

THE MINISTRY OF NATIONAL SECURITY
INTER –AMERICAN DEVELOPMENT BANK
SECURITY STRENGTHENING PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4400/OC-JA
FINANCIAL STATEMENTS
FOR YEAR ENDED MARCH 31, 2022

THE MINISTRY OF NATIONAL SECURITY
INTER –AMERICAN DEVELOPMENT BANK

SECURITY STRENGTHENING PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4400/OC-JA

Financial statements
Year ended March 31, 2022

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KPMG
Chartered Accountants
P.O. Box 436
6 Duke Street
Kingston
Jamaica, W.I.
+1 (876) 922 6640
firmmail@kpmg.com.jm

INDEPENDENT AUDITORS' REPORT

To the Ministry of National Security
SECURITY STRENGTHENING PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4400/OC-JA

Opinion

We have audited the accompanying financial statements, which comprise the statement of cash flows, the statement of cumulative investments and a summary of significant accounting policies, and other explanatory information for the Security Strengthening Project (the Project), executed by the Ministry of National Security (MNS), and financed by the Inter-American Development Bank Loan Agreement #4400/OC-JA as of and for the year ended March 31, 2022 and have obtained all the information and explanations which we required.

In our opinion, the financial statements present fairly, in all material respects, the cash flows and cumulative investments for the Security Strengthening Project for the year ended March 31, 2022, in accordance with the Cash Basis IPSAS: Financial Reporting under the Cash Basis of Accounting.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Project in accordance with International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants including International Independence Standards (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Ministry of National Security
SECURITY STRENGTHENING PROJECT
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Basis of Accounting

Without modifying our opinion, we draw attention to note 3(b) to the financial statements, which describes the basis of accounting. The financial statements are prepared to comply with the financial reporting provisions of Inter-American Development Bank Loan Agreement #4400/OC-JA. As a result, the financial statements may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Cash Basis IPSAS: Financial Reporting under the Cash Basis of Accounting 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.

Those charged with governance are responsible for overseeing the Project's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our 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 our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs 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.



INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Ministry of National Security
SECURITY STRENGTHENING PROJECT
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Auditors' Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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 MNS's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in blue ink, appearing to read 'KPMG'.

Chartered Accountants
Kingston, Jamaica

August 22, 2022

THE MINISTRY OF NATIONAL SECURITY
INTER-AMERICAN DEVELOPMENT BANK

SECURITY STRENGTHENING PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4400/OC-JA

STATEMENT OF CASH FLOWS

Year ended March 31, 2022

(Expressed in local currency and U.S. dollars)

	Year ended March 31, 2022						Year ended March 31, 2021					
	IDB		MNS		TOTAL		IDB		MNS		TOTAL	
	JAS'000	US\$'000	JAS'000	US\$'000	JAS'000	US\$'000	JAS'000	US\$'000	JAS'000	US\$'000	JAS'000	US\$'000
CASH RECEIVED												
Accumulated cash received at beginning of the year	524,411	3,729	49,971	365	574,382	4,094	258,930	1,903	31,320	237	290,250	2,140
Activities during the year:												
Advance of Fund-disbursements/												
Replenishments	542,093	3,514	-	-	542,093	3,514	265,481	1,826	-	-	265,481	1,826
Local counterpart funding	-	-	21,672	143	21,672	143	-	-	18,651	128	18,651	128
Cash received during the year	542,093	3,514	21,672	143	563,765	3,657	265,481	1,826	18,651	128	284,132	1,954
Accumulated cash received at the end of the year	1,066,504	7,243	71,643	508	1,138,147	7,751	524,411	3,729	49,971	365	574,382	4,094
DISBURSEMENTS MADE												
Accumulated cash disbursements at beginning of the year	(519,355)	(3,722)	(49,971)	(365)	(569,326)	(4,087)	(253,411)	(1,900)	(31,320)	(237)	(284,731)	(2,137)
Activities during the year:												
Interest cost	-	-	(21,254)	(140)	(21,254)	(140)	-	-	(18,651)	(128)	(18,651)	(128)
Project expenditure	(250,757)	(1,640)	(418)	(3)	(251,175)	(1,643)	(265,944)	(1,822)	-	-	(265,944)	(1,822)
Total cash disbursement for the year	(250,757)	(1,640)	(21,672)	(143)	(272,429)	(1,783)	(265,944)	(1,822)	(18,651)	(128)	(284,595)	(1,950)
Accumulated cash disbursements at end of the year	(770,112)	(5,362)	(71,643)	(508)	(841,755)	(5,870)	(519,355)	(3,722)	(49,971)	(365)	(569,326)	(4,087)
AVAILABLE CASH AS AT END OF YEAR	296,392	1,881	-	-	296,392	1,881	5,056	7	-	-	5,056	7

The financial statements on pages 4 to 14 were approved by the Ministry of National Security on August 22, 2022 and signed on its behalf by:


Courtney Williams Permanent Secretary


Rohan Richards Project Coordinator

The accompanying notes form an integral part of the financial statements

SECURITY STRENGTHENING PROJECT
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STATEMENT OF CUMULATIVE INVESTMENTS- IDB AND LOCAL

Year ended March 31, 2022

(Expressed in local currency and U.S. dollars)

Investment category	Cumulative Through March 31, 2021						Movement during the year						Cumulative Through March 31, 2022					
	IDB		MNS		TOTAL		IDB		MNS		TOTAL		IDB		MNS		TOTAL	
	JAS\$'000	US\$'000	JAS\$'000	US\$'000	JAS\$'000	US\$'000	JAS\$'000	US\$'000	JAS\$'000	US\$'000	JAS\$'000	US\$'000	JAS\$'000	US\$'000	JAS\$'000	US\$'000	JAS\$'000	US\$'000
<u>Direct Cost</u>																		
1 Violent Crime Prevention and Management	150,653	1,055	-	-	150,653	1,055	31,129	205	-	-	31,129	205	181,782	1,260	-	-	181,782	1,260
2 Improving Investigative Capabilities for Homicides	98,481	702	-	-	98,481	702	101,325	664	-	-	101,325	664	199,805	1,366	-	-	199,806	1,366
3 Change Management and Training	<u>74,691</u>	<u>528</u>	<u>-</u>	<u>-</u>	<u>74,691</u>	<u>528</u>	<u>45,623</u>	<u>297</u>	<u>-</u>	<u>-</u>	<u>45,623</u>	<u>297</u>	<u>120,314</u>	<u>825</u>	<u>-</u>	<u>-</u>	<u>120,314</u>	<u>825</u>
	<u>323,825</u>	<u>2,285</u>	<u>-</u>	<u>-</u>	<u>323,825</u>	<u>2,285</u>	<u>178,077</u>	<u>1,166</u>	<u>-</u>	<u>-</u>	<u>178,077</u>	<u>1,166</u>	<u>501,901</u>	<u>3,451</u>	<u>-</u>	<u>-</u>	<u>501,901</u>	<u>3,451</u>
<u>Project Administration</u>																		
4 Project Administration and Coordination	<u>190,070</u>	<u>1,399</u>	<u>823</u>	<u>6</u>	<u>190,893</u>	<u>1,405</u>	<u>69,950</u>	<u>456</u>	<u>418</u>	<u>3</u>	<u>70,368</u>	<u>459</u>	<u>260,020</u>	<u>1,855</u>	<u>1,241</u>	<u>9</u>	<u>261,261</u>	<u>1,864</u>
<u>Concurrent Costs</u>																		
5.1 Auditing	5,460	38	-	-	5,460	38	2,730	18	-	-	2,730	18	8,190	56	-	-	8,190	56
5.2 Monitoring and Evaluation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>5,460</u>	<u>38</u>	<u>-</u>	<u>-</u>	<u>5,460</u>	<u>38</u>	<u>2,730</u>	<u>18</u>	<u>-</u>	<u>-</u>	<u>2,730</u>	<u>18</u>	<u>8,190</u>	<u>56</u>	<u>-</u>	<u>-</u>	<u>8,190</u>	<u>56</u>
<u>Financing Costs</u>																		
Interest	-	-	12,902	92	12,902	92	-	-	10,265	67	10,265	67	-	-	23,167	159	23,167	159
Credit Fee	<u>-</u>	<u>-</u>	<u>36,246</u>	<u>267</u>	<u>36,246</u>	<u>267</u>	<u>-</u>	<u>-</u>	<u>10,989</u>	<u>73</u>	<u>10,989</u>	<u>73</u>	<u>-</u>	<u>-</u>	<u>47,235</u>	<u>340</u>	<u>47,235</u>	<u>340</u>
Totals	<u>-</u>	<u>-</u>	<u>49,148</u>	<u>359</u>	<u>49,148</u>	<u>359</u>	<u>-</u>	<u>-</u>	<u>21,254</u>	<u>140</u>	<u>21,254</u>	<u>140</u>	<u>-</u>	<u>-</u>	<u>70,402</u>	<u>499</u>	<u>70,402</u>	<u>499</u>
	<u>519,355</u>	<u>3,722</u>	<u>49,971</u>	<u>365</u>	<u>569,326</u>	<u>4,087</u>	<u>250,757</u>	<u>1,640</u>	<u>21,672</u>	<u>143</u>	<u>272,429</u>	<u>1,783</u>	<u>770,111</u>	<u>5,362</u>	<u>71,643</u>	<u>508</u>	<u>841,754</u>	<u>5,870</u>

THE MINISTRY OF NATIONAL SECURITY
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SECURITY STRENGTHENING PROJECT
INTER-AMERICAN DEVELOPMENT BANK LOAN AGREEMENT 4400/OC-JA

Notes to the Financial Statements
Year ended March 31, 2022

1. The Project

A loan contract was entered into between the Government of Jamaica and the Inter-American Development Bank on February 21, 2018 to finance the Security Strengthening Project (the Project).

The Ministry of National Security (MNS) is the Executing Agency (EA), accountable for the planning and execution of the Project, and its mission is to contribute towards creating a safe and secure Jamaica by the effective enforcement of law, order and maintenance of secure borders. The current MNS mandate is to: (i) facilitate the maintenance of law and order; (ii) protect Jamaica against internal and external threats; (iii) ensure the safety of Jamaica's borders; and (iv) punish and rehabilitate offenders.

The total cost of the Project in the amount of US\$20,000,000 will be distributed among the following categories of expenditures.

(in US\$)

Component 1. Violent crime prevention and management	12,176,676
Subcomponent 1.1. Support for the implementation of POP for crime prevention, including hot-spot policing	7,486,062
Subcomponent 1.2. Equip and connect police stations, prisons, and the NPCJ	4,300,000
Subcomponent 1.3. Share information with the public through open data	390,614
Component 2. Improving investigative capabilities for violent crimes	1,811,324
Subcomponent 2.1. Increase the quality of casefiles	1,510,000
Subcomponent 2.2. Design and implementation of digital registries	181,324
Subcomponent 2.3. Design and implement a data sharing exchange protocol	120,000
Component 3. Change management and training	3,212,000
Subcomponent 3.1. Change Management and Communications	1,200,000
Subcomponent 3.2. Training in collaboration with the NPCJ	2,012,000
Project administration and coordination	2,000,000
Audits and M&E	300,000
Contingency	500,000
Total	20,000,000

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Notes to the Financial Statements (Continued)
Year ended March 31, 2022

2. Components of the Project

The Project constitutes of the following three components:

i. Component 1. Violent crime prevention and management

The objective of this component is to reduce murders through improved crime prevention interventions. This component will finance the activities of the following subcomponents:

Subcomponent 1.1. Support for the implementation of Problem-Oriented Policing (POP) for crime prevention, including hot-spot policing

To enable the Jamaica Constabulary Force (JCF) to create and gather crime information in real time or close to real time, the Project will complement the inclusion of georeferenced information in police reports with surveillance cameras in high crime incidence areas. To locate JCF's assets in the field, the Project will further support the tracking of all police vehicles. Together, these activities will provide JCF with the data required to carry out crime prevention strategies, including, among others, a more targeted hot-spot policing strategy. Lastly, the Project will support the integration of the multiple systems currently being used by the monitoring centre under one interface that will allow JCF officers to improve their performance when answering emergency calls.

Subcomponent 1.2. Equip and connect police stations, prisons, and the National Police College of Jamaica (NPCJ)

The Project will finance the initial stage of a fiber-based connectivity strategy for all police stations in the country. Specifically, it will finance the connectivity of at least fifty (50) police stations, mostly located in Kingston, St. James, and St. Catherine parishes, and the NPCJ. The Project will also ensure that all police stations have high-speed internet to access information from other entities and are equipped with the computers, printers, and videoconference equipment needed to transition towards a modern, paperless crime reporting and investigation process. Support to the Department of Correctional Services (DCS) will also be provided in anticipation to the increase mix of dangerous criminals in prisons' population. The Project will help define a strategy for prisons that will help determine the treatment of non-violent inmates, replace and upgrade the CCTV camera network of five (5) prisons and install a network in the remaining six (6) prisons, including the retrofitting of spaces to create a control room. Finally, the Project will extend the case management system to DCS to help with prisoners' case management.

Subcomponent 1.3. Share information with the public through open data

To inform the public on crime occurrences, this subcomponent will help the Ministry of National Security (MNS) define the right protocols for information release, including classification of all existing crime information and publication online of relevant statistics in a timely manner. Privacy and confidentiality principles will be included to facilitate a comprehensive use and disclosure of crime-related information.

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Notes to the Financial Statements (Continued)
Year ended March 31, 2022

2. Components of the Project (continued)

ii. Component 2. Improving investigative capabilities for violent crimes

The objective of this component is to improve the rate of investigations that result in suspects being arrested and charged. This component will finance the activities of the following subcomponents:

Subcomponent 2.1. Increase the quality of casefiles

To support the investigative process followed by the Criminal Investigation Branch (CIB), this subcomponent will finance the implementation of a comprehensive case management system. The system will allow JCF to keep an updated and complete casefile online, including reports extracted from other agencies (including from the Institute of Forensic Science and Legal Medicine (IFSLM), the Passport, Immigration, and Citizenship Agency (PICA) and the Firearms Licensing Authority (FLA), witness statements, photos, cross-referencing with other cases and previous incidents, etc. To achieve this, the Project will provide CIB investigators with handheld devices and will assist other agencies, mainly DCS and FLA, in setting up the necessary equipment to allow them to share information electronically. Additionally, the Project will increase FLA's capacity to use evidence effectively by providing them with an engraving machine for firearms as well as a ballistic scanner to reduce the backlog on ballistics for licensed firearms. Finally, the proposed case management system will integrate with other applications and systems that are currently being used in JCF and other agencies, so that investigators and researchers can effectively carry out their investigative process and leverage the information collected in all these systems, while respecting the confidentiality of information where applicable.

Subcomponent 2.2. Design and implementation of digital registries

This subcomponent will support the transition to a paperless police station through the digitization of existing registries. The new digital registries will capture information on domestic violence incidents more effectively, which should help prevent them. As part of the implementation of the digital registries, processes within police stations will be revised and standard operating procedures adapted as needed, including the design of a new protocol to handle domestic violence. Emphasis will be placed on registries related to police reports and criminal cases.

Subcomponent 2.3. Design and implement a data sharing exchange protocol

To be able to share information among MNS agencies, a data protocol establishing the processes, ownership and uses under which information may be exchanged between agencies will be designed, following guidance from the Office of the Chief Information Officer (CIO) and draft legislation on data protection and information.

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Notes to the Financial Statements (Continued)
Year ended March 31, 2022

2. Components of the Project (continued)

iii. Component 3. Change management and training

The objective of this component is to support the change of how JCF manages reports and investigations, complementing the addition of technology to existing processes, as well as to provide the training required for the successful implementation of all other Project activities. This component will finance the activities of the following subcomponents:

Subcomponent 3.1. Change management and communication

This subcomponent will finance: (i) the design and implementation of a communication strategy (internal and external) to create awareness about the changes in processes, including a grievances redress mechanism that will address citizens' concerns; (ii) the training of top leadership in MNS and the JCF on change management; and (iii) support to the adaptation of existing standard operating procedures to the new tools supported by the Project.

Subcomponent 3.2. Training in collaboration with the NPCJ

This subcomponent will finance training required for the successful implementation of all other activities of the Project, including pilot testing of early versions of new technologies or software, as well as specific training on how to handle victims of domestic violence with a human rights approach. Finally, this subcomponent will finance the refurbishing of the existing computer lab in the NPCJ and will also finance laptops to be used during the training programs. To effectively provide these trainings and to increase its chances of sustainability after the Project ends, support to the NPCJ in adapting its curriculum to the new technologies and in training existing JCF officials will be provided. The NPCJ will use its campus and a VC network connecting all police stations to provide most of these trainings, and a review of the crime investigation curricula will also be carried out to embed technology use in classes. Finally, the Project will assist NPCJ in preparing a systematic and continuous approach to follow-up in-service training and adaptation of curricula to new trends.

3. Significant accounting policies

(a) Foreign currencies:

Transactions in foreign currencies are recorded at the rates of exchange agreed with the executing agency in keeping with Article 4.10 of the loan agreement.

(b) Cash basis of accounting:

The financial statements have been prepared using the cash basis of accounting, recognising revenue when the cash is received and recognising expenses when the cash has been disbursed. This accounting policy differs from International Public Sector Accounting Standards (IPSAS) under which transactions should be recorded when they occur and not when they are paid. However, IPSAS have been applied to circumstances such as those discussed in the chapter "Cash Basis IPSAS: *Financial Reporting under the Cash Basis of Accounting.*"

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Notes to the Financial Statements (Continued)
Year ended March 31, 2022

4. Available cash balance

The available cash balance at the end of the year in the Project's bank account was:

	<u>2022</u> US\$'000	<u>2021</u> US\$'000
Bank of Jamaica:		
Bank of Jamaica account no. 810584	1,744	8
Bank of Nova Scotia Ja. no. 803960	<u>136</u>	<u>5</u>
	1,880	13
Less funds not debited from BNS Account in error	<u>-</u>	<u>(4)</u>
	1,880	9
Less: amount to be reimbursed to MNS	(2)	(2)
Add: amount not approved by IDB	<u>3</u>	<u>-</u>
	<u>1,881</u>	<u>7</u>

At March 31, 2022 the balance in the Bank of Jamaica bank account no. 810584 was J\$266,600,055 (US\$1,743,717) [2021: J\$1,199,817 (US\$8,185)].

At March 31, 2022 the balance in the Bank of Nova Scotia Ja. no. 803960 was J\$21,081,579 (US\$136,146) [2021: J\$713,043 (US\$4,783)].

As at March 31, 2022 net reimbursable payments made by MNS on behalf of the Project was US\$1,673 (2021: US\$59,606).

As at March 31, 2022 amount not approved by IDB US\$2,700 (2021: US\$0).

The accumulated impact of the difference in exchange rates used is reflected in the JMD equivalent of the Available cash at the end of the year. The Available cash at the end of the year represents the difference between the Cumulative Cash received and the Accumulated Disbursements made.

	<u>2022</u> JA\$'000	<u>2021</u> JA\$'000
Available cash at the end of the year converted using average of Jamaica exchange rates applicable to loans	276,964	932
Add: Accumulated impact of the difference in exchange rates	<u>19,429</u>	<u>4,124</u>
Available cash at the end of the year	<u>296,392</u>	<u>5,056</u>

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Notes to the Financial Statements (Continued)
Year ended March 31, 2022

5. Advances pending justification

At March 31, 2022, the amount pending justification to the IDB amounted to US\$803,191 (2021:US\$514,204), which represented the following expenditures incurred but not included in these requests:

	<u>2022</u> US\$'000	<u>2021</u> US\$'000
Payment made for expenses incurred for network equipment for pilot sites, Connectivity consultant and SSP Interns	84	182
Payment made for expenses incurred during case & Stations record management supplier, Technical consultant-Case management & stations record management, equipment for FLA, Business Analyst and SSP Interns	313	187
Payments to Change Management Consultants, expenses incurred during change management training sessions and SSP Interns	141	69
Administrative expenditure	<u>265</u>	<u>77</u>
	<u>803</u>	<u>514</u>

6. Advances and justification

	<u>2022</u> US\$'000	<u>2021</u> US\$'000
Opening balance of advances	520	356
Advances received	4,034	2,182
Advances justified	<u>(1,350)</u>	<u>(1,662)</u>
Closing balance of advances	<u>2,684</u>	<u>520</u>

7. Local counterpart funds

As at March 31, 2022, the MNS has contributed a sum of US\$9,125 (2021: US\$6,425).

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Notes to the Financial Statements (Continued)
Year ended March 31, 2022

8. Disbursement requests to IDB

During the year, requests for disbursements were as follows:

<u>2022</u>				
<u>Date</u>	<u>Disbursement #</u>	<u>Amount requested</u> US\$'000	<u>Amount approved by IDB</u> US\$'000	<u>Amount recorded in the Project's financial statements to March 31, 2022</u> US\$'000
April 29, 2021	16	1,014	1,014	1,014
December 18, 2021	18	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
		<u>3,514</u>	<u>3,514</u>	<u>3,514</u>
<u>2021</u>				
<u>Date</u>	<u>Disbursement #</u>	<u>Amount requested</u> US\$'000	<u>Amount approved by IDB</u> US\$'000	<u>Amount recorded in the Project's financial statements to March 31, 2022</u> US\$'000
April 29, 2020	9	1,200	1,200	1,200
December 18, 2020	12	180	180	180
February 26, 2021	14	400	400	400
March 5, 2021	14	<u>46</u>	<u>46</u>	<u>46</u>
		<u>1,826</u>	<u>1,826</u>	<u>1,826</u>

Request number 15 & 17 represents an advance justification request.

9. Reconciliation of amounts approved by IDB

	<u>2022</u> US\$'000	<u>2021</u> US\$'000
Cash available at the beginning of the year	7	3
Amount disbursed/approved by IDB	<u>3,514</u>	<u>1,826</u>
	3,521	1,829
Investments during the year	<u>(1,640)</u>	<u>(1,823)</u>
Cash available at the end of the year	<u>1,881</u>	<u>7</u>

10. Outstanding liabilities

At March 31, 2022 the Project had outstanding liabilities amounting to US\$397,512.07 (2021: US\$137,657) representing expenses incurred but not paid, and to be paid using IDB funds.

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11. Receipts and expenditure for Security Strengthening Project (SSP)

The following transactions relating to the SSP are included in the IDB statement of cash received and disbursements made during the year.

	2022	
	<u>JS\$'000</u>	<u>US\$'000</u>
<u>Receipts</u>		
IDB	<u>542,093</u>	<u>3,514</u>
<u>Expenditure</u>		
Administration and concurrent cost:		
- Project Administration and Coordination	70,368	459
Direct and Financing costs:		
- Interest	10,265	68
- Credit fee	10,989	73
- Violent Crime Prevention and Management	31,129	205
- Improving Investigative Capabilities for Homicides	101,324	664
- Change Management and Training	45,623	297
- Auditing	<u>2,730</u>	<u>18</u>
Total	<u>272,428</u>	<u>1,783</u>
	2021	
	<u>JS\$'000</u>	<u>US\$'000</u>
<u>Receipts</u>		
IDB	<u>265,482</u>	<u>1,826</u>
<u>Expenditure</u>		
Administration and concurrent cost:		
- Project Administration and Coordination	71,300	491
Direct and Financing costs:		
- Interest	6,326	43
- Credit fee	12,326	85
- Violent Crime Prevention and Management	99,426	678
- Improving Investigative Capabilities for Homicides	43,270	297
- Change Management and Training	49,217	338
- Auditing	<u>2,730</u>	<u>19</u>
Total	<u>284,595</u>	<u>1,951</u>

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Notes to the Financial Statements (Continued)
Year ended March 31, 2022

12. Impact of the COVID-19 Pandemic

The COVID-19 Pandemic had a negative impact on the project operations for Financial Year 2021/2022, which in turn affected the rate of spend. It caused significant delays in the procurement of goods and services from the initial stage of developing specifications and terms of references through to approval of selected bidders and contracting. Many of the individuals that were provided by our stakeholders to support the project had to be redeployed to other activities.