



# Legislature of the Virgin Islands

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## POST AUDIT DIVISION

June 13, 2023

### COMMITTEE ON BUDGET, APPROPRIATIONS AND FINANCE BUDGET HEARING FISCAL YEAR 2024

#### DEPARTMENT OF FINANCE

TITLE	PAGE NUMBER
BACKGROUND AND HISTORY	2
GENERAL FUND OVERVIEW	2
EXPENDITURE REPORT	2 – 4
OTHER SERVICES & CHARGES	5
MISCELLANEOUS SECTION	5
GOALS	6
EXPENDITURES (ACTUALS)	6 – 7
OTHER FUNDS	7
PROFESSIONAL SERVICE CONTRACTS	7 – 8
VEHICLE LISTING	8
POST AUDIT COMMENTS	9
APPENDIX I – PERSONNEL LISTING	10 – 12

## **BACKGROUND / HISTORY**

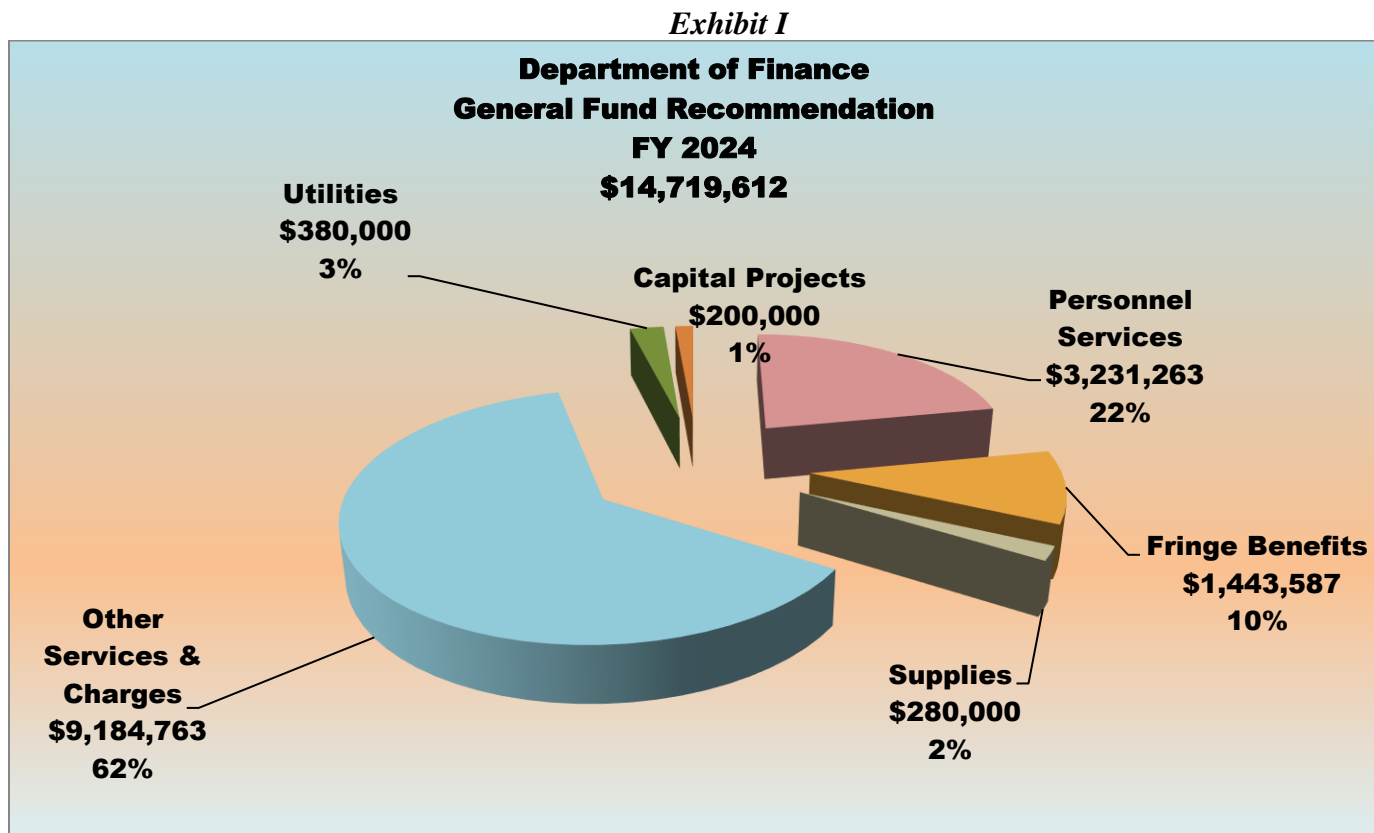
The Department of Finance (DOF) is guided and mandated by law under Title 3, Section 177 of the Virgin Islands Code, from which it derives its mission; “to provide oversight of federal and local finances of the Government of the Virgin Islands (GVI)”.

The six primary Divisions of the Department are as follows:

- ❖ Office of the Commissioner/ Board of Tax Review/Business Office
- ❖ Treasury Division
- ❖ Accounting Division/Audit Assurance/Financial Reporting
- ❖ Payroll Division
- ❖ Management Information System
- ❖ The Government Insurance Fund

## **GENERAL FUND OVERVIEW**

*Exhibit I* display the Governor’s FY 2024 General Fund recommendation (line-item summary) for the Department of Finance (DOF) in the amount of **\$14,719,612**.



## **EXPENDITURE REPORT**

The Governor has recommended a General Fund appropriation of **\$14,719,612** for FY 2024. This represents a decrease of **20%** or **(\$3,706,215)** below FY 2023 appropriation of **\$18,425,827**. Additionally, the Department of Finance (DOF) is slated to receive additional funds to include **\$1,086,732** in *Government Insurance Funds*, **\$108,500** in *Indirect Cost*, **\$94,005** in *Data Processing Revolving* and **\$20,400,000** in *Other Funds*. The

Department's three (3) year Financial Summary is displayed in ***Exhibit II***. According to the FY 2024 Executive Budget.

***Exhibit II***

Description	FY 2022 Expenditure	FY 2023 Appropriation	FY 2024 Recommendation	FY 24 & FY 23 Variance	% Change
<b>Appropriated Funds:</b>					
<b>Lapsing Funds:</b>					
<b>General Fund:</b>					
Personnel Services	\$2,215,613	\$3,175,701	\$3,231,263	\$55,562	2%
Fringe Benefits	942,988	1,395,590	1,443,587	47,997	3%
Supplies	399,513	245,000	280,000	35,000	14%
Other Services & Charges	38,456,768	13,424,536	9,184,763	(4,239,773)	(32%)
Utilities	-	-	380,000	380,000	100%
Capital Projects	421,756	185,000	200,000	15,000	8%
Miscellaneous	17,230	-	-	-	-
<b>Total General Fund</b>	<b>42,453,868</b>	<b>18,425,827</b>	<b>14,719,612</b>	<b>(3,706,215)</b>	<b>(20%)</b>
<b>Government Insurance Fund</b>					
Personnel Services	323,513	454,170	437,579	(16,591)	(4%)
Fringe Benefits	133,014	225,028	223,652	(1,376)	(1%)
Supplies	30,777	14,000	14,000	-	-
Other Services & Charges	104,967	94,000	231,500	137,500	146%
Capital Projects	-	-	180,000	180,000	100%
<b>Total Government Insurance Fund</b>	<b>592,270</b>	<b>787,198</b>	<b>1,086,732</b>	<b>299,534</b>	<b>38%</b>
<b>Indirect Cost Fund</b>					
Personnel Services	105,196	-	-	-	-
Fringe Benefits	27,564	-	-	-	-
Supplies	-	-	-	-	-
Other Services & Charges	-	108,500	108,500	-	-
<b>Total Indirect Cost Fund</b>	<b>132,761</b>	<b>108,500</b>	<b>108,500</b>	<b>-</b>	<b>-</b>
<b>Total Appropriated Funds</b>	<b>43,178,899</b>	<b>19,321,525</b>	<b>15,914,844</b>	<b>(3,406,681)</b>	<b>(18%)</b>
<b>Non-Appropriated Funds:</b>					
<b>Data Processing Revolving:</b>					
Personnel Services	57,993	-	60,000	60,000	100%
Fringe Benefits	32,409	-	34,005	34,005	100%
Supplies	-	-	-	-	-
Other Services. & Charges	-	-	-	-	-
<b>Total Data Processing Revolving</b>	<b>90,402</b>	<b>-</b>	<b>94,005</b>	<b>94,005</b>	<b>100%</b>
<b>Federal Grants:</b>					
Personnel Services		-	-	-	-
Fringe Benefits		-	-	-	-
Other Services. & Charges		-	-	-	-
<b>Total Federal Grants</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Description	FY 2022 Expenditure	FY 2023 Appropriation	FY 2024 Recommendation	FY 24 & FY 23 Variance	% Change
<b>General Fund Non- Lapsing</b>					
Supplies		-	-	-	-
Other Services		-	-	-	-
<b>Total General Fund Non-Lapsing</b>		-	-	-	-
<b>Caribbean Basin Initiative</b>					
Miscellaneous	6,466,551	-	8,500,000	8,500,000	100%
<b>Total Caribbean Basin Initiative</b>	<b>6,466,551</b>	-	<b>8,500,000</b>	<b>8,500,000</b>	<b>100%</b>
<b>Casino Control Commission</b>	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Casino Control Commission</b>	-	-	-	-	-
<b>Virgin Islands Lottery</b>					
Other Services	-		900,000	900,000	100%
<b>Total Virgin Islands Lottery</b>	-		<b>900,000</b>	<b>900,000</b>	<b>100%</b>
<b>Home Stead &amp; Home Loan Non- Lap</b>	-	-	-	-	-
Other Services	-	-	-	-	-
<b>Total Home Stead &amp; Home Non-Lap</b>	-	-	-	-	-
<b>Internal Revenue Matching</b>					
Other Services	35,772,472	-	-	-	-
Miscellaneous	5,000,000	-	-	-	-
<b>Total Internal Revenue Matching</b>	<b>40,772,472</b>	-	-	-	-
<b>Lonesome Dove Petroleum Co.</b>					
Other Services	-	-	-	-	-
<b>Total Lonesome Dove Petroleum Co</b>	-	-	-	-	-
<b>PFA Debt Service Fund</b>					
Other Services	-	-	-	-	-
<b>Total PFA Debt Service Fund</b>	-	-	-	-	-
<b>Transportation Trust Fund</b>					
Miscellaneous	10,089,194	5,000,000	5,000,000	-	-
<b>Total Transportation Trust Fund</b>	<b>10,089,194</b>	<b>5,000,000</b>	<b>5,000,000</b>	-	-
<b>VI Insurance Guaranty</b>					
Miscellaneous	12,000,000	-	6,000,000	6,000,000	100%
<b>Total VI Insurance Guaranty</b>	<b>12,000,000</b>	-	<b>6,000,000</b>	<b>6,000,000</b>	<b>100%</b>
<b>State Fiscal Stabilization</b>					
Personnel Services	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
<b>Total State Fiscal Stabilization</b>	-	-	-	-	-
<b>Total Non-Appropriated Funds</b>	<b>69,418,619</b>	<b>5,000,000</b>	<b>20,494,005</b>	<b>15,494,005</b>	<b>309%</b>
<b>Grand Total Funds</b>	<b>\$112,597,518</b>	<b>\$24,321,525</b>	<b>\$36,408,849</b>	<b>12,087,324</b>	<b>50%</b>

### **OTHER SERVICES & CHARGES- BREAKDOWN**

*Exhibit III* displays a detailed breakdown of other services & charges -FY 2024 projections.

*Exhibit III*

Description	FY 2024 Projection
Advertising & Promotion	\$5,000
Repairs and Maintenance	1,240,000
Rental Machines/Equipment	5,000
Professional Services	4,720,040
Training	100,000
Communication	185,000
Transportation – Not Travel	-
Travel	40,000
Purchase Bulk Airline	30,000
Insurance	440,000
Other Services	1,045,000
Automotive Repairs & Maintenance	5,000
Intra Fund Contributions	1,369,723
<b>Total Other Services &amp; Charges</b>	<b>\$ 9,184,763</b>

### **MISCELLANEOUS SECTION**

DOF is expected to receive **\$8,271,763** from the Miscellaneous Section of the Executive Budget for FY 2024. This represents a decrease of **9%** or **(\$857,549)** below FY 2023 appropriation of **\$9,129,312** The Department's three (3) year Financial Summary is displayed in *Exhibit IV*. According to the FY 2024 Executive Budget.

*Exhibit IV*

Description	FY 2022 Actuals	FY 2023 Appropriations	FY 2024 Recommendations	FY 24 & FY 23 Variance	% Change
Data Archiving, Warehouse and Other	\$ 32,760	\$ 40,000	\$ 40,000	-	-
Audit Services	2,671,550	3,060,000	3,060,000	-	-
Dept. of Finance Claim Funds	100,000	100,000	100,000	-	-
DOF Operation (Training)	15,875	100,000	-	(100,000)	(100%)
DOF Hurricane Related Proc	755,139	850,000	-	(850,000)	(100%)
DOF Upgrades, Training	290,692	820,000	820,000	-	-
Judges Pension Fund	721,723	721,723	721,723	-	-
Annual Maintenance (IBM)	48,924	60,000	60,000	-	-
Annual Maintenance (IDC)	-	8,000	8,000	-	-
Bonding Gov't. Employees	115,307	125,000	125,000	-	-
Casino Control Commission	-	-	-	-	-
Elected Governor's Ret. Fund	603,000	603,000	503,000	(100,000)	(100%)
ERP System Software	1,170,439	1,000,000	1,050,000	50,000	5%
Finance Audit Accounting Assistance	242,023	756,589	894,040	137,541	18%
Environment/ Infrastructure Impact	3,580,833	-	-	-	-
Time and Attendance Software	21,092	150,000	150,000	-	-
Telephone and Communication Services Contract	26,511	-	-	-	-
Telecheck Loss Prevention Fees	-	200,000	200,000	-	-
GASB45	50,509	150,000	155,000	5,000	3%
Credit Card Compliance Officer	58,720	-	-	-	-
Cont. Budget Stabilization Fund	5,000,000	-	-	-	-
Pension Fund	-	45,000	45,000	-	-
Unemployment Insurance	210,942	315,000	315,000	-	-
Interest & Penalties	-	25,000	25,000	-	-
<b>Grand Total Funds</b>	<b>\$15,716,039</b>	<b>\$9,129,312</b>	<b>\$8,271,763</b>	<b>(\$857,549)</b>	<b>(9%)</b>

## GOALS

### Strategic Goal(s)

1. To efficiently manage the use of federal and local finances of the Government of the Virgin Islands.

### Performance Goal(s)

1. To provide timely and accurate financial information.

## EXPENDITURES (ACTUALS)

*Exhibit V* display the actual expenditures breakdown provided by DOF for the General Fund

*Exhibit V*

EXPENDITURES ACCORDING TO DOF Line Item	FISCAL PERIOD	
	Oct. 1, 2021- Sep. 30, 2022	Oct. 1, 2022- March 31, 2023
<b>Personnel Services</b>		
Classified Employee Salaries	880,192	349,647
Unclassified Empl. Salaries	852,601	445,931
Temp/Part Time Salaries	-	-
Overtime Salaries	28,033	10,060
Lump Sum Payments	62,917	65,855
Night Differential Comp	-	-
Other Differential Comp	6,643	2,535
Fees & Compensation Noc	6,171	150
Holiday Pay	104,064	77,401
All Other	229,951	116,482
<b>Sub-Total</b>	<b>2,170,572</b>	<b>1,068,061</b>
<b>Fringe Benefits</b>		
Employer Contr. Retirement	429,979	187,982
F.I.C.A.	134,493	66,219
Medicare	31,454	15,487
Health Insurance Premium	319,413	163,616
Workers Comp. Premiums	2,700	2,670
<b>Sub-Total</b>	<b>918,039</b>	<b>435,974</b>
<b>Supplies</b>		
Office Supplies	9,875	2,970
Operating Supplies	103,397	33,254
Small Tools/Minor Equipment	7,966	2,835
All Other	46,008	41,051
<b>Sub-Total</b>	<b>167,246</b>	<b>80,110</b>
<b>Other Services &amp; Charges</b>		
Professional Services	219,572	240,156
Communication	173,742	15,985
Travel	22,640	5,609
Transportation - Not Travel	12,190	12,481
Advertising And Promotion	1,294	700
Printing And Binding	4,699	808
Insurance	-	-

EXPENDITURES ACCORDING TO DOF	FISCAL PERIOD	
Line Item	Oct. 1, 2021- Sep. 30, 2022	Oct. 1, 2022- March 31, 2023
Repairs And Maintenance	98,739	25,200
Rental- Land/Building	-	2,450
Rental - Machines/ Equipment	9,955	6,559
Training	12,074	2,384
Security	102,353	111,674
<b>All Other:</b>	144,759	100,763
<b>Sub-Total</b>	<b>802,017</b>	<b>524,769</b>
<b>Utility Services</b>		
Electricity	380,000	-
<b>Sub-Total</b>	<b>380,000</b>	<b>-</b>
<b>Capital Outlays</b>		
Machinery & Equipment	259,779	149,771
Vehicles	-	-
All Other	94,736	19,310
<b>Sub-Total</b>	<b>354,515</b>	<b>169,081</b>
<b>Total Expenses</b>	<b>4,792,389</b>	<b>2,277,995</b>

## OTHER FUNDS

The DOF is the custodian for numerous other funds. The balances and amounts available for budget *according to the Department of Finance* are displayed in **Exhibit VI**.

**Exhibit VI**

Description	Budgeted FY 2023 as 03/31/2023	Revenues	Obligations/ Encumbrances /Payment/ Requisition	Available For Budget
<b>Local Fund:</b>				
Caribbean Basin Initiative	\$-	\$ 2,924,728	\$-	<b>\$2,924,728</b>
Crisis Intervention	3,259,780	-	(1,198,082)	<b>2,061,698</b>
Interest Revenue Fund	401,587	227,214	-	<b>628,800</b>
Internal Revenue Matching Fund	50,618	-	-	<b>50,618</b>
St Croix Capital Improvement Fund	-	-	-	-
Tourism Advertising Revolving Fund	118,550,872	14,763,701	(55,681,951)	<b>77,632,622</b>
Transportation Trust Fund	8,257,056	5,980,653	(6,000,000)	<b>8,237,709</b>
Union Arbitration Gov't Employee Award Fund	(502,716)	-	-	<b>(502,716)</b>
V. I. Insurance Guaranty Fund	\$41,316,930	\$11,233,706	(\$315,229)	<b>\$52,235,407</b>

## PROFESSIONAL SERVICE CONTRACTS

**Exhibit VII** displays the DOF Professional Service Contracts

***Exhibit VII***

Vendor	Type of Service	Amount	Terms	Payments 10/01/22-03/31/2023
ADT	Fire Alarm Services	\$3,739	Annual	\$3,023
BDO, USA, LLP	Audit Services	5,996,000	11/21/22-04/30/24	2,371,550
Benham & Hodge	Audit Assistance Services	730,000	01/31/22-12/31/23	831,225
Buck Consultants	Actuarial Services	54,000	05/28/21-05/27/23	18,390
Carpet Masters	Janitorial Services	18,000	02/17/22-02/16/23	-
Import Supply	Generator Maintenance	5,000	Annual	32,948
Marilyn's Cleaning	Janitorial Services	43,861	10/01/21-09/30/22	36,588
Oliver Extermination	Exterminating Services	5,400	10/01/21-09/30/22	5,500
Oliver Wyman	Actuarial Services	75,000	Annual	30,000
Parson Lawn Care	Landscaping Services	12,000	10/01/21-09/30/22	13,850
Ranger American Security	Security Services	312,000	10/01/21-09/30/22	141,054
Tempaire	A/C System Maintenance	7,200	04/22/22-04/21/23	4,838
Xerox	Copier Machine Maintenance	17,800	Pending (DPP)	27,130
<b>Totals</b>		<b>\$7,280,000</b>		<b>\$3,516,096</b>

**VEHICLE LISTING**

*Exhibit VIII* provides a listing of the DOF vehicles. The gas consumption for the Territory is **\$13,040**. The repair and maintenance charge for the Territory is **\$3,787**.

***Exhibit VIII***

Plate No.	Year	Make		Model	Lease/Own	Condition	Office
<b>DF-1</b>	2021	Ford		Explorer	Own	Excellent	STT/STJ
<b>DF-4</b>	2020	Chevy		Equinox	Own	Excellent	STT/STJ
<b>DF-8</b>	2020	Chevy		Equinox	Own	Excellent	STT/STJ
<b>DF-13</b>	2021	Chevy		Colorado	Own	Fair	STT/STJ
<b>DF-9</b>	2021	Tesla		Model 3	Own	Excellent	STX
<b>DF-2</b>	2020	Chevy		Equinox	Own	Excellent	STX
<b>DF-7*</b>	2020	Chevy		Equinox	Own	Poor	STX

**\*NB Vehicle DF-7 will be transferred to the Department of Property & Procurement**

**POST AUDIT COMMENTS**

*According to the office of Management and Budget*, as of June 08, 2023, DOF has received **\$9,844,533** in allotments.

The Department of Finance (DOF) FY 2023 and FY 2024 Governor's recommended budget are as follows:



<b>FY 2023</b>	<b>FY 2024</b>	<b>Variance</b>	
\$21,044,957	\$14,719,612	(6,325,345)	Governor's General Fund Recommendation
14,952,312	8,271,763	(6,680,549)	Miscellaneous Section
<b>35,997,269</b>	<b>22,991,375</b>	<b>(13,005,894)</b>	<b>Total Governor's Recommendation</b>
787,198	1,086,732	299,534	Government Insurance Fund
108,500	108,500	-	Indirect Cost Fund
93,060	94,005	945	Data Processing Revolving Fund
32,700,000	20,400,000	(12,300,000)	Other Funds
<b>33,688,758</b>	<b>21,689,237</b>	<b>(11,999,521)</b>	<b>Total Other Funds</b>
<b>\$69,686,027</b>	<b>\$44,680,612</b>	<b>(25,005,415)</b>	<b>Total Operating Budget</b>

The Department of Finance (DOF) should explain how they will operate with a decreased in funding for FY24. In particular, the plans to improve their operations to increase KPIs results. Finally, the following activity centers did not provide any KPIs: Disbursement, computer operations, office of the commissioner and economic development and agriculture.



Vincent J. Samuel  
Post Auditor

## APPENDIX I

### DEPARTMENT OF FINANCE PERSONNEL LISTING

POSITION TITLE	STATUS	SALARY	
<b>FUND 100</b>			
<b><u>UNCLASSIFIED</u></b>			
COMMISSIONER	FILLED	125,000	1.00
EXEC. ASST. COMMISSIONER	FILLED	92,000	1.00
EXECUTIVE ASSISTANT	FILLED	72,000	1.00
DIRECTOR BUSINESS & BUDGET AFFAIRS	FILLED	90,000	1.00
DEPUTY COMMISSIONER	FILLED	90,000	1.00
CREDIT CARD COMPLIANCE OFFICER	FILLED	60,000	1.00
ASST DIRECTOR PAYROLL	FILLED	70,000	1.00
DIRECTOR TREASURY	FILLED	90,000	1.00
SPECIAL PROJECTS FACILITIES COORDINATOR	FILLED	55,000	1.00
SPECIAL PROJECT FACILITIES COORDINATOR	FILLED	55,000	1.00
SPECIAL PROJECT COORDINATOR	FILLED	60,000	1.00
DIRECTOR ACCOUNTING	FILLED	90,000	1.00
CONTRACT ASSISTANT	FILLED	70,000	1.00
CAPITAL ASSET COORDINATOR	FILLED	65,000	1.00
SPECIAL ASSISTANT TO THE COMMISIONER	FILLED	78,000	1.00
FINANCIAL PLANNING & ANALYST MANAGER	FILLED	55,000	1.00
PAYROLL DIRECTOR	FILLED	90,000	1.00
TECHNICAL SUPPORT SPECIALIST	FILLED	60,000	1.00
<b>SUBTOTAL</b>		<b>1,367,000</b>	<b>18.00</b>
<b>CAPITAL ASSETS COORDINATOR</b>	<b>NEW</b>	<b>50,000</b>	1.00
<b>HUMAN RRSOURCES DIRECTOR</b>	<b>NEW</b>	<b>42,500</b>	0.5
<b>FEDERAL GRANTS SPECIALIST</b>	<b>NEW</b>	<b>30,000</b>	0.5
<b>FINANCIAL AUDIT SPECIALIST</b>	<b>NEW</b>	<b>35,000</b>	0.5
<b>NETWORK SYSTEM MANAGER</b>	<b>NEW</b>	<b>32,500</b>	0.5
<b>SUBTOTAL</b>		<b>190,000</b>	<b>3.00</b>
<b>UNCLASSIFIED</b>			
<b>DIRECTOR MANAGEMENT INFO SYSTEMS</b>	<b>VACANT</b>	<b>45,000</b>	0.5
<b>FEDERAL GRANTS SPECIALIST</b>	<b>VACANT</b>	<b>62,000</b>	1.00
<b>SUBTOTAL</b>		<b>107,000</b>	<b>1.5</b>

POSITION TITLE	STATUS	SALARY	
<b><u>CLASSIFIED</u></b>			
ADMINISTRATIVE SPECIALIST	FILLED	45,524	1.00
ADMINISTRATIVE OFFICER I	FILLED	36,751	1.00
ADMINISTRATIVE OFFICER I	FILLED	36,751	1.00
ACCOUNTING ANALYST	FILLED	44,414	1.00
ACCOUNTING ANALYST	FILLED	43,330	1.00
ACCOUNTING ANALYST	FILLED	44,414	1.00
FINANCIAL REPORTING ANALYST	FILLED	43,330	1.00
FINANCIAL REPORTING ANALYST	FILLED	46,662	1.00
ACCOUNTING OPERATING MANAGER	FILLED	65,389	1.00
FINANCIAL REPORTING ANALYST	FILLED	51,506	1.00
HUMAN RESOURCES GENERALIST	FILLED	64,687	1.00
TREASURY ANALYST	FILLED	55,442	1.00
PAYROLL AUDIT ANALYST	FILLED	40,254	1.00
PAYROLL AUDIT ANALYST	FILLED	40,254	1.00
SR RECONCILIATION & AUDIT ANALYST	FILLED	58,248	1.00
RECONCILIATION & AUDIT ANALYST	FILLED	43,330	1.00
RECONCILIATION & AUDIT ANALYST	FILLED	43,330	1.00
RECONCILIATION & AUDIT MANAGER	FILLED	65,389	1.00
INFORMATION TECHNICAL SPECIALIST	FILLED	46,641	1.00
INFORMATION TECHNICAL SPECIALIST	FILLED	81,052	1.00
SENIOR DATA PROCESSING ANALYST	FILLED	98,247	1.00
DATA PROCESSING ANALYST	FILLED	96,965	1.00
SUPERVISOR CENTRAL PAYROLL	FILLED	60,479	1.00
<b>SUBTOTAL</b>		<b>1,252,390</b>	<b>23.00</b>
<b><u>CLASSIFIED</u></b>			
<b>CHIEF ACCOUNTA PAYABLE</b>	<b>NEW</b>	<b>27,389</b>	<b>0.5</b>
<b>SUBTOTAL</b>		<b>27,389</b>	<b>0.5</b>
<b><u>CLASSIFIED</u></b>			
<b>ADMINISTRATIVE OFFICER I</b>	<b>VACANT</b>	<b>57,601</b>	<b>1.00</b>
<b>TREASURY ANALYST</b>	<b>VACANT</b>	<b>23,321</b>	<b>0.5</b>
<b>FEDERAL GRANTS MANAGER</b>	<b>VACANT</b>	<b>65,465</b>	<b>1.00</b>
<b>SUPERVISOR, CENTRAL PAYROLL</b>	<b>VACANT</b>	<b>27,389</b>	<b>0.5</b>
<b>PAYROLL AUDIT ANALYST</b>	<b>VACANT</b>	<b>21,127</b>	<b>0.5</b>
<b>ACCOUNTING ANALYST</b>	<b>VACANT</b>	<b>21,665</b>	<b>0.5</b>
<b>DISBURSEMENT ANALYST</b>	<b>VACANT</b>	<b>60,915</b>	<b>1.00</b>
<b>SUBTOTAL</b>		<b>277,483</b>	<b>5.00</b>
<b>TOTAL FUND 100</b>		<b>3,221,263</b>	<b>51.00</b>

POSITION TITLE	STATUS	SALARY	
<b>FUND 6000</b>			
<b><u>UNCLASSIFIED</u></b>			
DIRECTOR GOVERNMENT INSURANCE	FILLED	70,000	1.00
<b>SUBTOTAL</b>		<b>70,000</b>	<b>1.00</b>
<b><u>CLASSIFIED</u></b>			
ADMINISTRATIVE ASSISTANT SUPERVISOR	FILLED	58,109	1.00
ADMINISTRATIVE ASSISTANT SUPERVISOR	FILLED	58,109	1.00
GOVERNMENT INSURANCE CLERK	FILLED	43,157	1.00
GOVERNMENT INSURANCE CLERK	FILLED	36,751	1.00
GOVERNMENT INSURANCE CLERK	FILLED	36,751	1.00
GOVERNMENT INSURANCE COMPLIANCE	FILLED	38,799	1.00
<b>SUBTOTAL</b>		<b>271,676</b>	<b>6.00</b>
<b><u>CLASSIFIED</u></b>			
<b>CLAIMS EXAMINER II</b>	<b>VACANT</b>	<b>37,761</b>	1.00
<b>CLAIMS EXAMINER I</b>	<b>VACANT</b>	<b>35,767</b>	1.00
<b>GOVERNMENT INSURANCE CLERK</b>	<b>VACANT</b>	<b>18,375</b>	0.5
<b>SUBTOTAL</b>		<b>91,903</b>	<b>2.50</b>
<b>TOTAL FUND 6000</b>		<b>433,579</b>	<b>9.50</b>
<b>FUND 6050</b>			
TECHNICAL SUPPORT SPECIALIST	FILLED	60,000	1.00
<b>SUBTOTAL</b>		<b>60,000</b>	<b>1.00</b>
<b>TOTAL FUND 6050</b>		<b>60,000</b>	<b>1.00</b>
<b>RECAP</b>			
<b>FUND 100 TOTAL</b>		<b>3,221,262</b>	
<b>FUND 6000 TOTAL</b>		<b>433,579</b>	
<b>FUND 6050 TOTAL</b>		<b>60,000</b>	
<b>GRAND TOTAL</b>		<b>3,714,842</b>	

**NB: According to the Personnel Listing for DOF in the amount of \$3,221,263 submitted by OMB and the FY 2024 Budget Book total of \$3,231,263. There is a difference of \$10,000.**