AUDIT DEPARTMENT

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

Basic Needs Trust Fund (BNTF) - Grenada

For the Period 1 January 2020 to 31 December 2020

The Director of Audit
Audit Department

Report of the Director of Audit, on the Financial Statements of the Basic Needs Trust Fund (BNTF) for the year ended 31 December 2020.

Jeanelle Andrew
Director of Audit (Ag.)

TABLE OF CONTENTS

List of Abbreviations ii
Letter of Transmittal 1
Acknowledgement 2
Summary of Main Audit Procedures 3
Director of Audit Report 5
Report on Compliance……..... 7
Report on Variance Analysis 8
Report on Procurement……..……..9
Sources and Uses of Funds……...……10
Uses of Funds by Project Activity…….……11
Schedule of Withdrawal Applications……..……12
Notes to the Financial Statements…….…….……..13-19
Variance Analysis Report…….…….20

List of Abbreviations

BNTF	-	Basic Needs Trust Fund
BNTFO	-	Basic Needs Trust Fund Office
CDB	-	Caribbean Development Bank
GoG	-	Government of Grenada
IA	-	Implementing Agency
INTOSAI	-	International Organization of Supreme Audit Institutions
IAS	-	International Accounting Standards
ISSAIs	-	International Standards of Supreme Audit Institutions
LCS	-	Least –Cost Selection
NCB	-	National Competitive Bidding
OE	-	Oversight Entity
PSC	-	Project Steering Committee
RDU	-	Rural Development Unit
SAEP	-	Climate Smart Agriculture and Rural Enterprise Programme
SSS	-	Single Source Selection

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AUDIT DEPARTMENT
ST. GEORGE'S
GRENADA, W.I.

Tel. Nos.: (473) 440-2264/6518
Fax: No.: (473) 435-0079

26 April 2021

Ms. Najar Andall
Project Manager
Basic Needs Trust Fund
GCNA Complex
Kirani James Boulevard
ST. GEORGE

Dear Ms. Andall,

I have audited the Financial Statements for the year ended 31 December 2020 of the Basic Needs Trust Fund.

In accordance with the Terms of Reference for Financial Auditors and the International Organization of Supreme Audit Institutions' (INTOSAI) auditing standards, I hereby submit my report to those charged with governance for consideration and necessary action.

Yours respectfully,

.....Andrew.....
Jeanelle Andrew
DIRECTOR OF AUDIT (AG.)

Acknowledgement

Many thanks to the staff of the Basic Needs Trust Fund Office for their courtesies and co-operation during the audit and to the Government Printer for their assistance in printing this report.

Thanks also to the staff of the Audit Department for their continued commitment and dedication in fulfilling the mandate of the Department.

Summary of Main Audit Procedures

Audit Objectives

The overall audit objectives are to express an opinion on whether:

(a) The Financial Report of the Implementing Agency (IA) presents fairly, in all material respects, the actual expenditure incurred and the revenue received for BNTF 9 project for the accounting period 2020; and

(b) The funds provided by CDB for BNTF 9 project have in all material respects, been used in conformity with the applicable contractual conditions under the Grant Agreement for BNTF 9 project.

Audit Scope and Main Procedures

The audit covered the activities performed during the fiscal year 1 January 2020 to 31 December 2020 and was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

Audit procedures were designed to determine whether:

(a) All external funds have been used in accordance with the conditions of the relevant Grant Agreement, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;

(b) Counterpart funding have been provided and used in accordance with the relevant Grant Agreements, with due attention to economy and efficiency and only for the purposes for which they were provided;

(c) Goods, works and services financed have been procured in accordance with the relevant Grant Agreements;

(d) All necessary supporting documents, project steering committee minutes, records, and accounts have been kept in respect of all BNTF related activities. Clear linkages exist between the books of account and reports presented to CDB.

(e) The project accounts have been prepared in accordance with consistently applied International Accounting Standards and give a true and fair view of the financial situation of the project for the accounting period 2020.

The audit included the following procedures:

- Review of relevant documentations.
- Review of the BNTFO's internal control structure.
- Substantive and compliance tests to determine whether the accounting system and records in use are in accordance with the accounting policies, guidelines and procedures as well as relevant laws and regulations.
- Audit tests conducted on transactions in order to achieve the audit objectives included:
    - Performing substantive tests on transactions for the period;
    - Analytical procedures on bank reconciliations and financial report; and
    - Review of the Country's accounting records (SmartStream) to ensure revenue and expenses were recorded.

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Project Manager
Basic Needs Trust Fund
GCNA Complex
Kirani James Boulevard
ST. GEORGE

DIRECTOR OF AUDIT REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Basic Needs Trust Fund which comprise the Summary of Sources and Uses of Funds for the year ended 31 December 2020; Statement of Uses of Funds by Project Activity; Notes to the Financial Report; a Schedule of Withdrawal Application; and Variance Analysis Report for the year then ended. The financial statements have been prepared by management based on deliverables and reporting requirements of the Grant Agreements.

In my opinion, the Financial Statements of the Implementing Agency (IA) presents fairly, in all material respects, the actual expenditure incurred and the revenue received for BNTF 9 Project for the accounting period 2020, in accordance with the cash basis of accounting and the Terms of Reference agreed with the Caribbean Development Bank.

Basis of Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI), the Government of Grenada policies, procedures and regulations. My responsibilities under the 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 Project in accordance with the ethical requirements that are relevant to my audit of the financial statements in Grenada, and I have fulfilled my 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.

Emphasis of Matter - Basis of Accounting

I draw attention to Note 2 (i) to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Basic Needs Trust Fund in complying with the financial reporting provisions of the agreement referred to above. As a result, the financial statements may not be suitable for another purpose. My opinion is not modified in respect to this matter.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs issued by 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 this financial statement.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism 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 responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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 Basic Needs Trust Fund internal control.

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

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

REPORT ON COMPLIANCE

Opinion

In my opinion, the funds provided by CDB for BNTF 9 project have in all material respects, been used in conformity with the applicable contractual conditions under the Grant Agreement for BNTF 9 project.

Management's Responsibility for Compliance

In addition to the responsibility for the preparation and fair presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with covenants of the grant agreement and applicable laws and regulations of Grenada.

Auditor's Responsibility

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes expressing an opinion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with covenants of the grant agreement and applicable laws and regulations of Grenada. This responsibility includes performing procedures to obtain audit evidence about whether the Sources and Uses of Funds have been applied to the purposes intended. Such procedures include the assessment of the risks of material non-compliance.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Jeanelle Andrew
DIRECTOR OF AUDIT (AG.)

Audit Department
GRENADA

26 April 2021

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Project Manager
Basic Needs Trust Fund
GCNA Complex
Kirani James Boulevard
ST. GEORGE

DIRECTOR OF AUDIT REPORT
ON VARIANCE ANALYSIS

Objective:
The objective is to determine the reason for differences in actual and budgeted costs.

Method:
- Compare budgeted costs to actual costs.

Findings:
- In some instances actual expenditure was less than the budgeted cost.
- In two instances the actual expenditure was not budgeted for.

Conclusion
The reasons for differences between actual and budgeted costs were explained and are acceptable.

Andrew.....
Jeanelle Andrew
DIRECTOR OF AUDIT (AG.)

Audit Department
GRENADA

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Project Manager
Basic Needs Trust Fund
GCNA Complex
Kirani James Boulevard
ST. GEORGE

DIRECTOR OF AUDIT REPORT
ON PROCUREMENT

Objective:

To determine whether there was compliance with the terms of the agreements and the guidelines for procurement.

Method:
A sample of projects was selected and for each of them it was verified whether:

- The contractors were selected consequent to a bid submitted;
- Contractors met the eligible criteria for procurement;
- CDB 'No Objection' was solicited prior to the award of the contract; and
- CDB guidelines for procurement were adhered to for the award of contract.

Findings:

- I did not discover any material non-compliance, based on the sample examined, with the terms of the Agreement and CDB procurement guidelines.

Conclusion
Based on the sample projects examined and audit evidence, there was compliance with the terms of the agreements and the guidelines for procurement.

.....
Jeanelle Andrew
DIRECTOR OF AUDIT (AG.)

Audit Department
GRENADA

26 April 2021

The Basic Needs Trust Fund - Grenada
Grant Agreement No. 56 GRN
Sources and Uses of Funds - BNTF 9th Cycle
For the financial year ended 31 Dec 2020

	Jan 1 - Dec 31, 2020			Cumulative		
	CDB	**GOG**	**TOTAL**	**CDB**	**GOG**	**TOTAL**
Sources of Funds						
CDB Grant Funds	5,226,912.91	-	5,226,912.91	6,597,539.10	-	6,597,539.10
Government of Grenada	-	383,768.72	383,768.72	-	1,463,664.29	1,463,664.29
Funds received from BNTF 8			0.00		200,000.00	200,000.00
Other		2,350.88	2,350.88		2,350.88	2,350.88
Total Financing	**5,226,912.91**	**386,119.60**	**5,613,032.51**	**6,597,539.10**	**1,666,015.17**	**8,263,554.27**
Uses of Funds by Disbursement Category						
1.Goods	11,483.42	1,691.53	13,174.95	11,483.42	1,691.53	13,174.95
2.Works	4,099,373.60	757,509.24	4,856,882.84	4,135,222.80	762,886.62	4,898,109.42
3.Consultant Services	306,713.20	218,549.87	525,263.07	737,452.53	951,643.27	1,689,095.80
4. Training	52,287.94	3,038.11	55,326.05	145,073.69	7,548.79	152,622.48
5. Operating Costs	9,387.41	29,617.00	39,004.41	20,880.66	134,834.96	155,715.62
BNTF 7 Expenditure			0.00	-	13,876.55	13,876.55
Total Uses of Funds	**4,479,245.57**	**1,010,405.75**	**5,489,651.32**	**5,050,113.10**	**1,872,481.72**	**6,922,594.82**
Receipts less Expenditures	**747,667.34**	**(624,286.15)**	**123,381.19**	1,547,426.00	(206,466.55)	**1,340,959.45**
Add: Foreign Exchange Difference	-	-	-	-	-	-
Net Change in Cash	**747,667.34**	**(624,286.15)**	**123,381.19**	**1,547,426.00**	**(206,466.55)**	**1,340,959.45**
Opening Cash Balance	799,758.66	417,819.60	1,217,578.26	0.00	0.00	0.00
Net Available Cash	**1,547,426.00**	**-206,466.55**	**1,340,959.45**	**1,547,426.00**	**-206,466.55**	**1,340,959.45**
Total Closing Cash Balances	**1,547,426.00**	**(206,466.55)**	**1,340,959.45**	**1,547,426.00**	**-206,466.55**	**1,340,959.45**

Prepared by: C. Sandy Lewis
Accounting Officer

Approved by:
Project Manager, BNTF

The Basic Needs Trust Fund - Grenada
Grant Agreement No. 56 GRN
Uses of Funds by Project Activity - 9th Cycle
For the financial year ended 31 Dec 2020

Activity	Jan 1- Dec 31, 2020	Cumulative
Component 1		
Sub - Projects		
(A) Basic Community Access and Drainage Enhancement	891,309.93	891,309.93
(B) Education & Human Resource Development	3,491,183.22	3,579,776.82
(C) Water & Sanitation Systems	474,389.69	515,616.27
Sub total	**4,856,882.84**	**4,986,703.02**
Component 2		
Project Management Support		
(A) Salaries & Allowances	336,480.16	1,167,746.70
(B) Office Administration	51,794.36	155,439.54
(C) Social Marketing	385.00	13,451.03
Sub total	**388,659.52**	**1,336,637.27**
Component 3		
Institutional Development		
(A) Environment sustainability	26,940.95	43,143.78
(B) Maintenance	0.00	0.00
(C) Gender Equality	0.00	0.00
Sub total	**26,940.95**	**43,143.78**
Component 4		
Monitoring & Evaluation	40,611.15	53,380.58
Sub total	**40,611.15**	**53,380.58**
Component 5		
Implementation Support		
Technical Consultancies	176,556.86	488,853.62
Sub total	**176,556.86**	**488,853.62**
Grand Total	**5,489,651.32**	**6,908,718.27**

The Basic Needs Trust Fund - Grenada
Grant Agreement Nos. 56 GRN
Schedule of Withdrawal Applications
For the financial year ended 31 Dec 2020

Application		Application amount		Amount Disbursed/Documented By CDB		Amount Received By BNTFO		
Date	No.	USD	XCD	USD	XCD	USD	XCD	Remarks
25-Feb-20	6	994,926.37	2,681,227.07	784,946.36	2,115,351.94	784,946.36	2,115,351.94	Advance/Float
25-Feb-20	6	187,916.97	506,417.43	187,916.97	506,417.43	-	-	Documentation of Expenditure
19-Jun-20	7	344,492.71	928,373.40	344,492.71	928,373.40	-	-	Documentation of Expenditure
5-Aug-20	8	227,644.08	613,478.02	227,644.08	613,478.02	-	-	Documentation of Expenditure
15-Sep-20	9	1,399,290.84	3,770,948.88	1,154,610.92	3,111,560.97	1,154,610.92	3,111,560.97	Advance/Float
15-Sep-20	9	178,109.48	479,987.24	178,109.48	479,987.24	-	-	Documentation of Expenditure
3-Dec-20	10	141,344.12	380,908.28	141,344.12	380,908.28	-	-	Documentation of Expenditure

Caribbean Development Bank
Basic Needs Trust Funds (BNTF) Office – Grenada
Grant Nos. 56 GRN

Notes to the Financial Statements as at December 31, 2020

1. BACKGROUND

The Basic Needs Trust Fund (BNTF) is a Regional poverty reduction programme managed by the Caribbean Development Bank (CDB). The Programme was launched in 1979 and runs by cycles. It is funded by the CDB, Canadian International Development Agency (CIDA) and the Government of Grenada.

BNTF is designed to reduce poverty in targeted communities through the provision of infrastructure and livelihood enhancement services. It supports socially inclusive development processes, including empowerment of the poor and vulnerable, as well as institutional development support.

Programme activities are organized in four major components:

(1) Basic community infrastructure completed. This output is concerned with the construction and rehabilitation of basic infrastructure in the following sectors/sub-sectors: water and sanitation, education, daycare services, care of vulnerable persons, productive services, access and maintenance.

(2) Skills enhancement for service delivery, productive/economic activities. This output is concerned with building capacity within communities to manage and sustain their assets and for enhancement of livelihoods.

(3) Institutional development for planning, management and promotion of compliance standards and safeguards and to promote and strengthen community base organizations and their capacity to initiate and manage change.

(4) Regional coordination. This component is concerned with contributing to effective outcomes. Activities are directed at strengthening performance management and programme delivery and joint programmes with development partners.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(i) Basis of Preparation

These Financial Statements are prepared under the historical cost convention and on a cash basis in compliance with the Terms of Reference agreed with the Caribbean Development Bank. The amounts are expressed in Eastern Caribbean Currency (EC$).

(ii) Currency

The Eastern Caribbean Currency (EC$) is the functional currency of measurement and presentation of the BNTF Office Grenada financial statements. Transactions in foreign currencies are recorded at the rate of exchange ruling at the date of the transaction. CDB Grant funds are received in $US and translated at the rate of EC$2.6949 to US$1.00.

(iii) Non – Current Assets (NCA)

In accordance with Government of Grenada accounting procedures, no depreciation will be recorded for project assets, under BNTF 9th Cycle. NCA procured with project resources will be recorded at their acquisition cost at the date of purchase.

(iv) Project Steering Committee (PSC) Remuneration

Members of the PSC (who are appointed in accordance with the Grant Agreement) receive stipend as follows:
The Recording Secretary and other PSC Members receive $250.00, per meeting and $600.00 monthly to the Chairman.

3. NON-CURRENT ASSETS

Asset Classification	Cumulative to 2019	2020	Total
Furniture, Fittings & Office Equipment	94,727.42	1,851.75	96,579.17
Computer Equipment	70,451.00	1,450.00	71,901.00
Total	**165,178.42**	**3,301.75**	**168,480.17**

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash held in the Project's account at the Grenada Co-operative Bank Limited (GCB).

The Project account includes funds received from CDB and counterpart funds. The account functions in this manner to easily facilitate payments and to minimize exorbitant bank charges. The account is reconciled monthly and accurate records are kept to properly account for the funds expended.

The cash balance as at December 31, 2020 amounted to XCD 1,340,959.45.

5. Terminal Disbursement Date (TDD)

The TDD for BNTF cycle 9 was December 31, 2020. However, CDB has extended the TDD to September 30, 2021.

6. PRIOR YEAR ADJUSTMENT

The Opening cash balance as at 31st December 2019 was adjusted to $ 52,095.02. This adjustment was required to facilitate the cancellation of two (2) stale dated cheques, nos. 632012111 and 632012136, in the amount of $250.00 each issued as OE Stipend in 2018. Expenditure has been decreased to reflect the change on the Sources and Uses of funds Report but was not reflected on the Uses of Funds by Project Activity Report in error. The adjustment is now reflected.

Notes to the Financial Statements as at December 31, 2020

SIGNIFICANT BIDS PROCESSED AND AWARDED FOR THE YEAR UNDER REVIEW

Sub Projects (Civil Works)

1. Better Village Toilet Facility
   - Procurement Method: Shopping
   - Date of Contract No-Objection: 17-Jan-20
   - Contract Amount: XCD $ 144,575.90
   - Contractor: J Mark Bobcat, Backhoe & Trucking Services
   - Nationality: Grenadian
   - Amount Paid for the period: XCD $69,612.94
   - Financing: 95% CDB
     5% GoG

2. Harvey Vale Washroom Facility
   - Procurement Method: Shopping
   - Date of Contract No-Objection: 24-Mar-20
   - Contract Amount: XCD $ 240,018.50
   - Contractor: Lendore Construction
   - Nationality: Grenadian
   - Amount Paid for the period: XCD $139,491.44
   - Financing: 95% CDB
     5% GoG

3. Brizan/Happy Hill Pre School Construction
   - Procurement Method: NCB
   - Date of Contract No-Objection: 14-Jan-20
   - Contract Amount: XCD $ 1,974,347.91
   - Contractor: Hanover Construction Company Ltd.
   - Nationality: Trinidadian
   - Amount Paid for the period: XCD $ 1,618,593.60
   - Financing: 95% CDB
     5% GoG

4. Paradise Pre School Construction
    - Procurement Method: NCB
    - Date of Contract No-Objection: 7-Jan-20
    - Contract Amount: XCD $ 1,930,707.42
    - Contractor: Hanover Construction Company Ltd.
    - Nationality: Trinidadian
    - Amount Paid for the period: XCD $ 1,452,382.66
    - Financing: 95% CDB
      5% GoG

Consultant Services:

1. Design & Supervision Consultant - Clozier Pre School Construction
    - Procurement Method: SSS
    - Date of Contract No-Objection: 20-Nov-19
    - Contract Amount: XCD $ 77,050.00
    - Consultant: Glean's Construction & Engineering Company Ltd
    - Nationality: Grenadian
    - Amount Paid for the period: XCD $ 46,186.88
    - Financing: 100% CDB

2. RBM, M & E Systems, Project Cycle Management Training - Facilitator

    - Procurement Method: CQS
    - Date of Contract No-Objection: 27-Oct-20
    - Contract Amount: US $ 9,000.00
    - Consultant: Joseph Khan
    - Nationality: Trinidadian
    - Amount Paid for the period: US $ 9,000.00
    - Financing: 90% CDB
      10% GoG

3. Annual Environmental Report 2019

Procurement Method:	SSS
Date of Contract No-Objection:	N/A
Contract Amount:	US $ 4,600.00
Consultant:	Candice Ramessar
Nationality:	Guyanese
Amount Paid for the period:	US $ 4,500.00
Financing:	90% CDB 10% GOG

4. Water and Sanitation Hygiene (WASH) Training - Facilitator

Procurement Method:	CQS
Date of Contract No-Objection:	3-Nov-20
Contract Amount:	XCD $ 32,942.41
Consultant:	Martin Forde
Nationality:	Grenadian
Amount Paid for the period:	XCD $ 22,334.27
Financing:	100% CDB

Goods:

1. Computer Equipment & Electronics

Procurement Method:	Shopping
Date of Contract No-Objection:	N/A
Contract Amount:	XCD $ 49,366.00
Consultant:	Hankey's Computer Services
Nationality:	Grenadian
Amount Paid for the period:	XCD $ 9,873.20
Financing:	100% CDB

2. Promotional Items – Branded Shirts & T-shirts

   - Procurement Method: Shopping
   - Date of Contract No-Objection: N/A
   - Contract Amount: US $ 2,388.75
   - Consultant: Very Exciting Things Ltd
   - Nationality: Trinidadian
   - Amount Paid for the period: US $ 0.00
   - Financing: 100% CDB

3. Relocation of Poles for Happy Hill by Road Sub- Project

   - Procurement Method: DC
   - Date of Contract No-Objection: N/A
   - Contract Amount: XCD $ 8,941.47
   - Consultant: Grenada Electricity Services Ltd
   - Nationality: Grenadian
   - Amount Paid for the period: XCD $8,941.97
   - Financing: 100% GOG

The Basic Needs Trust Fund - Grenada
Grant Agreement No. 56 GRN
Variance Analysis Report
For the financial year ended 31 Dec 2020

Activity	Budgeted Cost	Actual Cost	Variation	Comments
Component 1				
Sub - Projects				
(A) Basic Community Access and Drainage Enhancement	1,452,948.09	891,309.93	561,638.16	
(B) Education & Human Resource Development	5,587,715.29	3,491,183.22	2,096,532.07	COVID-19 control measures restricted movement for 3 months. This resulted in significant delays for the Sub-Projects which were unable to be completed by TDD.
(C) Water & Sanitation Systems	719,498.44	474,389.69	245,108.75	
Sub total	**7,760,161.82**	**4,856,882.84**	**2,903,278.98**	River Sallee Pre School Expansion contract was terminated. A new contractor was procured. This halted the SP.
Component 2				
Project Management Support				
(A) Salaries & Allowances	445,902.30	336,480.16	109,422.14	Recruitment of additional staff did not materialise
(B) Office Administration	194,199.99	51,794.36	142,405.63	Administrative cost is correlated to implementation of activities. Implementation was inhibited by the pandemic.
(C) Social Marketing	12,000.01	385.00	11,615.01	Procurement of Promotional items was completed but delivery and payment was not executed in 2020.
Sub total	**652,102.31**	**388,659.52**	**263,442.79**	
Component 3				
Institutional Development				
(A) Environment sustainability	41,710.72	26,940.95	14,769.77	
(B) Maintenance	0.00	0.00	0.00	WASH Training was not in the AWPB but was executed as a result of the pandemic.
(C) Gender Equality	0.00	0.00	0.00	Maintenance Management Workshop was deferred to 2021 as SPs were incomplete.
Sub total	**41,710.72**	**26,940.95**	**14,769.77**	
Component 4				RBM training was not in the AWPB 2020 but was executed to build capacity in the RDU.
Monitoring & Evaluation	134,745.00	40,611.15	94,133.85	The Impact Assessment consultancy was cancelled as the cost outweighed the benefit The CPCR Consultancy was executed Environmental Report was not required for 2019 but for 2020 instead
Sub total	**134,745.00**	**40,611.15**	**94,133.85**	
Component 5				
Implementation Support				
Technical Consultancies	320,937.37	176,556.86	144,380.51	Design and supervision hinges on execution of SP contracts. The halt in works due to COVID-19 and the cancellation of River Sallee SP contract affected this consultancy.
Sub total	**320,937.37**	**176,556.86**	**144,380.51**	
Grand Total	**8,909,657.21**	**5,489,651.32**	**3,420,005.89**	