AUDIT DEPARTMENT

REPORT OF THE DIRECTOR OF AUDIT GRENADA
on the
Resources Managed for the period from 1 January 2020 to 31 December 2020 by the Project Accounting Unit within the Ministry of Finance, Energy, Planning, Economic Development, and Physical Development for the

Caribbean Regional Communications Infrastructure Program (CARCIP)

and the Income and Expenditure for the accounting period ending 31 December 2020.

THE DIRECTOR OF AUDIT
AUDIT DEPARTMENT

Report of the Director of Audit, on the Audit of the Resources Managed for the period from 1 January 2020 to 31 December 2020 by the Project Accounting Unit in the Ministry of Finance, Energy, Planning, Economic Development, and Physical Development for the Caribbean Regional Communication Infrastructure Program (CARCIP)." and the income and expenditure for the accounting period ending on 31 December 2020.

Jeanelle Andrew
Director of Audit (Ag.)

CARIBBEAN REGIONAL COMMUNICATIONS INFRASTRUCTURE PROGRAM

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List of Abbreviations

CARCIP	-	Caribbean Regional Communications Infrastructure Program
DA	-	Designated Account
IC	-	Individual Consultant
ICT	-	Information, Communication and Technology
IDA	-	International Development Association
IFRS	-	Interim Financial Reports
INTOSAI	-	International Organization of Supreme Audit Institutions
ISSAIs	-	International Standards of Supreme Audit Institutions
IT	-	Information Technology
ITES	-	Information Technology Enabled Services
LCS	-	Least-Cost Selection
M&E	-	Monitoring and Evaluation
NTRC	-	National Telecommunication Regulatory Commission Grenada
PAU	-	Project Accounting Unit
QCBS	-	Quality- and Cost-Based Selection
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

5 May 2021

Hon. Gregory Bowen
Minister for Finance, Economic Development,
Physical Development and Energy
Ministry of Finance
Financial Complex
Carenage
ST. GEORGE'S

Dear Sir,

The Audit Department has undertaken an audit of the Financial Statements of the Caribbean Regional Communications Infrastructure Program (CARCIP) for the year ended 31 December 2020.

The audit was performed in accordance with the authority contained in Audit Act CAP 22A of the Laws of Grenada and in compliance with terms agreed with the World Bank. I submit this report for laying before the House of Representatives.

Section 82 (4) of the Constitution stipulates that every report submitted by the Director of Audit to the Minister for the time being responsible for Finance, shall be laid before the House of Representatives not later than seven days after the House first meets, after your receipt of the report.

Yours respectfully,

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

Acknowledgement

I would like to thank the staff of the Ministry of Finance, Energy, Planning, Economic Development, and Physical Development for their courtesies and co-operation during the audit and to the Government Printer for his assistance in publishing 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 of the Resources Managed for the period from 1 January 2020 to 31 December 2020 by the Project Accounting Unit in the Ministry of Finance, Energy, Planning, Economic Development, and Physical Development under the Credit No. 51190-GD, Caribbean Regional Communications Infrastructure Program (CARCIP) and the Income and Expenditure for the accounting period ending 31 December 2020.

Audit Objectives

The overall objectives of this engagement is to allow the Auditor to express a professional opinion on the financial position at the end of the period and for the sources and uses of funds for the accounting period audited of the project; to report on the adequacy of the internal controls, and to express an opinion on the compliance with the covenants of the credit agreement and applicable laws and regulations. The engagement will include a special purpose audit of the Project, including the resources provided by the Bank.

The specific objectives of the audit are to:

- Issue an opinion as to whether the Project Financial Statements present fairly, in all material respects, the financial position of the project, the funds received and the disbursements made during the period audited, as well as the cumulative investments at the end of the period, in accordance with the requirements of the respective agreements with the Bank and other co-financing organizations.

- Issue an opinion with respect to the implementing entity's compliance with the terms of the credit agreement and applicable laws and regulations (with regard to the financial aspects).

- Issue an opinion as to whether the expenditures reported are eligible for financing; and funds have been used only for project purposes.

- Issue an opinion as to whether the Statement of the Designated Account and Project Accounts used for managing the funds provided by the Bank, presents fairly the availability of funds at the end of the period audited, as well as the transactions made during the same period, in accordance with financial reporting provisions outlined in the project's legal agreements.

- Issue a report with respect to the adequacy of the internal control structure of the implementing institution in regard to the project.

Audit Scope and Main Audit Procedures

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

The audit included the following procedures:

- Performing substantive tests on transactions for the period.
- Review of the Project Accounting Unit's internal control structure.
- Examined bank reconciliations for the period audited.
- Physical verification of assets purchased for the project's use.
- Performed checks to determine compliance with the credit agreement, World Bank guidelines for Procurement of goods and services and applicable laws and regulations.
- Review of the country's accounting system (SmartStream) to ensure revenue and expenses were recorded.
- Review of relevant documentations.

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

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DIRECTOR OF AUDIT REPORT

Mr. Mike Sylvester
Permanent Secretary
Ministry of Finance, Economic Development,
Physical Development and Energy
Financial Complex
Carenage
ST. GEORGE'S

REPORT ON THE FINANCIAL STATEMENTS

Audit of the Resources Managed for the period from 1 January 2020 to 31 December 2020 by the Project Accounting Unit in the Ministry of Finance, Energy, Planning, Economic Development, and Physical Development under the Credit No. 51190-GD, Caribbean Regional Communications Infrastructure Program (CARCIP) and the Income and Expenditure for the accounting period ending 31 December 2020.

Opinion

I have audited the accompanying financial statement of the Caribbean Regional Communications Infrastructure Program (CARCIP) financed under Credit No. 51190-GD, which comprise the Statement of Sources and Uses of Funds as at 31 December 2020 and Notes to the financial statements and other explanatory schedules and statements for the year then ended.

In my opinion, the Project financial statements for the year ended 31 December 2020 presents fairly in all material respects, the financial position of the Project, the funds received and the disbursements made during the period audited, as well as the cumulative investments at the end of the period, in accordance with the cash basis of accounting which is described in note 3 (1) and Section 4.09 of the International Development Association (IDA) General Conditions for Credit and Grants, as prescribed under Section II (B) of the Schedule of Finance Agreement No. 51190-GD dated 27 June 2012.

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), World Bank Guidelines and the Government of Grenada policies, procedures and regulations. My responsibilities under these 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 3 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Project Accounting Unit 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 these financial statements in accordance with the cash basis of accounting, financial reporting provisions of Section II (B) of Schedule II of the Financing 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 Statement

My objectives are to obtain reasonable assurance about whether the financial statement 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 Project Accounting Unit 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, in all material respect, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them.

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 credit 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 credit 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

5 May 2021

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

Tel. Nos.: (473) 440-2264/6518
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Mr. Mike Sylvester
Permanent Secretary
Ministry of Finance, Economic Development,
Physical Development and Energy
Financial Complex
Carenage
ST. GEORGE'S

STATEMENT OF DESIGNATED ACCOUNT AND PROJECT ACCOUNT

Audit of the Resources Managed for the period from 1 January 2020 to 31 December 2020 by the Project Accounting Unit in the Ministry of Finance, Energy, Planning, Economic Development, and Physical Development under the Credit No. 51190-GD, Caribbean Regional Communications Infrastructure Program (CARCIP) and the Income and Expenditure for the accounting period ending 31 December 2020.

Introduction

I have audited the Statement of the Designated Account and Project Account of the Caribbean Regional Communications Infrastructure Program (CARCIP) for the year then ended 31 December 2020. My responsibility is to express an opinion on the statement based on my audit.

Opinion

In my opinion the Statement of the Designated Account and the Project Account used for managing the funds provided by the bank present fairly the availability of funds for the year then ended 31 December 2020, as well as the transactions made during the same period in accordance with the provisions for the use of the funds established by the relevant credit agreement.

Scope

I conducted the audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) and World Bank guidelines. Those standards and World Bank guidelines require that I plan and perform the audit to obtain reasonable assurance that the Designated Account and Project Account are free of material misstatement. I believe that the audit provides a reasonable basis for my opinion.

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

Audit Department
GRENADA

5 May 2021

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DIRECTOR OF AUDIT REPORT

Mr. Mike Sylvester
Permanent Secretary
Ministry of Finance, Economic Development,
Physical Development and Energy
Financial Complex
Carenage
ST. GEORGE'S

REPORT ON INTERNAL CONTROL

Audit of the Resources Managed for the period from 1 January 2020 to 31 December 2020 by the Project Accounting Unit in the Ministry of Finance, Energy, Planning, Economic Development, and Physical Development under the Credit No. 51190-GD, Caribbean Regional Communications Infrastructure Program (CARCIP) and the Income and Expenditure for the accounting period ending 31 December 2020.

I have audited the financial statements of the Caribbean Regional Communication Infrastructure Program for the twelve month period ending 31 December 2020.

My audit was guided by the auditing standards issued by the International Organization of Supreme Audit Institutions (INTOSAI). Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

In planning and performing my audit, I considered the Project Accounting Unit's (PAU) internal control over financial reporting, by obtaining an understanding of the policies and procedures that govern internal controls, determining whether these controls had been placed in operation and assessing control risk and performing tests of the PAU's controls in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal controls. Accordingly, I do not express an opinion on the effectiveness of the PAU's internal controls over financial reporting.

The management of the Project Accounting Unit (PAU) is responsible for maintaining effective internal control over financial reporting. I limited my control testing to those controls necessary to achieve the following control objectives that provide reasonable, but not absolute assurance, that: (1) transactions are properly recorded, processed, and summarized to permit the preparation of the financial statements in accordance with the Government's accounting policies and the World Bank Guidelines and (2) transactions are executed in compliance with laws and regulations that could have a direct and material effect on the financial statements.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the PAU's ability to initiate, authorize, record, process, or report financial data reliably, such that there is more than a remote likelihood that a misstatement of the PAU's financial statements that is more than inconsequential will not be prevented or detected by PAU's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the PAU's internal control. My consideration of internal control was for the limited purpose described in the third paragraph of this report and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

I did not discover any material weakness in the internal control structure of the Project Accounting Unit in regard to the project.

Jeanelle Andrew
DIRECTOR OF AUDIT (AG.)

Audit Department
GRENADA

5 May 2021

The Caribbean Regional Communications Infrastructure Program
Sources and Uses of Funds
Year Ended Dec -31- 2020

	CURRENT PERIOD			CUMULATIVE		
	IDA 5119	IDA 6582	Total	IDA 5119	IDA 6582	TOTAL
RECEIPTS	Actual	Actual	US$	Actual	Actual	US$
World Bank						
Designated Account	1,000,562		1,000,562	5,519,090		5,519,090
Direct Payment	830,555	621,452.67	1,452,008	3,600,252	621,453	4,221,704
Other	-		-	-	-	-
Total Receipts (A)	1,831,117	621,453	2,452,570	9,119,342	621,453	9,740,795
EXPENDITURES						
Component 1	1,531,297.80	621,453	2,152,750.47	5,531,134	621,453	6,152,587
Component 2	67,769	-	67,769	2,499,368	-	2,499,368
Component 3	49,026	-	49,026	739,053	-	739,053
Total Expenditures (B)	1,648,093	621,453	2,269,545	8,769,556	621,453	9,391,008
Foreign Exchange Adjustment						
BANK BALANCES						
Opening Cash Balances						
Designated Account	175,304	-	175,304	-	-	-
Project Account	16,600	-	16,600	-	-	-
Total Opening Balance	191,904	-	191,904	-	-	-
Net Available Cash	374,929	-	374,929	349,787	-	349,787
Closing Cash Balances						
Designated Account	322,121					
Project Account	53,813					
Total Closing Balance	375,934					

Notes
Reconciliation of differences

	Current Period	Cumulative
Net Cash Available	374,929	349,787
Interest earned	1,005	24,787
Tender Fees	-	1,360
Error Correction	-	-
Total Closing Balance	375,934	375,934

Prepared by:.....
YOULAND MCGILLIVARY
STAFF ACCOUNTANT
ACCOUNTANT GENERAL DEPARTMENT

Approved by:.....
PHILBERT CHARLES
ACCOUNTANT GENERAL
ACCOUNTANT GENERAL DEPARTMENT

The Caribbean Regional Communications Infrastructure Program

Statement of Cumulative Investments by Category - IDA 5119

Year Ended Dec-31-2020

Categories	Current Year US$	Prior periods Cumulative US$
Category 1	1,531,298	6,989,511
Category 2	67,769	1,728,990
Category 3	49,026	51,055.16
Total	**1,648,093**	**8,769,556**

The Caribbean Regional Communications Infrastructure Program

Statement of Cumulative Investments by Category - IDA 6582

Year Ended Dec-31-2020

Categories	Current Year US$	Prior periods Cumulative US$
Category 1	621,453	621,453
Category 2	-	-
Category 3	-	-
Total	**621,453**	**621,453**

The Caribbean Regional Communications Infrastructure Program

Designated Account Reconciliation Statement

CREDIT NUMBER: 5119-GD

		US$
1	TOTAL ADVANCED BY WORLD BANK (OR COFINANCIER)	5,519,090
2	LESS: ELIGIBLE EXPENDITURE FOR THE CURRENT YEAR ENDED DEC-31-2020 DOCUMENTED BY WORLD BANK	331,790
	LESS: CUMULATIVE ELIGIBLE EXPENDITURE FOR THE PRIOR PERIODS ENDED DEC-31-2020 DOCUMENTED BY WORLD BANK	4,351,765
3	PRESENT OUTSTANDING AMOUNT ADVANCED TO THE DESIGNATED ACCOUNT (**1 - 2**)	835,536
4	BALANCE OF USD DESIGNATED ACCOUNT PER BANK RECONCILIATION STATEMENT AS AT PERIOD END DEC-31-2020	322,121
	BALANCE OF PROJECT ACCOUNT PER BANK RECONCILIATION STATEMENT AS AT PERIOD END DEC-31-2019	53,813
5	PLUS: ELIGIBLE EXPENDITURE FOR THE CURRENT YEAR DOCUMENTED AFTER THE PERIOD END DEC-31-20 (WA 36, 37)	485,749
6	PLUS: TOTAL AMOUNT WITHDRAWN AND NOT YET CLAIMED	-
7	PLUS: AMOUNTS CLAIMED IN PREVIOUS APPLICATIONS NOT YET CREDITED AT DATE OF BANK STATEMENTS	
	SUBTOTAL OF PREVIOUS APPLICATIONS NOT YET CREDITED	-
8	LESS: INTEREST EARNED & TENDER FEES	26,147
9	TOTAL ADVANCE ACCOUNTED FOR (NO. 4 THROUGH NO. 9)	835,536
10	DIFFERENCE (**3 - 9**)	0

11 EXPLANATION OF ANY DIFFERENCE SHOWN IN LINE 10

Government of Grenada
Caribbean Regional Communications Infrastructure Program
Credit 51190

NOTES TO THE FINANCIAL STATEMENTS
(For the Year ended 31 Dec 2020)

NOTE 1: OBJECTIVE AND NATURE OF THE PROJECT

On 27 June 2012, the Government of Grenada signed an agreement with the World Bank to fund the Caribbean Regional Communications Infrastructure Program (CARCIP) with its development objective being to increase access to regional broadband networks and advance the development of an ICT-enabled services industry in the Caribbean Region.

This objective will be achieved through:

(a) Targeted investments in ICT infrastructure
(b) Creating an enabling environment that fosters competitive access to infrastructure and an IT/ITES and other knowledge industries.
(c) Enabling and supporting the creation of e-services, including m-government services
(d) Integrating rural areas in the knowledge and information society.
(e) Strengthening of institutional arrangements to ensure effective program implementation and outcomes.
(f) Improving procurement and safeguards processes to ensure sustainable investments in ICT.

CARCIP is a regional project between three (3) countries in the Caribbean region: St. Lucia, St. Vincent & the Grenadines and Grenada. The program provides a flexible and tailored approach to address each country's needs.

The program is structured along three main components, as described below:

Component 1: Regional Connectivity infrastructure.

This component is aimed at bridging the remaining gaps in the regional broadband communications infrastructure. Its sub- components include:

(a) Connectivity Infrastructure.
(b) Enabling Environment for Connectivity

Component 2: ICT – led innovation

This component will support activities which will leverage the regional broadband infrastructure to foster employment, as well as growth of a robust regional IT and ITES industry.

Component 3: Implementation Support.

This component will provide the support necessary for developing and strengthening the capacity of the governments to implement, coordinate and monitor the program at the national level.

Government of Grenada
Caribbean Regional Communications Infrastructure Program
Credit 51190

NOTES TO THE FINANCIAL STATEMENTS
(For the Year ended 31 Dec 2020)

NOTE 2: PROJECT FINANCING

In August 2011, the Government of Grenada signed an agreement to receive an advance from the World Bank in the amount of US $ 1,000,000.00 to facilitate the preparation of the proposed project.

On 20th May 2020 additional funding of US$3,000,000 was obtained from World Bank under IDA 6582.

The utilized amounts from this advance were transferred to the effective program and incorporated into the cost.

The total cost of the Project is estimated at US$13,000,000.00 of IDA funds from the World Bank. US$10,000,000 allocated to IDA 5119 and US$3,000,000 allocated to IDA 6582.

The project funds must be utilized in accordance with the terms of the respective Credit Agreement.

NOTE 3: MAIN ACCOUNTING POLICIES

1. All transactions are recorded, and the financial statements prepared, using the cash basis of accounting.

2. The financial accounts are maintained, and the financial statements are prepared in United States Dollars.

3. Non- Current Assets procured with project resources are recorded at their acquisition cost at the date of purchase. No depreciation is recorded for project assets.

4. The Financial Statements have been prepared based on historical cost convention. No account is taken of inflation.

Government of Grenada
Caribbean Regional Communications Infrastructure Program
Credit 51190

NOTES TO THE FINANCIAL STATEMENTS
(For the Year ended 31 Dec 2020)

NOTE 4 – NON-CURRENT ASSETS

At December 31, 2020, Non–Current Assets amounted to US $ 154,930.23 as follows

Category	Cumulative Amount US $
o Office Furniture	16,569.26
o Equipment	52,422.10
o Computer Equipment	85,938.87
Total	154,930.23

The Caribbean Regional Communications Infrastructure Program is being implemented by the Ministry of Communications, Works, Physical development, Public utilities & ICT. Non-Current assets, procured with project funds, are in use by the CARCIP Project Management office but belong to this Ministry and are restricted to project purposes until project completion. The Project Accounting Unit maintains records to control these assets.

NOTE 5 – PROJECT ACCOUNT

The Project account includes funds transferred from the Designated Account. The account functions in this manner to easily facilitate payments and to minimize exorbitant bank charges. The accounts are all reconciled monthly and accurate records are kept to properly account for the funds expended.

The balance at December 31, 2020, amounted to US $375,934.76.

NOTE 6 – PROJECT CLOSURE

The project was scheduled to be closed on 1st February 2017. However, the Government of Grenada made a request for extension and the request was approved by the World Bank. The new project closing date as follows:

IDA 5119 - as at 31st December 2020
IDA 6582 - as at June 30th, 2021

Government of Grenada
Caribbean Regional Communications Infrastructure Program
Credit 51190

NOTES TO THE FINANCIAL STATEMENTS
(For the Year ended 31 Dec 2020)

NOTE 7 – CUMULATIVE EXPENDITURE

The cumulative expenditure was adjusted to include a direct payment for the refund of the preparation advance which was completed on the 18th of September 2013. This payment was a deduction made by the World Bank at the start of the project.

NOTE 8 - SIGNIFICANT BIDS PROCESSED AND AWARDED DURING THE PERIOD UNDER REVIEW

Two new contracts were awarded during the period under review

Consultant Services:

1. Brent Mc Intosh

2. Procurement Method: N/A
   - Date of Contract No-Objection: N/A
   - Contract Amount: US $33,755
   - Supplier: Brent Mc Intosh
   - Nationality: Grenadian
   - Amount Paid for the period: US $ 9,725.00
   - Financing: 100% IDA

2. Nexio Technology Support

   - Procurement Method: Shopping
   - Date of Contract No-Objection: N/A
   - Contract Amount: US $114,860.12
   - Supplier: Nexio Technology Support
   - Nationality: Grenadian
   - Amount Paid for the period: US $80,402.07
   - Financing: 100% IDA

NOTE 9 - DUPLICATE PAYMENT

Duplicate payment of $2,975.97 made to Verlana Williams on 28th May 2020 was returned and deposited onto the CARCIP Project Account on 26th March 2021.