



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

**On The Financial Statement Audit of the
South-Eastern Corridor Road
Management Project (SECRAMP)**

**P149279 Grant No TF B1347 and TF
A9104**

For The Year Ended December 31, 2024



May 2025

**P. Garswa Jackson, Sr. FCCA, CFIP, CFC
Auditor General, R.L.**

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ACRONYMS

Abbreviation	Meaning
AfDB	African Development Bank
APA	Assistant Project Accountant
AG	Auditor General
AWPB	Annual Work Plan and Budget
BC	Box Culvert
CE	Contracting Entity
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
CHICO	China Henan International Cooperation
CICO	Chongqing International Construction Corporation
CS	Consultancy Services
FA	Financing Agreement
FAR	Fixed Assets Register
FCCA	Fellow Member of the Association of Chartered Certified Accountants
FPM	Financial Procedure Manual
GOL	Government of Liberia
IDA	International Development Association
IIU	Infrastructure Implementation Unit
LHS	Left Hand Side
SECRAMP	South-Easter Corridor Road Asset Management Project
LRTF	Liberia Reconstruction Trust Fund
MC	Monitoring Consultant
MOFDP	Ministry of Finance & Development Planning
MPW	Ministry of Public Works
OPRC	Output and Performance-Based Road Contract
PAD	Project Appraisal Document
PAPs	Property Affected Persons
PDO	Project Development Objectives
PFMU	Project Financial Management Unit
PIM	Project Implementation Manual



*Auditor General's Report On the Financial Statement
Audit of the South-Eastern Corridor Road Management Project (SECRAMP)
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Abbreviation	Meaning
PIP	Project Implementation Plan
PIU	Project Implementation Unit
PSC	Project Steering Committee
RAP	Resettlement Action Plan
RHS	Right Hand Side
RPF	Resettlement Policy Framework
ROW	Right of Way
SBD	Sample Bidding Document
SDR	Special Drawing Rights
SIU	Special Implementation Unit
SOE	Statement of Expenditures
WB	World Bank





AUDITOR GENERAL'S REPORT

June 24, 2025

Hon. Roland Giddings
Minister
Ministry of Public Works
Lynch Street
Monrovia, Liberia

AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENT AUDIT OF THE SOUTH-EASTERN CORRIDOR ROAD MANAGEMENT PROJECT (SECRAMP) FOR THE YEAR JANUARY 1, 2024 TO DECEMBER 31, 2024.

Opinion

We have audited the accompanying financial statements of the South Eastern Road Corridor Management Project (SECRAMP) P149279: Grant No. TF B1347 and TF A 9104 for the fiscal year ended December 31, 2024, which comprise the statement of Receipts and Payments, Statement of Comparison of Budget and Actual Amount and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements (Grant Agreement No P149279, IDA Cr. 63590 TF B1347 and TF A 9104) present fairly in all material respects the Statement of Receipts and Payments as at December 31, 2024, Statement of Comparison of Budget and Actual Amount and a summary of significant accounting policies and other explanatory information for the fiscal year then ended in accordance with International Public Sector Accounting Standards (IPSAS 2017) Cash Basis of Accounting.

Basis for opinion

We conducted our audit in accordance with International Standards for Supreme Audit Institutions (ISSAI's). 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 South Eastern Road Corridor Management Project (SECRAMP) Project of the Ministry of Public Works in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to our audit of the financial statements in accordance with the World Bank guideline 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 Matters

Commitment

We draw attention to Note #11 of the financial statements in which Management reported the total of US\$3,399,348.44 as commitment due to CICO and Techsult Liberia Inc for civil works and monitoring and supervision. A net variance of (US\$19,914,895.77) exists between the commitment reported in the financial statements and the amount confirmed by CICO & Techsult Liberia Inc that responded to our inquiry. Our opinion is not modified in respect of the matter emphasized.

Management's Responsibilities

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS Cash Basis, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so. The SECRAMP Management is responsible for overseeing the Project's financial reporting process.

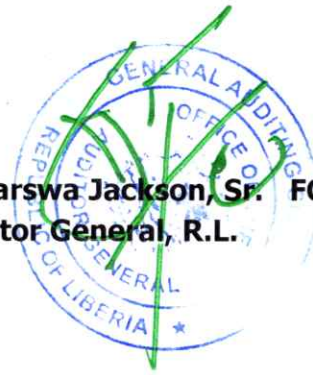
Auditor's Responsibilities

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 auditor's 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 ISSAIs 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.

*Auditor General's Report On the Financial Statement
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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depends on the auditor's judgment, including the assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the Statement of Receipts and Payments in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Receipts and Payments.

**P. Garswa Jackson, Sr. FCCA, CFIP, CFC,
Auditor General, R.L.**



Monrovia, Liberia

June 202



**STATEMENT OF RECEIPT AND PAYMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2024**

<i>In United States Dollars</i>	Notes	December 31, 2024	Dec. 31, 2023	Cumulative
Receipt				
IDA Grant & TF	4	3,837,382	12,046,512	26,662,490
Total Receipt		<u>3,837,382</u>	<u>12,046,512</u>	<u>26,662,490</u>
Payment				
Road Improvement Works	5	1,292,288	6,127,679	9,700,883
Consultancy/Supervision	6	1,283,033	2,299,328	4,946,622
Resettlement Compensation	7	357,928	47,032	5,665,199
Road Safety	8	637,278	1,144,304	1,468,875
Institutional Strengthening and Capacity Building	9	1,974,542	1,527,293	4,780,509
Contingencies	10	-	-	-
Total Payments		<u>5,545,069</u>	<u>11,145,636</u>	<u>26,562,088</u>
Excess of receipts over payments (payments over receipts)		(1,707,687)	900,876	100,401
Fund Balance as at beginning		1,808,088	907,212	-
Cumulative fund balance		<u>100,401</u>	<u>1,808,088</u>	<u>100,401</u>

The notes on pages 12 to 22 are integral part of these project financial reports

**STATEMENT OF FUND BALANCE AND CASH STATUS
 FOR THE PERIOD ENDED DECEMBER 31, 2024**

		December 31, 2024	December 31, 2023
	<i>In United States Dollars</i>		
A	Fund Balance		
	Balance of Project Fund	1,808,088	907,212
	Add: Total Receipts during the period	3,837,382	12,046,512
	Total Fund available for operations	5,645,470	12,953,724
	Less: Total Payments during the period	5,545,069	11,145,636
	Balance of project fund at the end of the year	100,401	1,808,088
B	Cash Status:		
	Cash at Bank	100,401	1,808,088
	Total Cash on hand and in bank	100,401	1,808,088
	Difference between A and B	-	-

The notes on pages 12 to 22 are integral part of these project financial reports

STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

Analysis of Variance

Activities Within Components

	Project Allocation US\$	Original Budget US\$	Actual Expenditure US\$	Variance US\$
Road Improvement Works	76,400,000	14,580,000	1,292,288	13,287,712
Consultancy/Supervision	5,825,320	1,820,000	1,283,033	536,967
Resettlement Compensation	6,000,000	360,000	357,928	2,072
Road Safety	3,000,000	1,290,000	637,278	652,722
Institutional Strengthening and Capacity Building	7,000,000	1,990,000	1,974,542	15,458
Contingencies	3,000,000	-	-	-
	101,225,320	20,040,000	5,545,069	14,494,931

The notes on pages 12 to 22 are integral part of these project financial reports

Variance Explanation


The variances are as a result of contractor's payment for component one did not come forth which was the counterpart funding from GOL as well as the consultant for the contractors. Also, road safety activities planned for the period under audit could not be implemented.




STATEMENT OF FINANCIAL POSITION
 AS AT DECEMBER 31, 2024

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<i>In United States Dollars</i>	December 31, 2024	December 31, 2023
Assets		
Cash and cash equivalent	100,401	1,808,088
Total Assets	100,401	1,808,088
Fund Balance		
Grants	100,401	1,808,008
Accumulated Fund Balance	100,401	1,808,088

 Feb 7, 2025
 Papin Daniels, Jr.
Director, Donor Financed Projects
PFMU, MFDP

 Feb. 7, 2025
 Emmanuel K. Baker
Program Manager- SECRAMP
MPW

The notes on pages 12 to 22 are integral part of these project financial reports



NOTES TO THE FINANCIAL STATEMENTS

1. Back ground and information of the project.

With support from the world Bank the south eastern corridor Road Asset management project is geared towards supporting the Recipient's efforts to enhance road connectivity for residents living along selected sections of the Ganta to Zwedru Road corridor, and to improve institutional capacity to manage the road sector. The SECRAMP project was approved by the world Bank on July 13, 2011, December 19, 2012 & July 25, 2017 with a grant amount of USD 101.2 million. The aims of the projects are:

Component I: Road improvement works. The key change in this component is to drop the 15-years road PPP in favor of upgrading the same 100km road section under two DB contracts under a modified output and performance-based road Contract (OPRC) format, drop the independent engineer Contract in favor of two independent monitoring consultants to monitor the works, and the technical supporting consultancy for environmental and social safeguards. The revised component I will support (i) carrying out construction of the 100km associated bridges, culverts, drainage, street and pedestrian walkways for Ganta-Tappita, road section and associated resettlement compensation in two Lots. Lot 1 Ganta, to Sagliepie (39 km), financed by the GOL. And Lot 2, Sagliepie to Tappita (61km), financed by IDA and LRTF; (ii) monitoring consultant contract for the two Lots (Lot 1 and Lot 2) road corridor construction and rehabilitation; (iii) the GOL's transaction advisory consultants (financed by GIF); and (iv) the safeguards technical assistance Team 1 consultancy. The Lot 1 and 2 IDA contracts and the associated monitoring consultancy contracts will encompass 26 and 30-month construction periods, Respectively, and one - year defect liability periods.

Component 2: Road safety: The restructuring will reduce scope of the road safety activities to align with the reduced overall project resources. The key changes include limiting the climate risk assessment and mitigation and adaptation measures to the project road and prioritizing road safety activities within the funding limitations. The restructured project will support the ministry of public works (MPW) and ministry of Transport (MOT) with implementation of aspects of the GOL's Road safety action plan assigned to them, including drafting and legislation on road safety, climate risk assessment of the road network, preparation and implementation of road safety policies, piloting specific road Safety interventions and limited capacity building activities. The project will also finance development of a comprehensive collision data collection and analysis system and a road safety curriculum that includes gender perspectives, and administration of the curriculum in collaboration with local academic institutions. The project will coordinate with other Development partners (DP) to address road safety problems systematically.

Component 3: institutional strengthening and capacity building:

The restructuring will revise the scope of this component to align with available resources and prioritize support for operationalizing the NRF to fund road maintenance. To align with available resource, the restructuring will drop the specific capacity building activities related to management of infrastructure aspects of natural resources concession, climate risk assessment of future road investments, development of road information management system, 2 and support to engineering programs at Liberian universities. The restructuring will retain the remaining activities under the original component. The new component will finance (I) capacity building support to the road sector's institutional reform process, building the NRF's capacity in the areas of work planning and technical audits; (ii) project incremental operating cost; (iii) Technical assistance and capacity building support for the transformation of the IIU with in MPW into a full-fledged road agency and ad hoc technical assistance to the sector, and (iv) capacity building support in the areas of climate resilience, road maintenance, and environmental and social safeguards management including citizens engagement.

Sexual Exploitation and Abuse (SEA) and sexual harassment (sex) mitigation and response redressal. The project will also support gender balance in access to training opportunities in technical and non-technical position within the road sector and also develop a non-discrimination and equal opportunities policy for the road agency.

2. Used of grant proceeds:

The table below sets out the categories of items to be financed out of grant proceeds, the allocation of the amount of the grant to each category and the percentage of expenditures for items to be financed in each category.

Category	Amount of grant allocated expressed in US\$	% of expenditure to be financed
Road improvement Works	88,200,000	100
Road Safety	3,000,000	100
Institutional Strengthening and Capacity Building	7,000,000	100
Contingencies	3,000,000	100
Total	101,200,000	

All categories of expenditure shown in these financial statements are fully financed based on the percentage below:

	% of Expenditure
IDA, TF& GOL	100
Total	100



NOTES TO THE FINANCIAL STATEMENTS (continues)

3. Significant Accounting policies

Basis of Accounting

The financial statements have been prepared in accordance of the cash basis of international public sector accounting standards (IPSAS) as adopted by the Government of Liberia and in the manner required by the project grant agreement as required by the world Bank's operating policies and procedures PFMU's financial management manual.

Reporting currency

Financial reports have been presented in United states Dollars. Transactions denominated in other currencies are translated in to united states dollars and recorded at the rate of exchange ruling at the date of transactions. Balances denominated in other currencies are translated in to united state dollars at the rate of exchange prevailing on the reporting date.

Grant/Credit/Loan Receipt

Grant/ Credit/ Loan from donors for the SECRAMP project is recognized and reported in the statement of receipt and payment as income when received and held in the Bank account called designated income account for disbursements purposes. All payments for the SECRAMP project and activities are made from the designated account.

Cash and bank balance

Cash consist of cash in hand and balance at bank.

Recognition of expenditure

All expenditures are expensed whether they are revenue or capital in nature and income is recognized when funds are received from the world Bank.

Tax

The project is 100 percent inclusive of tax. Taxes are withheld on consultants and vendors.

Foreign Exchange

During the period under review, there were two payments made in Great Britain Pounds which were converted by the Commercial bank at the rate when the payment was made. These transactions were paid at US\$1 to 1.314/1.317 respectively.



NOTES TO THE FINANCIAL STATEMENTS (continued)

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<i>In United States Dollars</i>	December 31, 2024	December 31, 2023	Cumulative
4 Fund Received in the Designated Account			
IDA 63590 - Designated A/C	2,265,699	5,650,629	9,909,894
TF B1347 - Designated A/C	-	-	410,000
TF A9104 - Designated A/C	-	-	681,368
Govt. of Liberia Funding-USD	210,000	1,200,000	6,610,000
Govt. of Liberia Funding-LRD	1,361,683	5,195,883	9,051,228
Sales of Bids	-	-	-
Total funds received in the Designated Account	3,837,382	12,046,512	26,662,490
Third Party Payments			
IDA 63590-Direct Payment	6,410,179	5,802,370	16,244,954
TF B1347- Direct Payment	2,467,240	4,796,142	11,295,787
TF A9104- Direct Payment	-	-	143,952
Total funds received as payment from Third Parties	8,877,419	10,598,512	27,684,693
5 Component 1 - Road Improvement Works			
Lot 1: Ganta-Sagliepie Works (39km)	1,260,871	6,121,679	9,669,466
Lot 2: Sagliepie- Tappita Works (61km)	31,417	-	31,417
	1,292,288	6,127,679	9,700,883
6 Consultancy Services			
Transaction Advisory Services for PPP	-	-	457,344
Monitoring/Supervision of Lot 1 Works	802,166	241,096	1,599,191
Monitoring/Supervision of Lot 2 Works	121,683	1,241,425	1,750,741
Technical Assistance: Environmental and Social Safeguards	359,184	816,806	1,139,346
	1,283,033	2,299,327	4,946,622



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 For The Year Ended December 31, 2024.*

Resettlement Compensation				
7		357,928	47,032	5,665,199
8	Component 2 - Road Safety	637,278	1,144,304	1,468,875
9	Comp 3 - Institutional Strengthening and Capacity Building			
	Training and Technical Assistance	-	7,850	10,084
		145,058		
	Technical Studies on Safeguards/Gender Analy		218,231	584,807
	Mainstream Citizens' Engagement and GRS	-	-	-
	IIU/Road Agency Operating Costs	1,564,400	1,131,488	3,315,834
				869,784
	Technical Assistance: Transport Support Group	265,085	169,724	
	Institutional	-	-	-
		1,974,543	1,527,293	4,780,509
10	Contingencies	-	-	-



Notes To The Financial Statements (continued)

<i>In United States Dollars</i>	December 31, 2024	December 31, 2023	Cumulative
Cash receipts through the Designated Accounts			
IDA Grant, TF & GoL	3,837,382	12,046,512	26,662,490
Cash paid			
Road Improvement Works	1,292,288	6,127,679	9,700,883
Consultancy/Supervision	1,283,033	2,299,328	4,946,622
Resettlement Compensation	357,928	47,032	5,665,199
Road Safety	637,278	1,144,304	1,468,875
Institutional Strengthening and Capacity Building	1,974,542	1,527,293	4780,509
Contingencies	-	-	-
Total Payments	5,545,069	11,145,636	26,562,088

Note: The third-party payments which are direct payment of **US\$8,877,419.39** have been extracted from the total funds receipt and the total payments made. These are payments made on behalf of the project by the World Bank and thus required disclosures. These payments are available for review upon request by the auditor.

The notes on pages 12 to 22 are integral part of these project financial reports



PROJECT DESIGNATED ACCOUNT STATEMENT

Account Number: 6101834412/6102616021/6100403032/6101704382/
 001USD21302730701/53060030002236
Account Type: Current Account
Depository Bank (s): Eco Bank Liberia Limited
 LBDI
 UBA
Address: 11th Street Sinkor
 Monrovia, Liberia

Currency: United States Dollar

	December 31, 2024	December 31, 2023
Total Grant Received	3,837,382	12,046,512
Total grant income reported	<u>3,837,382</u>	<u>12,046,512</u>
Amount spent	(5,545,069)	(11,145,636)
Balance as at beginning	1,808,088	907,212
Balance as at December 31, 2022	<u>100,401</u>	<u>1,808,088</u>

Closing Balance Consist of:

SECRAMP Account B	1,120	1,480
SECRAMP Account C	36,543	1,631,902
SECRAMP RAP Account	1,130	1,490
SECRAMP RAP GOL (LRD)	21,498	171,836
Impact of Translation Difference (LRD)	38,526	-
SECRAMP RAP UBA	469	469
Petty Cash - IIU	1,115	913
	<u>100,401</u>	<u>1,808,088</u>

Note:

Account Title	Expected Amount @ 183.6792	Actual Amount Per System	Difference
SECRAMP RAP GOL-LD Account	21,498.39	60,024.33	(38,525.94)

The closing balance for the SECRAMP RAP GOL LRD account in Liberian Dollars was L\$3,948,806.38 and the converted to USD at the CBL rate as at 31 December 2024 and translation difference has been recognized and ending cash balance adjusted accordingly.

**South-Eastern Corridor Road Management Project (SECRAMP)
 Project Commitment Schedule
 As at December 31, 2024**

Annex

Note 11

Works

		Contact Amount \$	Disbursed \$	Commitment \$
CICO	Rehab Ganta - Saglepia (39km)	31,146,320.00	9,672,127.53	21,474,192.47
China Railway Seventh Group Co	Rehab Saglepia-Tappita(61km)	53,765,392.35	27,065,498.57	26,699,893.78
		84,911,712.35	36,737,626.10	48,174,086.25

Consultants

Alice G. Bedell	Social Safeguard Support Staff	39,799.92	24,666.66	15,133.26
Amos Sackie	IT Assistant	26,533.44	16,444.45	10,088.99
Augustine K. Maimie	Project Engineer	106,022.28	65,555.55	40,466.73
Barbes B. Dawodu	Administrative Assistant	50,413.44	31,244.45	19,168.99
Boima A. Diggs	RAM Engineer	53,066.64	32,888.89	20,177.75
Cynthia D. Torh Bropleh	Social Safeguard Support Staff	39,799.92	25,738.86	14,061.06
Darlington Kahn	Driver	26,533.44	16,444.45	10,088.99
Deborah Davies	Custodian	23,880.00	14,800.00	9,080.00
Dominik Namu Aryeetey	Project Engineer	73,333.33	32,000.00	41,333.33
E. Hodo Dossen	Environmentalist	106,666.56	45,333.33	61,333.23
Edith J. Nyanfore	Environmental Support Staff	27,859.92	17,266.66	10,593.26



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Emmanuel K. Baker	Program Manager	355,740.00	224,400.00	131,340.00
Emmanuel Mase Johnson	Project Engineer	109,999.92	86,666.66	23,333.26
Emmanuel T. Kaye	Project Engineer	79,733.28	42,577.78	37,155.50
Emmet T. Seoh	Receptionist	26,533.44	16,444.45	10,088.99
FINNOC Ltd	TA for Envi & Social Safeguard	1,414,232.00	1,270,075.61	144,156.39
Fondation of Commu Initiatives	Impl'tation measures GBV&SEA	833,000.00	684,846.78	148,153.22
Frederick D. Hunder, Jr.	Project Engineer	106,022.28	65,555.55	40,466.73
Garyette T. Garsuah	Admin Assitant Records	53,066.64	32,888.89	20,177.75
Govergo W. Tennih	Project Engineer	106,022.28	65,555.55	40,466.73
INNOVA Construction Company	IIU Office Refurbish 2024	25,465.30	9,740.48	15,724.82
Jerome Beh	IT Technician	82,253.28	50,977.78	31,275.50
Jerry S. Wonde	Program Assistant	79,600.08	49,333.34	30,266.74
Joe Kamara	Road Asset Management Support Staff	39,799.92	24,666.66	15,133.26
Joetta Nyepon	Custodian	23,880.00	14,800.00	9,080.00
Joseph Allison	Driver	26,533.44	16,444.45	10,088.99
Maima Boikpah Duncan	Procurement Assistant	106,022.28	65,555.55	40,466.73
Meme Mellish	Custodian	23880	14800	9,080.00
Michael S. K. Kpakolo	Project Engineer	106,022.28	65,555.55	40,466.73
Morris Kromah	Driver	26,533.44	16,444.45	10,088.99
Romeo B. Kaioh	Environmental Support Staff	35,820.00	22,200.00	13,620.00



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Rosetta Ajavon	Administrative Assistant	50,413.44	31,244.45	19,168.99
SARI Consulting	Monitoring Supv.Saglepie-Tappita	3,048,578.50	1,965,353.08	1,083,225.42
SOFRECO	Transport Support Group TA to IIU Driver	1,592,520.00 12,000.00	869,783.64 1,000.00	722,736.36 11,000.00
Solomon S.R Juah	Project Engineer	106,133.28	65,777.78	40,355.50
Sulaiman B. Sheriff	Deputy Program Manager	260,026.56	160,611.11	99,415.45
Sumoiwuo Z. Harris	Project Accountant	116,746.56	72,089.11	44,657.45
Tarnue Douwai	Monitoring Supv.Ganta-Saglepie	3,021,576.20	1,181,524.46	1,840,051.74
Techsult Liberia Inc	Procurement Specialist	250,800.00	156,222.22	94,577.78
V. Larry Reeves	Project Accountant	116,746.56	72,111.11	44,635.45
Wentee Nagbe	Engineer	53,066.64	32,888.89	20,177.75
Wilson F. Geegbe				
		12,862,676.49	7,770,518.68	5,092,157.81
		97,774,388.84	44,508,144.78	53,266,244.06

Works

		Commitment as at	
		12/31/2024	Commitment
		US\$	US\$
CICO	Rehab Ganta - Saglepia (39km)	31,146,320.00	1,804,051.74
Techsult Liberia Inc	Monitoring Supv.Ganta-Saglepie	3,021,576.20	419,772.25
		34,167,896.20	2,223,823.99
		10,853,651.99	23,314,244.21

Out of the available commitment for CICO & Techsult Liberia Inc of **US\$21,474,192.47 & US\$1,840,051.74**, the amount due to the contractor and consultant as at December 31, 2024 was **US\$1,804,051.74 and US\$419,772.25** respectively.

