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DEPARTMENT OF FINANCE

August 14, 2026

FINANCE MEMORANDUM NO. 19 - 2026

FOR: DEPARTMENT AND AGENCY HEADS

SPECIAL ATTENTION TO:

Directors, Business and Administrative Services Officers, Fiscal Officers and Financial Managers, Federal Program Managers & Officers, Collection/Cashier Supervisors and Collectors

FROM:

Kevin McCurdy

Kevin McCurdy, Commissioner

RE: Notice of Update to SOPP 105 and SOPP 130

As part of the Department of Finance's ongoing efforts to enhance the quality, accuracy, and effectiveness of financial reporting across the Government of the Virgin Islands (GVI), this notice serves to inform you of revisions made to Standard Operating Policies and Procedures (SOPP) 105.

SUMMARY OF UPDATE

The only revisions to SOPP 105 and SOPP 130 are the updates to the “**Straight Payment**” items that may be processed without a purchase order. These items have been revised to align with the approved straight payment categories contained in SOPP-DPP-PROC-002-2026 issued by the Department of Property and Procurement. No other sections of SOPP 105 and SOPP 130 were modified.

We appreciate your continued commitment to improving the accuracy and transparency of government expenditure reporting within the ERP System and look forward to your full cooperation in implementing this change.

If you have any questions, please contact Ebony Serrano, Director of Accounting, at (340) 774-4750, or email ebony.serrano@dof.vi.gov.