

**MINISTRY OF NATIONAL SECURITY
CITIZEN SECURITY AND JUSTICE PROGRAM
Commonwealth of The Bahamas
IDB Loan Agreement 3499/OC-BH**

**Financial Statements
For the year ended June 30, 2021**

**MINISTRY OF NATIONAL SECURITY
CITIZEN SECURITY AND JUSTICE PROGRAM
Commonwealth of The Bahamas**

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INDEPENDENT AUDITORS OPINION

To: Ministry of National Security

Program: Citizen Security and Justice Program

Audit Opinion

We have audited the Financial Statements of the Citizen Security and Justice Program carried out by the Ministry of National Security and financed with resources of the Loan Contract/Technical Cooperation Agreement N° 3499/OC-BH, of the Inter-American Development Bank (IDB) and with contributions of the Government of The Bahamas, which include the Statement of Cumulative Investments as of July 1, 2020 and June 30, 2021, the Statement of Cash Received and Disbursements Made, and the notes to the financial statements prepared for the year ended June 30, 2021 as well as the notes to the financial statements, which include a summary of the relevant accounting policies.

In our opinion, the accompanying Financial Statements of the Program for the year ended on June 30, 2021 have been prepared in all material respects, in accordance with the financial reporting requirements as described in Note 2 and the Inter-American Development Bank ("IDB") Loan Contract No. 3499/OC-BH dated February 4, 2016.

Basis of Audit Opinion

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Program (Ministry of National Security) Loan Contract No. 3499/OC-BH in accordance with the ethical requirements that are relevant to our audit of the financial statements in The Bahamas and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraphs and Basis of Accounting, and Restriction on Distribution and Use

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. Program Management prepares the financial statements to assist the Program in compliance with the requirements established in Loan Contract 3499/OC-BH and the Financial Management Guidelines for IDB Financed Projects. Thus, the financial statements may not be suitable for other purposes. The Auditors' Report on the financial statements is only intended for the Program Executing Unit and the IDB. Our opinion is not modified in respect of this matter.

Management's Responsibility

Program Management is responsible for the preparation and fair presentation of the financial statements in accordance with guidelines set out by the Inter-American Development Bank ("IDB"), and for such internal control as management determines is necessary to enable the presentation 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 Program's ability to continue for the expected duration of the Program, disclosing, as applicable, matters related to non-compliance with the provisions of Loan Contract No. 3499/OC-BH, and management's intention to cease operations of the Program prematurely.

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

Auditor's Responsibility

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 ISSA 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 ISSA, 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 Program's 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 assessing the Program's ability to continue for the expected duration of the Program, disclosing, as applicable, matters related to non-compliance with the provisions of Loan Contract No. 3499/OC-BH, and management's intention to cease operations of the Program prematurely.

If we conclude that a material non-compliance exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Program to cease prematurely.

- 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.



Terrance Bastian (Mr.)
Auditor General

Date: October 29, 2021

**MINISTRY OF NATIONAL SECURITY COMMONWEALTH OF THE BAHAMAS
CITIZEN SECURITY AND JUSTICE PROGRAM**

**STATEMENT OF CASH RECEIVED AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

(Expressed in United States dollars)

ITEM	Notes	2021	2020
CASH RECEIVED			
Accumulated Cash at beginning of year		\$ 5,976,016	\$ 3,976,016
Activity during the year:			
Advances		3,000,000	2,000,000
Total Cash Received	10	\$ 8,976,016	\$ 5,976,016
DISBURSEMENTS MADE			
Cumulative Cash at beginning of year		\$ 5,486,224	\$ 3,691,947
Activity during the year:			
Procurement for goods and services	8	2,132,784	1,794,277
Total Cash Disbursements		\$ 7,619,008	\$ 5,486,224
AVAILABLE CASH AS OF YEAR END	4	\$ 1,357,008	\$ 489,792

The accompanying notes are an integral part of these financial statements.

The financial statements have been approved by the Permanent Secretary in the Ministry of National Security on October 29, 2021.



Mrs. Cheryl Darville
Permanent Secretary

**MINISTRY OF NATIONAL SECURITY COMMONWEALTH OF THE BAHAMAS
CITIZEN SECURITY AND JUSTICE PROGRAM**

**STATEMENT OF CUMULATIVE INVESTMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

(Expressed in United States dollars)

ITEM	Notes	June 30, 2020	2021 Yearly Movement	June 30, 2021
01.00.00 - Social C&V Prevention in New Providence				
Needs and asset assessment	8(a)	\$ 135,000	\$ -	\$ 135,000
Youth centers refurbished and expanded	8(a)	1,376,406	293,256	1,669,662
Community members trained	8(a)	251,996	-	251,996
Violence interrupters trained	8(a)	10,871	2,780	13,651
School workshops	8(a)	2,300	478	2,778
Public awareness campaigns in the media developed and implemented	8(a)	288,081	95,922	384,003
Feasibility studies for violence interruption model completed	8(a)	5,678	-	5,678
		\$2,070,332	\$392,436	\$2,462,768
02.00.00 - Youth Employability, Training, Strengthen PES				
At-Risk youth 15-29 obtained certificate on completion in training programs in New Providence	8(b)	695,050	244,720	939,770
Surveys	8(b)	3,307	-	3,307
Electronic labor exchange enhanced (system)	8(b)	209,645	720	210,365
PES enhancement	8(b)	8,382	53,156	61,538
		\$916,384	\$298,596	\$1,214,980

(Continued)

The accompanying notes are an integral part of these financial statements.

**MINISTRY OF NATIONAL SECURITY COMMONWEALTH OF THE BAHAMAS
CITIZEN SECURITY AND JUSTICE PROGRAM**

**STATEMENT OF CUMULATIVE INVESTMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

(Expressed in United States dollars)

ITEM	Notes	June 30, 2020	2021 Yearly Movement	June 30, 2021
03.00.00 - Strengthen Justice Admin System				
Integrated justice system (case management) designed and implemented (including oversight of case management strategy)	8(c)	452,887	450,902	903,789
DPP office strengthened – ICT Equipment	8(c)	181,618	-	181,618
Family Courts Strengthened - Courts Refurbishments	8(c)	167,945	18,482	186,428
Office of the Attorney General (including document center, communication and refurbishment) strengthened	8(c)	70,000	327,101	397,101
Best operating procedures for Magistrates Court (including furnishing and equipment) implemented	8(c)	18,609	107,114	125,722
		\$891,059	\$903,599	\$1,794,659
04.00.00 - Rehabilitation and Reintegration of offenders				
Comprehensive rehabilitation model for inmates designed and implemented	8(d)	70,000	-	70,000
BDOCS Staff Trained and Certified	8(d)	12,503	5,000	17,503
Inmates Trained and Certified	8(d)	359,494	-	359,494
Prison Industries Workshop Equipped – Refurbishment	8(d)	6,048	7,994	14,042
DRWS Staff Trained and Certified	8(d)	3,450	-	3,450
Staff certified in substance abuse program	8(d)	11,000	-	11,000
Case management and monitoring systems for juvenile designed and implemented	8(d)	146,591	60,000	206,591
Video Visitation System Implemented - Needs Assessment of Video-Conferencing	8(d)	9,762	-	9,762
		\$618,848	\$72,994	\$691,841

(Continued)

The accompanying notes are an integral part of these financial statements.

**MINISTRY OF NATIONAL SECURITY COMMONWEALTH OF THE BAHAMAS
CITIZEN SECURITY AND JUSTICE PROGRAM**

**STATEMENT OF CUMULATIVE INVESTMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

(Expressed in United States dollars)

ITEM	Notes	June 30, 2020	2021 Yearly Movement	June 30, 2021
05.00.00 - Project Admin				
PIU Payroll costs	8(e)	759,146	285,696	1,044,842
Surveys	8(e)	-	86,319	86,319
Mid-term evaluation	8(e)	-	56,800	56,800
Administrative costs	8(e)	61,563	5,179	66,742
Audit fees	8(e)	91,379	31,164	122,543
Advertising	8(e)	55,692	-	55,692
Training and travel	8(e)	21,822	-	21,822
		\$989,601	\$465,159	\$1,454,760
TOTAL		\$ 5,486,224	\$2,132,784	\$7,619,008

(Concluded)

The accompanying notes are an integral part of these financial statements

MINISTRY OF NATIONAL SECURITY COMMONWEALTH OF THE BAHAMAS

CITIZEN SECURITY AND JUSTICE PROGRAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

(Expressed in United States dollars)

1. GENERAL

The Government of the Commonwealth of The Bahamas (“GOTB”) entered into a loan financing agreement on February 4, 2016 in the amount of USD \$20,000,000 (twenty million dollars) with the Inter-American Development Bank (“IDB”) (“Loan Contract 3499/OC-BH” or “the Loan”), to implement a Citizen Security and Justice Program (the “Program”). The overall objective of the Program is to reduce crime and violence in The Bahamas, namely, homicides, armed robberies and rapes. Consequently, the Program was designed to achieve its objectives through four components aimed to:

- (i) improve behaviors for non-violent conflict resolution in New Providence (“Component 1”);
- (ii) increase employability and employment of the at-risk youth population (ages 15 – 29) in New Providence (“Component 2”);
- (iii) strengthen institutional capabilities of justice services (“Component 3”); and
- (iv) reduce the recidivism rate among persons within the prison system (“Component 4”).

The Ministry of National Security (“MONS”) is the Executing Agency responsible for implementing the Program on behalf of the Government of The Bahamas. The MONS hired consultants to form a Project Implementation Unit (“PIU”). The PIU works with a cross-section of governmental agencies, departments and ministries to effectively implement the activities in each Component. These agencies provide technical support to the PIU for the procurement of Program activities and include the following:

- a) the Department of Labor for Component 2
- b) the Office of the Attorney General for Component 3 and
- c) the Department of Corrections and Department of Rehabilitative and Welfare Services for Component 4.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below is a summary of significant accounting policies.

- a) **Basis of preparation** – The financial statements have been prepared using the cash basis of accounting, recognizing IDB funding when cash is received and recognizing expenses when the cash is 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 (i.e. on an accrual basis). Nonetheless, the IPSAS have been applied to circumstances such as those discussed in chapter “Cash Basis IPSAS: Financial Reporting under Cash Basis of Accounting”.

- b) **Functional and presentation currency** – The financial statements are presented in United States dollars (“US dollars”), the Program’s functional and reporting currency. The Project’s accounting records are maintained in US dollars, in accordance with IDB’s requirements. The foreign exchange rate for the Bahamian Dollar is set on par with the US dollar.

3. MANAGEMENT’S REPRESENTATION

Management represents that the Bank’s funds were spent in accordance with the purposes specified in the Loan Contract. Also, internal control measures commensurate with the risks identified for the administration of resources were implemented, and these were effective during the reported period.

4. AVAILABLE CASH BALANCE

Cash received from the IDB is deposited to the Program’s bank account with the Central Bank of The Bahamas, and subsequently transferred to the consolidated fund of the GOTB. The MONS’ public treasury account for the Program is funded by transfers from the consolidated fund, via funding requests, in order to facilitate disbursement of Program expenditure. The available cash balance as of June 30, 2021 is \$1,357,008 (2020: \$489,792).

	2021	2020
Cash on deposit at Central Bank	\$ 3,000,000	\$ -
Treasury advances made	(1,642,992)	489,792
Available cash	\$ 1,357,008	\$ 489,792

The following shows a reconciliation of advances received and justified during the year and the CSJP available cash balance:

	2021	2020
Balance of advances per IDB	\$3,369,060	\$2,096,014
Deduct:		
Unjustified disbursements	(2,070,536)	(1,664,706)
Add:		
LMS adjustments pending	14,595	14,595
Ineligible expenses	43,889	43,889
Available cash balance per CSJP	\$1,357,008	\$489,792

There were no interest rate gains or losses incurred during the year.

5. ADVANCES AND JUSTIFICATION

The following is a summary of the advances and justifications from inception to date:

	2021	2020
Opening balance of unjustified advances	\$ 2,096,014	\$ 1,623,008
Advances recorded and justified during the year	(1,726,954)	(1,526,994)
Advances received during the year	3,000,000	2,000,000
Closing balance of unjustified advances	\$ 3,369,060	\$ 2,096,014

6. ADVANCES PENDING JUSTIFICATION

As of June 30, 2021, the amount pending justification to the IDB amounted to \$3,369,060 (2020: \$2,096,014), and is as follows:

	2021	2020
Disbursement Request #11	\$3,000,000	\$ -
Disbursement Request #9	369,060	2,000,000
Disbursement Request #7	-	96,014
	\$ 3,369,060	\$ 2,096,014

7. PROCUREMENT OF GOODS AND SERVICES

The following summarizes procurement of goods and services by year:

Investment Category	2021	2020
01.00.00 - Social C&V Prevention in New Providence	\$ 392,436	\$ 693,775
02.00.00 - Youth Employability, Training, Strengthen PES	298,596	-
03.00.00 - Strengthen Justice Admin System	903,599	490,721
04.00.00 - Rehabilitation and Reintegration of offenders	72,994	258,741
05.00.00 - Project Admin	465,159	351,040
Total	\$ 2,132,784	\$ 1,794,277

The following summarizes procurement of goods and services during the year by type:

Investment Category	2021					
	Total	Works	Goods	Non Consulting Services	Consulting Firms	Individual Consultants
01.00.00 - Social C&V Prevention in New Providence	\$ 392,436	\$80,813	\$ 56,506	\$ 18,124	\$ 44,773	\$ 192,220
02.00.00 - Youth Employability, Training, Strengthen PES	298,596	-	53,156	720	244,720	-
03.00.00 - Strengthen Justice Admin System	903,600	-	335,838	18,236	440,426	109,100
04.00.00 - Rehabilitation and Reintegration of offenders	72,994	-	-	-	-	72,994
05.00.00 - Project Admin	465,158	-	5,179	-	117,483	342,496
Total	\$ 2,132,784	\$80,813	\$450,679	\$ 37,080	\$ 847,402	\$ 716,810

Investment Category	2020					
	Total	Works	Goods	Non Consulting Services	Consulting Firms	Individual Consultants
01.00.00 - Social C&V Prevention in New Providence	\$ 693,775	\$ 48,995	\$ 349	\$ 43,571	\$ 369,335	\$ 231,525
02.00.00 - Youth Employability, Training, Strengthen PES	-	-	-	-	-	-
03.00.00 - Strengthen Justice Admin System	490,721	101,395	-	39,026	347,900	2,400
04.00.00 - Rehabilitation and Reintegration of offenders	258,741	-	-	13,395	99,660	145,686
05.00.00 - Project Admin	351,040	-	14,064	37,046	35,104	264,826
Total	\$1,794,277	\$150,390	\$ 14,413	\$ 133,038	\$ 851,999	\$ 644,437

8. INVESTMENT CATEGORIES

a) SOCIAL CRIME & VIOLENCE PREVENTION IN NEW PROVIDENCE

Component 1.2 Youth Centers refurbished and expanded:

During the year, \$293,256 (2020: \$352,982) was spent on the community centers operationalization; Expenditure on consultancy services to develop a sustainable community center business model and strategic plan for the year was Nil (2020: \$95,925).; \$98,500 (2020: \$71,522) was spent on salaries for three (3) new managers hired for the community centers; \$97,981 (2020: \$56,503) was spent on refurbishing and equipping the Edmund Moxey Community Center; \$43,879 (2020: \$5,833) was spent on the Quakoo Street Community Center; \$35,562 (2020: \$55,250) was spent on architectural consultancy services to design three new community centers; \$8,333 (2020: \$50,000) was paid to the Coordinator responsible for managing the project outputs specifically related to the social and crime prevention component of the loan; additionally, \$9,000 (2020: \$17,949) was paid to an event planner and a space planner consultant to assist with the operationalization of the Edmund Moxey Community Center.

Components 1.4, 1.5, 1.6 & 1.7 Community members trained:

During the year, \$3,258 (2020: \$165,051) was spent on consultancy services for the development of crime and violence prevention curriculum and delivery of train the trainer modules to be used in community centers operations.

Component 1.9 Public Awareness Campaigns:

During the year, \$95,922 (2020: \$175,742) was spent comprising of \$44,773 (2020: \$116,708) in consultancy services for the design, implementation and coordination of a multi-agency public awareness campaign and communication media strategy; \$10,324 (2020: \$18,281) was spent on various public relations events for the three community centers; \$40,825 (2020: \$Nil) was spent on consulting fees for a social media consultant and \$Nil (2020: \$40,753) in consulting fees for a communications specialist.

b) YOUTH EMPLOYABILITY, TRAINING AND STRENGTHENING PUBLIC EMPLOYMENT SECTOR

Component 2.1 At-risk youth 15-29 training:

During the year, \$244,720 (2020: Nil) was spent to train at-risk youth.

Component 2.3 Electronic labor exchange:

During the year, \$720 (2020: Nil) was spent to upgrade the PC Recruiter (Electronic labor exchange system) utilized by the Department of Labor.

Component 2.4 PES offices enhanced:

During the year, \$53,156 (2020: Nil) was spent to upgrade the three PES offices.

c) STRENGTHENING OF THE JUSTICE ADMINISTRATION SYSTEM

Component 3.1 Integrated Justice system (case management):

During the year, \$450,902 (2020: \$370,717) was spent on the implementation of the integrated case management system; this included \$333,312 (2020: Nil) on a consulting firm to implement the integrated case management system; \$54,000 (2020: Nil) for a consultancy to support the implementation of the integrated justice administration and other systems; \$55,100 (2020: \$2,400) for renovations to the courts physical infrastructure to enable the use of the case management system; \$8,490 (2020: \$20,417) was spent to visit and view integrated case management systems in other jurisdictions; during the year, \$Nil (2020: \$347,900) was spent on a consultancy for the development of a roadmap for the development of the integrated justice system.

Component 3.6 Family Court strengthened – Courts refurbishments:

During the year, \$18,482 (2020: \$101,395) was spent refurbishing and furnishing the Family Court in the Main Supreme Court Building.

Component 3.7 OAG office strengthened:

During the year, \$327,101 (2020: \$Nil) was spent equipping the offices of the Attorney General with ICT equipment, furniture and case law resources in New Providence and Grand Bahama.

Component 3.8 Best operating procedures for Magistrates Court:

During the year, \$107,114 (2020: \$Nil) was spent digitizing court documents as part of the judiciary modernization efforts; Nil (2020: \$18,609) was spent on a study tour to the United States to learn more about some of their justice administration systems.

d) REHABILITATION AND REINTEGRATION OF OFFENDERS

Component 4.1 Comprehensive rehabilitation model for inmates designed and implemented:

During the year, \$Nil (2020: \$70,000) was spent on consultancy services to produce a Framework Document for Corrections Reform in the Bahamas (for Juvenile and Adults in Detention).

Component 4.2 BDOCS staff trained and certified:

During the year, \$5,000 (2020: \$12,503) was spent training BDOCS staff in the new rehabilitation model for adults in detention.

Component 4.3 Inmates trained and certified:

During the year, \$Nil (2020: \$104,102) was spent in relation to training and certification programs for inmates through a partnership with The Bahamas Technical and Vocational Institute.

Component 4.4 Prison industries workshop equipped:

During the year, \$7,994 (2020: Nil) was spent on consultancy services to assess the prison industries workshops and learning spaces.

Component 4.5 DRWS staff trained and certified:

During the year, \$Nil (2020: \$3,450) was spent training staff in the new rehabilitation model for juveniles in detention.

Component 4.8 Staff trained and certified in substance abuse:

During the year, \$Nil (2020: \$11,000) was spent on a consultancy to design, upgrade and implement institutional and educational policies and practices in drug addiction for incarcerated persons.

Component 4.9 Case management and monitoring systems for juveniles:

During the year, \$60,000 (2020: \$57,686) was spent in consulting fees for a coordinator responsible for managing the project outputs specifically related to the rehabilitation and reintegration component of the project.

e) PROJECT IMPLEMENTATION AND ADMINISTRATION

During the year, \$285,696 (2020: \$264,826) was spent on payroll costs attributable primarily to the core operational team members inclusive of the Project Manager, Procurement Specialist, Monitoring and Evaluation Specialist, Financial Specialist and a Construction Manager.

During the year, \$86,319 (2020: \$Nil) was spent on a consultancy to conduct a woman's health survey.

During the year, \$56,800 (2020: \$Nil) was spent on a consultancy to conduct the mid-term evaluation which is a requirement of the loan.

Administrative costs of \$5,179 (2020: \$27,063) include ancillary costs associated with PIU and governmental oversight agencies meetings held during the year.

During the year, \$31,164 (2020: \$35,104) was spent on an annual audit which is a requirement of the loan.

During the year, \$Nil (2020: \$24,048) was spent on advertising expenses related to newspaper advertisements for consultants, individuals and firms required in the operation of the various project activities.

9. IDB AVAILABLE LOAN BALANCES

The following is a summary of project disbursements from inception to JUNE 30, 2021:

Investment Category	2021		
	Project Budget	Disbursed to-date	Available balance
01.00.00 - Social C&V Prevention in New Providence	\$ 4,849,000	\$ 2,196,865	\$ 2,652,135
02.00.00 - Youth Employability, Training, Strengthen PES	4,080,000	908,000	3,172,000
03.00.00 - Strengthen Justice Admin System	5,554,800	909,542	4,645,258
04.00.00 - Rehabilitation and Reintegration of offenders	3,380,000	565,794	2,814,206
05.00.00 - Project Admin	1,682,000	1,026,755	655,245
06.00.00 - Contingencies	454,200	-	454,200
Sub Total	20,000,000	5,606,956	14,393,044
Unjustified advances	-	3,369,060	(3,369,060)
Total	\$ 20,000,000	\$ 8,976,016	\$ 11,023,984

The following is a summary of project disbursements from inception to JUNE 30, 2020:

Investment Category	2020		
	Project Budget	Disbursed to-date	Available Balance
01.00.00 - Social C&V Prevention in New Providence	\$ 4,849,000	\$ 1,556,261	\$3,292,739
02.00.00 - Youth Employability, Training, Strengthen PES	4,080,000	908,000	3,172,000
03.00.00 - Strengthen Justice Admin System	5,554,800	400,338	5,154,462
04.00.00 - Rehabilitation and Reintegration of offenders	3,380,000	315,496	3,064,504
05.00.00 - Project Admin	1,682,000	699,907	982,093
06.00.00 - Contingencies	454,200	-	454,200
Sub-total	20,000,000	3,880,002	6,119,998
Unjustified funds balance	-	2,096,014	(2,096,014)
Total	\$ 20,000,000	\$5,976,016	\$14,023,984

10. RECONCILIATION BY INVESTMENT CATEGORIES BETWEEN THE PROGRAM'S RECORDS AND IDB RECORDS

The following is a reconciliation of disbursements by investment category of the CSJP and IDB records as of June 30, 2021:

2021						
		01.00.00	02.00.00	03.00.00	04.00.00	05.00.00
	Total	Social C&V Prevention in New Providence	Youth Employability, Training, Strengthen PES	Strengthen Justice Admin System	Rehabilitation and Reintegration of offenders	Project Admin
Per LMS10	\$5,606,956	\$2,196,865	\$908,000	\$909,542	\$565,794	\$1,026,755
Add:						
Unjustified disbursements	2,070,536	362,523	298,596	885,117	67,994	456,306
Deduct:						
LMS adjustments pending	-14,595	-96,620	8,384		58,053	15,588
Ineligible expenses	-43,889					-43,889
Cumulative Investments per CSJP	\$7,619,008	\$2,462,768	\$1,214,980	\$1,794,659	\$691,841	\$1,454,760

The following is a reconciliation of disbursements by investment category of the CSJP and IDB records as of June 30, 2020:

2020						
		01.00.00	02.00.00	03.00.00	04.00.00	05.00.00
	Total	Social C&V Prevention in New Providence	Youth Employability, Training, Strengthen PES	Strengthen Justice Admin System	Rehabilitation and Reintegration of offenders	Project Admin
Per LMS10	\$3,880,002	\$1,556,261	\$ 908,000	\$ 400,338	\$ 315,496	\$699,907
Add:						
Unjustified disbursements	1,664,706	610,691	-	490,721	245,299	317,995
Deduct:						
LMS adjustments pending	(14,595)	(96,620)	8,384		58,053	15,558
Ineligible expenses	(43,889)					(43,889)
Cumulative Investments per CSJP	\$5,486,224	\$2,070,332	\$ 916,384	\$ 891,059	\$ 618,848	\$989,601