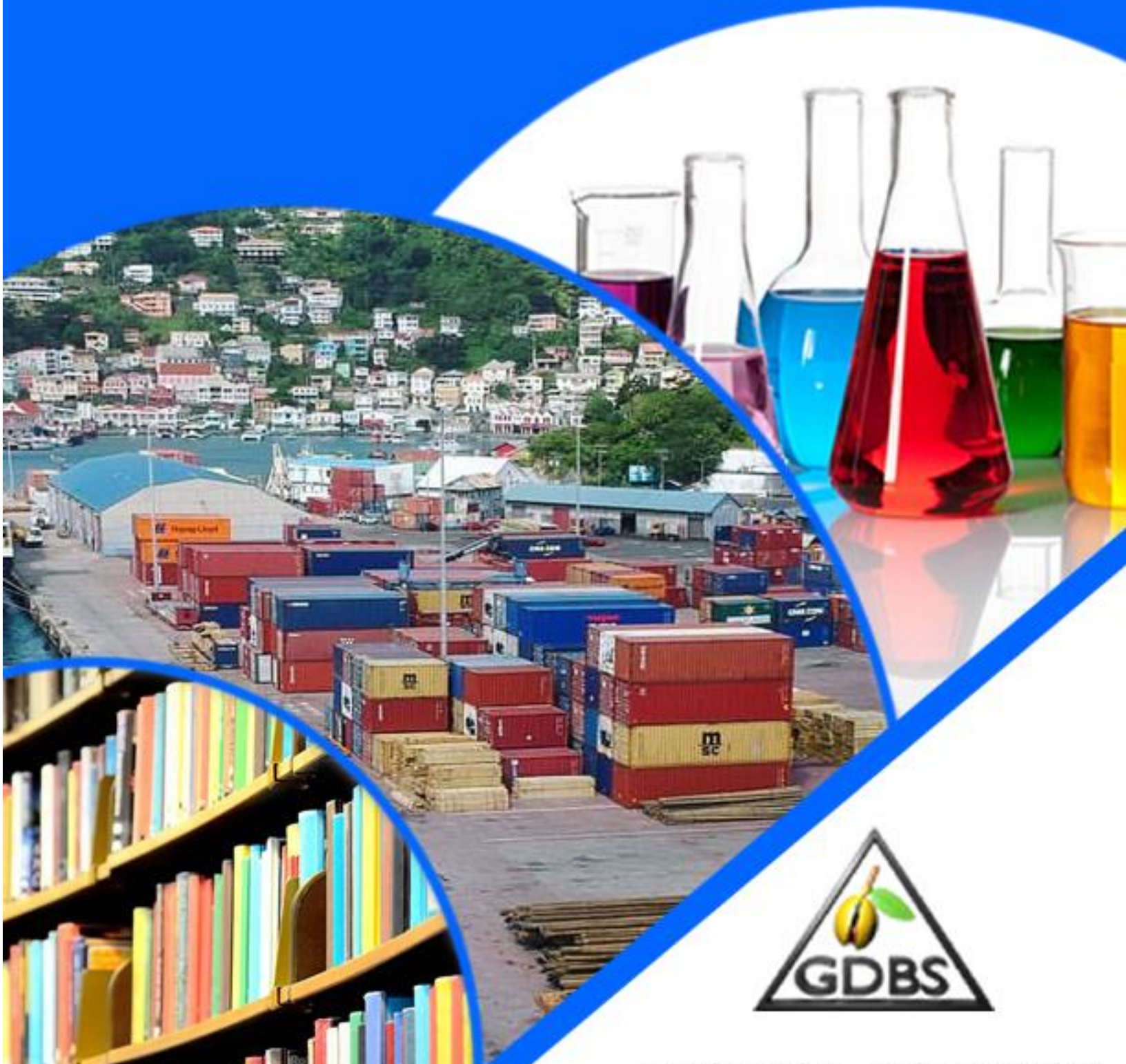
GRENADA BUREAU OF STANDARDS



GDBS

ANNUAL REPORT 2019

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ABBREVIATIONS

ASTM	American Society for Testing and Materials
CAC	Codex Alimentarius Commission
CCLAC	Codex Committee for Latin America and the Caribbean
COPANT	Pan American Standards Commission
CROSQ	CARICOM Regional Organization for Standards & Quality
EU	European Union
FAO	Food and Agriculture Organization
GDBS	Grenada Bureau of Standards
HACCP	Hazard Analysis and Critical Control Points
IEC	International Electrotechnical Commission
IICA	Inter American Institute for Cooperation in Agriculture
ISO	International Organization for Standardization
OECS	Organization of Eastern Caribbean States
NCC	National Codex Committee
NMI	National Metrology Institute
PTB	German Metrology Institute
SIM	Inter American Metrology System
TBT	Technical Barriers to Trade
WHO	World Health Organization
WTO	World Trade Organization

CORPORATE INFORMATION

MANDATE: The Grenada Bureau of Standards was established by Standards Act #6 of 1989 to "prepare and promote standards for all goods, services, practices and processes in Grenada."

LEGAL INSTRUMENTS

The following Acts and their attendant Regulations give force to the Bureau:

ACTS

- Standards Act No. 6 (1989)
- The Weights and Measures Act (1997)
- The Exportation of Fresh Produce Act (1998)

REGULATIONS

- Weights and Measures Regulations (1998)
- Exportation of Fresh Produce Regulations (2003)
- Statutory Rules and Orders made under the Standards Act No. 6 of 1989

OUR VISION

"To be a centre of excellence for providing services in Standardization, Certification, Quality Assurance, Metrology and Compliance to Standards with a view to enhancing the country's competitiveness."

OUR MISSION

"Improving the quality competitiveness of Grenadian Industries, thus enhancing the quality of life of Grenadians through standardization."

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AFFILIATIONS

- Member of the Pan American Standards Commission (COPANT);
- National Contact Point for Codex Alimentarius Commission of the FAO/WHO;
- Member of the CARICOM Regional Organization for Standards and Quality (CROSQ);
- Member of the Inter American Metrology System (SIM);
- Affiliate Member of the International Electrotechnical Commission (IEC);
- Enquiry Point and Notification Authority for the WTO/TBT Agreement;
- Co-operative Relationship with ASTM International.

SERVICES OFFERED

- Standards Development
- Conformity Assessment
- Quality Assurance and Certification Services
- Metrology and Calibration Services
- Standards Information
- Product Testing
- Product Development
- Training
- Technical Assistance in Standardization and Total Quality Management

CHAIRMAN:	Ms. Najar Andall
DIRECTOR:	Mr. Robert Medford
NUMBER OF STAFF:	18
AUDITORS:	Government of Grenada – Audit Department
ATTORNEY:	Lindo & Lindo Co. Ltd
PRINCIPAL BANKERS:	RBTT Bank Grenada Limited

STANDARDS COUNCIL MEMBERS

Ms. Najar Andall	(Chairman)
Dr. John Telesford	(Deputy Chairman)
Mr. Aaron Francois	(Member)
Mr. Milton Coy	(Member)
Mr. Garvin Glasgow	(Member)
Mr. Erwin Henry	(Member)
Mrs. Petipha Lewis-Smith	(Member)
Ms. Heida Rahim	(Member)
Mr. Roderick St. Clair	(Member)
Mr. Thaddeus Peters	(Member)
Mr. Rickey James	(Member)
Mr. Ronald Theodore	(Member)
Mr. John Paul-Fletcher	(Member)
Mr. Whyme Cox	(Member)
Mr. Robert Medford	(Director)

MANAGEMENT TEAM

Mr. Robert Medford, B. Sc., MPM - Director
Mrs. Lena Downes-Belgrave, B.Sc., M.Sc. - Head: Standardization Division
Mr. Shevon Slinger, B.Sc. - Head: Materials Laboratory

INSPECTORS

Mr. Dondie Lessey
Mr. Kenneth Morgan
Mr. Sean Abraham

MATERIALS TESTING LABORATORY STAFF

Mr. Goth Hagley – Senior Laboratory Technician
Mr. Bertrand Peterson – Laboratory Assistant
Ms. Melissa Noel – Laboratory Technician

ANALYTICAL CHEMISTRY & MICROBIOLOGICAL LABORATORY STAFF

Mrs. Kyla Walker – Technical Officer: Certification
Mr. Sigmon Mitchell – Laboratory Technician
Ms. Claudine Lalitte – Technical Officer: Testing (resigned)
Ms. Marlena Gabriel – Technical Officer: Chemical Analysis

SUPPORT STAFF

Ms. Lois Mc Guire – Information Officer
Mrs. MakidaChitan – Accounts Officer
Ms. Ashana Baptiste– Receptionist/Typist
Ms. Lyris St. Bernard – Office Attendant/Cleaner

ON CONTRACT ASSIGNMENT

Mr. Dudley Robinson – Driver
Ms. Subrena George – Administrative Assistant

EXECUTIVE SUMMARY

This report outlines the major activities undertaken by the Grenada Bureau of Standards (GDBS) for the period January to December 2019. During this period, the Bureau continued to pursue the active development of Grenada's Quality Infrastructure.

The year 2019 saw the development of the National Quality Policy (NQP). The Bureau in partnership with CARICOM Regional Organization for Standards and Quality (CROSQ) and the Caribbean Development Bank (CDB) worked along with the consulting firm of Mesopartner to the deliver the NQP. In addition, the Bureau with support from the Ministry of Health hosted two visits from the International Atomic Energy Agency (IAEA) which resulted in the recommendation that the Bureau become the regulatory agency for monitoring and controlling radiation sources in Grenada. The Bureau also continued with its efforts in enhancing and expanding its conformity assessment services and transitioning of its laboratory accreditation to the new version of the ISO 17025 standard.

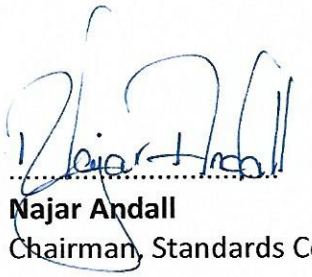
During the year 2019, the Standardization Division executed its work programme with eight (8) technical committees being active for the year, of which one (1) was a National Mirror Committee. A total of five (5) standards were published for the period under review. The Bureau also continued to actively work with CROSQ in the development of regional standards. The Bureau's Metrology Division continued its activities in keeping with the Metrology Act of 1997, where over 1700 measuring and weighing devices and associated items were verified.

The Bureau's laboratories continue to be the national reference centre for testing of products for compliance to technical regulations, standards and quality assurance. During the period under review, over 1100 test reports were issued. The Bureau through the Government of Grenada in 2019 secured grant funding from the CARICOM Development Fund (CDF) to expand its laboratories infrastructure and equipment inventory to provide more support to exporters and manufacturers. This imitative supports the implementation of the NQP and the commitment of the Bureau to continuous improvement of its process and services.

In the area of Conformity Assessment (inspection & certification), for the period under review, over 800 consignments inclusive of inspection of labels were carried out.

The Bureau continued to reach out to its stakeholders for the period under review and continued to be the main facilitator in the development of the National Quality Infrastructure. For this period the Bureau facilitated a national consultation to review the draft standard for Front of Labelling Packaging (FOLP) for Prepackaged Foods. In addition, consultations were held with regards to the development of the NQP and assessing the regulatory infrastructure for radiation sources.

Finally, I am proud of the dedication of the Bureau's Staff and their continued efforts towards fulfilling the mandate of GDBS and the expectations of the Grenadian public despite the challenges faced in 2019. We look forward to another successful year which would see the continued improvement of the Bureau's capabilities and our continued partnership with our stakeholders would be strengthened as we continue to build the National Quality Infrastructure.



Najar Andall
Chairman, Standards Council

REPORT ON OPERATIONS

This report focuses on the performance of the Grenada Bureau of Standards under the following pillars of the National Quality Infrastructure and goals and key objectives of its strategic plan:

STANDARDS

Strategic Goal: Maximized use of national, regional and international standards:

- Standards development, harmonization of national standards with regional & international standards

METROLOGY

Strategic Goal: The development of the metrological capability and competence of the National Metrology Institute (NMIs), in order to be better able to meet the demand of industry and actively contribute to the socio-economical development through the provision of accurate and reliable measurement services:

- Promotion of fair trade through accurate measurement
- Protection of consumers & the environment

TESTING

Strategic Goal: The strengthening of the technical capabilities of GDBS testing laboratories to satisfy national demands:

- Improving quality in the construction sector
- Testing of samples for compliance to technical regulations, standards and quality assurance

CONFORMITY ASSESSMENT

Strategic Goal: The enhancement of existing and the development of new conformity assessment programmes geared at improving and maintaining the quality of goods and services offered and consumed in Grenada:

- Protection of consumers & the environment
- Facilitation of the development of various sector through the provision of conformity assessment services

ACCREDITATION

Strategic Goal: The maintenance of an effective laboratory management system that would lead to the expansion of the accreditation scope of the Bureau's laboratories and encourage other laboratories to pursue accreditation:

- Maintenance and expansion of ISO 17025 accreditation scope

TRAINING AND AWARENESS

Strategic Goal: Increasing the level of awareness among stakeholders:

- Increasing the level of awareness among stakeholders and the general public
- Development of management and staff through training

STANDARDS

The Grenada Bureau of Standards (GDBS) actively participated in the development of regional standards, through the CARICOM Regional Organization for Standards and Quality and its National Technical Committees, to ensure that the interests of stakeholders were considered. The GDBS for the period under review continued updating its technical regulations and its engagement with stakeholders in the various sectors, in order to identify their needs for standards and facilitate their participation in the standards development process.

Strategic Goal: *Maximized use of national, regional and international standards*.

There were eight (8) active technical committees for the year, of which one (1) was a National Mirror Committee. A total of eleven (11) technical committee meetings were held for the period to work on six (6) different standards. A total of five (5) standards were published for the period under review (Refer to **Table 1**). Forty-one (41) requests for standard related information were made and honoured.

Table 1: Standards Approved for Publication - 2019

NO.	NAME OF STANDARD
1	Draft Code of Practice for Tattoo Parlours and Body Piercing Facilities
2	Draft Specification for Pneumatic Passenger Tyres
3	Draft Specification for Hollow Concrete Blocks
4	Draft Specification for Packaged Water
5	Draft Specification for Pneumatic Tyres for Highway Commercial Vehicles

For the period under review, two (2) standards work programmes were developed, twelve (12) standards were serviced at different developmental stages and seven (7) working drafts were completed and circulated.

In addition, eleven (11) standards were approved and circulated for public comments. (Refer to **Table 2**).

Table 2: Draft Standards Circulated for Comments

NO.	NAME OF STANDARD
1	Code of Practice for Tattoo Parlours
2	Specification for Pneumatic Passenger Tyres
3	Specification for Hollow Concrete Blocks
4	Specification for Packaged Water
5	Specification for Pneumatic Tyres for Highway Commercial Vehicles
6	Specification for Wet Seasoning
7	Labelling of Brewed Products
8	Brewed Products Specification
9	Labelling of Goods General Requirements
10	Labelling of Goods: Specific Requirements for Prepackaged Goods
11	Specification for Carbonated Beverages

The GDBS continued to work with the Secretariat of the CARICOM Regional Organization for Standards & Quality (CROSQ) in the revision and development of regional standards. For the period under review, comments to four (4) draft regional standards were submitted.
(Refer to **Table 3**).

Table 3: Draft Regional Standards Circulated for Comments

NO.	NAME OF STANDARD
1	Code of Practice for Coconut Water;
2	Specification for Coconut Water
3	Draft Revised Specification for Labelling of Prepackaged Foods with Front-of-Package-Labelling;
4	Specification for Wheat Flour

In addition, nine (9) New Work Item Proposals (NWIP) were evaluated, completed and submitted. Stakeholders were engaged for national positions on two (2) regional standards. In addition, two (2) Standards Activity reports were completed and submitted. (Refer to **Table 4 on the above mentioned**).

Table 4: National Positions & NWIP submitted for 2019

NO.	STANDARD	COMMENTS
1	Draft Standard – Energy Efficiency - AC	National position submitted
2	Draft Standard – Brown Sugar	National position submitted
3	Labelling of Biodegradable Products – Specification	No objection to the NWIP
4	Food Safety and Sanitation for the Tourism Industry	No objection to the NWIP
5	Environmental Management System for the Tourism Industry	No objection to the NWIP
6	Water Treatment, Management and Efficiency for the Tourism Industry	No objection to the NWIP
7	Sewage Treatment and Management for the Tourism Industry	No objection to the NWIP
8	Energy Management and Efficiency for the Tourism Industry	No objection to the NWIP
9	Integrated Pest Management for the Tourism Industry	No objection to the NWIP
10	Solid Waste Management for the Tourism Industry;	No objection to the NWIP
11	Labelling of Flat-Plate Photovoltaic (PV) Modules and Panels Requirements	No objection to the NWIP

For the period under review, three (3) standards were approved by Minister for compulsory status of (Labelling of Tobacco Products, Specification for Pneumatic Passenger Tyres and Specification for Hollow Concrete Blocks), one (1) notice of intention and compulsory order was gazette for the Tobacco Standard, two (2) standards were notified to the WTO and three (3) consultations were held to further engage stakeholders for public comments. Grenada was represented on two (2) Regional Technical Committees (RTC).

The committees were:

- RTC to review Wheat Flour (hosted by Guyana)
- RTC to review Labelling of Biodegradable Products (hosted by Dominica)

Grenada also participated in one (1) Technical Management Committee (TMC) meeting and completed a survey administered by the Commonwealth Standards Network (CSN).

METROLOGY

The Metrology Act of 1997 and the Weights & Measures Regulation of 1998 established the Bureau as the National Metrology Institute for Grenada.

Metrology is defined as the science of measurement and is essential to the economic and social development of a country.

The quality of any product or service is greatly influenced by the accuracy of the measuring equipment used to provide the service or produce the product. For the period under review, GDBS executed its metrology programme in keeping with its strategic goal.

Strategic Goal: The development of the metrological capability and competence of the National Metrology Institute (NMIs), in order to be better able to meet the demand of industry and actively contribute to the socio-economical development through the provision of accurate and reliable measurement services.

For the period under review, a total of 1809 weighing and measuring devices were verified. (Refer to **Table 5** for comparison data with previous years).

Table 5: Equipment Verified/Calibrated/Tested for the years 2017 - 2019

EQUIPMENT	2019	2018	2017
Weighing Instruments	790	861	1077
Weights	661	364	390
Fuel Pumps	167	85	96
Electrical Meters	186	81	183
Thermometers	5	5	11
Other	0	640	4

TESTING

Testing plays an essential role in the determination of the characteristics of a product and continues to be a major activity of the GDBS operations.

The GDBS is continuously seeking to offer new and upgrade the testing services offered by its laboratories.

The majority of the Bureau's testing services provided for the period under review were through the following laboratories of the GDBS:

- **Analytical Chemistry Laboratory** - carries out chemical analyses of foods, drinks, cosmetics, soaps, detergents and many others;
- **Materials Testing Laboratory** - carries out test on building material (cement, concrete, blocks; ready mix concrete) as well as soils, aggregates and asphalt;
- **Metrology Laboratory** - carries out the calibration and verification of weighing and measuring instruments;
- **Microbiology Laboratory** - carries out microbiological analysis of foods, water and some non-food products.

Strategic Goal: The strengthening of the technical capabilities of GDBS testing laboratories to satisfy national demands. For the period under review a total of 1160 certificates/reports were issued by the various GDBS laboratories.

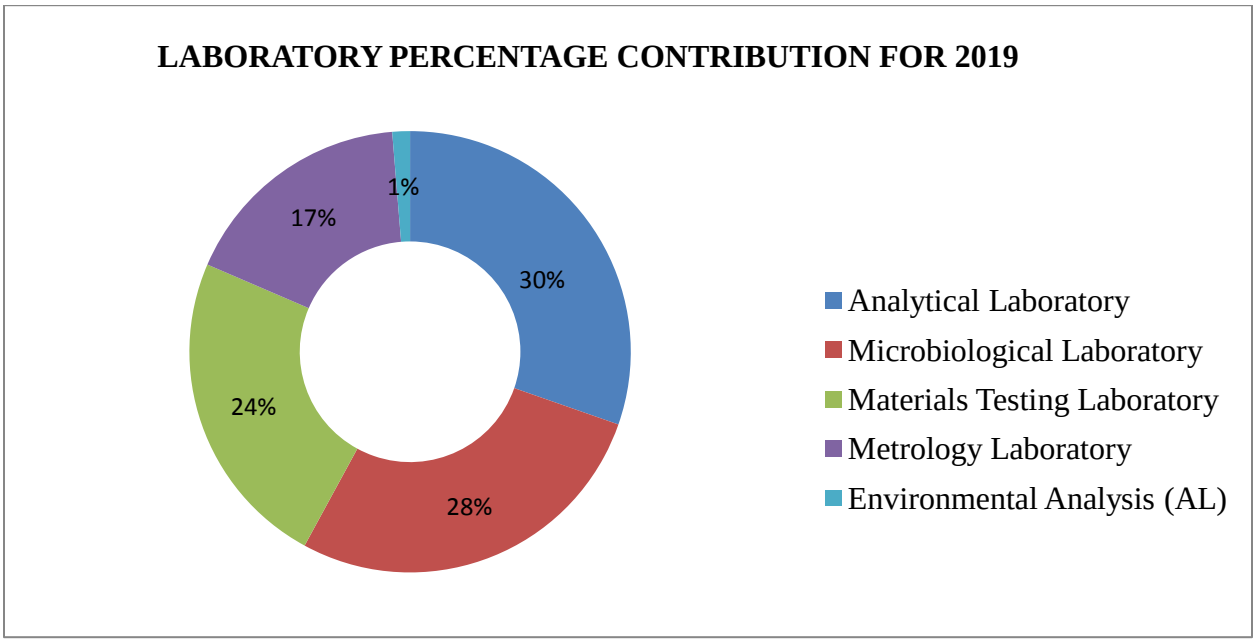
Table 6 shows a comparison of total reports issued for the years 2017 – 2019.

Table 6: Total Number of Certificates/Reports Issued for the Years 2017 – 2019

YEAR	No. of Certificates/Reports Issued
2019	1160
2018	1,000
2017	1,356

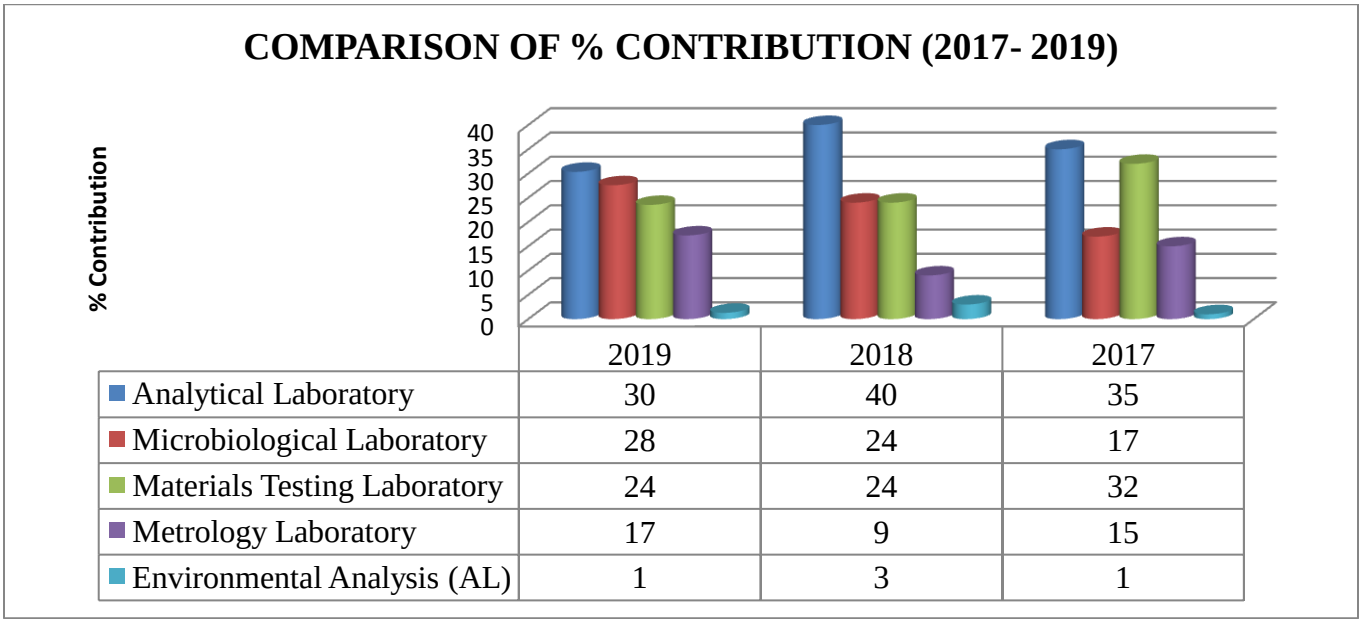
For the period under review fifteen (15) environmental analysis requests were performed.

Figure 1: Percentage contribution of the various laboratories for 2019



For the period under review, there was an increase in the percentage contribution of services of the Microbiological and Metrology laboratories when compared to 2018 and a decrease in the percentage contribution of the Analytical Laboratory. However, there was a decrease in the percentage of services offered by the Materials Testing and Metrology Laboratories (refer to **Figure 2**).

Figure 2: Laboratory percentage contributions (2017 - 2019)



	2019	2018	2017
Analytical Laboratory	30	40	35
Microbiological Laboratory	28	24	17
Materials Testing Laboratory	24	24	32
Metrology Laboratory	17	9	15
Environmental Analysis (AL)	1	3	1

Materials Testing

In the area of improving quality in the construction industry and conforming to technical regulations that exist for the sector, a total of 273 reports were issued for the period under review (refer to **Table 7** for areas covered by the Materials Testing Laboratory for this period). This represents a 17.6% increase when compared to 2018. This period saw an increase in the importation of cement. **Figure 2:** Laboratory percentage contributions (2017 - 2019)

Table 7: Areas Covered by the Materials Testing Laboratory for 2019

Area	No. of Reports Issued
Soils, Asphalt, Ready Mix Concrete, Concrete Cubes	208
Concrete Block Manufacturers	5
Cement	44
Sand	16
Total	**273**

CONFORMITY ASSESSMENT

For the period under review the GDBS continued with its conformity assessment programmes for the various technical regulations under its portfolio.

Conformity assessment (inspection, certification and testing) is determining (directly or indirectly) if processes, products, materials, services, systems or people meet the specifications of a relevant standard. Conformity assessment plays an important role in the protection of consumers and the environment against unsafe products and practices.

Strategic Goal: The enhancement of existing and the development of new conformity assessment, inspection and certification programmes, geared at improving and maintaining the quality of goods and services offered and consumed in Grenada.

For the period 2019, GDBS continued its conformity assessment programmes in the following areas (refer to **Table 8** for details):

- Import inspection and testing
- Certification of labels, spice packages, cement and sand
- Facilities assessment

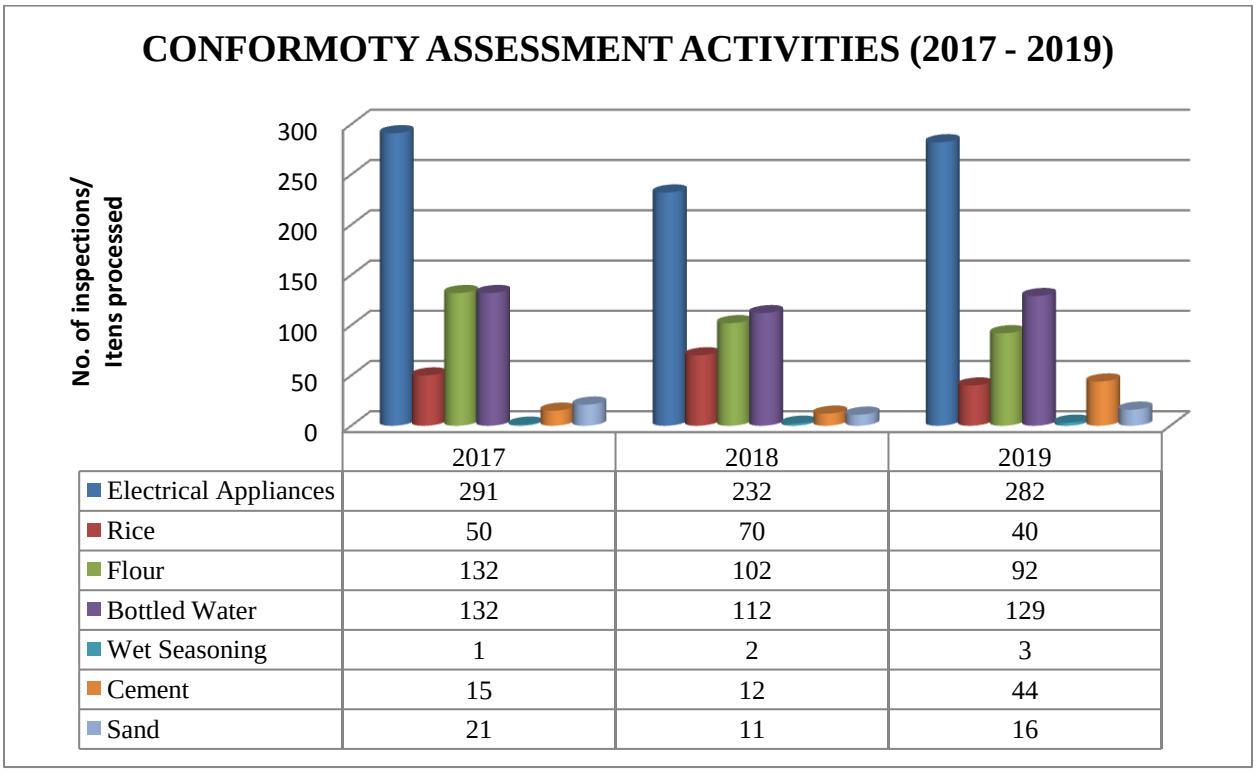
Table 8: Conformity Assessment Activities for 2019

Activity	Item(s)	No. of Units
Import Inspection & Testing	Pneumatic Tyres Imported	72,795
	Domestic Electrical Appliance (inspection)	282
	Bottled Water*(b)*	129
	Rice *(b)*	40
	Wheat Flour *(b)*	92
	Wet Seasoning *(b)*	3
Certification	Labels (inspected)	208
	Spice Packages	26
	Cement	44
	Sand	16
Facilities Assessment(s)	30	

(b) Batches

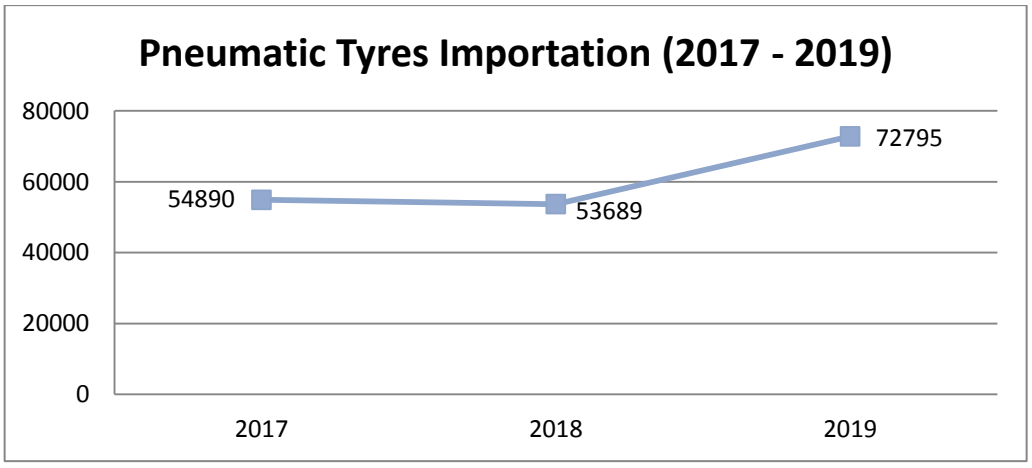
There was a collective increase of 5.2% in the conformity assessment activities for domestic electrical appliances, bottled water; rice and flour when compared to 2018. Additionally, there was a 35.6% increase in the number of tyres imported in 2019 when compared to 2018. **Figure 3** and **Figure 4** shows the comparison of conformity assessment activities for the above-mentioned areas from 2017 to 2019.

Figure 3: Conformity Assessment Activities (Imports) 2015 – 2019



	2017	2018	2019
Electrical Appliances	291	232	282
Rice	50	70	40
Flour	132	102	92
Bottled Water	132	112	129
Wet Seasoning	1	2	3
Cement	15	12	44
Sand	21	11	16

Figure 4: Number of Tyres Imported 2017 – 2019



ACCREDITATION

In May of 2016, the GDBS Analytical Laboratory became the first ISO/IEC 17025 accredited laboratory in Grenada. It also became the first laboratory housed within a National Standards Body in the OECS to be accredited to ISO/IEC 17025 Standard - **General Requirements for the Competence of Testing and Calibration Laboratories**.

Accreditation is a procedure by which an authoritative body provides formal recognition that a body or person is competent to carry out specific tasks.

Strategic Goal: The maintenance of an effective laboratory management system that would lead to the expansion of the accreditation scope of the Bureau's laboratories and encourage other laboratories to pursue accreditation.

The GDBS Analytical Laboratory continues to maintain its ISO/IEC 17025: 2005 accreditation and is in the process of transitioning to the ISO/IEC 17025: 2017 standard. The accreditation scope of the GDBS Analytical Laboratory remained unchanged. During 2019, the GDBS Analytical participated successfully participated in international Proficiency testing Schemes under its scope of accreditation. The GDBS Analytical Chemistry Laboratory is accredited for the following tests:

Table 9: Accreditation Scope

NO.	TEST	MATERIAL/PRODUCT
1	Electrical Conductivity	Water
2	Determination of pH value	Water
3	Determination of pH value	Wet seasonings
4	Determination of pH value	Juices (beverages)
5	Determination of pH value	Alcohol
6	Analysis of Brix	Juices
7	Moisture content	Rice
8	Moisture content	Flour
9	Moisture content	Jams, Jellies and Marmalades
10	Total Dissolved Solids	Water

TRAINING & AWARENESS

The GDBS is committed to the development of its staff and meeting the changing needs of its stakeholders and the various markets and sectors. In addition, the GDBS is also committed to working with its partners in providing technical support and advice when requested and ensuring that the public is informed of matters and issues that can impact on their operations and well being.

In 2019, the GDBS engaged in several activities geared at raising awareness, engaging stakeholders and building it technical capacity.

Strategic Goal: Increasing the level of awareness among stakeholders.

For the period 2019, GDBS facilitated one (1) university visit, three (3) visits from the T.A. Marryshow Community College and one (1) visit from the Happy Hill Secondary School.

TRAINING / WORKSHOPS / CONSULTATIONS / STAKEHOLDER ENGAGEMENTS

During 2019, the GDBS facilitated a national consultation to review the draft standard for Front of Labelling Packaging (FOLP) for Prepackaged Foods (21 participants). An additional thirty two (32) agro-processors along with forty six (46) organizations were consulted on the draft FOLP standard.

There were six (6) stakeholder engagements on the development of the National Quality Policy (**refer to NQP section for details**), four (4) engagements with the International Atomic Energy Agency (**refer to IAEA section for details**) and three stakeholder engagement for public comments to standards being developed. Stakeholders were also engaged for two national positions and on nine (9) NWIPs.

For the period under review the GDBS participated and made a presentation at the World Refrigeration Day Symposium entitled “Standards, Policies, and Regulations for Refrigerants“ and at the capacity building workshop on energy efficient lighting under the GIZ funded project “Reform of the Electricity Sector to support Climate”.

NATIONAL QUALITY POLICY

In 2019, the CARICOM Regional Organization for Standards and Quality (CROSQ) in partnership with the Caribbean Development Bank (CDB) agreed on a grant to fund a Quality Infrastructure Project. One of the components undertaken under this project was the development of National Quality Policies (NQPs) in three (3) CARICOM Member States, namely Antigua & Barbuda, Grenada and Suriname, to strengthen and support their national quality infrastructure (NQI) development. The GDBS worked along with the consulting firm Mesopartner to develop and deliver the NQP.

The following activities were undertaken and completed:

Table 10: National Quality Policy Activities/Events

No.	Activity/Event	Date
1	Kickoff Event for the NQP	March 19, 2019
2	Stakeholders Consultation on the National Quality Policy	May 16, 2019
3	Regulators Workshop for the National Quality Policy	August 21, 2019
4	Presentation to Cabinet of Grenada of the National Quality Policy	October 28, 2019
5	National Quality Policy – Validation Workshop	October 29, 2019
6	NQP Governance Training Workshop (Project Steering Committee)	October 30, 2019

INTERNATIONAL ATOMIC ENERGY AGENCY (IAEA) ENGAGEMENTS

During the period under review the GDBS held engagements with the International Atomic Energy Agency (IAEA) on the establishment of a regulatory infrastructure for monitoring and controlling radiation sources in Grenada.

Three (3) GDBS officers attended a Regional Training Course on Basic Radiation Protection for End-Users and Regulators, the GDBS facilitated two (2) IAEA missions to establish an inventory of radiation sources and assess the regulatory framework for radiation sources. One (1) GDBS officer participated in the final coordination meeting for RLA9082- Establishing and Strengthening Sustainable National Regulatory Infrastructures for the Control of Radiation Sources.

DEVELOPMENT OF MANAGEMENT & STAFF THROUGH TRAINING

The GDBS attaches great importance to the development of its staff through the provision of training. For the period under review, GDBS participated in the following training programmes:

Table 11: 2019 Training Programmes

No.	Training Programme
1	Regional Training Course on Basic Radiation Protection for End-Users and Regulators
2	Women in Chemistry Symposium
3	Basic Analytical Chemistry Course for Women Chemist
4	Environmental Monitoring, Public Health Surveillance and Management of Environmental Hazards/Contaminants Training Workshop
5	Regional Training Course on Drafting a Coordinated National Radiological Emergency Plan

OTHER ACTIVITIES

During the period under review, GDBS continued to execute its roles as the National WTO/TBT Enquiry Point & Notification Authority and the National Codex Contact Point.

NATIONAL WTO / TBT ENQUIRY POINT & NOTIFICATION AUTHORITY

For the period under review the following activities were carried out:

Table 12: WTO/TBT Enquiry Point & Notification Authority Activities – 2019

No.	Activities
1	Two (2) standards were notified to the WTO
2	Eight (8) notifications were prepared and notified to WTO.
3	Three (3) requests for regulatory text of Labelling of Prepackaged Foods.
4	Thirty-three (33) requests for regulatory texts were received and honoured.
5	Comments were received from the JATMA in Japan on Tyre standard.
6	Fifteen (15) regulatory texts from other member states were circulated to stakeholders.

NATIONAL CODEX CONTACT POINT

As the National CODEX contact point in Grenada, the following activities were carried out in 2019:

- One (1) face-to-face meeting was held;
- New Chair (Mr. Thaddeus Peters) of the National CODEX Committee was commissioned;
- Survey for CODEX was completed;
- Twenty-five (25) posters on Five Keys to Safer Foods were handed over to Ministry of Health.

PROJECTS

In November 2019, the Government of Grenada signed a rant agreement with the CARICOM Development Fund under the project: Enhancing Export through the Strengthening of the Grenada Bureau of Standards. Activities under this project are carded for 2020 and would be mainly focused on improving the National Quality Infrastructure to support Grenadian exporters and manufacturers.

In 2019 the GDBS with support from the IAEA has created a draft project concept for the establishment of a regulatory body for the monitoring and control of radiation sources. The GDBS has been identified as the interim body to perform this function and in 2020 would be developing a full project proposal to be submitted to the IAEA.

The GDBS through CROSQ would be receiving support under the 11th EDF Programme to transition it accreditation to the new standard ISO/IEC 17025:2017 and conduct quality interventions with the private sector.

CONCLUSIONS

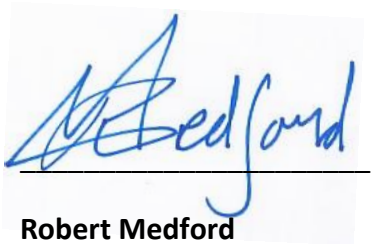
The year 2019 presented its fair share of challenges; the GDBS was faced with human resources challenges along with infrastructure and financial constraints. Despite these challenges the GDBS remains committed to ensuring it continues to provide the highest quality services to its clients and stakeholders in 2020.

In 2020 the GDBS would be exploring opportunities to acquire and participate in projects geared at improving the National Quality Infrastructure and support the various developmental programme of the Government of Grenada.

In addition, the GDBS would seek to improve its efficiency and effectiveness through continuous improvement of its quality management system and awareness programmes. The Grenada Bureau of Standards would continue to enhance its working relationship with the various sectors in Grenada, regional and international organizations to develop Grenada's National Quality Infrastructure.

ACKNOWLEDGEMENT

I hereby acknowledge with gratitude, the work of the Standards Council, staff of the GDBS both past and present, members of the technical committees, consultants, all supporting agencies and collaborating institutions and the Government of Grenada for their continued support.



Robert Medford
Director

Appendix 1 - Financial Statements

For the year ended 31st December 2019

AUDIT DEPARTMENT

Report of the Director of Audit, Grenada
on the Financial Statements of the

Grenada Bureau of Standards

For the year ended 31 December 2019

The Director of Audit
Audit Department

Report of the Director of Audit, on the Financial Statements of the Grenada Bureau of Standards for the year ended 31 December 2019.

Jeanelle Andrew
Director of Audit (Ag.)

Acknowledgement

I would like to thank the staff of the Grenada Bureau of Standards for their courtesies and co-operation during the audit and to the Government Printer for his assistance in publishing this report.

DIRECTOR OF AUDIT REPORT TO THE HOUSE OF REPRESENTATIVES ON THE FINANCIAL STATEMENTS OF GRENADA BUREAU OF STANDARDS FOR YEAR ENDED 31 DECEMBER 2019

Opinion

I have audited the accompanying Financial Statements of Grenada Bureau of Standards, which comprise the Statement of Financial Position as at 31 December 2019, Statement of Income and Expenditure, Statement of Cash Flow and Notes to the Financial Statements for the year ended 31 December 2019, including a summary of significant accounting policies.

In my opinion, the accompanying Financial Statements have been prepared, in all material respects, in accordance with International Financial Reporting Standards for Small and Medium Enterprises (IFRS for SME's).

Basis for Opinion

I have conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Grenada Bureau of Standards in accordance with the ethical requirements that are relevant to my audit of the financial statements in Grenada and I have fulfilled other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with IFRS for SMEs and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the statutory body's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the statutory body or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the statutory body's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditors' report that includes my opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI) and the Government's policies, procedures and applicable legislations will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures to those risks and obtain evidence that is sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Grenada Bureau of Standards internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists relate to events or conditions that may cast significant doubt on the statutory body's ability to continue as a going concern. If I conclude that a material uncertainty exists; I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the statutory body to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that are identified during my audit.

Jeanelle Andrew
DIRECTOR OF AUDIT (AG.)

17 September 2020

AUDIT OFFICE
GRENADA

GRENADA BUREAU OF STANDARDS
STATEMENT OF FINANCIAL POSITION
AT 31ST DECEMBER, 2019

ASSETS	Notes	2019	2018
Non- Current Assets			
Property, plant and equipment	4	$ 1,694,079	$ 1,977,021
Current Assets			
Inventories	5	$ 39,881	$ 40,938
Trade and other receivables	6	$ 187,803	$ 150,113
Cash and cash equivalents	7	$ 178,509	$ 222,112
		$ 406,193	**$ 413,164**
TOTAL ASSETS		**$ 2,100,273**	**$ 2,390,185**
EQUITY AND LIABILITIES			
Surplus of income over operating expenses			
Balance brought forward		$ 388,986	$ 385,470
Current period		$ 20,188	$ 3,516
		$ 409,174	**$ 388,986**
CAPITAL GRANT		$ 1,004,831	$ 1,248,494
REVENUE GRANT		$ -	
REVALUATION RESERVE	8	$ 639,267	$ 639,267
TOTAL EQUITY		**$ 2,053,273**	**$ 2,276,747**
Non-Current Liabilities			
Long term borrowings	9	**$ 44,491**	**$ 48,652**
Current Liabilities			
Trade and other payables	10	$ 2,509	$ 26,491
Short-term borrowings	9		$ 38,295
		$ 2,509	**$ 64,786**
TOTAL LIABILITIES		**$ 47,000**	**$ 113,438**
TOTAL EQUITY AND LIABILITIES		**$ 2,100,273**	**$ 2,390,185**

The Financial Statements were approved and authorized for issue by the Board of Directors and were signed on its behalf:

Director: Director:

GRENADA BUREAU OF STANDARDS
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2019

	Notes	2019	2018
INCOME			
Government of Grenada- subsidy	11	666,996	654,540
Certification		63,861	62,090
Metrology		91,935	98,615
Pneumatic tyre		138,469	136,839
Other Income	12	15,706	16,137
Rental of weights		2,250	3,705
Material testing		150,620	178,778
Seminar & Workshop		2,781	8,321
Packaging material	13	36,926	38,172
Deferred income		243,662	243,662
Lab Analysis		123,127	132,576
		1,536,333	**1,573,435**
EXPENDITURE			
Salaries		761,880	829,680
Directors' fees		9,300	6,150
National Insurance contribution		33,976	36,355
Staff benefits		1,480	2,657
Stationery & printing		14,865	15,562
Travelling allowances		6,000	12,000
Advertising		5,453	4,842
Office expenses		30,643	22,858
Motor vehicular expenses		32,327	36,639
Audit & accounting fees		6,300	250
Rate & taxes		3,080	5,316
Repair & maintenance		22,088	28,648
Electricity		44,209	43,586
Health care		1,107	830
Uniforms		8,122	7,229
Telephone & fax		25,084	24,267
Finance cost	14	8,629	11,179
Subscription		5,355	5,355
Courses, seminar & training		7,697	5,808
General Insurance		22,273	22,090
Depreciation		292,530	291,524
Overseas travel		1,876	7,207
Pension contribution		31,122	32,619
Travel - Carriacou		4,405	4,235
Bad Debt		17,845	10,716
Laboratory & metrology supplies		116,393	91,336
Legal and professional fee			
Past service contribution		2,107	10,984
World Standards day		-	
		1,516,146	**1,569,919**
Excess of income over expenditure		**20,188**	**3,516**

GRENADA BUREAU OF STANDARDS

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31ST DECEMBER, 2019

	2019	2018
Operating Activities		
Surplus for the year	20,188	3,516
Adjustments for :		
Depreciation Expense	292,530	291,524
Operating profit before working capital changes	**312,718**	**295,040**
Increase/Decrease in Inventory	1,057	34,802
Increase/Decrease in trade & others receivables	(37,690)	(11,908)
Increase /Decrease in trade & other payable	(23,982)	(8,735)
Increase/Decrease in Capital Grant	(243,663)	(243,662)
Increase/ Decrease in Revenue Grant	-	(21,975)
Net Cash Provided by Operating Activities	**(304,278)**	**(251,479)**
Investing Activities		
Purchase of property, plant & equipment	(9,588)	(28,637)
Net Cash used in Investing Activities	**(9,588)**	**(28,637)**
Financing Activities		
Repayment of borrowings	(42,456)	(39,245)
Net Cash Used in Financing Activities	**(42,456)**	**(39,245)**
Net Increase/Decrease in Cash and Cash Equivalents	**(43,604)**	**(24,321)**
Cash and Cash Equivalents - at beginning of year	222,112	246,433
Cash and Cash Equivalents - at end of year	**178,508**	**222,112**

GRENADA BUREAU OF STANDARDS
NOTES TO THE FINANCIAL STATEMENTS
AT 31ST DECEMBER, 2019

1. CORPORATE INFORMATION

The Bureau was incorporated by Act of Parliament No. 6 of 1989 for the purpose of promoting and encouraging the maintenance of the standards in relation to goods, processes and practices.

The Bureau employed eighteen (18) persons during the year 2019.

2. SUMMARY OF SOGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

These financial Statements have been prepared based on International Financial Reporting Standards for Small Medium-sized Entities (IFRS For SME's) and under the historical cost convention in accordance with section 64 (2) of the Public Finance Management Act 17 of 2015 of the Law of Grenada. The financial statements are expressed in Eastern Caribbean Dollars (ECD).

b) New Accounting Standards and Interpretations

The Bureau's management has assessed the relevance of the amendments and has applied those changes that are relevant to its operation.

c) Property, Plant and Equipment

Land and building are stated at valuation less subsequent depreciation on building. All other assets are stated at cost less accumulated depreciation.

Subsequent cost are included in the assets carrying amounts or are recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will follow and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of income during the finical period in which they are incurred.

Increase in the carrying amount arising on revaluation of land and building is credited to revaluation surplus in equity. Decreases that offset previous increases of the same asset are charged against the surplus directly in equity any further decreases are charged to the statement of income.

Land is not depreciated. Depreciation on the other assets is calculated using the straight-line method to allocate their cost or revalued amounts to their residual values over their estimated useful lives. The rated used are as follows:

	Per annum
Building	2.5%
Plant and equipment	10%
Motor Vehicle	20%
Furniture and equipment	10%
Computers	20%
Air conditioning units	16.67%

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at each statement of financial position date.

An asset's carrying amount is written down immediately to its recovered amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in revaluation surplus and are transferred to retained earnings.

d) Inventories

Inventories are stated at the lower cost incurred in bringing each product to its present location and condition and net realizable value. Inventories are valued on an average costing basis. Net realizable value is the price at which stock can be realized in the normal course of business.

e) Trade Receivables

Trade receivables are amounts due from customers for merchandise sold or survives performed in the ordinary course of business. If collection is expected in one (1) year or less they are classified as current assets. If not, they are presented as non-current assets.

Trade receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interested method, less provision for impairment.

A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor and default or delinquency in payment are considered indicators that the trade receivable is impaired.

f) Cash and Cash Equivalents

Cash and cash equivalents comprise of cash on hand and at bank.

g) Trade Payables

Trade Payables are obligation to pay for goods or services that have been acquired in the ordinary course of business form suppliers. Accounts payable are classified as current liabilities if payment due is within one (1) year or less, if not, they are presented as non-current liabilities.

Trade payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest rate method.

h) Borrowings

Borrowings are recognized at fair value net of transaction cost incurred. Borrowings are subsequently stated at amortized cost: any difference between the proceeds, net of transaction cost, and the redemption value is recognized in the statement of comprehensive income over the period of borrowings.

Borrowings are classified as current liabilities unless the Bureau has an unconditional right to defer settlement of the liability for at least twelve (12) months after the statement of financial position date.

3. CRITICAL ACCOUNTING ESITMATES AND JUDGEMENTS IN APPLYING ACCOUNTING POLICIES

There are no accounting estimates and judgments in applying accounting policies that may have a material impact on the financial statements.

4. Property, Plant and Equipment

	Building	Land	Office Equipment	Fixture & Fixtures	Air Conditioning Units	Motor Vehicle	Computer	Total
Cost								
Balance at 1st January, 2018								
Cost/Valuation	$1,007,000	$90,000	$2,680,014	$173,739	$28,448	$53,000	$54,679	$4,086,880
Accumulated Depreciation	(349,415)		(1,229,615)	(154,535)	(17,466)	(52,999)	(42,942)	(1,846,973)
NET BOOK VALUE	**$657,585**	**$90,000**	**$1,450,399**	**$19,204**	**$10,982**	**$1**	**$11,737**	**$2,239,907**
For the Year ended 31st December, 2018								
Opening book value	$657,585	$90,000	$1,450,399	$19,204	$10,982	$1	$11,737	$2,239,907
Additions for the year			$21,695		$4,942		$2,000	$28,637
Disposal								
Depreciation charge for the year	(25175)		(255,091)	(3,329)	(3,585)		(4,344)	(291,524)
NET BOOK VALUE	**$632,410**	**$90,000**	**$1,217,003**	**$15,875**	**$12,339**	**$1**	**$9,393**	**$1,977,020**
For the Year ended 31st December, 2018								
Cost/Valuation	$1,007,000	$90,000	$2,701,709	$173,739	$33,390	$53,000	$56,679	$4,115,517
Total Accumulated Depreciation	(374590)	$0	(1,484,706)	(157,864)	(21,051)	(52,999)	(47,286)	-$2,138,496
NET BOOK VALUE	**$632,410**	**$90,000**	**$1,217,003**	**$15,875**	**$12,339**	**$1**	**$9,393**	**$1,977,020**
For the Year ended 31st December, 2019								
Opening book value	$632,410	$90,000	$1,217,003	$15,875	$12,339	$1	$9,393	$1,977,020
Additions for the Year				$1,271	$8,317			$9,588
Disposal During the year								
Depreciation charge for the year	(25,175)		(254,966)	(3,456)	(4,923)		(4,009)	(292,530)
NET BOOK VALUE	**$607,235**	**$90,000**	**$962,036**	**$13,690**	**$15,733**	**$1**	**$5,384**	**$1,694,079**
Balance at 31st December, 2019								
Cost/Valuation	$1,007,000	$90,000	$2,701,709	$175,010	$41,707	$53,000	$56,679	$4,125,105
Accumulated Depreciation	(399,765)		(1,739,673)	(161,320)	(25,974)	(52,999)	(51,295)	(2,431,026)
NET BOOK VALUE	**$607,235**	**$90,000**	**$962,036**	**$13,690**	**$15,733**	**$1**	**$5,384**	**$1,694,079**
	$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0.00**	**$0**

GRENADA BUREAU OF STANDARDS
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER, 2019

		2019	2018
5	**INVENTORIES**		
	Goods in Transit	$ 9,918	$ 11,679
	Inventory	$ 29,964	$ 29,260
		$ 39,881	**$ 40,938**
7	**CASH ON HAND & BANK**		
	RBTT Bank Grenada Limited - Current balance	$ 177,736	$ 218,734
	Cash on hand	$ 773	$ 3,378
		$ 178,509	**$ 222,112**
8	**REVALUATION RESERVE**		
	Balance at 31stDecember, 2019	$ 639,267	$ 639,267
9	**BORROWING**		
	Long Term		
	Grenada Cooperative Bank	$ 44,491	$ 86,947
	Less Current Portion	$ -	$ (38,295)
		$ 44,491	$ 48,651
10	**TRADE AND OTHER PAYABLES**		
	Accruals		$ 3,500
	Other payables	$ 2,509	$ 22,991
		$ 2,509	**$ 26,491**
11	**INCOME-SUBSIDY**		
	Government of Grenada - Subsidy	$ 666,996	$ 641,340
	Government of Grenada - Lump sum pay		$ 13,200
		$ 666,996	$ 654,540

12 OTHER INCOME

Miscellaneous	$ 10,858	$ 11,054
Labels	$ 2,115	$ 1,270
Sale of standards	$ 2,733	$ 3,812
	$ 15,706	**$ 16,137**

13 PACKAGING MATERIALS

Sales	$ 134,264	$ 140,442
Less: cost of goods sold	$ (97,338)	$ (102,271)
Net Income	**$ 36,926**	**$ 38,172**

14 FINANCE COST

Interest on borrowings	$ 5,545	$ 8,755
Other finance cost	$ 3,084	$ 2,424
	$ 8,629	**$ 11,179**

6 TRADE AND OTHER RECEIVABLES

		2019		2018
Trade and receivables - net	$	213,355	$	167,173
Other Receivables	$	7,088	$	7,080
Provision for bad debt	$	(32,639)	$	(24,141)
	$	**187,803**	**$**	**150,113**

Movement in provision for impairment of trade receivables were as follows:

Balance at 1st January, 2019	$	24,140	$	26,870
Add charge for the period	$	17,170	$	12,713
Less Bad debt written off	$	(5,346)	$	(5,352)
Less Bad debt recovered	$	(3,325)	$	(10,090)
	$	**32,639**	**$**	**24,141**

As at 31 December, 2019 the analysis of trade receivables that were past due not impaired is as follows:

	30 days	31-61 days	61-90 days	91-120 days	Over 120 days	Total
2018	7,393	28,969	8,901	10,855	111,054	167,173
2019	35,146	50,563	7,142	2,924	117,580	213,355

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