture and Sustainable Development.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

- Develop a national framework for cultural and creative arts development, including dedicated funding and specialised training programmes, by December 2026.
- Develop and implement a strategy for the commercialisation and sustainable funding of cultural and creative industries by December 2026.
- Develop and implement a structured grant and funding programme for independent artists, traditional craftspeople, and cultural entrepreneurs by December 2026.

KEY PERFORMANCE INDICATORS	2024	Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)							
No. of facilities maintained			2				
No. of publications produced			8				
No. of cultural events			20				
No. of participants attending cultural skills development workshop			350				
No. of students taught traditional craft skills			300				
KEY PERFORMANCE INDICATORS	2024	Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)							
No. of visitors to cultural facilities			150				
No. of copies of publications sold/distributed			10				
Estimated No. of participants at cultural events			25,000				
Estimated No. of people employed in cultural activities							

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
2547 Department of Culture							
PROGRAMME OBJECTIVE:							
To coordinate the identification, preservation, development and promotion of Virgin Islands cultural heritage.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
25474039	Cultural Activities	1,558,502	453,800	414,277	803,800	453,800	453,800
511000	Personal Emoluments	226,753	224,373	223,903	233,773	233,773	233,773
512000	Social Contributions	26,959	28,221	28,691	29,543	29,543	29,543
521000	Rent	49,083	125,196	125,196	106,074	106,074	106,074
522000	Utilities	13,933	6,611	6,611	15,011	15,011	15,011
523000	Supplies	3,492	8,660	9,454	8,660	8,660	8,660
524000	Repairs and Maintenance (Minor)	9,550	15,000	14,206	15,000	15,000	15,000
525000	Travel	-	6,217	6,217	6,217	6,217	6,217
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	500	-	500	500	500
528000	Services	24,149	33,441	-	383,441	33,441	33,441
529000	Entertainment	4,000	4,081	-	4,081	4,081	4,081
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	1,200,000	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	584	1,500	-	1,500	1,500	1,500
575000	Sponsorship	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		1,558,502	453,800	414,277	803,800	453,800	453,800
PROGRAMME STAFFING RESOURCES - Number of Staff by Category							
Category	Approved	Vacant	Actual	Male	Female		
Executive	1	0	1	0	1		
Management	1	0	1	0	1		
Professional	0	0	0	0	0		
Support/Technical	5	3	2	0	2		
Non-Established	1	1	0	0	0		
TOTAL MINISTRY STAFFING	8	4	4	0	4		
STAFFING RESOURCES							

ESTABLISHED

Accounting Officer: Director of Culture

- 1 Deputy Director of Culture
- 3 Cultural Officer I/II/III
- 1 Administrative Officer
- 1 Office Generalist I/II/III

NON-ESTABLISHED

- 1 Office Cleaner

DEPARTMENT NAME:
CENTRAL STATISTICS OFFICE (CSO)
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
STATISTICAL SERVICES
PROGRAMME OBJECTIVE:

To inform and facilitate the socioeconomic development process in the Virgin Islands through the provision of timely and accurate statistical information.

SUBPROGRAMMES:

1 Statistical Production

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Strengthen the BVI's statistical processes by partnering with the Department of Information Technology to automate data collection and create a centralised, secure data-sharing infrastructure, deploying this in phases over 12 months with pilot testing, scaling, and ongoing quality monitoring.	2024 GDP production is around 60% complete. Looking forward to having 2024 figures ready by the end of October 2025.
Strengthen the Balance of Payments (BoP) process by improving data accuracy, automating collection, and standardising reporting through phased analytics integration and cross-agency data sharing over 12 months, with system upgrades, training, and ongoing validation.	We have had multiple meetings with the CARTAC expert on this, as well as meetings and exchange of information with the FSC. Some data on A & L for banks have been received from the FSC to be incorporated into 2024 BOP estimates.
Strengthening and restructuring statistical services to align with international standards by adopting global methodologies, centralising data governance, and implementing phased training and quality assurance over 12 months for consistent, high-quality data outputs.	Completed revision for implementation of the treatment of Financial Services- indirectly measured (FISIM) under SNA2008.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Produce Tourism Statistics tables from data obtained from the new CBN Immigration system by the second quarter of 2026. Currently in talks with Immigration in relation to the format in which the raw data will be produced.

Improve the collection and dissemination process of data related to the productivity of the Price Statistics in the Virgin Islands. Initiate the collection of prices of goods and services to accommodate the International Comparison Program (ICP) in order to further develop the Virgin Islands CPI Program by the first quarter of 2026.

Identify the issues as they relate to the productivity of Merchandise Trade Statistics in the Virgin Islands. The collection of Export data and the recording of imported goods are measured by international standards.

Strengthen the National Accounts production process. This strategy prioritises building and formalises relationships with data providers through the use of standard MOUs by April 2026.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of days to produce tourism statistics after each quarter		5	5	5	5	5
No. of requests for data		100	100	100	100	100
No. of departments that assisted in producing statistics		4	4	4	4	4
No. of statistical reports produced in compliance with international recognised standards		5	5	5	5	5
No. of households enumerated (census)`		7000	6000	6000	6000	6000

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
No. of policies decision informed with data		4	5	4	4	4
No. of visitors to the website		500	0	2,500	5,000	7,500
Average turnover time for statistical requests		3	4	3	3	3
% of workplan completed:Economic Statistics Section		100%	100%	100%	100%	100%
% of workplan completed:Social Statistics Section		100%	100%	100%	100%	100%
% of workplan completed:National Accounts Section		100%	100%	100%	100%	100%

PROGRAMME NUMBER AND NAME

2222 Statistical Production

PROGRAMME OBJECTIVE:

To inform and facilitate the socioeconomic development process in the Virgin Islands through the provision of timely and accurate statistical information.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
22224097	Statistical Production	995,853	1,150,700	1,150,700	1,186,800	1,186,800	1,186,800
511000	Personal Emoluments	733,955	834,529	875,126	978,952	978,952	978,952
512000	Social Contributions	86,498	100,862	108,508	117,998	117,998	117,998
521000	Rent	420	-	750	840	840	840
522000	Utilities	7,406	7,620	7,820	8,120	8,120	8,120
523000	Supplies	4,388	4,489	5,689	5,989	5,989	5,989
524000	Repairs and Maintenance (Minor)	1,868	2,000	4,120	2,000	2,000	2,000
525000	Travel	18,362	1,200	1,300	1,440	1,440	1,440
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	142,956	200,000	147,387	71,461	71,461	71,461
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		995,853	1,150,700	1,150,700	1,186,800	1,186,800	1,186,800

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	1	0	
Management	2	2	0	0	0	
Professional	7	2	5	2	3	
Support/Technical	18	11	7	2	5	
Non Established	0	0	0	0	0	
TOTAL STAFFING	28	15	13	5	8	
STAFFING RESOURCES						

ESTABLISHED

Accounting Officer: Director of Central Statistics

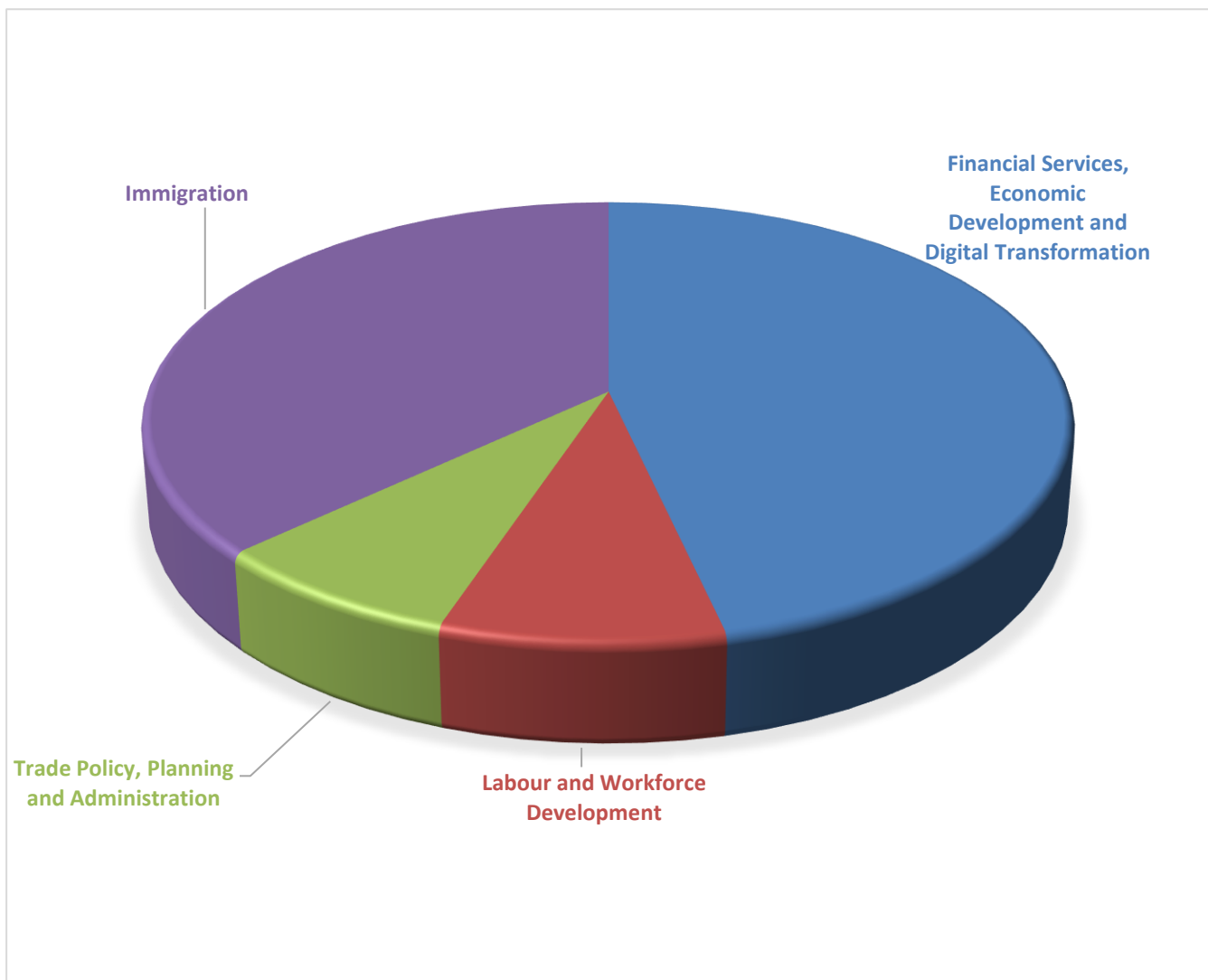
Administration

- 1 Deputy Director of Central Statistics Office
- 1 Assistant Director of Central Statistics Office
- 1 Statistical Officer
- 1 Senior Administrative Officer
- 1 Senior Executive Officer
- 1 Office Generalist I/II/III
- 4 Data Entry Clerk

Statistics Unit

- 6 Statistician I/II/III
- 5 Statistical Officer
- 6 Assistant Statistical Officer

MINISTRY OF FINANCIAL SERVICES, ECONOMIC DEVELOPMENT AND DIGITAL TRANSFORMATION & DEPARTMENTS



SUMMARY OF BUDGET AND FORWARD ESTIMATES

MINISTRY OF FINANCIAL SERVICES, ECONOMIC DEVELOPMENT AND DIGITAL TRANSFORMATION

MINISTRY SUMMARY

MISSION:

To formulate and implement policies, strategies and plans that fuel economic resilience and growth by stimulating competitiveness, fostering innovation, and enhancing productivity.

STRATEGIC PRIORITIES FOR 2026:

Build a thriving and sustainable financial services sector where the Virgin Islands remains a world-leading domicile, expand value-added services, and build enabling mechanisms that facilitate the sector's resiliency and continued growth.

Establish an innovative and inclusive digital environment that enhances digital governance, promotes widespread use of digital technologies in the public and private sectors, and prioritises digital literacy and robust infrastructure to support ongoing digital advancement.

Forge a resilient and skilled workforce where the Virgin Islands ensures equitable employment, cultivates lifelong learning and upskilling opportunities, enforces fair labour practices, and enhances the efficiency of service delivery to support a thriving business environment and labour force.

Implement modern and efficient systems for business licensing, development, investment promotion, and safeguarding consumer interests to improve the business environment.

Drive economic diversification by identifying and assessing opportunities in the nature-based economy that align with the Territory's unique resources, capabilities, and development goals, to cultivate new revenue streams and strengthen the local economy.

LINK TO NSDP:

Economy: Diversified Economy and Globally Competitive Industries

Economy: Smart Nation/Digital Economy

Economy: An Enabling Business Environment

Economy: An Enabling Business Environment

Economy: Green and Blue Economy

MINISTRY EXPENDITURE - BY PROGRAMME

Prog No.	Programme	2023 Estimated Exp	2024 Approved Budget	2024 Estimated Exp	2025 Budget Estimates	2026 Budget Estimates	2027 Budget Estimates
3075	Financial Services, Economic Development and Digital Transformation						
	Operating Expenses	4,106,043	6,187,800	9,522,600	10,060,500	10,115,100	10,115,100
	Capital Acquisitions	71,173	-	-	-	-	-
	Capital Expenditure	114,587	125,000	125,000	125,000	125,000	125,000
2222	Statistical Production						
	Operating Expenses	-	-	-	-	-	-
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2440	Labour and Workforce Development						
	Operating Expenses	1,331,712	1,902,600	1,902,600	1,902,600	1,902,600	1,902,600
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2226	Trade Policy, Planning and Administration						
	Operating Expenses	989,316	1,139,500	761,456	1,717,200	1,367,200	1,367,200
	Capital Acquisitions	-	-	-	-	-	-
	Capital Expenditure	-	-	-	-	-	-
2223	Immigration						
	Operating Expenses	8,118,484	7,373,500	8,060,200	7,991,200	7,991,200	7,991,200
	Capital Acquisitions	-	-	100,000	1,500,000	-	-
	Capital Expenditure	-	1,500,000	2,302,000	1,402,000	1,300,000	-
TOTAL MINISTRY BUDGET CEILING		14,731,314	18,228,400	22,773,856	24,698,500	22,801,100	21,501,100
	Budget Ceiling Operating Expenses	14,545,554	16,603,400	20,246,856	21,671,500	21,376,100	21,376,100
	Budget Ceiling Capital Acquisitions	71,173	-	100,000	1,500,000	-	-
	Budget Ceiling Capital Expenses	114,587	1,625,000	2,427,000	1,527,000	1,425,000	125,000

MINISTRY STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	8	3	5	1	4	
Management	13	6	7	2	5	
Professional	61	27	34	5	29	
Support/Technical	95	21	74	26	48	
Non-Established	1	1	0	0	0	
TOTAL MINISTRY STAFFING	178	58	120	34	86	

DEPARTMENT NAME:
MINISTRY OF FINANCIAL SERVICES, ECONOMIC DEVELOPMENT AND DIGITAL TRANSFORMATION

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

Financial Services, Economic Development and Digital Transformation

PROGRAMME OBJECTIVE:

To create an enabling policy environment that fuels economic resilience and growth by stimulating competitiveness, fostering innovation, and enhancing productivity.

SUBPROGRAMMES:

1 Financial Services, Economic Development and Digital Transformation

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Develop and implement targeted amendments to relevant financial services legislation to ensure full compliance with FATF standards by Q2.	Completed February 2025.
By Q2, propose amendments to existing legislation governing business formation and development, trade, investment, and consumer protection to ensure effective implementation.	Amendments to the Virgin Islands Investment Act, 2021, were drafted and approved for drafting by Cabinet via Memo No. 130/2025 on 23 April 2025. The draft Bill was received from AGC on 7 August 2025. The Bill will be returned to Cabinet for review and approval.
Finalise the national digital transformation strategy and governance framework by Q3.	Consilia IT was the successful bidder for the digital transformation strategy. They signed the acceptance letter on 4 August 2025. The contract is currently being drafted.
By Q4, complete the development of a comprehensive and actionable National Employment Policy tailored to the specific needs of the Virgin Islands.	The Technical Drafting Committee (TDC) was approved by Cabinet on 23 July 2025. The consultant has been engaged by ILO. The first tripartite meeting (ILO/Consultant/MFSEDDT) was held on 19th August. The inaugural meeting for the Technical Drafting Committee will be held on 9 September 2025.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Increase revenue in the financial services sector by 10% by Q4 2026 through strengthening and diversifying the industry via strategy development, recruitment, collaboration, and engagement with international, industry, and stakeholder groups.

Reduce the average business licensing processing time by 40% and increase business satisfaction ratings by at least 25% through automating the trade licensing process and creating a one-stop shop for licensing and business development by Q4 2026.

Achieve 35% adoption of digital services in the Public Sector by Q4 2026 through strategy development and digital governance tools adoption.

Achieve 35% adoption of digital services in the public sector by Q4 2026 through strategy development and digital governance tools adoption. Achieve a 20% increase in new tourism-related micro, small, and medium enterprises by Q3 2026 through pilot initiatives such as the entrepreneurship incubation programme.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of policy consultations conducted	10	10	3	4	3	3
No. of policy documents developed	4	5	1	4	3	3
No. of Cabinet papers published	25	20	19	20	20	20
No. of public services digitalised	2	3	7	10	10	10
No. of labour disputes settled (Ministry and Labour Arbitration Tribunal)	28	-	37	35	30	25
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
% of policy papers approved by the Cabinet	100%	100%	100%	100%	100%	100%
% of draft legislation approved by the Cabinet	100%	100%	100%	100%	100%	100%
Average time to settle labour disputes	10 months	12 months	8 months	7 months	6 months	6 months

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
3075 Financial Services, Economic Development and Digital Transformation							
PROGRAMME OBJECTIVE:							
To create an enabling policy environment that fuels economic resilience and growth by stimulating competitiveness, fostering innovation, and enhancing productivity.							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
30754215	Financial Services, Economic Development & Digital Trans. Policy Planning & Admin.	4,106,043	6,187,800	9,522,600	10,060,500	10,115,100	10,115,100
511000	Personal Emoluments	1,247,641	1,756,367	1,811,228	2,060,661	2,377,061	2,377,061
512000	Social Contributions	133,482	202,708	206,398	241,112	279,312	279,312
521000	Rent	1,818	4,500	8,500	37,000	37,000	37,000
522000	Utilities	30,107	39,532	39,532	86,169	86,169	86,169
523000	Supplies	103,136	144,233	288,433	336,120	336,120	336,120
524000	Repairs and Maintenance (Minor)	3,891	7,333	7,333	21,000	21,000	21,000
525000	Travel	93,128	105,950	297,150	443,331	443,331	443,331
526000	Training	-	-	-	24,000	24,000	24,000
527000	Contributions to Professional Bodies	-	-	-	3,000	3,000	3,000
528000	Services	427,608	1,998,677	4,390,526	4,342,519	4,342,519	4,342,519
529000	Entertainment	4,736	6,000	11,000	11,589	11,589	11,589
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	1,819,996	1,822,500	2,162,500	1,828,000	1,528,000	1,528,000
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	240,500	100,000	300,000	625,000	625,000	625,000
573000	Other Expenses	-	-	-	1,000	1,000	1,000
TOTAL PROGRAMME OPERATING EXPENDITURE		4,106,043	6,187,800	9,522,600	10,060,500	10,115,100	10,115,100
PROGRAMME STAFFING RESOURCES - Number of Staff by Category							
Category	Approved	Vacant	Actual	Male	Female		
Executive	5	2	3	0	3		
Management	3	1	2	0	2		
Professional	14	6	8	0	8		
Support/Technical	6	4	2	0	2		
Non Established	1	1	0	0	0		
TOTAL STAFFING	29	14	15	0	15		
STAFFING RESOURCES							
ESTABLISHED		1	Senior Records Officer				
Accounting Officer: Permanent Secretary		1	Senior Executive Officer				
1	Deputy Secretary	1	Executive Officer				
1	Director of Financial Services	1	Chief Economist				
3	Assistant Secretary	1	Policy Analyst/Strategic Advisor				
2	Policy Analyst I/II	1	Chief Digital Information Officer (Supernumerary & Temp)				
1	Private Secretary (<i>new</i>)	1	Director of Investment Promotions				
1	Human Resources Manager	1	Director of Fair Trade				
1	Finance and Planning Officer	1	Senior Investment Promotions Officer				
3	Senior Administrative Officer		<i>(1 post of Investment Promotions Officer renamed and regraded)</i>				
3	Administrative Officer	1	Senior Assistant Human Resources Manager				
1	Communications Officer I/II	1	Office Generalist I/II/III				

DEPARTMENT NAME:	
DEPARTMENT OF LABOUR AND WORKFORCE DEVELOPMENT	
PROGRAMME PERFORMANCE INFORMATION	
PROGRAMME NAME:	
LABOUR	
PROGRAMME OBJECTIVE:	
To provide good labour management practices to workplaces, ensuring stable and harmonious labour relations between employers and employees. To improve the utilisation of human resources by providing a range of employment services to meet wages, working conditions, safety, health, and welfare of workers, both in the private and public sectors, through enforcement of the Virgin Islands Labour Laws.	
SUBPROGRAMMES:	
1 Employment Services 2 Labour Relations 3 Work Permit Services 4 Labour Protection and Welfare	

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
By Q4, improve data collection and analysis to ensure accurate and timely labour market information.	As of January 2025, all processing of permits, both new applications and renewals is conducted online through the Labour Management System. By Q4, the department will have access to the full year's data, enabling accurate reporting on labour market information.
Partner with local businesses and industries to identify skills gaps and emerging job opportunities and develop tailored training programmes in collaboration with key partners by Q3.	The department has collaborated with organisations including Necker Island, Saba Rock, Hire BVI, Harneys, and the District Offices to identify job opportunities and mentorship programmes. Additionally, it has created a Standard Workforce Readiness Training Manual for the Virgin Islands and launched an initial training session, with more sessions planned for the upcoming quarters.
Improve mediation services to settle labour disputes and foster better relationships in the workplace.	The department initiated an Employer/Employee Orientation to further educate on the Virgin Islands Labour Code to foster better work relationship, reducing the number of labour disputes. The department has met with Necker Island, Moskito, BVIHS, Saba Rock, Agape and intend to meet with many more. The department has successfully facilitated voluntary settlement in over 70% of the labour disputes lodged.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)

Strengthen the partnership with local businesses and industries to identify skills gaps and emerging job opportunities, and develop tailored training programmes in collaboration with key partners by Q2.

By Q4, improve and expand the Employer/Employee orientation training to businesses with frequent disputes, and improve mediation services to settle labour disputes and foster better relationships in the workplace.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of job applicants registered	400	1000	8744	450	450	450
No. of job applicants placed	20	50	40	120	120	120
No. of disputes received	240	285	191	325	350	350
No. of disputes settled	220	280	151	315	319	319
No. of work permits processed	0	13,000	10,186			
No. of labour protection inspections conducted	250	270	104	275	275	275

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Average time to place job applicant (days)		5 days	5 days	5 days	5 days	5 days
Average time to settle labour disputes (working days)		60 days	30 days	30 days	30 days	30 days
Average time to process renewal work permit (days)		14	14 days	14 days	14 days	14 days
Average time to process new work permit (days)		30	30 days	30 days	30 days	30 days
Ratio of workplace compliance with health and safety provisions		80%	70%	70%	70%	70%
Average time it takes to conduct an inspection (days)		1 day	25 mins	25 mins	25 mins	25 mins

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2440 Labour

PROGRAMME OBJECTIVE:

To provide good labour management practices to workplaces, ensuring stable and harmonious labour relations between employers and employees. To improve the utilisation of human resources by providing a range of employment services to meet wages, working conditions, safety, health, and welfare of workers, both in the private and public sectors, through enforcement of the Virgin Islands Labour Laws.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
24404151	Employment Services	166,386	252,541	252,541	252,637	252,637	252,637
511000	Personal Emoluments	147,897	225,001	225,001	225,001	225,001	225,001
512000	Social Contributions	18,489	27,540	27,540	27,636	27,636	27,636
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
24404152 Labour Relations		520,723	815,379	816,689	773,950	773,950	773,950
511000	Personal Emoluments	186,709	449,339	447,639	454,573	454,573	454,573
512000	Social Contributions	20,999	54,060	54,060	55,120	55,120	55,120
521000	Rent	248,095	212,520	212,520	152,463	152,463	152,463
522000	Utilities	41,503	54,360	54,370	54,730	54,730	54,730
523000	Supplies	13,392	19,750	19,750	22,700	22,700	22,700
524000	Repairs and Maintenance (Minor)	7,444	17,000	17,500	20,000	20,000	20,000
525000	Travel	585	-	-	-	-	-
526000	Training	-	-	-	3,400	3,400	3,400
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	1,995	8,350	8,850	7,050	7,050	7,050
529000	Entertainment	-	-	2,000	3,913	3,913	3,913
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
24404153 Work Permit Services		473,021	553,927	552,617	594,635	594,635	594,635
511000	Personal Emoluments	418,580	468,810	470,510	509,087	509,087	509,087
512000	Social Contributions	50,301	56,717	56,717	62,048	62,048	62,048
521000	Rent	-	400	400	500	500	500
522000	Utilities	-	-	-	-	-	-
523000	Supplies	3,357	24,400	21,390	19,400	19,400	19,400
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	783	3,600	3,600	3,600	3,600	3,600
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
24404154	Labour Protection and Welfare	171,582	280,753	280,753	281,378	281,378	281,378
511000	Personal Emoluments	153,524	246,487	246,487	246,479	246,479	246,479
512000	Social Contributions	17,963	30,666	30,666	30,699	30,699	30,699
521000	Rent	95	-	-	600	600	600
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	3,600	3,600	3,600	3,600	3,600
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		1,331,712	1,902,600	1,902,600	1,902,600	1,902,600	1,902,600
PROGRAMME STAFFING RESOURCES - Number of Staff by Category							
Category		Approved	Vacant	Actual	Male	Female	
Executive		1	0	1	1	0	
Management		4	3	1	0	1	
Professional		6	0	6	2	4	
Support/Technical		22	3	19	2	17	
Non-Established		0	0	0	0	0	
TOTAL STAFFING		33	6	27	5	22	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Labour Commissioner

1	Deputy Labour Commissioner	3	Labour Relations Officer
1	Assistant Labour Commissioner	1	Accounts Supervisor I/II
1	Labour Relations Manager	1	Administrative Officer
1	Workforce Development Manager	4	Office Generalist I/II/III
1	Senior Labour Officer	1	Office Cleaner
5	Labour Protection Officer	2	Labour Assistant
1	Executive Officer	5	Labour Officer I/II/III
1	Records Officer I/II		
1	Labour Protection Manager		
1	Senior Labour Protection Officer		

The Department of Labour and Workforce Management was transferred to the Ministry of Financial Services, Economic Development & Digital Transformation in 2023.

DEPARTMENT NAME:
TRADE, INVESTMENT PROMOTION AND CONSUMER AFFAIRS
PROGRAMME PERFORMANCE INFORMATION
PROGRAMME NAME:
TRADE, INVESTMENT PROMOTION AND CONSUMER AFFAIRS
PROGRAMME OBJECTIVE:
To facilitate the development and growth of the Virgin Islands' Business and economic environment, by identifying and developing new industries for trade investment thereby helping businesses to realise their full potential, through the establishment and management of policies, programmes and networks that provide information, education, training, finance and other assistance, in order to foster sustained economic development in the Virgin Islands.
SUBPROGRAMMES:

- 1 Trade Policy Planning and Administration
- 2 Trade License Processing
- 3 National Business Bureau

PROGRAMME PERFORMANCE INFORMATION	
KEY PROGRAMME STRATEGIES FOR 2025	ACHIEVEMENTS/PROGRESS 2025
Continuously recruit technical support staff and provide training and capacity building for current employees to upskill for new positions.	On 19 July, 2025, we hired a Trade License Officer and an Office Generalist. Additionally, we sought an Administrative Officer for departmental support.
Improvement of Trade Licence Operations – Streamline and digitise the business licensing process by acquiring software and revising internal policies.	The Deputy Director (HOD) has started internal data gathering using the DMAIC system of the Six Sigma Way to identify bottlenecks and enhance throughput. After analysis, a developmental plan will be implemented. Efforts are underway to digitise processes with support from DoIT for developing our database and tracker.
Development of Business Support Services: Re-establish the National Business Bureau and provide support services to micro, small, and medium-sized enterprises (MSMEs). Establish key partnerships and relationships to facilitate training (e.g. CDB training and development programmes).	The National Business Bureau has established three MSME grants: Startup, Developmental, and Business Continuity Grants. The Business Development Manager is partnering with HLSCC to offer entrepreneurial courses from late August to September 2025. We have also requested an Innovation hub/lab, mentorship programmes, and connections with Unite BVI and CDB.

KEY PROGRAMME STRATEGIES FOR 2026 (Aimed at improving programme performance; should answer what, how, and when)	
At the end of 2025 and in 2026, we intend to enhance customer experience and commence digitising the processes of the Trade Department. This will require the continuous development of staff members and in some cases retooling them particularly in the new computerised system, new policies and or legislation, Customer experience/cusotmer journey/Process improvement and reengineering and data collection technology.	
In 2026, our department aims to enhance the Trade Licensing process by reducing manual paperwork and streamlining operations through digital transformation. Utilising the DMAIC/Six Sigma methodology, we will decrease processing errors and bottlenecks, improving efficiency and making it easier to conduct business in the BVI. Our progress will be documented to ensure measurable improvements.	
In 2026, the Trade Department will increase connections with global entities through MOUs and MOAs. These partnerships will provide entrepreneurs with essential resources such as expertise, financing, training, and consultancy services.	

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of policy papers prepared		3	3	3	3	3
No. of trade licenses issued		1,000	616	850	980	1,100

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
No. of new small businesses established		20	616	700	720	740
No. of complaints received		0	25	15	5	5
Average time to process trade license (days)		4-6 wks	5wks	4wks	3wks	3wks
Amount of trade licence fees outstanding for more than three months		-	17,177	15,000	14,000	13,000
Total revenue received		\$ 1,005,440	\$ 888,583	\$ 1,000,000	\$ 1,100,000	\$ 1,200,000

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

2226

Trade, Investment Promotion and Consumer Affairs

PROGRAMME OBJECTIVE:

To facilitate the development and growth of the Virgin Islands' Business and economic environment, by identifying and developing new industries for trade investment thereby helping businesses to realise their full potential, through the establishment and management of policies, programmes and networks that provide information, education, training, finance and other assistance, in order to foster sustained economic development in the Virgin Islands.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
22264105	Trade Policy, Planning and Administration	710,752	778,932	400,888	1,271,351	921,351	921,351
511000	Personal Emoluments	334,698	378,044	-	490,646	490,646	490,646
512000	Social Contributions	37,283	45,269	45,269	59,331	59,331	59,331
521000	Rent	205,812	210,500	210,500	215,000	215,000	215,000
522000	Utilities	69,030	64,744	64,744	64,505	64,505	64,505
523000	Supplies	17,744	23,750	23,750	28,182	28,182	28,182
524000	Repairs and Maintenance (Minor)	5,548	5,278	5,278	6,178	6,178	6,178
525000	Travel	2,425	7,102	7,102	7,977	7,977	7,977
526000	Training	-	5,000	5,000	10,000	10,000	10,000
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	38,212	34,634	34,634	386,632	36,632	36,632
529000	Entertainment	-	3,412	3,412	1,700	1,700	1,700
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	1,200	1,200	1,200	1,200	1,200

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
22264106 Trade License Processing		257,497	285,081	285,081	288,277	288,277	288,277
511000	Personal Emoluments	229,637	243,220	243,220	243,220	243,220	243,220
512000	Social Contributions	27,860	29,861	29,861	29,957	29,957	29,957
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	5,750	5,750	6,850	6,850	6,850
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	2,250	2,250	2,250	2,250	2,250
526000	Training	-	1,000	1,000	3,000	3,000	3,000
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	3,000	3,000	3,000	3,000	3,000
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
22264107 National Business Bureau		21,066	75,487	75,487	157,572	157,572	157,572
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	2,960	2,000	2,000	-	-	-
522000	Utilities	-	1,740	1,740	1,790	1,790	1,790
523000	Supplies	4,683	30,747	30,747	50,682	50,682	50,682
524000	Repairs and Maintenance (Minor)	-	-	-	15,000	15,000	15,000
525000	Travel	225	2,100	2,100	2,850	2,850	2,850
526000	Training	2,000	25,000	25,000	38,750	38,750	38,750
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	9,000	9,000	40,100	40,100	40,100
529000	Entertainment	8,198	4,900	4,900	8,400	8,400	8,400
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	3,000	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		989,316	1,139,500	761,456	1,717,200	1,367,200	1,367,200

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	1	0	0	0	
Management	2	0	2	2	0	
Professional	5	2	3	1	2	
Support/Technical	7	1	6	1	5	
Non-Established	0	0	0	0	0	
TOTAL STAFFING	15	4	11	4	7	
STAFFING RESOURCES						

ESTABLISHED

Accounting Officer: Director of Business (*renamed*)

1	Deputy Director of Business (<i>renamed</i>)	3	Executive Officer
1	Senior Trade Licensing Officer	2	Office Generalist I/II/III
1	Consumer Affairs Officer		
1	Trade Licensing Officer		
2	Trade Inspector		
1	Business Development Manager		
2	Senior Executive Officer		

The Department of Trade was transferred to the Ministry of Financial Services, Economic Development & Digital Transformation in 2023.

DEPARTMENT NAME:

IMMIGRATION

PROGRAMME PERFORMANCE INFORMATION

PROGRAMME NAME:

IMMIGRATION SERVICES

PROGRAMME OBJECTIVE:

To protect our borders and enhance law, order and public safety and, to maximise the performance of the Immigration Department and improve the general service to the public.

SUBPROGRAMMES:

- 1 Visa and Residency Services
- 2 Border Control

PROGRAMME PERFORMANCE INFORMATION

KEY PROGRAMME STRATEGIES FOR 2025

ACHIEVEMENTS/PROGRESS 2025

Assist the Ministry of Tourism, Culture & Sustainable Development with data and technical inputs necessary to facilitate the creation of new regulations for the revisions to the Immigration and Passport Act to effectively manage Residence and Belonger Status applications by first quarter 2025.

The Department and Ministry of Financial Services, Economic Development & Digital Transformation were able to complete processes to make the relevant amendments to the Immigration and Passport Act and Immigration and Passport Regulations to allow for the updates and effective management of processes related to Residence Status and Belonger Status in the second quarter of 2025.

Construct a Multipurpose Detention Facility that is suitably staffed and equipped to offer a safe and user-friendly environment. By the end of 2026, the facility will meet international standards and comply with relevant conventions related to the safe and humane detention of illegal migrants in the Territory.

The Ministry of Financial Services, Economic Development & Digital Transformation engaged the Recovery & Development Agency (RDA) to perform supervision of the contract on behalf of the Department of Immigration. Funding has been identified through a loan facility and a design and construction supervision contract has been signed. Ground breaking is due to take place in 4th quarter 2025 and the project is due for completion by 1st quarter 2028.

Improve border security and strengthen law enforcement through the continued implementation, development and enhancement of a modern border management system and all necessary amenities whilst expanding initiatives related to the Border Management & eVisa Systems services to be introduced and executed by the end of the 4th quarter 2025.

The Ministry of Financial Services, Economic Development & Digital Transformation engaged the Recovery & Development Agency (RDA) to perform supervision of the contract on behalf of the Department of Immigration. Funding has been identified through a loan facility and a design and construction supervision contract has been signed. Ground breaking is due to take place in 4th quarter 2025 and the project is due for completion by 1st quarter 2028.

Optimise and improve efficiency in processing applications for entry permit holders, permanent status and entry into the Territory by using appropriate technologies by 4th quarter of 2025.

Forms have been created for applications and permanent status that are fillable, serving as a first step towards improving the processes. By 4th quarter all, applications will have the appropriate forms. An online application system is to be established by 4th quarter 2025.

KEY PROGRAMME STRATEGIES FOR 2023 (Aimed at improving programme performance; Should answer what, how, and when)

To implement an electronic application platform by Q4 2026 that improves the efficiency of processing entry permits, permanent status, and entry applications, reducing average processing time by at least 30% and increasing customer satisfaction scores by 20%.

To fully operationalise new modules of the Border Management and eVisa System by Q4 2027, enhancing border security and streamlining enforcement, while expanding system capabilities for Detention Management and Residence & Belonger Status Processing, ensuring system updates and staff training are completed by end of 2026.

To develop and roll out an updated departmental training plan by Q1 2026, ensuring 100% of staff are retrained in immigration legislation and system operations by Q3 2026, in support of staff development, capacity building, and succession planning.

To strengthen border protection against crime by Q2 2026 through increased collaboration with Law Enforcement Agencies, expanding enforcement unit functions, procuring additional safety equipment, and completing certification in firearms usage and safety training for all Enforcement Officers.

KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Output Indicators (the quantity of output or services delivered by the programme)						
No. of applications processed for Residence status□	530	900	222	800	500	500
No. of applications processed for Belonger Status□	252	400	118	500	250	250
No. of Conditional Permits processed□	509	450	238	450	450	450
No. of persons receiving administrative penalties	175	150	71	150	150	150
KEY PERFORMANCE INDICATORS	2024 Actual	2025 Planned	2025 Revised	2026 Estimate	2027 Estimate	2028 Estimate
Outcome Indicators (the planned or achieved outcomes or impacts of the programme and/or effectiveness in achieving programme objectives)						
Average time for processing of migrants to the workforce with new process (per person)	1 HR	45mins				
% reduction in non-compliance of immigration laws and procedures	80%	80%				
% of officers that benefitted from training	100%	100%				
% reduction in complaints	80%	80%				

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME
2223 Immigration
PROGRAMME OBJECTIVE:

To protect our borders and enhance law, order and public safety and, to maximise the performance of the Immigration Department and improve the general service to the public.

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
22234098	Visa and Residency Services	866,367	1,292,255	1,462,337	1,570,229	1,570,229	1,570,229
511000	Personal Emoluments	420,112	628,072	566,759	676,198	676,198	676,198
512000	Social Contributions	48,549	80,827	80,827	87,348	87,348	87,348
521000	Rent	242,478	326,416	435,116	405,416	405,416	405,416
522000	Utilities	97,616	155,164	194,734	161,960	161,960	161,960
523000	Supplies	42,970	84,211	150,432	97,647	97,647	97,647
524000	Repairs and Maintenance (Minor)	6,448	4,250	5,275	5,400	5,400	5,400
525000	Travel	-	864	864	860	860	860
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	7,264	11,250	23,509	116,000	116,000	116,000
529000	Entertainment	930	1,200	4,820	19,400	19,400	19,400
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024	2025	2025	2026	2027	2028
		Estimated Exp	Approved Budget	Estimated Exp	Budget Estimates	Budget Estimates	Budget Estimates
22234099	Border Control	7,252,117	6,081,245	6,597,863	6,420,971	6,420,971	6,420,971
511000	Personal Emoluments	2,885,447	3,193,702	3,254,745	3,769,167	3,769,167	3,769,167
512000	Social Contributions	441,005	498,714	498,714	588,779	588,779	588,779
521000	Rent	1,339,116	685,300	1,228,300	585,375	585,375	585,375
522000	Utilities	824	12,000	12,700	10,500	10,500	10,500
523000	Supplies	840,111	410,000	410,050	335,150	335,150	335,150
524000	Repairs and Maintenance (Minor)	6,940	7,000	12,200	8,000	8,000	8,000
525000	Travel	25,599	40,100	40,100	40,100	40,100	40,100
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	1,692,124	1,207,429	1,119,054	1,056,900	1,056,900	1,056,900
529000	Entertainment	4,205	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	16,745	22,000	22,000	22,000	22,000	22,000
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	5,000	-	5,000	5,000	5,000
TOTAL PROGRAMME OPERATING EXPENDITURE		8,118,484	7,373,500	8,060,200	7,991,200	7,991,200	7,991,200

PROGRAMME STAFFING RESOURCES - Number of Staff by Category						
Category	Approved	Vacant	Actual	Male	Female	
Executive	1	0	1	0	1	
Management	4	2	2	0	2	
Professional	36	19	17	2	15	
Support/Technical	60	13	47	23	24	
Non-Established	0	0	0	0	0	
TOTAL MINISTRY STAFFING	101	34	67	25	42	

STAFFING RESOURCES

ESTABLISHED

Accounting Officer: Chief Immigration Officer

1	Deputy Chief Immigration Officer	43	Immigration Officer I/II/III
4	Assistant Chief Immigration Officer	1	Senior Administrative Officer
	(1 post of Enforcement Officer renamed and regraded)	1	Account Officer I/II
8	Senior Immigration Officer	1	Executive Officer
24	Enforcement Officer	3	Office Generalist I/II/III
2	Enforcement Assistant	1	Office Generalist Trainee
4	Immigration Clerk I/II	1	Cleaner
2	Administrative Officer	1	Senior Executive Officer
1	Senior Processing Officer	1	Records Officer I/II
1	Processing Officer I/II		

NON-ESTABLISHED

1	Cleaner

PROGRAMME DETAILS							
PROGRAMME NUMBER AND NAME							
41003099 Pensions and Gratuities							
PROGRAMME OBJECTIVE:							
PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
41003099	Pensions and Gratuities	29,634,961	32,702,000	33,029,700	41,652,400	41,652,400	41,652,400
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	8,612,555	9,540,000	9,780,000	11,529,600	11,529,600	11,529,600
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	-	-	-	-	-	-
529000	Entertainment	-	-	-	-	-	-
530000	Interest	-	-	-	-	-	-
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	21,022,406	23,162,000	23,249,700	30,122,800	30,122,800	30,122,800
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		29,634,961	32,702,000	33,029,700	41,652,400	41,652,400	41,652,400

PROGRAMME DETAILS

PROGRAMME NUMBER AND NAME

43003101 Public Debt

PROGRAMME OBJECTIVE:

PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION							
Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
43003101	Public Debt	6,799,286	6,366,500	6,229,728	7,201,400	9,929,100	10,392,000
511000	Personal Emoluments	-	-	-	-	-	-
512000	Social Contributions	-	-	-	-	-	-
521000	Rent	-	-	-	-	-	-
522000	Utilities	-	-	-	-	-	-
523000	Supplies	-	-	-	-	-	-
524000	Repairs and Maintenance (Minor)	-	-	-	-	-	-
525000	Travel	-	-	-	-	-	-
526000	Training	-	-	-	-	-	-
527000	Contributions to Professional Bodies	-	-	-	-	-	-
528000	Services	653,214	158,100	3,108	2,000	4,500	4,500
529000	Entertainment	-	-	-	-	-	-
530000	Interest	6,146,072	6,208,400	6,226,620	7,199,400	9,924,600	10,387,500
541000	Subsidies	-	-	-	-	-	-
551000	Grants	-	-	-	-	-	-
561000	Social Assistance Benefits	-	-	-	-	-	-
562000	Employer Social Benefits	-	-	-	-	-	-
571000	Property Expenses	-	-	-	-	-	-
572000	Assistance Grants	-	-	-	-	-	-
573000	Other Expenses	-	-	-	-	-	-
TOTAL PROGRAMME OPERATING EXPENDITURE		6,799,286	6,366,500	6,229,728	7,201,400	9,929,100	10,392,000

Head & Subhead	Description	2024 Estimated Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
Goods and Services							
528000 Services							
528610	Commission/Management Loans	2,500	156,100	2,500	-	2,500	2,500
528620	Remittance and Agents Charges	349	2,000	608	2,000	2,000	2,000
528220	Legal Services	650,365	-	-	-	-	-
		653,214	158,100	3,108	2,000	4,500	4,500
530000 Interest							
531100 Domestic Interest Payment							
531120	New Peebles Hospital & Sewerage FCIB	803,637	521,500	549,980	315,800	-	-
531121	Construction and Reconstruction of Roads GB\	890,747	699,400	709,237	537,000	442,900	354,000
531123	Local Infrastructure Loan	-	474,000	657,222	2,306,600	5,535,900	6,498,200
531130	Republic Bank Loan	142,233	101,200	101,105	35,200	-	-

Head & Subhead	Description	2024 Actual Exp	2025 Approved Budget	2025 Estimated Exp	2026 Budget Estimates	2027 Budget Estimates	2028 Budget Estimates
532100 Foreign Interest Payments		4,309,455	4,412,300	4,209,075	4,004,800	3,945,800	3,535,300
532118	Nat Dis Mgmt Infrastr Rehab CDB	321,721	280,800	279,091	197,400	138,900	74,900
532119	Student L (DBVI - 11/SFR-OR-BVI)GBVI/CDB	61,319	39,400	39,224	14,900	-	-
532222	Rehab. and Reconst. L., Hurricane Irma CDB	2,124,633	2,357,600	2,167,271	2,381,100	2,553,600	2,393,700
532223	Policy Based Loan CDB	1,791,587	1,727,000	1,716,106	1,406,600	1,251,500	1,066,700
532224	IR Loan Hurricane Irma	3,398	2,500	2,461	1,600	600	-
532226	IR Torrential Rains Event	3,398	2,500	2,461	1,600	600	-
532227	Immediate Response Hurricane Maria	3,398	2,500	2,461	1,600	600	-
Interest		6,146,072	6,208,400	6,226,620	7,199,400	9,924,600	10,387,500
Principal							
211000 Domestic Liabilities		6,199,344	6,299,400	6,299,384	11,269,200	1,075,700	7,742,400
211220	New Peebles Hospital & Sewerage FCIB	2,400,000	2,500,000	2,500,000	5,200,000	-	-
211221	Const. and Reconst. of Roads GBVI/SSB	1,075,660	1,075,700	1,075,700	1,075,700	1,075,700	1,075,700
211xxx	Local Infrastructure Loan	-	-	-	-	-	6,666,700
211227	Republic Bank Loan	2,723,684	2,723,700	2,723,684	4,993,500	-	-
212000 Foreign Liabilities		8,608,858	8,459,200	8,792,191	9,541,800	9,490,900	9,209,500
212218	Natural Disaster Mgmt Infrast. Rehab CDE	1,231,172	1,231,200	1,231,172	1,231,200	1,231,200	1,231,200
212219	Student L (DBVI-11/SFR-OR-BVI)GBVI/CDB	588,252	438,300	438,252	438,300	-	-
212221	CDB Rehabilitation & Reconstruction Loan	2,662,030	2,662,100	2,995,364	3,744,700	4,132,100	4,132,100
212222	CDB Policy Based Loan	3,846,154	3,846,200	3,846,154	3,846,200	3,846,200	3,846,200
212223	Immediate Response Loan Hurricane Irma	93,750	93,800	93,750	93,800	93,800	-
212224	Immediate Response Torrential Rains Event	93,750	93,800	93,750	93,800	93,800	-
212225	Immediate Response Loan Hurricane Maria	93,750	93,800	93,750	93,800	93,800	-
Principal		14,808,202	14,758,600	15,091,575	20,811,000	10,566,600	16,951,900
PROGRAMME EXPENDITURE - RECURRENT		21,607,489	21,125,100	21,321,303	28,012,400	20,495,700	27,343,900

**SUMMARY OF EXPENDITURE
2026 CAPITAL ESTIMATES**

	Locally Funded	Loan Funded	Other Funded	Subtotal
Capital Acquisitions and Development Projects (Central Government and Other)				
Constitutionally Established Departments	-	-	701,000	701,000
Deputy Governor	1,949,100	-	4,451,800	6,400,900
Premier's Office	396,000	575,000	550,000	1,521,000
Ministry of Tourism, Culture & Sustainable Development	247,000	3,000,000	280,000	3,527,000
Ministry of Fin. Services, Econ. Devt. & Digital Transformation	2,302,000	600,000	125,000	3,027,000
Ministry of Finance	602,700	700,000	330,000	1,632,700
Ministry of Environment, Natural Resources and Climate Change	700,000	1,800,000	7,029,600	9,529,600
Ministry of Education, Youth Affairs and Sports	1,000,000	6,008,000	4,200,000	11,208,000
Ministry of Health and Social Development	762,300	2,889,800	2,351,900	6,004,000
Ministry of Communications and Works	4,072,000	34,800,000	4,654,000	43,526,000
Miscellaneous	197,000		200,000	397,000
	12,228,100	50,372,800	24,873,300	87,474,200

SUMMARY OF EXPENDITURE - SOURCE OF FUNDS
2026 - 2028 CAPITAL ESTIMATES

BUDGET			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
CENTRAL GOVERNMENT CAPITAL ACQUISITIONS									
	Constitutionally Established Departments	701,000	-	-	-	175,000	526,000	-	-
	Deputy Governor	5,402,800	1,949,100	-	-	1,927,900	1,525,800	-	-
	Premier's Office	199,000	199,000	-	-	-	-	-	-
	Ministry of Tourism, Culture & Sustainable Development	97,000	97,000	-	-	-	-	-	-
	Ministry of Financial Services, Economic Development and Digital Transformation	1,500,000	1,500,000	-	-	-	-	-	-
	Ministry of Finance	501,700	221,700	-	-	60,000	220,000	-	-
	Ministry of Environment, Natural Resources and Climate Change	6,265,000	150,000	-	-	3,315,000	1,000,000	1,800,000	-
	Ministry of Education Youth Affairs and Sports	950,000	950,000	-	-	-	-	-	-
	Ministry of Health and Social Development	439,100	139,100	-	-	-	300,000	-	-
	Ministry of Communications and Works	3,666,000	2,212,000	-	-	54,000	-	800,000	600,000
	Miscellaneous	-	-	-	-	-	-	-	-
SUBTOTAL CAPITAL ACQUISITIONS		19,721,600	7,417,900	-	-	5,531,900	3,571,800	2,600,000	600,000
CENTRAL GOVERNMENT DEVELOPMENT PROJECTS									
3210000	Deputy Governor	998,100	-	-	-	625,000	373,100	-	-
3220000	Premier's Office	747,000	197,000	-	150,000	-	400,000	-	-
3290000	Ministry of Tourism, Culture & Sustainable Development	2,930,000	150,000	-	220,000	-	60,000	2,500,000	-
3300000	Min. of Financial Svcs., Econ. Devel. and Digital Transformation	927,000	802,000	-	-	-	125,000	-	-
3230000	Ministry of Finance	1,131,000	381,000	700,000	-	-	50,000	-	-
3240000	Ministry of Environment, Natural Resources and Climate Change	2,964,600	250,000	-	-	1,470,000	1,244,600	-	-
3250000	Ministry of Education Youth Affairs and Sports	9,500,000	50,000	-	-	1,025,000	3,175,000	5,250,000	-
3260000	Ministry of Health and Social Development	5,564,900	623,200	-	-	730,000	1,321,900	2,889,800	-
3270000	Ministry of Communications and Works	39,860,000	1,860,000	3,200,000	-	350,000	3,150,000	30,800,000	500,000
3280000	Miscellaneous	397,000	197,000	-	-	-	200,000	-	-
SUBTOTAL DEVELOPMENT		65,019,600	4,510,200	3,900,000	370,000	4,200,000	10,099,600	41,439,800	500,000

SUMMARY OF EXPENDITURE
2026 - 2028 CAPITAL ESTIMATES

		BUDGET	2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
RECOVERY AND DEVELOPMENT AGENCY PROJECTS									
4210000	Deputy Governor	-	-	-	-	-	-	-	-
4220000	Premier's Office	575,000	-	-	-	-	-	575,000	-
4230000	Ministry of Finance	-	-	-	-	-	-	-	-
4240000	Ministry of Environment, Natural Resources and Climate Change	300,000	300,000	-	-	-	-	-	-
4250000	Ministry of Education, Youth Affairs and Sports	758,000	-	758,000	-	-	-	-	-
4260000	Ministry of Health and Social Development	-	-	-	-	-	-	-	-
4270000	Ministry of Communications and Works	-	-	-	-	-	-	-	-
4290000	Ministry of Tourism, Culture & Sustainable Development	500,000	-	-	-	-	-	500,000	-
4300000	Ministry of Fin. Services, Econ. Devt. & Digital Transformation	600,000	-	-	-	-	-	600,000	-
SUBTOTAL DEVELOPMENT PROJECTS		2,733,000	300,000	758,000	-	-	-	1,675,000	-
TOTAL CAPITAL		87,474,200	12,228,100	4,658,000	370,000	9,731,900	13,671,400	45,714,800	1,100,000

ESTIMATES OF CAPITAL EXPENDITURE: SOURCE OF FUNDS

BUDGET HEAD: CONSTITUTIONALLY ESTABLISHED DEPARTMENTS

			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
CAPITAL ACQUISITIONS									
10114051 House of Assembly									
	112810 Purchase/Sale Other Machinery	25,000	-	-	-	25,000	-	-	-
	112610 Furniture & Appliances	376,000	-	-	-	150,000	226,000	-	-
	112810 Purchase/Sale Other Machinery			-	-		-	-	-
	114320 Software	300,000	-	-	-		300,000	-	-
SUBTOTAL : CAPITAL ACQUISITIONS		701,000	-	-	-	175,000	526,000	-	-

BUDGET HEAD: DEPUTY GOVERNOR'S OFFICE

BUDGET HEADS/DEPT OFFICER OFFICE			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
CAPITAL ACQUISITIONS									
21084061	Office of the Governor								
	112810 Purchase/Sale Other Machinery	30,800	-	-	-	-	30,800	-	-
21094062	DGO's Policy Planning & Admin.								
	112610 Furniture & Appliances	356,500	356,500	-	-		-	-	-
	112810 Purchase/Sale Other Machinery	45,000	45,000	-	-		-	-	-
21104066	Human Resources Management								
	112410 Purchase/Sale Photocopier	18,000	18,000	-	-		-	-	-
	112610 Furniture & Appliances	275,600	275,600	-	-		-	-	-
	112810 Purchase/Sale Other Machinery	70,000	70,000	-	-		-	-	-
21094064	Elections Administration								
	112810 Purchase/Sale Other Machinery	283,100	283,100						
21134071	Supreme Court Administration								
	112610 Furniture & Appliances	60,000	60,000	-	-		-	-	-
21144073	Civil Registration								
	112810 Purchase/Sale Other Machinery	30,000	-	-	-	30,000	-	-	-
21154075	Magistracy								
	112110 Purchase/Sale Motor Vehicles	36,700	36,700	-	-		-	-	-
21184079	Police Operations & Administration								
	112110 Purchase/Sale Motor Vehicles	2,027,000	487,000	-	-	45,000	1,495,000	-	-
	114320 Software	962,700	64,300	-	-	898,400	-	-	-
	112810 Purchase/Sale Other Machinery	1,207,400	252,900		-	954,500	-	-	-
SUBTOTAL : CAPITAL ACQUISITIONS		5,402,800	1,949,100	-	-	1,927,900	1,525,800	-	-
BUDGET			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
321 DEVELOPMENT PROJECTS									
	3210101 Road Town Station	325,000	-		-	325,000	-	-	-
	3210103 East End Station	25,800	-	-	-	-	25,800	-	-
	3210300 Governor's Group Development Projects	283,100				150,000	133,100		
	3210302 Renovation to Government Properties	69,200	-	-	-	-	69,200	-	-
	3210306 Magistrate Court	145,000	-	-	-	-	145,000	-	-
	3210308 House of Assembly	150,000	-	-	-	150,000	-	-	-
321 DEVELOPMENT PROJECTS		998,100	-	-	-	625,000	373,100	-	-
TOTAL PROGRAMME EXPENDITURE			1,949,100	-	-	2,552,900	1,898,900	-	-

BUDGET HEAD: 322 PREMIER'S OFFICE

			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
322 DEVELOPMENT PROJECTS									
3220500	Premier's Development Projects	77,000	77,000						
3220512	BVI Fishing Complex Reconstruction	400,000	-	-			400,000	-	-
3220513	Construction of Hydroponics Farms (VG)	150,000			150,000				
3220600	GIS Office Configuration	120,000	120,000						
322 DEVELOPMENT PROJECTS		747,000	197,000	-	150,000	-	400,000	-	-
22284109 International Affairs. Policy Planning & Admin									
112410	Purchase/Sale Photocopier	19,000	19,000	-	-	-	-	-	-
22244217 Governmenet Information Service									
112610	Furniture & Appliances	180,000	180,000	-			-	-	-
SUBTOTAL : CAPITAL ACQUISITIONS		199,000	199,000	-	-	-	-	-	-
RECOVERY AND DEVELOPMENT AGENCY PROJECTS									
4220914	Virgin Islands Agriculture and Fisheries Complex	575,000	-	-	-		-	575,000	-
SUBTOTAL RDA PROJECTS		575,000	-	-	-	-	-	575,000	-
TOTAL PROGRAMME EXPENDITURE			1,521,000	-	150,000	-	400,000	575,000	-

BUDGET HEAD: MINISTRY OF TOURISM, CULTURE AND SUSTAINABLE DEVELOPMENT

			2026 SOURCE OF FUNDING							
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund	
CAPITAL ACQUISITIONS										
29744216	Tourism, Culture and Sustainable Development Policy Planning and Administration									
	112410 Purchase/Sale of Photocopiers	22,800	22,800	-	-	-	-	-	-	
	112810 Purchase/Sales Other Machinery	41,200	41,200	-	-	-	-	-	-	
22224097	Statistical Production									
	112110 Purchase/Sale Motor Vehicles	33,000	33,000							
SUBTOTAL : CAPITAL ACQUISITIONS		97,000	97,000	-	-	-	-	-	-	
329 DEVELOPMENT PROJECTS										
	3290200 MTCSD Office Configuration	210,000	150,000				60,000			
	3290110 Construction of new Festival Grounds	2,000,000						2,000,000		
	3290120 Cultural Village (Carrot Bay) - Phase 1	500,000						500,000		
	3290130 Construction of Nature Trails	220,000			220,000					
SUBTOTAL: DEVELOPMENT PROJECTS		2,930,000	150,000	-	220,000	-	60,000	2,500,000	-	
RECOVERY AND DEVELOPMENT AGENCY PROJECTS										
	4290100 Road Town Development Partnership Project	500,000		-	-	-	-	500,000	-	
SUBTOTAL: DEVELOPMENT PROJECTS		500,000	-	-	-	-	-	500,000	-	
TOTAL PROGRAMME EXPENDITURE			3,527,000	247,000	-	220,000	-	60,000	3,000,000	-

BUDGET HEAD: 330 MINISTRY OF FINANCIAL SERVICES, ECONOMIC DEVELOPMENT AND DIGITAL TRANSFORMATION

			2026 SOURCE OF FUNDING							
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund	
CAPITAL ACQUISITIONS										
22234098	Visa and Residency Services (Immigration)									
114320	Software	1,500,000	1,500,000							
SUBTOTAL : CAPITAL ACQUISITIONS		1,500,000	1,500,000	-	-	-	-	-	-	
330 DEVELOPMENT PROJECTS										
3300100	MFSEDDT Office Configuration	125,000	-	-	-	-	125,000	-	-	
3300300	Immigration Office Configuration	802,000	802,000							
SUBTOTAL: DEVELOPMENT PROJECTS		927,000	802,000	-	-	-	125,000	-	-	
RECOVERY AND DEVELOPMENT AGENCY PROJECTS										
4300200	Immigration Detention Centre	600,000	-					600,000		
Subtotal: RECOVERY AND DEVELOPMENT AGENCY PROJECTS		600,000	-	-	-	-	-	600,000	-	
TOTAL PROGRAMME EXPENDITURE			3,027,000	2,302,000	-	-	-	125,000	600,000	-

BUDGET HEAD: 323 MINISTRY OF FINANCE

			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
CAPITAL ACQUISITIONS									
23304125	Customs Administration								
112110	Purchase/Sale Motor Vehicles	120,000	60,000	-	-	60,000	-	-	-
23314126	Tax Collections								
114320	Software	220,000	-	-	-	-	220,000	-	-
112710	Purchase/Sale Plant/Machinery	129,900	129,900						
23334130	Postal Operations								
112110	Purchase/Sale Motor Vehicles	31,800	31,800	-	-	-	-	-	-
SUBTOTAL : CAPITAL ACQUISITIONS		501,700	221,700	-	-	60,000	220,000	-	-
DEVELOPMENT PROJECTS									
3230200	Post Office Infrastructure Dev. (Local)	150,000	150,000	-	-	-	-	-	-
3230300	Customs Infrastructure Development (Local)	231,000	231,000	-	-	-	-	-	-
3230400	Treasury Reconfiguration	50,000	-	-	-	-	50,000	-	-
3210400	National Emergency Operations Centre	700,000	-	700,000	-	-	-	-	-
SUBTOTAL : DEVELOPMENT PROJECTS		1,131,000	381,000	700,000	-	-	50,000	-	-
TOTAL PROGRAMME EXPENDITURE		1,632,700	602,700	700,000	-	60,000	270,000	-	-

BUDGET HEAD: 324 MINISTRY OF ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE

			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
CAPITAL ACQUISITIONS									
24364141	ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE Policy Planning & Admin.								
	111110 Purchase/Sale Res. Buildings		-	-	-	-	-	-	-
	112110 Purchase/Sale Motor Vehicles	40,000	-	-	-	40,000	-	-	-
	114210 Land	5,960,000	-	-	-	3,160,000	1,000,000	1,800,000	-
22254102	Development Control								
	114320 Software	150,000	150,000						
24704156	Land & Seabed Survey								
	114320 Software	35,000				35,000			
	112810 Purchase/Sales Other Machinery	80,000				80,000		-	
SUBTOTAL : CAPITAL ACQUISITIONS		6,265,000	150,000	-	-	3,315,000	1,000,000	1,800,000	-
324 DEVELOPMENT PROJECTS									
	3240615 Survey Unit Office Configuration	500,000	-	-	-	-	500,000	-	
	3240600 Ministry of NR&L Development Projects	2,131,800	250,000	-	-	1,320,000	561,800	-	-
	3240605 Beach Development	332,800	-	-	-	150,000	182,800	-	-
			-	-	-	-	-	-	-
SUBTOTAL: DEVELOPMENT PROJECTS		2,964,600	250,000	-	-	1,470,000	1,244,600	-	-
RECOVERY AND DEVELOPMENT AGENCY PROJECTS									
	4241330 Derelict Marine Vessels Removal	300,000	300,000	-		-	-	-	-
SUBTOTAL RDA PROJECTS		300,000	300,000	-	-	-	-	-	-
TOTAL PROGRAMME EXPENDITURE		9,529,600	700,000	-	-	4,785,000	2,244,600	1,800,000	-

BUDGET HEAD: 325 MINISTRY OF EDUCATION, YOUTH AFFAIRS AND SPORTS

			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
CAPITAL ACQUISITIONS									
25434001 Ministry of Education, General Administration									
112110	Purchase/Sale Motor Vehicles	50,000	50,000						
112410	Purchase/Sale of Photocopiers	50,000	50,000	-	-	-	-	-	-
112610	Furniture & Appliances	225,000	225,000	-	-	-	-	-	-
112810	Purchase/Sale Other Machinery	475,000	475,000	-	-	-	-	-	-
112510	Purchase/Sale of Computers	150,000	150,000	-	-	-	-	-	-
SUBTOTAL : CAPITAL ACQUISITIONS			950,000	-	-	-	-	-	-
325 DEVELOPMENT PROJECTS									
3250100	Schools Rehabilitation and Design	3,000,000	-	-	-	775,000	2,225,000	-	-
3250400	ME&C Development Projects	4,500,000	-	-	-	-	-	4,500,000	-
3253010	Secondary Technical School	500,000	-	-	-	-	-	500,000	-
3250600	Elmore Stouff High School	1,000,000	50,000	-	-	-	950,000	-	-
3250700	National Library	250,000	-	-	-	-	-	250,000	-
3252000	Recreation Facilities	250,000	-	-	-	250,000	-	-	-
SUBTOTAL: DEVELOPMENT PROJECTS			50,000	-	-	1,025,000	3,175,000	5,250,000	-
BUDGET HEAD: 325 MINISTRY OF EDUCATION, YOUTH AFFAIRS AND SPORTS									
			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
RECOVERY AND DEVELOPMENT AGENCY PROJECTS									
4251000	Eslyn H. Richez Special Needs Learning Centre	758,000	-	758,000	-	-	-	-	-
SUBTOTAL RDA PROJECTS			-	758,000	-	-	-	-	-
TOTAL PROGRAMME EXPENDITURE			1,000,000	758,000	-	1,025,000	3,175,000	5,250,000	-

BUDGET HEAD: 326 MINISTRY OF HEALTH AND SOCIAL DEVELOPMENT

			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
CAPITAL ACQUISITIONS									
26544166	Waste Collection and Disposal								
	112810 Purchase/Sale Other Machinery	300,000	-	-	-	-	300,000	-	-
26524213	911 Operation Command Center								
	112110 Purchase/Sale Motor Vehicles	32,000	32,000	-	-	-	-	-	-
25514045	Residential Services								
	112110 Purchase/Sale Motor Vehicles	50,000	50,000	-	-	-	-	-	-
	112810 Purchase/Sale Other Machinery	57,100	57,100					-	
SUBTOTAL : CAPITAL ACQUISITIONS		439,100	139,100	-	-	-	300,000	-	-
326 DEVELOPMENT PROJECTS									
	3260102 DOS Hospital Improvement Plan	1,000,000	-	-	-	-	-	1,000,000	-
	3260601 Greenland Senior Citizen Center	50,000					50,000		
	3260602 Long Look Social Home Complex	1,800,000					-	1,800,000	
	3260700 MHSD Development Projects	316,400	-	-	-	-	316,400	-	-
	3260702 Iris O'Neal Clinic	425,000	-	-	-		425,000	-	-
	3260713 Purcell Estate Community Centre	87,700	87,700	-	-	-	-	-	-
	3260718 North Sound Community Centre	50,000	-	-	-	-	50,000	-	-
	3260719 East End/Long Look Comm. Centre	150,000	-	-	-	-	150,000	-	-
	3260722 Greenland Clinic	50,000					50,000		
	3260723 Poly-Clinic Jost Van Dyke	50,000				50,000			
	3260724 Poly-Clinic West End	50,000				50,000			
	3260800 Renovation Incinerator Dumpsite	250,000	-	-	-	-	250,000	-	-
	3261001 Renovation of Rainbow Home	85,900	85,900	-	-	-	-	-	-
	3266001 JVD Waste Transfer Station	300,000	300,000	-	-	-	-	-	-
	3268000 His Majesty's Prison Expansion	899,900	149,600	-	-	630,000	30,500	89,800	-
SUBTOTAL: DEVELOPMENT PROJECTS		5,564,900	623,200	-	-	730,000	1,321,900	2,889,800	-
TOTAL PROGRAMME EXPENDITURE			762,300	-	-	730,000	1,621,900	2,889,800	-

BUDGET HEAD: 327 MINISTRY OF COMMUNICATIONS AND WORKS

			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
CAPITAL ACQUISITIONS									
27564191 Ministry of Communication and Works									
112110	Purchase/Sale Motor Vehicles	200,000	200,000	-	-	-	-	-	-
27584195 Civil Aviation									
112110	Purchase/Sale Motor Vehicles	45,000	-			45,000			
27594196 Fire and Rescue Service									
112110	Purchase/Sale Motor Vehicles	37,000	37,000	-	-	-	-	-	-
112810	Purchase/Sale Other Machinery	259,000	250,000	-	-	9,000	-	-	-
27604197 Water and Sewerage Project Planning and Admin.									
112810	Purchase/Sale Other Machinery	150,000	150,000	-	-	-	-	-	-
27604198 Operations and Maintenance of Water System									
113110	Repairs/Maintenance Supplies	150,000	150,000	-			-	-	-
112810	Purchase/Sale Other Machinery	800,000						800,000	
27604199 Operations & Maintenance of Sewer System									
112720	Maintenance Plant/Machinery	500,000	500,000						
113120	Equipment Stores	300,000	300,000	-			-	-	-
27614201 Vehicles and Drivers' Licensing, Inspection and Admin.									
114320	Software	250,000	250,000						
27624203 Roads, Bridges & Traffic									
111320	Maintenance Roads/Bridges	500,000	-	-	-	-	-	-	500,000
112810	Purchase/Sale Other Machinery	125,000	125,000	-	-	-	-	-	-
112720	Maintenance Plant/Machinery	350,000	250,000	-	-	-	-	-	100,000
SUBTOTAL : CAPITAL ACQUISITIONS		3,666,000	2,212,000	-	-	54,000	-	800,000	600,000
327 DEVELOPMENT PROJECTS									
3270101	National Sewerage Project-East End/Long Look	3,000,000	-	-	-	-	-	3,000,000	-
3270102	National Sewerage Project - Road Town	2,000,000	-	-	-	-	-	2,000,000	-
3270103	National Sewerage Project-Cane Garden Bay	2,500,000	-	-	-	-	-	2,500,000	-

BUDGET HEAD: 327 MINISTRY OF COMMUNICATIONS AND WORKS

BUDGET HEAD: 327 MINISTRY OF COMMUNICATIONS AND WORKS			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure		Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
327 DEVELOPMENT PROJECTS									
3271100	Water Network Improvement	3,000,000	-	-	-	-	-	3,000,000	-
3271101	Water Reservoir Repair	1,800,000	-	-	-	-	-	1,800,000	-
3271300	Road Infrastructure (Loan)	13,000,000	-	-	-	-	-	13,000,000	-
3271200	Road Infrastructure	500,000	-	-	-	-	-	-	500,000
327 DEVELOPMENT PROJECTS									
3271901	Civil Works District 1	200,000	-	-	-	-	200,000	-	-
3271902	Civil Works District 2	200,000	-	-	-	-	200,000	-	-
3271903	Civil Works District 3	200,000	-	-	-	-	200,000	-	-
3271904	Civil Works District 4	200,000	-	-	-	-	200,000	-	-
3271905	Civil Works District 5	200,000	-	-	-	-	200,000	-	-
3271906	Civil Works District 6	200,000	-	-	-	-	200,000	-	-
3271907	Civil Works District 7	200,000	-	-	-	-	200,000	-	-
3271908	Civil Works District 8	200,000	-	-	-	-	200,000	-	-
3271909	Civil Works District 9	200,000	-	-	-	-	200,000	-	-
3272000	Ministry of Communications and Works Devt. Projects	600,000	-	-	-	300,000	300,000	-	-
3272002	Road Town Improvement	200,000	-	-	-	-	200,000	-	-
3272013	Central Administration Complex	7,000,000	-	3,000,000	-	-	-	4,000,000	-
3272015	Renovations - Fire Station - Road Town	600,000	600,000	-	-	-	-	-	-
3272016	Renovation -Fire Station - VG	210,000	210,000	-	-	-	-	-	-
3272019	Renovations to Water & Sewerage Buildings	350,000	-	-	-	-	350,000	-	-
3272020	Renovations to Public Work Buildings	500,000	-	-	-	-	500,000	-	-
3272021	Reno. to Other Fire Stations	50,000	-	-	-	50,000	-	-	-
3274000	Territory Wide Ghut Rehabilitation and Development	550,000	550,000	-	-	-	-	-	-
3277000	North Coast Roads Revetment and Development	500,000	500,000	-	-	-	-	-	-
3278000	TBLIA Development Project	1,500,000	-	-	-	-	-	1,500,000	-
3279000	West End Ferry Terminal	200,000	-	200,000	-	-	-	-	-
SUBTOTAL: DEVELOPMENT PROJECTS		39,860,000	1,860,000	3,200,000	-	350,000	3,150,000	30,800,000	500,000
TOTAL PROGRAMME EXPENDITURE		43,526,000	4,072,000	3,200,000	-	404,000	3,150,000	31,600,000	1,100,000

BUDGET HEAD: 328 MISCELLANEOUS

			2026 SOURCE OF FUNDING						
Head/Subhead	Details of Expenditure	2026 Budget Estimates	Consolidated Fund	Caribbean Development Loan (RRL)	Mis. Purposes Fund	Reserve Fund	Development Fund	Existing Loan (CIBC)	Transportation Network Impro. Fund
328 DEVELOPMENT PROJECTS									
	3280200 CDB SDF Assessment	197,000	197,000	-		-	-	-	-
	3280300 Special Projects	200,000					200,000		
DEVELOPMENT PROJECTS		397,000	197,000	-	-	-	200,000	-	-
TOTAL DEVELOPMENT		87,474,200	12,228,100	4,658,000	370,000	9,731,900	13,671,400	45,714,800	1,100,000

**SUMMARY OF EXPENDITURE
2026 - 2028 CAPITAL ESTIMATES**

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
Central Government Capital Acquisitions							
	Constitutionally Established Departments	516,389	1,605,000	1,715,700	701,000	-	-
	Deputy Governor	747,185	1,279,100	1,279,100	5,402,800	64,300	-
	Premier's Office	194,701	196,800	263,800	199,000	-	-
	Ministry of Financial Services, Economic Development and Digital Transformation	71,173	-	100,000	1,500,000	-	-
	Ministry of Tourism, Culture and Sustainable Dev.	1,328,050	377,100	403,400	97,000	-	-
	Ministry of Finance	412,555	1,099,900	1,263,400	501,700	-	-
	Ministry of Environment, Natural Resources and Climate Change	458,989	340,000	590,000	6,265,000	-	-
	Ministry of Education, Youth Affairs and Sports	1,525,472	583,000	1,018,000	950,000	-	-
	Ministry of Health and Social Development	610,020	1,493,600	1,493,600	439,100	57,100	300,000
	Ministry of Communications and Works	1,481,132	1,459,300	2,947,400	3,666,000	2,397,000	235,000
Total Central Government Capital Acquisitions		7,345,666.60	8,433,800	11,074,400	19,721,600	2,518,400	535,000
Central Government Development Projects							
	Constitutionally Established Departments	-	-	-	150,000	-	-
	Deputy Governor	346,825	982,500	1,252,600	848,100	97,800	97,800
	Premier's Office	182,925	-	77,000	747,000	-	-
	Ministry of Finance	791,954	3,639,700	3,639,700	1,528,000	3,750,000	2,000,000
	Ministry of Financial Services, Economic Development and Digital Transformation	114,587	125,000	927,000	927,000	125,000	125,000
	Ministry of Tourism, Culture and Sustainable Dev.	83,958	-	150,000	2,930,000	2,700,000	-
	Ministry of Environment, Natural Resources and Climate Change	783,552	1,102,400	1,849,900	2,964,600	-	-
	Ministry of Education, Youth Affairs and Sports	1,634,439	3,957,900	4,332,900	9,500,000	1,370,000	1,000,000
	Ministry of Health and Social Development	2,783,404	3,020,000	3,377,400	5,564,900	2,180,000	2,264,400
	Ministry of Communications and Works	7,873,970	33,250,000	35,048,500	39,860,000	22,680,000	19,500,000
Total Central Government Development Projects		14,595,614	46,077,500	50,655,000	65,019,600	32,902,800	24,987,200
Recovery and Development Agency Projects							
	Deputy Governor	486,333	-	-	-	-	-
	Premier's Office	1,906,414	4,700,000	4,700,000	575,000	-	-
	Ministry of Financial Services, Economic Development and Digital Transformation	-	1,500,000	1,500,000	600,000	1,300,000	-
	Ministry of Tourism, Culture and Sustainable Dev.	-	500,000	500,000	500,000	-	-
	Ministry of Finance	-	-	-	-	-	-
	Ministry of Environment, Natural Resources and Climate Change	-	1,000,000	1,000,000	300,000	300,000	-
	Ministry of Education, Youth Affairs and Sports	2,759,898	730,100	730,100	758,000	-	-
Total RDA Development Projects		5,152,644	8,430,100	8,430,100	2,733,000	1,600,000	-

BUDGET HEAD: CONSTITUTIONALLY ESTABLISHED OFFICE

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
CENTRAL GOVERNMENT CAPITAL ACQUISITIONS							
10114051	House of Assembly						
112110	Purchase/Sale Motor Vehicles		95,000	95,000			
112610	Furniture & Appliances		80,000	80,000	376,000	-	-
112810	Purchase/Sale Other Machinery		20,000	20,000	25,000		
114320	Software		120,000	120,000	300,000		
21174077	Attorney General and Parliamentary Services						
112610	Furniture & Appliances	89,944	-	30,000			
112410	Purchase/Sale Photocopier		-	29,000			
114320	Software	365,077	1,290,000	1,260,000			
112810	Purchase/Sale Other Machinery	61,368					
10764218	Service Commission Secretariat						
112610	Furniture and Appliances			38,500			
114320	Software			22,300			
112810	Purchase/Sale Other Machinery	-		20,900			
ACQUISITIONS		516,389	1,605,000	1,715,700	701,000	-	-

BUDGET HEAD: 321 DEPUTY GOVERNOR'S OFFICE

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
CENTRAL GOVERNMENT CAPITAL ACQUISITIONS							
21084061	Office of the Governor						
112810	Purchase/Sale Other Machinery	-	-	-	30,800	-	-
21094062	DGO's Policy Planning & Admin.						
112410	Purchase/Sale Photocopier	12,995	24,500	-			
112610	Furniture and Appliances	88,059	-		356,500		
112810	Purchase/Sale Other Machinery				45,000	-	-
114320	Software		175,000	175,000			
21094064	Elections Administration						
112810	Purchase/Sale Other Machinery				283,100	-	-
21094209	Sister Island Programme						
112110	Purchase/Sale Motor Vehicles	35,000	-	-			
112410	Purchase/Sale Photocopier	21,220	-	-			
21104067	Human Resources Learning and Development						
112410	Purchase/Sale Photocopier		18,000	18,000			
112610	Furniture & Appliances		55,000	79,500			
21124068	CDM Leadership & Hazard Mitigation						
112810	Purchase/Sale Other Machinery		60,000	60,000			
21134071	Supreme Court Administration						
112610	Furniture and Appliances		90,000	90,000	60,000		
21154075	Magistracy						
112110	Purchase/Sale Motor Vehicles	70,000	36,500	36,500	36,700		
112410	Purchase/Sale Photocopier	17,977	-	-			
21144073	Civil Registration						
112810	Purchase/Sale Other Machinery	81,287	-	-	30,000		
21104066	Human Resources Management						
112610	Furniture & Appliances				275,600	-	-
112410	Purchase/Sale Photocopier				18,000	-	-
112810	Purchase/Sale Other Machinery				70,000	-	-
21184079	Police Operations & Administration						
112110	Purchase/Sale Motor Vehicles	250,743	487,000	487,000	2,027,000		
114320	Software	37,627	64,300	64,300	962,700	64,300	
112810	Purchase/Sale Other Machinery	132,277	268,800	268,800	1,207,400	-	-
ACQUISITIONS		747,185	1,279,100	1,279,100	5,402,800	64,300	-

BUDGET HEAD: 321 DEPUTY GOVERNOR'S OFFICE

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
CENTRAL GOVERNMENT DEVELOPMENT PROJECTS							
3210100	Police Infrastructure and Development	-	28,000	28,000			
	<i>3210101 Road Town Station</i>				325,000		
	<i>3210103 East End Station</i>				25,800	-	-
3210300	Governor's Group Development Projects	83,059	450,000	630,100	283,100	-	-
3210301	Archives Repository	-	150,000	150,000			
3210302	Reno. to Government Properties	209,266	181,500	181,500	69,200	-	-
3210306	Magistrate Court	54,500	-		145,000	97,800	97,800
3210307	Commercial Court	-	8,000	8,000			
3210308	House of Assembly	-			150,000		
3210309	Office Configuration - HR/DDM	-	165,000	255,000.00			
PROGRAMME EXPENDITURE - DEVELOPMENT PROJ.		346,825	982,500	1,252,600	998,100	97,800	97,800

BUDGET HEAD: 421 RECOVERY AND DEVELOPMENT AGENCY PROJECTS

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
RECOVERY AND DEVELOPMENT AGENCY PROJECTS							
4210170	Marine Base Repairs	486,333			-	-	-
PROGRAMME EXPENDITURE - RDA DEVELOPMENT PROJECTS		486,333	-	-	-	-	-

BUDGET HEAD: 322 PREMIER'S OFFICE

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
CENTRAL GOVERNMENT CAPITAL ACQUISITIONS							
22204090	Premier's Office Policy Planning & Admin.						
112610	Furniture & Appliances	81,258					
22244217	Information and Public Relations						
112110	Purchase/Sale Motor Vehicles	22,664					
112610	Fixtures & Fittings		196,800	196,800	180,000		
24374142	Agricultural Management and Support Services						
112810	Purchase/Sale Other Machinery			67,000			
22214096	Marine Safety						
111220	Improvement to Non-Residential Building	90,779					
22284109	International Affairs. Policy Planning & Admin						
112410	Purchase/Sale Photocopier				19,000	-	-
ACQUISITIONS		194,701	196,800	263,800	199,000	-	-

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
CENTRAL GOVERNMENT DEVELOPMENT PROJECTS							
3220500	Premier's Development Projects	-		77,000	77,000	-	-
3220508	E-Government Initiative	182,925			-	-	-
3220512	BVI Fishing Complex Reconstruction	-			400,000	-	-
3220513	Construction of Hydroponics Farms (VG)				150,000	-	-
3220600	GIS Office Configuration				120,000		
SUBTOTAL - DEVELOPMENT PROJECTS		182,925	-	77,000	747,000	-	-

RECOVERY AND DEVELOPMENT AGENCY PROJECTS

4220910	West End Ferry Terminal	1,906,414	3,000,000	3,000,000	-	-	-
4220914	Virgin Islands Agriculture and Fisheries Com	-	1,200,000	1,200,000	575,000	-	-
4220913	Agriculture and Fisheries Complex	-	500,000	500,000			
PROJECTS		1,906,414	4,700,000	4,700,000	575,000	-	-

BUDGET HEAD: 329 MINISTRY OF TOURISM, CULTURE AND SUSTAINABLE DEVELOPMENT

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
22224097	Statistical Production						
112110	Purchase/Sale Motor Vehicles				33,000	-	-
29744219	Ministry of Tourism, Culture & Sustainable Development						
112410	Purchase/Sale Photocopier			22,800	22,800		
112610	Furniture & Appliances	-	196,900	176,636			
112810	Purchase/Sale Other Machinery			23,764	41,200		
112110	Purchase/Sale Motor Vehicles	29,900	-	-			
114320	Software	1,298,150	180,200	180,200			
ACQUISITIONS		1,328,050	377,100	403,400	97,000	-	-
CENTRAL GOVERNMENT DEVELOPMENT PROJECTS							
3290100	National Library/Museum, Archives, Perform	83,958	-	-	-	-	-
3290200	MTCSD Office Configuration	-	-	150,000	210,000	-	-
3290110	Construction of new Festival Grounds				2,000,000	2,700,000	-
3290120	Cultural Village (Carrot Bay) - Phase 1				500,000	-	-
3290130	Construction of Nature Trails				220,000	-	-
SUBTOTAL - DEVELOPMENT PROJECTS		83,958	-	150,000	2,930,000	2,700,000	-
RECOVERY AND DEVELOPMENT AGENCY PROJECTS							
4290100	Road Town Development Partnership Project	-	500,000	500,000	500,000		
SUBTOTAL - DEVELOPMENT PROJECTS		-	500,000	500,000	500,000	-	-

BUDGET HEAD: 330 MINISTRY OF FINANCIAL SERVICES, ECONOMIC DEVELOPMENT AND DIGITAL TRANSFORMATION

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
CENTRAL GOVERNMENT CAPITAL ACQUISITIONS							
30754215	Finance Services, Economic Development and Digital Transformation						
112110	Purchase/Sale Motor Vehicles	31,184	-	-			
112410	Purchase/Sale of Photocopiers	10,000	-	-			
112610	Furniture & Appliances	29,989	-	-			
22234098	Visa and Residency Services (Immigration)						
114320	Software				1,500,000	-	-
112610	Furniture & Appliances	-	-	100,000			
PROGRAMME EXPENDITURE - CAPITAL ACQ.		71,173	-	100,000	1,500,000	-	-
CENTRAL GOVERNMENT DEVELOPMENT PROJECTS							
3300300	Immigration Office Configuration	-		802,000	802,000	-	-
3300100	MFSEDDT Office Configuration	114,587	125,000	125,000	125,000	125,000	125,000
SUBTOTAL - DEVELOPMENT PROJECTS		114,587	125,000	927,000	927,000	125,000	125,000
RECOVERY AND DEVELOPMENT AGENCY PROJECTS							
4300200	Immigration Detention Centre	-	1,500,000	1,500,000	600,000	1,300,000	-
SUBTOTAL - DEVELOPMENT PROJECTS		-	1,500,000	1,500,000	600,000	1,300,000	-

BUDGET HEAD: 323 MINISTRY OF FINANCE

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
CENTRAL GOVERNMENT CAPITAL ACQUISITIONS							
23294121	MoF - Policy Planning & Admin						
112110	Purchase/Sale Motor Vehicles			35,000			
23314126	Postal Operations						
112110	Purchase/Sale Motor Vehicles			-	31,800	-	-
23304125	Customs Administration						
112110	Purchase/Sale Motor Vehicles	-	100,000	100,000	120,000	-	-
112320	Maintenance of Boats and Vessels	-	378,200	370,900			
113120	Equipment Stores	-	-	33,000			
114320	Software	-	149,900	113,000			
112710	Purchase/Sale Plant/Machinery				129,900	-	-
112810	Purchase/Sale Other Machinery	111,332	112,700	153,900			
23314126	Tax Collections	-					
112110	Purchase/Sale Motor Vehicles			36,500			
114320	Software	284,543	239,300	239,300	220,000	-	-
27634206	Telephone Services Management Unit						
114320	Software	-	16,800	16,800			
112810	Purchase/Sale Other Machinery	16,680					
23324128	Internal Audit			-			
112410	Purchase/Sale of Photocopiers	-	24,800	24,800			
112610	Furniture & Appliances	-	78,200	110,200			
23354137	Communications & Infrastructure						
112810	Purchase/Sale Other Machinery		-	30,000			
ACQUISITIONS		412,555	1,099,900	1,263,400	501,700	-	-

BUDGET HEAD: 323 MINISTRY OF FINANCE

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
CENTRAL GOVERNMENT DEVELOPMENT PROJECTS							
3230200	Post Office Infrastructure Dev. (Local)	10,860	500,000	439,590	150,000	150,000	-
3230300	Customs Infrastructure Development (Local)	-	500,000	476,000	231,000	-	-
3231100	Internal Audit Reconfiguration	80,902	100,000	160,410			
3230400	Treasury Reconfiguration	53,930	50,000	50,000	50,000	-	-
3230800	Financial Audit Services	-	-	24,000			
3210400	National Emergency Operations Centre	443,076	2,099,700	2,099,700	700,000	3,600,000	2,000,000
PROJECTS		588,768	3,249,700	3,249,700	1,131,000	3,750,000	2,000,000

BUDGET HEAD: 324 MINISTRY OF ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
CENTRAL GOVERNMENT CAPITAL ACQUISITIONS							
24364141	Ministry of Environment, Natural Resources and Climate Change						
112110	Purchase/Sale Motor Vehicles	35,000	-	-	40,000	-	-
114210	Land	-	300,000	400,000	5,960,000	-	-
24704156	Land & Seabed Survey						
114320	Software	-	-	-	35,000	-	-
22254102	Development Control						
114320	Software	-	-	150,000	150,000	-	-
24374142	Agricultural Management and Support Services						
112110	Purchase/Sale Motor Vehicles	35,500		-			
24704156	Land & Seabed Survey						
112110	Purchase/Sale Motor Vehicles	-	40,000	40,000			
112810	Purchase/Sale Other Machinery			-	80,000	-	-
24364149	Water Quality Management						
112310	Purchase/Sale Boats Vessels	388,489					
PROGRAMME EXPENDITURE - CAPITAL ACQUISITIONS		458,989	340,000	590,000	6,265,000	-	-

CENTRAL GOVERNMENT DEVELOPMENT PROJECTS

3240600	MNR&L Development Projects	-	206,800	726,800	2,131,800	-	-
3240601	East End/Fat Hog's Bay Harbour Developmen	-	102,900	100,000			
3240605	Beach Development	111,641	579,700	789,200	332,800	-	-
3240611	Brewer's Bay Bathroom Facility	25,339	-	-			
3240614	Land Registry Configuration	349,157	213,000	233,900			
3240615	Survey Unit Office Configuration	-	-	-	500,000	-	-
3240800	VI Agriculture and Fisheries Complex	297,415	-	-			
PROJECTS		783,552	1,102,400	1,849,900	2,964,600	-	-

BUDGET HEAD: 324 MINISTRY OF ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
RECOVERY AND DEVELOPMENT AGENCY PROJECTS							
4241330	Derelict Marine Vessels Removal	-	1,000,000	1,000,000	300,000	300,000	-
PROGRAMME EXPENDITURE - RDA DEVELOPMENT PROJECTS		-	1,000,000	1,000,000	300,000	300,000	-

BUDGET HEAD: 325 MINISTRY OF EDUCATION, YOUTH AFFAIRS AND SPORTS

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
CAPITAL ACQUISITIONS							
25434001	MEC -General Administration						
112110	Purchase/Sale Motor Vehicles	335,800		67,000	50,000	-	-
112410	Purchase/Sale of Photocopiers	375,125	150,000	425,000	50,000	-	-
112510	Purchase/Sale of Computers	192,300	130,000	150,000	150,000	-	-
112610	Furniture & Appliances	149,918	150,000	130,000	225,000	-	-
112810	Purchase/Sale Other Machinery	472,329	153,000	86,000	475,000	-	-
25504041	Library Services						
112810	Purchase/Sale Other Machinery		-	60,000			
112610	Furniture & Appliances		-	100,000			
PROGRAMME EXPENDITURE - CAPITAL ACQUISITIONS		1,525,472	583,000	1,018,000	950,000	-	-

BUDGET HEAD: 325 MINISTRY OF EDUCATION, YOUTH AFFAIRS AND SPORTS
DEVELOPMENT PROJECTS

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
3250100	Schools Rehabilitation and Design	742,632	2,000,300	2,170,300	3,000,000	1,000,000	1,000,000
	3250105 Elmore Stouitt High School	-	500,000	500,000	-		
3250400	ME&C Development Projects	68,693	96,600	96,600	4,500,000	-	-
3250600	Elmore Stouitt High School	419,537	500,000	705,000	1,000,000	370,000	-
3250700	National Library	-	-	-	250,000		
3252000	Rehabilitate/reconstruct recreational facilities	403,578	861,000	861,000	250,000	-	-
3253010	Secondary Technical School	-	-	-	500,000		
PROGRAMME EXPENDITURE - DEVELOPMENT PROJECTS		1,634,439	3,957,900	4,332,900	9,500,000	1,370,000	1,000,000
RECOVERY AND DEVELOPMENT AGENCY PROJECTS							
4251000	Eslyn H. Richez Special Needs Learning Centre	2,300,000	730,100	730,100	758,000		
4251540	Rehab. of Jost Van Dyke Primary School	459,898	-	-	-	-	-
PROGRAMME EXPENDITURE - RDA DEVELOPMENT PROJECTS		2,759,898	730,100	730,100	758,000	-	-

BUDGET HEAD: 326 MINISTRY OF HEALTH AND SOCIAL DEVELOPMENT

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
CAPITAL ACQUISITIONS							
26524161	Health and Social Policy Planning and Admin.						
111110	Purchase/Sale Res. Buildings		-				
112110	Purchase/Sale Motor Vehicles	33,400	-	33,400			
112810	Purchase/Sale Other Machinery	30,837	-				
111410	Construction Other Structures		800,000	800,000			
26544166	Waste Collection and Disposal						
111220	Improvements to Non Residential Buildings	449,126	128,300	128,300			
112110	Purchase/Sale Motor Vehicles	54,657	-				
112810	Purchase/Sale Other Machinery	42,000	565,300	531,900	300,000	-	300,000
26524213	911 Operation Command Center						
112110	Purchase/Sale Motor Vehicles				32,000	-	-
25514045	Residential Services						
112110	Purchase/Sale Motor Vehicles		-		50,000	-	-
112810	Purchase/Sale Other Machinery		-	-	57,100	57,100	-
ACQUISITIONS		610,020	1,493,600	1,493,600	439,100	57,100	300,000
DEVELOPMENT PROJECTS							
3260100	New Hospital (Loan)		-	-	-	-	-
	3260101 New Hospital Health System /Accreditation		-	-	-	-	-
3260102	DOS Hospital Improvement Plan	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
3260300	Adina Donovan Home	92,225	-	36,400	-	-	-
3260601	Greenland Senior Citizen Center				50,000	-	-
3260602	Long Look Social Home Complex				1,800,000	-	-
3260700	MHSD Development Projects	364,075	220,000	220,000	316,400	60,000	-
3260702	Iris O'Neal Clinic	-	500,000	500,000	425,000	275,000	-
3260711	Cane Garden Bay Community Centre	300,087	-				
	3260713 Purcell Estate Community Cen	-	-		87,700	-	-
3260715	Brewer's Bay Community Centre	153,872	600,000	600,000			
	3260718 North Sound Community Cent	-	-		50,000	300,000	1,264,400
3260719	East End/Long Look Comm. Centre	286,660	200,000	200,000	150,000	-	-
	3260722-xx Greenland Clinic				50,000	-	-
	3260723X Poly-Clinic Jost Van Dyke				50,000	-	-
	3260724X Poly-Clinic West End				50,000	-	-
3260800	Renovation Incinerator Dumpsite	-	500,000	500,000	250,000	250,000	-
3261001	Renovation of Rainbow Children Home	-			85,900	-	-
3266001	JVD Waste Transfer Station	-			300,000	-	-
3268000	His Majesty's Prison Expansion	86,484		321,000	899,900	295,000	-
PROGRAMME EXPENDITURE - DEVELOPMENT PROJECTS		2,783,404	3,020,000	3,377,400	5,564,900	2,180,000	2,264,400

BUDGET HEAD: 327 MINISTRY OF COMMUNICATIONS AND WORKS

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
CAPITAL ACQUISITIONS							
27564191	Communications and Works Policy Planning & Admin.						
112110	Purchase/Sale Motor Vehicles				200,000	-	-
27584195	Civil Aviation						
112110	Purchase/Sale Motor Vehicles		-		45,000	-	-
27614201	Vehicles and Drivers' Licensing, Inspection and Administration						
114320	Software		-		250,000	250,000	-
27594196	Fire and Rescue Service						
112110	Purchase/Sale Motor Vehicles		110,000	110,000	37,000	37,000	-
112810	Purchase/Sale Other Machinery		500,000	420,500	259,000	250,000	-
27604197	Water and Sewerage Project Planning and Admin.						
112110	Purchase/Sale Motor Vehicles	70,000	310,000	310,000			
112810	Purchase/Sale Other Machinery		-	109,500	150,000	100,000	-
27604198	Operations and Maintenance of Water System						
112810	Purchase/Sale Other Machinery				800,000	700,000	-
113110	Repairs/Maintenance Supplies	11,384	150,000	160,681	150,000	-	-
27604199	Oprtons & Maint of Sewer System						
112720	Maintenance Plant/Machinery		-		500,000	-	-
113120	Equipment Stores		250,000	239,319	300,000	200,000	-
27624203	Roads, Bridges & Traffic						
112810	Purchase/Sale Other Machinery		-		125,000	125,000	-
111320	Maintenance on Roads/Bridges	1,281,648	97,400	1,385,500	500,000	500,000	-
112710	Purchase/Sale Plant/Machinery	79,993	-	70,000	-	235,000	235,000
112720	Maintenance of Plant/Machinery	38,106	41,900	141,900	350,000	-	-
PROGRAMME EXPENDITURE - CAPITAL ACQUISITION		1,481,132	1,459,300	2,947,400	3,666,000	2,397,000	235,000

BUDGET HEAD: 327 MINISTRY OF COMMUNICATIONS AND WORKS

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
3270101	National Sewerage Project-EE/LL	1,526,090	2,000,000	2,000,000	3,000,000	2,000,000	1,500,000
3270102	National Sewerage Project -RT	99,911	200,000	483,818	2,000,000	500,000	500,000
3270103	National Sewerage Project-CGB	13,587	1,500,000	1,500,000	2,500,000	2,000,000	1,000,000
3270802	National Sewerage Project-RT	163,772	-	66,182	-	-	-
3271100	Water Network Improvement	488,061	2,000,000	2,000,000	3,000,000	1,500,000	2,000,000
	3271101 Water Reservoir Repair	-	720,000	720,000	1,800,000	700,000	-
3271300	Road Infrastructure (Loan)	-	13,000,000	13,000,000	13,000,000	10,000,000	10,000,000
3271200	Road Infrastructure	1,455,713	1,400,000	1,600,000	500,000	500,000	500,000
3271900	Civil Works Mitigation	-	-	-	-	-	-
	3271901 Civil Works District 1	172,437	200,000	281,900	200,000	200,000	200,000
	3271902 Civil Works District 2	188,325	200,000	225,900	200,000	200,000	200,000
	3271903 Civil Works District 3	157,822	200,000	339,500	200,000	200,000	200,000
	3271904 Civil Works District 4	118,531	200,000	212,500	200,000	200,000	200,000
	3271905 Civil Works District 5	103,037	200,000	311,400	200,000	200,000	200,000
	3271906 Civil Works District 6	104,531	200,000	240,500	200,000	200,000	200,000
	3271907 Civil Works District 7	43,264	200,000	347,800	200,000	200,000	200,000
	3271908 Civil Works District 8	214,716	200,000	219,200	200,000	200,000	200,000
	3271909 Civil Works District 9	12,420	200,000	369,800	200,000	200,000	200,000
3272000	MC&W Development Projects	315,515	400,000	500,000	600,000	400,000	350,000
3272024	Baughers Bay Slope Stabilisation	15,917	-	-	-	-	-
3272002	Road Town Improvement	43,236	375,000	375,000	200,000	-	-
3272013	Central Administration Complex	1,329,230	4,000,000	4,000,000	7,000,000	580,000	-
3272015	Reno. - Fire Station - Road Town	181,037	875,000	1,275,000	600,000	-	-
3272016	Renovation -Fire Station - VG	22,820	-	33,190	210,000	-	-
3272019	Reno. to Water & Sewerage BLDG	9,400	250,000	250,000	350,000	250,000	-
3272020	Reno. to Public Work Buildings	-	500,000	561,144	500,000	-	-
3272021	Reno. to Other Fire Stations	-	100,000	66,810	50,000	-	-
3274000	Territory Wide Ghut Rehabilitation and Dev.	-	250,000	188,856	550,000	550,000	550,000
3275000	Road Reconstruction	11,174	1,080,000	1,080,000	-	-	-
3277000	North Coast Roads Revetment and Dev.	83,424	800,000	800,000	500,000	400,000	-
3278000	TBLIA Development Project	1,000,000	2,000,000	2,000,000	1,500,000	-	-
3279000	West End Ferry Terminal	-	-	-	200,000	1,500,000	1,300,000
PROGRAMME EXPENDITURE - DEVELOPMENT PROJECTS		7,873,970	33,250,000	35,048,500	39,860,000	22,680,000	19,500,000

BUDGET HEAD: 328 MISCELLANEOUS

FINANCIAL RESOURCES							
Head	Details of Expenditure	2024 Estimated Exp	2025 Approved Budget	2025 Revised Estimate	2026 Budget Estimates	2027 Forward Estimates	2028 Forward Estimates
DEVELOPMENT PROJECTS							
3280200	CDB SDF Assessment	194,119	390,000	390,000	197,000	-	-
3280300	Special Projects	9,066			200,000	-	-
PROGRAMME EXPENDITURE - DEVELOPMENT EXPENDITURE		203,185	390,000	390,000	397,000	-	-

CAPITAL EXPENDITURE NOTES

BUDGET HEAD: 321 DEPUTY GOVERNOR'S OFFICE

DEVELOPMENT PROJECT

		Project Cost		
		2026	2027	2028
3210100 Police Infrastructure and Development				
Project Scope	To undertake development work at the Road Town and Virgin Gorda Police Stations.	325,000	-	-
Project Rationale	This will enhance the structure's durability and address any potential wear and tear that has occurred over time. To ensure ongoing operations at the stations and improve health and safety.			
3210103 East End Police Station		25,800	-	-
Project Scope	Installation of a new concrete slab on the roof at the East End Police Station.			
Project Rationale	To ensure ongoing operations at the East End Police Station and improve health and safety.			
3210300 Governor's Group Development Projects		283,100	-	-
Project Scope	Restoration of the Old Administration Building and demolishment of the old Chief Minister's Building.			
Project Rationale	The project aims to create a safe and secure working environment, enhance the level of service offered to customers, and prioritize the preservation of records to maintain transparency, accountability, and compliance with legal and regulatory requirements. Also, the project will facilitate the delopment of a new residence for the Premier.			
3210302 Renovations to Government Properties		69,200	-	-
Project Scope	The project includes rehabilitation and reconstruction works at the Governor's residence.			
Project Rationale	The project aims to enhance the safety, functionality, and overall aesthetic appeal of the facilities.			
3210306 Magistrate's Court Configuration		145,000	97,800	97,800
Project Scope	To finance the installation of furniture for the Magistrate's Court and Office at CTL Building in Pasea Estate.			
Project Rationale	To provide a safe working environment and to enhance the level of service offered at the Magistrate's Court.			
3210308 House of Assembly		150,000	-	-
Project Scope	To fund the design of a modern parliament building that incorporates advanced technology, sustainable construction practices, enhanced security features, public engagement and future expansion.			
		998,100	97,800	97,800

BUDGET HEAD: 322 PREMIER'S OFFICE

		Project Cost		
BUDGET HEAD: 322 PREMIER'S OFFICE		2026	2027	2028
DEVELOPMENT PROJECTS				
3220500 Premier's Development Projects		77,000	-	-
Project Scope	Install a water well on Cooper Island, including casing pipe installation, to ensure structural integrity and access to groundwater.			
Project Rationale	The well will provide a sustainable and secure freshwater source for Cooper Island's residents and operations.			
3220512 BVI Fishing Complex Reconstruction		400,000	-	-
Project Scope	The BVI Fishing Complex Reconstruction Project aims to rebuild the facility destroyed by a hurricane in 2017, restoring critical infrastructure to support local fisheries.			
Project Rationale	To empower local fishers and enhance food security in the territory, it is essential to provide a convenient way for them to land their catch. This initiative will restore a vital source of income, create jobs, and promote sustainable seafood production for the British Virgin Islands.			
3220513 Construction of Hydroponics Farms (VG)		150,000	-	-
Project Scope	To fund the construction of hydroponics farms in Virgin Gorda.			
Project Rationale	The construction of hydroponics farms aims to enhance sustainable food production by using water-efficient, soil-less technology to ensure year-round, high-yield, and eco-friendly agriculture in the Virgin Islands.			
Sub Cost of Projects		747,000	-	-
RECOVERY AND DEVELOPMENT AGENCY PROJECTS				
4220914 Virgin Islands Agriculture and Fisheries Complex		575,000	-	-
Project Scope	To reconstruct the Agriculture and Fishing Complex to include all external and interior works, and construction of a reservoir for farmers.			
Project Rationale	To provide a facility for fishermen to deposit fish and to promote food security for the overall benefit of the territory.			
Sub Total Cost of Projects		575,000	-	-
Total Cost of Projects		1,322,000	-	-

BUDGET HEAD: 329 MINISTRY OF TOURISM, CULTURE AND SUSTAINABLE DEVELOPMENT

DEVELOPMENT PROJECTS		Project Cost		
		2026	2027	2028
3290200 MTCD Office Configuration		210,000	-	-
Project Scope	To undertake configuration works at the Ministry of Tourism Culture and Sustainable Development new office location.			
Project Rationale	To ensure a suitable working environment for staff and the visiting general public.			
3290110 Construction of new Festival Grounds		2,000,000	2,700,000	-
Project Scope	To develop a new permanent location for the Festival Grounds.			
Project Rationale	To preserve the cultural heritage of the Virgin Islands and boost the tourism product.			
3290120 Cultural Village (Carrot Bay) - Phase 1		500,000	-	-
Project Scope	To construct a cultural village in Carrot Bay.			
Project Rationale	To preserve the cultural heritage of the Virgin Islands and boost the tourism product.			
3290130 Construction of Nature Trails		220,000	-	-
Project Scope	To create a nature trail in Belmont and Great Mountain.			
Project Rationale	To support the green economy, encourage recreation, and support a healthy population.			
Subtotal Cost of Projects		2,930,000	2,700,000	-
RECOVERY AND DEVELOPMENT AGENCY PROJECTS				
4290100 Road Town Development Partnership Project		500,000	-	-
Project Scope	To develop a modern, technologically driven entry port facility to accommodate over 200,000 passengers per year.			
Project Rationale	To provide an entry port that is resilient and follows international safety and smart standards while providing opportunities for the people of the Territory.			
Subtotal Cost of Projects		500,000	-	-
Total Cost of Projects		3,430,000	2,700,000	-

BUDGET HEAD: 330 MINISTRY OF FINANCIAL SERVICES, ECONOMIC DEVELOPMENT AND DIGITAL TRANSFORMATION

DEVELOPMENT PROJECTS		Project Cost		
		2026	2027	2028
3300300 Immigration Office Configuration				
Project Scope	To undertake configuration works at the Department of Immigration new office location.	802,000	-	-
Project Rationale	To ensure a suitable working environment for staff and the visiting general public.			
3300100 MFSEDDT Office Configuration				
Project Scope	To continue with the payment for furniture at the Ministry of Fin. Serv., Econ. Dev. and Digital Transformation new office location.	125,000	125,000	125,000
Project Rationale	To ensure a suitable working environment for staff and the visiting general public.			
Sub Cost of Projects		927,000	125,000	125,000
RECOVERY AND DEVELOPMENT AGENCY PROJECTS				
4300200 Immigration Detention Centre				
Project Scope	Aims to accommodate illegal immigrants and persons who are Refused Permission to Land (RPL).	600,000	1,300,000	-
Project Rationale	Ensure the safety, security, and rights of our people, while fortifying our borders through enhanced law enforcement capabilities, resources, and community engagement.			
Sub Cost of Projects		600,000	1,300,000	-
Total Cost of Projects		1,527,000	1,425,000	125,000

BUDGET HEAD: 323 MINISTRY OF FINANCE

DEVELOPMENT PROJECTS

		Project Cost		
		2026	2027	2028
3210400 National Emergency Operations Centre		700,000	3,600,000	2,000,000
Project Scope	To construct a fit for purpose building for DDM and to house the Emergency Operations Centre.			
Project Rationale	A facility that provides a central location for government operations during natural and national emergencies while incorporating modern technologies and innovation to ensure a resilient and smart building.			
3230200 Post Office Infrastructure Development (Local)		150,000	150,000	-
Project Scope	To undertake the rehabilitation and development of the various postal offices throughout the Territory.			
Project Rationale	Restoration and replacement of mailboxes to ensure continued delivery and receipt of mail by providing more resilient structures and to enhance the economic development of the Territory by ensuring the timely access to mail.			
3230300 Customs Infrastructure Development (Local)		231,000	-	-
Project Scope	To complete construction of a Custom Headquarters and Courier Cargo Distribution Centre.			
Project Rationale	To provide an adequate working environment for Customs officers at various locations and to ensure safe access to the public to all Customs facilities.			
3230400 Treasury Infrastructure Development (Local)		50,000	-	-
Project Scope	To undertake office reconfiguration works at the Treasury Department.			
Total Cost of Projects		1,131,000	3,750,000	2,000,000

BUDGET HEAD: 324 MINISTRY OF ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE

DEVELOPMENT PROJECTS

		Project Cost		
		2026	2027	2028
3240600 MNR&L Development Projects		2,131,800	-	-
Project Scope	To cover the build-out costs for the Ministry's Office at Palm Groove House, Seacow's Bay Harbor Development, Fat Hogs Bay Harbor Development, and the Enhancement of Roadways Programme.			
Project Rationale	To ensure suitable working environment for staff and visiting public and secure access to crown lands that were distributed.			
3240605 Beach Development		332,800	-	-
Project Scope	To fund the development of Long Bay Beach on Beef Island and Josiah's Bay. The project includes Waterline Upgrade and Expansion for Long Bay Beach Vending Units, Administration Building, and Public Restroom Facilities. The project at Josiah's Bay will involve upgrading the existing facility, including installing a sewage treatment plant.			
Project Rationale	To maintain and strengthen the BVI's Tourism product and to enhance both the tourist and resident			
3240615 Survey Unit Office Configuration		500,000	-	-
Project Scope	To undertake configuration works at the Survey's new office location.			
Project Rationale	To ensure a suitable working environment for staff and the visiting general public.			
Sub Total Cost of Projects		2,964,600	-	-
RECOVERY AND DEVELOPMENT AGENCY PROJECTS				
4241330 Derelict Marine Vessels Removal		300,000	300,000	-
Project Scope	Removal and disposal of derelict vessels situated on land and sea.			
Project Rationale	To enhance the tourist and resident experience due to the devastation of the 2017 hurricanes.			
Sub Total Cost of Projects		300,000	300,000	-
Total Cost of Projects		3,264,600	300,000	-

BUDGET HEAD: 325 MINISTRY OF EDUCATION, YOUTH AFFAIRS AND SPORTS
DEVELOPMENT PROJECTS

		Project Cost		
		2026	2027	2028
3250100 Schools Rehabilitation and Design		3,000,000	1,000,000	1,000,000
Project Scope	To address potential hazards for students and teachers, public school facilities will undergo necessary upgrades and maintenance.			
Project Rationale	To provide a healthy learning environment for faculty and students in the Territory and to incorporate smart and safe school standards for the enhancement of learning.			
3250400 ME&C Development Projects		4,500,000	-	-
Project Scope	To maintain operational standards and provide staff with adequate work space.			
Project Rationale	In order to ensure that operations meet the required standards and that staff have sufficient workspace, measures will be taken to maintain the operational standards and provide adequate office spaces.			
3250600 Elmore Stoutt High School		1,000,000	370,000	-
Project Scope	To undertake development works at the Elmore Stoutt High School.			
Project Rationale	To provide a healthy learning environment for faculty and students and to incorporate smart and safe school standards for the enhancement of learning			
3250700 National Library		250,000	-	-
Project Scope	To undertake the design and development of a National Library including all internal configurations.			
Project Rationale	To provide a multiservice facility to enhance the learning and education of residents.			
3253010 Secondary Technical School		500,000	-	-
Project Scope	Build a fully equipped technical school with classrooms, labs, workshops, and trained staff to deliver industry-aligned vocational programs.			
Project Rationale	The school will address skills gaps, boost youth employment, and support economic growth by creating a job-ready workforce.			
Sub Total Cost of Projects		9,500,000	1,370,000	1,000,000

BUDGET HEAD: 425 MINISTRY OF EDUCATION, CULTURE, YOUTH AFFAIRS, FISHERIES & AGRICULTURE

4251000 Eslyn Henley Richez Special Needs Learning Centre		758,000	-	-
Project Scope	To provide complete services for the redevelopment of Eslyn Henley Richez under the CDB RRL.			
Project Rationale	To provide a restored learning environment for the special needs students in the Territory that meets all existing smart and safe standards.			
Sub Total Cost of Projects		758,000	-	-
Total Cost of Projects		10,258,000	1,370,000	1,000,000

BUDGET HEAD: 326 MINISTRY OF HEALTH AND SOCIAL DEVELOPMENT

DEVELOPMENT PROJECTS

		Project Cost		
		2026	2027	2028
3260102 DOS Hospital Improvement Plan		1,000,000	1,000,000	1,000,000
Project Scope	To cover ongoing upgrades and reprogramming of space at the Dr. Orlando Smith (DOS) Hospital.			
Project Rationale	It is imperative to allocate resources towards the ongoing outfitting and capital improvements at the DOS) Hospital to ensure the facility maintains its accreditation and achieves financial stability.			
3260700 Ministry of Health and Social Development Projects		316,400	60,000	-
Project Scope	To undertake minor development projects throughout the territory.			
Project Rationale	To enhance drainage Improvement and development of the Greenland Burial Ground section 2			
3260702 Iris O'Neal Clinic		425,000	275,000	-
Project Scope	To undertake capital improvement works at the Iris O'Neal Clinic			
Project Rationale	To enhance the existing clinic to allow for refined healthcare services to be offered to meet the needs of the community.			
3260601 Greenland Senior Citizen Center		50,000	-	-
Project Scope	To establish a Senior Citizen Center in Greenland's eastern region to meet the growing demand for elderly care services in adjacent remote communities.			
Project Rationale	To improve the quality of life for senior citizens through dedicated facilities and services, while fostering a supportive and inclusive environment that reflects the Government's commitment to health, dignity, and care—true pillars of success.			
3260602 Long Look Social Home Complex		1,800,000	-	-
Project Scope	To create a Social Home Complex in the Long Look community that provides residential and social support services for vulnerable individuals, including seniors, in a safe and inclusive environment, and offers a pathway back into society.			
Project Rationale	To enhance the quality of life for vulnerable residents. This initiative responds to the growing need for inclusive care in remote areas and complements the Greenland Senior Citizen Center by expanding the community's capacity to care for its aging and at-risk population—reinforcing the “Pillar of Success” through compassion, infrastructure, and sustainable development.			
3260722 Greenland Clinic		50,000	-	-
Project Scope	The Greenland Clinic will provide essential healthcare services to a large community located near the International Airport and far from the main hospital, improving access to medical care and supporting the			
Project Rationale	To improve access to essential healthcare services for a large and growing population in Greenland, the clinic will serve as a critical facility for residents living near the International Airport and far from the main hospital—addressing urgent medical needs and reinforcing the community's health infrastructure as a true Pillar of Success.			
3260723 Poly-Clinic Jost Van Dyke		50,000	-	-
Project Scope	The project will involve a modern polyclinic designed to deliver primary healthcare services to residents and visitors of Jost Van Dyke.			
Project Rationale	To improve access to essential healthcare services for residents of Jost Van Dyke, the clinic will serve as a critical facility for a community located far from the main hospital thereby addressing urgent medical needs and strengthening the island's health infrastructure as a true Pillar of Success.			

DEVELOPMENT PROJECTS

		Project Cost		
		2026	2027	2028
3260724 Poly-Clinic West End		50,000	-	-
Project Scope	The project will involve a modern polyclinic designed to deliver primary healthcare services to residents and visitors in the West End area.			
Project Rationale	To enhance healthcare accessibility for the growing population in West End, the clinic will provide vital medical services to residents who face significant distance from centralized hospital care and to meeting urgent health demands and reinforcing the community's health system as a true Pillar of Success.			
3260713 Purcell Estate Community Centre		87,700	-	-
Project Scope	To undertake repairs and remedial works at the Purcell Estate Community Centre			
Project Rationale	To provide an enhanced environment for the members of the community to utilize			
3260718 North Sound Community Centre		50,000	300,000	1,264,400
Project Scope	To undertake repairs and remedial works at the North Sound Community Centre			
Project Rationale	To provide an enhanced environment for the members of the community to utilize			
3260719 East End/Long Look Community Centre		150,000	-	-
Project Scope	To undertake repairs and remedial works at the East End/Long Look Community Centre			
Project Rationale	To provide an enhanced environment for the members of the community to utilize			
3260800 Renovation Incinerator Dumpsite		250,000	250,000	-
Project Scope	To renovate the Incinerator dumpsite at Pockwood Pond.			
Project Rationale	To enhance the handling of garbage received to ensure a safe environment for the public and workers.			
3261001 Renovation of Rainbow Children Home		85,900	-	-
Project Scope	Reconstruction works to repair the existing facility.			
Project Rationale	To provide a safe learning environment and shelter for children of different abilities.			
3266001 JVD Waste Transfer Station		300,000	-	-
Project Scope	Refurbishment of the waste transfer station on Jost Van Dyke.			
Project Rationale	To promote a healthy population and environment through effective waste management.			
3268000 His Majesty's Prison Expansion		899,900	295,000	-
Project Scope	To carry out renovation and roof repair works on the Administration Building at HMP.			
Project Rationale	To restore and enhance the environment for workers and prisoners at the facility.			
		5,564,900	2,180,000	2,264,400

BUDGET HEAD: 327 MINISTRY OF COMMUNICATIONS AND WORKS

DEVELOPMENT PROJECTS

		Project Cost		
		2026	2027	2028
3271100 Water Network Improvement		3,000,000	1,500,000	2,000,000
Project Scope	To undertake the development and replacement of the water network distribution system throughout the Territory.			
Project Rationale	To expand the water network to ensure the availability of water to all residents within the territory and to provide economic opportunities through the implementation of a more resilient water infrastructure.			
3271101 Water Reservoir Repair		1,800,000	700,000	-
Project Scope	To undertake repairs to identified Water Reservoirs towards full commissioning.			
Project Rationale	To ensure the continued storage and availability of water for distribution throughout the territory and incorporate resilient measures against natural disasters.			
3271200 Road Infrastructure		500,000	500,000	500,000
Project Scope	To cover the cost to complete Road Rehabilitation at Paraquita By to Hodge's Creek.			
Project Rationale	To provide economic and social opportunities to the people of the Territory by incorporating and developing resilient roads and associated infrastructure.			
3271901-3271909 Civil Works Mitigation - District 1 to 9		1,800,000	1,800,000	1,800,000
Project Scope	To undertake civil and remedial works throughout the nine districts.			
Project Rationale	To facilitate mitigating works to the benefit of the general public throughout the Territory.			
3272000 MC&W Development Projects		600,000	400,000	350,000
Project Scope	To undertake various development projects throughout the Territory.			
Project Rationale	To ensure resilient strategies are implemented to mitigate against natural disasters.			
3272002 Road Town Improvement		200,000	-	-
Project Scope	To undertake various development and remedial projects within the Road Town Capital.			
Project Rationale	To enhance the amenities and safety of tourists and residents alike within the Road Town environs and to ensure strategic plans are effected to allow for additional opportunities for the people of the Territory.			
3272013 Central Administration Complex		7,000,000	580,000	-
Project Scope	The rehabilitation and redevelopment of the CAC to include internal office configuration and mechanical systems.			
Project Rationale	To provide a safe and health working environment for public offices and the general public and to create a more efficient and energy efficient facility that will allow for the enhanced running of government operations.			

BUDGET HEAD: 327 MINISTRY OF COMMUNICATIONS AND WORKS

DEVELOPMENT PROJECTS

		Project Cost		
		2026	2027	2028
	3272015 Renovation -Fire Station - Road Town	600,000	-	-
Project Scope	To undertake the reconstruction of the Fire Station Headquarters to include all external and internal works, tender bay rehabilitation, roof and fencing repair..			
Project Rationale	To ensure the Fire Department has an adequate environment to enhance their response to emergencies by incorporating resilient building standards.			
	3272016 Renovation -Fire Station - VG	210,000	-	-
Project Scope	To undertake the rehabilitation of the fire station in Virgin Gorda.			
Project Rationale	To ensure the Fire Department has an adequate environment to enhance their response to emergencies.			
	3272019 Renovations to Water & Sewerage Buildings	350,000	250,000	-
Project Scope	To undertake reconstruction of the Water & Sewerage building in Baugher's Bay and Jost Van Dyke.			
Project Rationale	To provide an enhanced working environment for staff and to provide increased services to the public by incorporating resilient building standards.			
	3272020 Renovations to Public Work Buildings	500,000	-	-
Project Scope	To undertake reconstruction of Public Works Building in Baugher's Bay and Jost Van Dyke.			
Project Rationale	To provide an enhanced working environment for staff and to provide increased services to the public by incorporating resilient building standards.			
	3274000 Territory Wide Ghut Rehabilitation and Dev.	550,000	550,000	550,000
Project Scope	Rehabilitative and Cleaning works on the various ghuts throughout the Territory, including the ghut adjacent to the Elmore Stoutt High School.			
	3270101 National Sewerage Project - East End/Long Look	3,000,000	2,000,000	1,500,000
Project Scope	To continue developing an integrated sewerage system on the island of Tortola spanning East End, Long Look which would include: Sewerage collection transmission, treatment and disposal system.			
Project Rationale	To provide a safe and health environment for all stakeholders and to allow for the implementation of business opportunities.			
	3270102 National Sewerage Project - Road Town	2,000,000	500,000	500,000
Project Scope	To continue developing an integrated sewerage system which includes but not limited to collection, transmission, treatment, and disposal to sewerage.			
Project Rationale	To provide a safe and health environment for all stakeholders and to allow for the implementation of business opportunities.			
	3270103 National Sewerage Project-Cane Garden Bay	2,500,000	2,000,000	1,000,000
Project Scope	To upgrade the existing sewerage system including the collection, transmission, treatment, and disposal of sewerage.			
Project Rationale	To provide a safe and health environment for all stakeholders and to allow for the implementation of business opportunities.			

BUDGET HEAD: 327 MINISTRY OF COMMUNICATIONS AND WORKS

DEVELOPMENT PROJECTS		Project Cost		
		2026	2027	2028
3271300 Road Infrastructure (Loan)		13,000,000	10,000,000	10,000,000
Project Scope	To upgrade the Territory's roads and infrastructure.			
Project Rationale	To provide safe road ways for residence and visitors.			
3277000 North Coast Roads Revetment and Dev.		500,000	400,000	-
Project Scope	Redevelopment and revetment works of the various north coast roads and sea defences.			
Project Rationale	To reduce the effects of storm surge and ground seas to safe guard the road network on the northern coast.			
3278000 TBLIA Development Project		1,500,000	-	-
Project Scope	To undertake various development projects at the TB Lettsome International Airport.			
Project Rationale	TB Lettsome International Airport development projects aim to improve facilities, enhance capacity, safety, efficiency, create jobs, and attract tourists to British Virgin Islands.			
3279000 West End Ferry Terminal				
Project Scope	To develop a modern, technologically driven entry port facility to accommodate over 200,000 passengers per year.			
		200,000	1,500,000	1,300,000
Project Rationale	To provide an entry port that is resilient and follows international safety and smart standards while providing opportunities for the people of the Territory.			
Total Cost of Projects.		39,860,000	22,680,000	19,500,000

BUDGET HEAD: 328 MISCELLANEOUS

DEVELOPMENT PROJECTS

		Project Cost		
		2026	2027	2028
3280200 CDB SDF Assessment		197,000	-	-
Project Scope	To maintain the fees associated with the CDB SDF Assessment.			
Project Rationale	To maintain the obligations and commitments of the Virgin Islands to the CDB SDF Assessment.			
3280300 Special Projects		200,000	-	-
Project Scope	To undertake various projects throughout the Territory as identified.			
Project Rationale	To execute specific projects under the remit of the Premier.			
Total Cost of Projects		397,000	-	-

SALARY GRADES & SALARY SCALES

Job Title Listed by Grade

GRADE 1

\$24,106 - \$33,754

Assistant Maintenance Officer
Canteen Steward
Chainman I
Cleaner
Conservation/Fisheries Trainee
Custodial Worker I
Custodian
Fish Processor I
Library Trainee
Office Cleaner
Office Generalist Trainee
Office Generalist Trainee/Messenger
Trainee Technician

GRADE 2

\$27,670 - \$38,742

Agricultural Trainee
Agricultural/Fisheries Trainee
Assistant Cook
Assistant Compressor Operator
Assistant Mechanic
Beach Warden
Book Repairman
Burial Ground Manager
Chainman II
Custodial Worker II
Customs Trainee
Driver
Field Assistant
Fish Processor II
Gardener
Groundsman
Handyman
Human Resources Clerk I
Immigration Trainee
Janitor
Labourer I
Labourer
Labourer/Crops
Labourer/Field

GRADE 2 CONT'D
\$27,670 - \$38,742

Legal Assistant I
Maid
Office Generalist I
Postal Officer I
School Bus Driver
Sewerage Works Operative I
Surveyor/Cad Trainee
Teacher Trainee/Learning Support Assistant
Telephone Services Representative
Tool Storeman
Trainee Engineer
Trainee Surveyor
Training Clerk I

GRADE 3
\$31,233 - \$43,729

Assistant Accounts Officer
Assistant Collections Officer I
Beach Safety Officer
Computer Technician I
Craft Instructor
Data Entry Clerk
Data Processor
Field Supervisor
Fisheries Extension Assistant
Heavy Equipment Operator I
Human Resources Clerk II
Immigration Clerk I
Intake/Officer Manager
Labourer II
House Attendant I
Legal Assistant II
Meter Reader / Serviceman I
Office Generalist II
Paver Assistant
Plant Operator II
Plant Quarantine Assistant I
Postal Officer II
Revenue Officer I
Sanitation Officer I
Secretary I
Secretary, Long Look Lands Commission
Senior Tradesman

GRADE 3 CONT'D
\$31,233 - \$43,729

Sewerage Works Operative II
Tractor Driver (Operator)
Trainee Draughtsman
Training Clerk II
Veterinary Assistant I
Waste Management Trainee
Waterworks Operative I

GRADE 4
\$34,797 - \$48,717

Air Condition Repairman
Assistant Marine Officer
Assistant Programme Supervisor
Assistant Statistical Officer
Assistant Surveyor
Bodyman/Welder
CAD Technician I
Carpenter I
Construction and Maintenance Works Operative I
Courier & Chauffeur Officer
Custodial Supervisor
Customs Guard
Customs Officer I
Electrical Assistant
Electrician I
Engineer Technician I
Facilities Maintenance Technician
Engineering Laboratory Technician I
Geriatric Aide I
Heavy Equipment Operator II
House Parent
Human Resources Clerk III
Immigration Clerk II
Immigration Officer I
House Attendant II
Legal Assistant III
Library Assistant I
Library Assistant I (Driver)
Library Records Officer
Maintenance Officer I
Manager, Community Centre
Mason
Meat/Seafood Processor I

GRADE 4 CONT'D
\$34,797 - \$48,717

Mechanic I
Mechanical Inspector I
Meter Reader / Serviceman II
Museum Supervisor
Office Generalist III
Plant Maintenance Officer
Plumber
Postal Officer III
Product Assistant
Pump Technician
Recycling Officer
Revenue Officer II
Sanitation Officer II
Secretary II
Security Officer
Security Officer/Watchman
Stores Clerk
Store Keeper
Supervisor (Custodial Worker)
Systems Operator I
Technician I
Training Clerk III
Vector Control Officer I
Waste Management Equipment Operator I
Watchman
Waterworks Operative II

GRADE 5
\$38,360 - \$53,704

Accounts Officer I
Agricultural/Fisheries Assistant I
Animal Control Officer
Assistant Auditor
Assistant Collections Officer II
Assistant Environmental Health Officer
Assistant Research Officer
Assistant Security Supervisor
Assistant Marine Environment Officer I
Auxiliary Police Officer
Auxiliary Officer
Case File Assistant
Chargehand
Construction and Maintenance Works Operative II

GRADE 5 CONT'D
\$38,360 - \$53,704

Court Clerk I
Customer Service Specialist I
Deputy Security Supervisor
Electrician II
Engineer Technician II
Engineering Laboratory Technician II
Environment Assistant I
Executive Officer
Fisheries Assistant
Food Production Assistant I
Geriatric Aide II
Graphic Artist I
Heavy Equipment Operator III
Housekeeper
Human Resources Records Clerk I
Labour Assistant
Legal Executive Officer
Library Assistant II
Library Assistant II (Driver)
Licensing Clerk I
Livestock Assistant I
Office and Housing Technician
Orderly
Planning Assistant I
Plant Maintenance Programme Supervisor
Plant Operator/Technician
Postal Collection Officer I
Production Technician I
Programme Supervisor
Programme Supervisor
Records Officer I
Revenue Collections Officer I
Senior House Parent
Senior Store Clerk
Systems Operator II
Teacher Grade I
Technician II
Training Assistant I
Vector Control Officer II
Waste Management Equipment Operator II

GRADE 6
\$40,247 - \$60,375

Asphalt Plant Supervisor
Assistant Addiction Counsellor
Assistant Computer Programmer
Assistant Information Officer
Assistant Systems Operator Supervisor
Assistant Vector Control Supervisor
Bailiff I
Building Foreman
CAD Technician II
Carpenter II
Computer Technician II
Cook
Courier & Chauffeur Supervisor
Customs Officer II
Customer Service Specialist II
Executive Attendant
Emergency Communications Assistant
Fire Officer I
Foreman
General Foreman
Human Resources Records Clerk II
Human Resources Records Officer I
Head Gardener
Immigration Officer II
Intelligence Officer
IT Training Officer I
Laboratory Assistant
Lifeguard
Livestock Assistant II
Maintenance Officer II
Mechanic II
Meat/Seafood Processor II
Nursing Assistant
Photographer I
Planning Assistant II
Prison Officer
Probationary Constable
Processing Officer I
Product Officer I
Roads Foreman
Security Supervisor

GRADE 6 CONT'D
\$40,247 - \$60,375

Senior Plant Operator/Technician
Tax Officer I
Technical Support Officer I
Waste Management Equipment Operator III
Wastewater Treatment Plant Operator

GRADE 7
\$43,668 - \$65,508

Abattoir Assistant
Accounts Officer II
Agricultural/Fisheries Assistant II
Agricultural Representative
Assistant Chef
Assistant Engineer
Assistant Roads Officer
Assistant Marine Environment Officer II
Bailiff II
Branch Postmaster
CAD Technician III
Case File Clerk
Call Handler
Collections Officer
Community Development Assistant
Conservation Assistant
Court Clerk II
Cultural Officer I
Custodial Manager
Enforcement Assistant
Engineer Technician III
Environment Assistant II
Exhibit Officer
Food Production Assistant II
GIS Technician
Graphic Artist II
Home Supervisor
Human Resources Assistant
Human Resources Records Officer II
Incinerator Plant Foreman
Kitchen Supervisor
Labour Officer I
Leading Fire Officer
Licensing Clerk II
Major Crime Administrator

GRADE 7 CONT'D
\$43,668 - \$65,508

Manager of Senior Citizen Programme
Mechanical Inspector II
Plant Quarantine Assistant II
Postal Collection Officer II
Postal Executive
Plumbing Inspector
Production Technician II
Programme Aid I
Photographer II
Project Assistant
Public Transport Inspector
Records Officer II
Revenue Collections Officer II
School Librarian
Scopist
Senior Customer Service Specialist
Senior Executive Officer
Senior Nursing Assistant
Senior Pump Technician
Senior Engineering Laboratory Technician
Senior Legal Executive Officer
Senior Library Assistant
Social Welfare Officer
Statistical Officer
Sub Postmaster
Superintendent (Anegada)
Superintendent (Virgin Gorda)
Superintendent, W&S
Surveillance Assistant
Surveillance Officer I
Systems Operator Supervisor
Technician III
Technical Support Officer II
Training Assistant II
Vector Control Supervisor
Waste Management Assistant

GRADE 8
\$47,088 - \$70,624

Administrative Cadet
Assistant Maintenance Supervisor
CAD Specialist

GRADE 8 CONT'D
\$47,088 - \$70,624

Case Manager
Chaplain
Clerk of Works
Cultural Officer II
Constable
Customs Officer III
Detective
Express Mail Coordinator
Financial Investigator
Fire Officer II
Foreign Language Teacher
Immigration Officer III
IT Training Officer II
Labour Officer II
Labour Protection Officer
Mechanic Supervisor
Paralegal I
Postal Supervisor
Processing Officer II
Product Officer II
Senior Prison Officer
Professional Cadet
Programme Aid II
Restorative Justice Officer
Senior Branch Postmaster
Senior Maintenance Officer
Tax Officer II
Teacher Grade II
Technical Support Officer III
Tourism Officer I
Trade Inspector
Veterinary Assistant III
Workshop Foreman

GRADE 9
\$48,567 - \$77,703

Accounts Supervisor I
Administrative Officer
Agricultural/Fisheries Officer I
Architect I
Assistant Human Resources Manager
Assistant Postmaster
Assistant Programme Officer

GRADE 9 CONT'D
\$48,567 - \$77,703

Aviation Technical Staff Coordinator
Business Systems Analyst
Civil Engineer I
Communications Specialist
Community Development Officer
Logistics Officer
Content Engineer
Court Reporter I
CRVL Licensing Officer
Cultural Officer III
Crime Scene Technician I
Economist I
Electrical Inspector
Environment Officer I
Community Engagement Officer
Engineer I
Executive Chef
Finance Cadet
Fish Technologist
GIS Analyst
Graphic Artist III
Incinerator Plant Manager
Information Officer I
Investment Promotions Officer
Labour Officer III
Laboratory Technician
Lands Officer
Legal Cadet
Librarian I
Maintenance Supervisor
Matron
Paralegal II
Physical Planner I
Planner I
Planning Officer
Product Officer III
Production Designer
Production Technician III
Procurement Officer
Programmer I
Project Administrator
Project Manager I
Quantity Surveyor I

GRADE 9 CONT'D
\$48,567 - \$77,703

Rehabilitation Officer
Research Officer
Roads Officer
School ICT Officer I
Senior Accounts Officer
Senior Bailiff
Senior Records Officer
Statistician I
Surveyor I
Surveillance Officer II
Systems Administrator I
Tax Inspector
Technical Planning Officer
Tourism Licensing Officer
Trade Inspector
Trade Licensing Officer
Traffic Maintenance Supervisor
Training Officer
Attendance and Welfare Officer I
Veterinary Technician
Waste Management Officer I
Web Administrator
Workshop Manager

GRADE 10
\$51,856 - \$82,976

Accounts Manager
Accounts Supervisor II
Assistant Environment Officer
Assistant Fisheries Officer
Auditor
Budget Officer I
Building Inspector I
Building Supervisor
Compliance Officer I
Computer Training Coordinator
Court Reporter II
Crime Scene Technician II
District Officer
Environmental Health Officer I

GRADE 10 CONT'D
\$51,856 - \$82,976

School Counselor I
School ICT Officer II
Internal Auditor I
Labour Dispute Officer
Labour Relations Officer
Librarian II
Marine Environment Officer I
News Anchor
Parole Officer I
Payroll Officer
Payroll Processing Officer
Philatelic Bureau Supervisor
Postal Inspector
Principal Officer
Probation Officer I
Programmer II
Project Coordinator
Registered Nurse
Residential Manager
Senior Customs Officer
Senior Financial Investigator
Senior Immigration Officer
Senior Labour Inspector
Senior Labour Officer
Senior Processing Officer
Sergeant
Sergeant-at-Arms/Protection Officer
Social Media Officer
Social Worker I
Sub Officer
Systems Administrator II
Teacher Grade III
Way Leave Officer
Tourism Officer II

GRADE 11
\$55,146 - \$88,234

Aerodrome Inspector
Agricultural/Fisheries Officer II
Agricultural Management Officer I
Air Traffic Services Inspector
Architect II
Assessment Officer

GRADE 11 CONT'D
\$55,146 - \$88,234

Assistant Marine Surveyor
Assistant Superintendent of Prison
Attendance and Welfare Officer II
Budget Officer II
Cadastral Information Manager
Civil Engineer II
Communications Officer I
Compliance Officer II
Consumer Affairs Officer
Crime Analyst
Data and Security Analyst
Data Security Analyst
Employee Relations Counsellor
Economist II
Editor
Education Officer I
Emergency Communications Manager
Enforcement Officer
Engineer II
Environmental Health Officer II
Environment Officer II
Environment Education Officer
Finance Officer
Financial Accountant
Fisheries Management Officer I
Fisheries Officer
Food Production Assistant Manager
Food Technologist
Graphic Supervisor
School Counselor II
Immigration Officer (Surveillance)
Information Manager
Information Officer II
Inspector
Intake Officer/Investigator
Internal Auditor II
Librarian III
Lifeguard Supervisor
Livestock Officer
Marine Biologist
Marketing, Research and Extension Officer
Media Relations Coordinator
Network Administrator

GRADE 11 CONT'D
\$55,146 - \$88,234

Parole Officer II
Physical Planner II
Planner II
Planning and Preparedness Manager
Prison Counsellor
Probation Officer II
Production Supervisor
Programme Officer
Project Manager II
Public Health Officer I
Public Relations Officer
Quantity Surveyor II
Research Analyst
Retail and Marketing Manager
School Nurse
Senior Auditor
Senior Case Manager
Senior Collections Officer
Senior Programmer
Senior Tax Administrative Officer
Senior Tax Inspector
Senior Training Officer
Social Protection Information Systems Manager I
Social Worker II
Statistician II
Surveillance Officer
Surveyor II
Teacher Grade IV
Waste Management Officer II

GRADE 12
\$58,345 - \$93,417

Architect III
Assistant Chief Immigration Officer
Assistant Commissioner of Customs
Assistant Commissioner of Inland Revenue
Assistant Commissioner of Motor Vehicles
Assistant Director of Central Statistics
Assistant Labour Commissioner
Assistant Manager/Nurse
Assistant Principal, Primary
Assistant Registrar of Lands
Assistant Registrar of Shipping

GRADE 12 CONT'D
\$58,345 - \$93,417

Behavioural Specialist
Broadcasting Station Supervisor
Building Inspector II
Business Development Manager
Legal Case Manager
Career and College Counselor
Civil Engineer III
Clinical Social Worker
Communications Officer II
Compliance Officer III
Deputy Chief Information Officer
Deputy Commissioner of Motor Vehicle
Deputy Principal
Deputy Telephone Services Manager
Development Planner
Director, Taxi and Livery Commission
Early Childhood Specialist
Economist III
Education Assessment Specialist
Environmental Health Officer III
Engineer III
Financial Comptroller
Geographical Information Systems Manager
Graduate Land Surveyor
School Counselor III
School ICT Officer III
Senior CRVL Licensing Officer
Senior Secretariat Officer
Senior Lease Administrator
Hansard Editor
Human Resources Business Partner
Intake Officer/Investigator
Internal Auditor III
Judicial & Legal Services Secretary
Laboratory Technician Supervisor
Labour Relations Manager
Labour Protection Manager
Law Librarian
Learning and Development Business Partner
Licensing and Regulations Manager
Marine Environment Officer II
Management Accountant
Nurse Manager

GRADE 12 CONT'D
\$58,345 - \$93,417

Occupational Therapist
Programmer III
Project Manager III
Public Health Communications Specialist
Public Health Officer II
Quantity Surveyor III
Reading Specialist
Records and Information Management Officer
Senior Administrative Assistant
Senior Administrative Officer
Senior Assistant Human Resources Manager
Senior Court Administrator
Senior Court Reporter
Senior Investment Promotions Officer
Senior Lands Officer
Senior Marine Officer
Senior Planning Officer
Senior Probation/Parole Officer
Senior Programme Manager
Senior Procurement Officer
Senior Project Coordinator
Senior Technical Planning Manager
Senior Trade Licensing Officer
Social Worker III
Special Education Teacher
Special Projects Officer
Speech and Language Pathologist
Station Officer
Statistician III
Structural Engineer
Surveyor III
Systems Librarian
Training Manager
Training and Standards Manager
Veterinary Officer I
Web Design Specialist/Coordinator
Workforce Development Manager

GRADE 13
\$60,560 - \$99,920

Agricultural Estate Manager
Agricultural Management Officer II
Assistant Commissioner of Police

GRADE 13 CONT'D
\$60,560 - \$99,920

Assistant Principal, Secondary
Assistant Registrar General
Audit Manager
Aviation Secretary
Budget Analyst
Business Manager
Cabinet Recording Secretary
Chief Inspector
Chief Inspector of Police
Computing and Communications Officer
Compliance Manager
Crown Counsel
Crown Counsel (AML/CFT/CPF)
Deputy Director of Agriculture and Fisheries
Deputy Chief Fire Officer
Deputy Chief Librarian
Deputy Chief Surveyor
Deputy Clerk, House of Assembly
Deputy Chief Environmental Health Officer
Deputy Director Civil Aviation
Deputy Director of Culture
Deputy Director, Facilities Management
Deputy Superintendent of Prison
Education Officer II
Environment Officer III
Environmental Quality Officer
Fisheries Management Officer II
Facilities Manager
Food Production Manager
Geographical Information Systems Analyst
Human Resources Analyst
Information Systems Services Officer
Information Technology Manager
Judicial Assistant
Lead Data and Security Analyst
Legislative Counsel
Maintenance Manager
Manager, Adina Donovan Home
Manager, Rainbow Children's Home
Meteorologist
Operations Manager
Planning and Quality Officer
Principal (Primary)

GRADE 13 CONT'D
\$60,560 - \$99,920

Project Engineer
Product Development Manager
Policy Officer
Programme Director
Records Centre Manager
Remediation Coordinator
Reporting Manager
Research and Development Officer
Revenue Manager
School Improvement Officer
Social Protection Information Systems Manager II
Security Coordinator
Senior Employee Relations Counsellor
Senior Research Analyst
Senior Payroll Officer
Support Services Manager
Technology Support Services Officer
Veterinary Officer II

GRADE 14
\$63,787 - \$105,243

Archivist
Assistant Cabinet Secretary
Assistant Chief of Infrastructural Development
Assistant Director of Projects
Assistant Director of Protocol
Assistant Secretary
Assistant Secretary, External Affairs
Coordinator of Health Promotion Services
Commission Secretary
Compliance Coordinator
Chief Information Officer
Customer Service Manager
Chief Veterinary Officer
Data Specialist
Deputy Accountant General
Deputy Chief Immigration Officer
Deputy Chief Planner
Deputy Chief Social Development Officer
Deputy Commissioner of Customs
Deputy Commissioner of Inland Revenue
Deputy Court Manager

GRADE 14 CONT'D
\$63,787 - \$105,243

Deputy Director of Central Statistics
Deputy Director of Disaster Management
Deputy Director of Internal Audit
Deputy Director of Information Technology
Deputy Director of Business
Deputy Director of Water & Sewerage
Deputy Director of Waste Management
Deputy Labour Commissioner
Deputy Postmaster General
Deputy Registrar General
Deputy Supervisor of Elections
Educational Psychologist
Electrical Engineer
Employee Relations and Support Manager
Finance and Planning Officer
Financial Analyst
Gender Affairs Coordinator
Health and Safety Coordinator
Human Resources Manager
International Cooperation Support Officer
Legal Office Administrator
Marine Surveyor
National Epidemiologist
Private Secretary
Procurement Coordinator
Public Estate Manager
Public Health Officer III
Registrar of Shipping
Secretary
Secretary General (UNESCO)
Security Management Officer
Senior Diplomatic Service Officer
Senior Legislative Officer
Senior Learning & Development Manager
Senior Records and Information Management Officer
Sister Island Programme Coordinator
Superintendent of Police

GRADE 15
\$68,340 - \$116,180

Assistant Budget Coordinator
Assistant Parliamentary Counsel
Business Development Director

GRADE 15 CONT'D
\$68,340 - \$116,180

Business Support Director
Chief Environment Officer
Chief Environmental Health Officer
Chief Executive Officer
Chief Marine Surveyor
Chief Surveyor
City Manager
Commissioner of Motor Vehicles
Coordinator of Student Services
Curriculum Coordinator
Deputy Auditor General
Deputy Chief Education Officer
Deputy Commissioner
Deputy Director, BVI International Affairs Secretariat
Deputy Director of Public Works
Deputy Director of VI Shipping Registry
Deputy Registrar of Lands
Deputy Registrar of Supreme Court
Director of Culture
Director, Emergency Call Centre
Director, Legal Operations Support Division
Director, Safe Haven Transitional Centre
Director of Youth Affairs and Sports
Deputy Commissioner, Complaints Commission
Employee Services Coordinator
Employee Relations and Support Coordinator
Engineer Surveyor
Human Resources Benefit Coordinator
Organisational Design & Development Coordinator
Policy Analyst I
Principal (Secondary)
Quality Control Coordinator
Senior Crown Counsel
Senior Crown Counsel, International Cooperation
Senior Legislative Counsel
Sanctions Licensing Officer
Telephone Services Manager

GRADE 16
\$75,284 - \$128,356

Chief Civil Engineer
Chief Protocol Officer
Chief of Drugs and Pharmaceutical Services

GRADE 16 CONT'D
\$75,284 - \$128,356

Chief Fire Officer
Chief Librarian
Chief Marine Safety Accident Investigation Officer
Chief Nursing Officer
Chief Operations Officer
Chief Technical Officer
Court Manager
Deputy Cabinet Secretary
Director of Communications
Director of Tourism Development
Deputy Commissioner of Police
Deputy Director of Human Resources
Director of Civil Aviation
Director, Facilities Management
Director of Fair Trade
Director of Investment Promotions
Director of Business
Director of Planning
Education Policy Analyst
Executive Secretary
Financial Senior Crown Counsel
Medical Officer of Health
Public Service Transformation Programme Manager
Registrar of Lands
Security and Justice Policy Advisor
Superintendent of Prison
Supervisor of Elections

GRADE 17
\$97,515 - \$156,027

Accountant General
Chief Archivist and Historian
Chief of Infrastructural Development
Chief Digital Information Officer
Chief Education Officer
Chief Immigration Officer
Chief of Staff
Chief Planner
Chief Registrar of Lands
Chief Social Development Officer
Clerk, House of Assembly
Commissioner of Inland Revenue

GRADE 17 CONT'D
\$97,515 - \$156,027

Commissioner of Customs
Budget Coordinator
Director of Agriculture & Fisheries
Director of Communications
Director of Disaster Management
Director of Environment
Director of Information Technology
Director of Internal Audit
Director of International Affairs Secretariat
Director of International Tax Authority
Director of Learning and Development
Director of Public Infrastructure
Director of Virgin Islands Shipping Registry
Director of Projects
Director of Public Works
Director of Water & Sewerage
Director of Waste Management
Deputy Secretary
Information Commissioner
Labour Commissioner
Law Revision Counsel
Legal and Compliance Advisor
Macro Fiscal Coordinator
Magistrate
National AML Coordinator
Parliamentary Counsel
Policy Analyst II
Policy Analyst/Strategic Advisor
Postmaster General
Principal Crown Counsel
Registrar of Interests
Registrar General
Registrar of Supreme Court
Sanctions Coordinator

GRADE 18
\$104,727 - \$178,039

Auditor General
Chief Economist
Chief Medical Officer
Chief Parliamentary Counsel
Commissioner of Police
Deputy Financial Secretary

GRADE 18 CONT'D
\$104,727 - \$178,039

Director of Central Statistics
Director of Financial Services
Director of Human Resources
Director of Policy, Planning and Performance
International Relations Counsel
Legal & Regulatory Policy Analyst
Senior Magistrate
Strategic Planning and Development Lead

GRADE 19

\$115,550 - \$196,430

Cabinet Secretary
Chairman, Law Reform Commission
Complaints Commissioner
Director of Public Prosecutions
Permanent Secretary
Solicitor General

GRADE 20

\$126,373 - \$214,837

Attorney General
Financial Secretary

GRADE 21

\$132,296 - \$238,136

Deputy Governor

Government of the Virgin Islands
Revised Standard Salary Scale 2024

Increments Per Annum	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17
\$6,615	21	\$132,296	\$138,911	\$145,526	\$152,141	\$158,756	\$165,371	\$171,986	\$178,601	\$185,216	\$191,831	\$198,446	\$205,061	\$211,676	\$218,291	\$224,906	\$231,521	\$238,136
\$5,529	20	\$126,373	\$131,902	\$137,431	\$142,960	\$148,489	\$154,018	\$159,547	\$165,076	\$170,605	\$176,134	\$181,663	\$187,192	\$192,721	\$198,250	\$203,779	\$209,308	\$214,837
\$5,055	19	\$115,550	\$120,605	\$125,660	\$130,715	\$135,770	\$140,825	\$145,880	\$150,935	\$155,990	\$161,045	\$166,100	\$171,155	\$176,210	\$181,265	\$186,320	\$191,375	\$196,430
\$4,582	18	\$104,727	\$109,309	\$113,891	\$118,473	\$123,055	\$127,637	\$132,219	\$136,801	\$141,383	\$145,965	\$150,547	\$155,129	\$159,711	\$164,293	\$168,875	\$173,457	\$178,039
\$3,657	17	\$97,515	\$101,172	\$104,829	\$108,486	\$112,143	\$115,800	\$119,457	\$123,114	\$126,771	\$130,428	\$134,085	\$137,742	\$141,399	\$145,056	\$148,713	\$152,370	\$156,027
\$3,317	16	\$75,284	\$78,601	\$81,918	\$85,235	\$88,552	\$91,869	\$95,186	\$98,503	\$101,820	\$105,137	\$108,454	\$111,771	\$115,088	\$118,405	\$121,722	\$125,039	\$128,356
\$2,990	15	\$68,340	\$71,330	\$74,320	\$77,310	\$80,300	\$83,290	\$86,280	\$89,270	\$92,260	\$95,250	\$98,240	\$101,230	\$104,220	\$107,210	\$110,200	\$113,190	\$116,180
\$2,591	14	\$63,787	\$66,378	\$68,969	\$71,560	\$74,151	\$76,742	\$79,333	\$81,924	\$84,515	\$87,106	\$89,697	\$92,288	\$94,879	\$97,470	\$100,061	\$102,652	\$105,243
\$2,460	13	\$60,560	\$63,020	\$65,480	\$67,940	\$70,400	\$72,860	\$75,320	\$77,780	\$80,240	\$82,700	\$85,160	\$87,620	\$90,080	\$92,540	\$95,000	\$97,460	\$99,920
\$2,192	12	\$58,345	\$60,537	\$62,729	\$64,921	\$67,113	\$69,305	\$71,497	\$73,689	\$75,881	\$78,073	\$80,265	\$82,457	\$84,649	\$86,841	\$89,033	\$91,225	\$93,417
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17
\$2,068	11	\$55,146	\$57,214	\$59,282	\$61,350	\$63,418	\$65,486	\$67,554	\$69,622	\$71,690	\$73,758	\$75,826	\$77,894	\$79,962	\$82,030	\$84,098	\$86,166	\$88,234
\$1,945	10	\$51,856	\$53,801	\$55,746	\$57,691	\$59,636	\$61,581	\$63,526	\$65,471	\$67,416	\$69,361	\$71,306	\$73,251	\$75,196	\$77,141	\$79,086	\$81,031	\$82,976
\$1,821	9	\$48,567	\$50,388	\$52,209	\$54,030	\$55,851	\$57,672	\$59,493	\$61,314	\$63,135	\$64,956	\$66,777	\$68,598	\$70,419	\$72,240	\$74,061	\$75,882	\$77,703
\$1,471	8	\$47,088	\$48,559	\$50,030	\$51,501	\$52,972	\$54,443	\$55,914	\$57,385	\$58,856	\$60,327	\$61,798	\$63,269	\$64,740	\$66,211	\$67,682	\$69,153	\$70,624
\$1,365	7	\$43,668	\$45,033	\$46,398	\$47,763	\$49,128	\$50,493	\$51,858	\$53,223	\$54,588	\$55,953	\$57,318	\$58,683	\$60,048	\$61,413	\$62,778	\$64,143	\$65,508
\$1,258	6	\$40,247	\$41,505	\$42,763	\$44,021	\$45,279	\$46,537	\$47,795	\$49,053	\$50,311	\$51,569	\$52,827	\$54,085	\$55,343	\$56,601	\$57,859	\$59,117	\$60,375
\$959	5	\$38,360	\$39,319	\$40,278	\$41,237	\$42,196	\$43,155	\$44,114	\$45,073	\$46,032	\$46,991	\$47,950	\$48,909	\$49,868	\$50,827	\$51,786	\$52,745	\$53,704
\$870	4	\$34,797	\$35,667	\$36,537	\$37,407	\$38,277	\$39,147	\$40,017	\$40,887	\$41,757	\$42,627	\$43,497	\$44,367	\$45,237	\$46,107	\$46,977	\$47,847	\$48,717
\$781	3	\$31,233	\$32,014	\$32,795	\$33,576	\$34,357	\$35,138	\$35,919	\$36,700	\$37,481	\$38,262	\$39,043	\$39,824	\$40,605	\$41,386	\$42,167	\$42,948	\$43,729
\$692	2	\$27,670	\$28,362	\$29,054	\$29,746	\$30,438	\$31,130	\$31,822	\$32,514	\$33,206	\$33,898	\$34,590	\$35,282	\$35,974	\$36,666	\$37,358	\$38,050	\$38,742
\$603	1	\$24,106	\$24,709	\$25,312	\$25,915	\$26,518	\$27,121	\$27,724	\$28,327	\$28,930	\$29,533	\$30,136	\$30,739	\$31,342	\$31,945	\$32,548	\$33,151	\$33,754