

**AUDITED FINANCIAL STATEMENTS OF THE
SUPPORT TO IMPROVE MATERNAL AND CHILD
HEALTH PROJECT
(LOAN AGREEMENT № 3779/BL/GY)**

**FOR THE PERIOD
22 FEBRUARY 2017 TO 31 DECEMBER 2017**

**AUDITORS: AUDIT OFFICE
63 HIGH STREET
KINGSTON
GEORGETOWN
GUYANA**

**AUDITED FINANCIAL STATEMENTS OF THE
SUPPORT TO IMPROVE MATERNAL AND CHILD HEALTH PROJECT
(LOAN AGREEMENT No. 3779/BL-GY)
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017**

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Audit Office of Guyana

P.O. Box 1002, 63 High Street, Kingston, Georgetown, Guyana

Tel: 592-225-7592, Fax: 592-226-7257, <http://www.audit.org.gy>

247/IADB: 106/1/2017

27 April 2017

Ms. Collette Adams
Permanent Secretary
Ministry of Public Health
Brickdam
Georgetown.

Dear Ms. Adams,

AUDIT OF THE FINANCIAL STATEMENTS OF THE
SUPPORT TO IMPROVE MATERNAL AND CHILD HEALTH PROJECT
LOAN AGREEMENT № 3779/BL-GY
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017

I forward herewith two (2) copies of the audited financial statements of the above-mentioned Project for the period 22 February 2017 to 31 December 2017, together with the Report of the Auditor General and Internal Control Report.

Should you need any clarification or explanation, please do not hesitate to let us know.

With kind regards.

Yours sincerely,


AUDIT OFFICE
★ CLAIREANN JAMES
AUDIT MANAGER
OF GUYANA
For AUDITOR GENERAL



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AG: 140/2018

27 April 2018

**REPORT OF THE AUDITOR GENERAL ON THE
STATEMENT OF CUMULATIVE INVESTMENTS AND
THE STATEMENT OF CASH RECEIVED AND DISBURSEMENTS
FOR SUPPORT TO IMPROVE MATERNAL AND CHILD HEALTH PROJECT
LOAN AGREEMENT № 3779/BL-GY
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017**

Audit Opinion

I have audited the Financial Statements of the Support to Improve Maternal and Child Health Project carried out by the Ministry of Public Health and financed with resources of the Loan Agreement № 3779/BL-GY of the Inter-American Development Bank (IDB) and with contributions of the Government of Guyana, which include the Statement of Cumulative Investments as of 31 December 2017, the Statement of Cash Received and Disbursements and the notes to the Financial Statements, prepared for the period 22 February 2017 to 31 December 2017, which include a summary of relevant accounting policies.

In my opinion, the accompanying Financial Statements of the Support to Improve Maternal and Child Health Project for the period 22 February 2017 to 31 December 2017 have been prepared in all material respects, in accordance with the financial reporting requirements of Section 6.03 of the Loan Agreement № 3779/BL-GY and the Audited Financial Reports and External Audit Management Handbook for projects financed by the IDB.

Basis for Audit Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs) issued by the International Federation of Accountants (IFAC), the International Standards of Supreme Audit Institutions (ISSAIs) and the Audit Act 2004. My responsibilities under those 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 Ministry of Public Health in accordance with the ethical requirements that are relevant to my audit of the Financial Statements in Guyana 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.

Management's Responsibility

Management is responsible for the preparation of these Financial Statements in accordance with the requirements established in Section 6.03 of the Loan Agreement № 3779/BL-GY and the Audited Financial Reports and External Audit Management Handbook for projects financed by the IDB. In addition, management is responsible for establishing internal control as they determine necessary to enable the preparation of statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance that the Financial Statements as a whole are **free** from material misstatement, whether due to fraud or error, and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs and 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.



AUDIT OFFICE
63 HIGH STREET
KINGSTON
GEORGETOWN
GUYANA.


MINISTRY OF PUBLIC HEALTH
LO-3779/BL-GY: SUPPORT TO IMPROVE MATERNAL AND CHILD HEALTH PROJECT
STATEMENT OF CASH RECEIVED AND DISBURSEMENTS

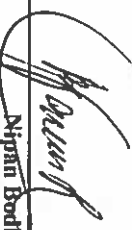
Expressed in US Dollars
for the period 22 February 2017 to 31 December 2017

CASH RECEIVED			
Accumulated Cash at the beginning of the period	-	-	-
<u>Activity during the period</u>			
Disbursements (Advances, reimbursements, direct payments and reimbursements guaranteed by letter of credit)	(Note 10)	258,656.00	258,656.00
Interest Received		-	-
Other (Exchange Gain)		-	-
Total Cash Received		258,656.00	258,656.00

DISBURSEMENTS MADE			
Cumulative cash disbursements at beginning of the period	-	-	-
<u>Activity during the year</u>			
Refunds		-	-
Payment for goods and services	(Note 9)	177,765.69	177,765.69
Other		-	-
Total Cash Disbursements for the Period	(Note 9)	177,765.69	177,765.69
Cumulative Cash Disbursements at end of the Period		177,765.69	177,765.69
AVAILABLE CASH AS OF END OF PERIOD	(Note 3a)	80,890.31	80,890.31

The accompanying notes are an integral part of this statement.



 Ms. Collye Adams
 Permanent Secretary
 Ministry of Public Health
 Brickdam, Georgetown
 26 April 2018
 Permanent Secretary
 Ministry of Public Health

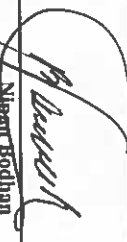

 Niphan Bodhan
 Project Coordinator
 Maternal Child Health Improvement Project
 Camp and Charlotte Streets, Georgetown
 26 April 2018

MINISTRY OF PUBLIC HEALTH
 LO-3179/BL-GY: SUPPORT TO IMPROVE MATERNAL AND CHILD HEALTH PROJECT
 STATEMENT OF CUMULATIVE INVESTMENTS

(Expressed in US Dollars)				(Expressed in US Dollars)				(Expressed in US Dollars)			
Cumulative at end of 2016				Movement during the period 22 February 2017 to 31 December 2017				Cumulative at end of 2016			
INVESTMENT CATEGORY	IDB	LOCAL	TOTAL	IDB	LOCAL	TOTAL	IDB	LOCAL	TOTAL	IDB	TOTAL
1 Strengthening reproductive, maternal, and neonatal health services	-	-	-	23,824.59	-	23,824.59	23,824.59	-	23,824.59	-	23,824.59
1.1 Increase access and use of reproductive, maternal, and neonatal health services (Region 9)	-	-	-	23,824.59	-	23,824.59	23,824.59	-	23,824.59	-	23,824.59
1.2 Improve the quality of reproductive, maternal, and neonatal health services	-	-	-	-	-	-	-	-	-	-	-
2 Increase the effectiveness of the maternal and neonatal healthcare network	-	-	-	-	-	-	-	-	-	-	-
2.1 Integrated healthcare network for reproductive maternal and neonatal health	-	-	-	-	-	-	-	-	-	-	-
2.2 Laboratory test management and information system designed and implemented	-	-	-	-	-	-	-	-	-	-	-
2.3 Health facility with infrastructure improved to provide reproductive, maternal and neonatal services	-	-	-	-	-	-	-	-	-	-	-
2.4 Health facilities with equipment improved to provide reproductive, maternal and neonatal services	-	-	-	-	-	-	-	-	-	-	-
2.5 Ambulances equipped for emergency obstetric and newborn care delivered (Region 9, West Demerara Hospital and CC Nicholson Hospital).	-	-	-	-	-	-	-	-	-	-	-
3 Administration, auditing, and evaluation	-	-	-	153,941.10	-	153,941.10	153,941.10	-	153,941.10	-	153,941.10
3.1 Eligibility obtained	-	-	-	59,151.17	-	59,151.17	59,151.17	-	59,151.17	-	59,151.17
3.2 Procurement process technical assistance to design and support the implementation of the intervention (OCBS)	-	-	-	-	-	-	-	-	-	-	-
3.3 Special conditions to execution	-	-	-	-	-	-	-	-	-	-	-
3.4 P1U office equipment installed	-	-	-	89,912.03	-	89,912.03	89,912.03	-	89,912.03	-	89,912.03
3.5 Monitoring, follow up and evaluation process	-	-	-	4,185.96	-	4,185.96	4,185.96	-	4,185.96	-	4,185.96
3.6 Operating Expenses	-	-	-	691.94	-	691.94	691.94	-	691.94	-	691.94
4 Contingencies	-	-	-	-	-	-	-	-	-	-	-
5 Finance Costs	-	-	-	-	-	-	-	-	-	-	-
5.1 Interest	-	-	-	-	-	-	-	-	-	-	-
5.2 Credit fee	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	177,765.69	-	177,765.69	177,765.69	-	177,765.69	-	177,765.69

The accompanying notes are an integral part of this statement.


 Ms. Collette Adams
 Permanent Secretary
 Ministry of Public Health
 Brickdam, Georgetown
 26 April 2018
 Permanent Secretary
 Ministry of Public Health


 Nipam Bodhan
 Project Coordinator
 Maternal Child Health Improvement Project
 Camp and Charlotte Streets, Georgetown
 26 April 2018

MINISTRY OF PUBLIC HEALTH
LO-3779/BL-GY: SUPPORT TO IMPRPOVE MATERNAL AND CHILD HEALTH PROJECT
NOTES TO THE STATEMENT OF CASH RECEIVED AND DISBURSEMENTS
AND STATEMENT OF CUMMULATIVE INVESTMENTS
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017

1. Program Description

The Government of Guyana (GoG) obtained a loan of US\$8 million from the Inter-American Development Bank (IDB) to finance the execution of a project to contribute to the reduction of maternal, perinatal, and neonatal deaths in Guyana. The project will be executed over a period of five years from 22 February 2017 to 21 February 2022. The loan agreement, reference LO-3779/BL-GY was signed on the 21 February 2017 and became eligible for disbursement on the 21 May 2017, having fulfilled all conditions prior to first disbursement.

The Project Execution Unit (PEU) of the Ministry of Public Health is the project's dedicated staff unit that is responsible for the effective execution of all technical, administrative and financial aspects.

This project has three components to achieve the desired impact as follows: Component 1 - Strengthening reproductive, maternal, and neonatal health services, Component 2 - Strengthening the healthcare network and Component 3 – Administration, Auditing and Evaluation.

2. Significant Accounting Policies

Basis of Presentation

▪ **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 the IPSAS under which transactions should be recorded when they occur and not when they are paid. However, the IPSAS have been applied to circumstances such as those discussed in chapter "Cash Basis IPSAS: Financial Reporting under the Cash Basis of Accounting."

▪ **Currency**

The Project's accounting records are maintained in local currency and United States (US) dollars in accordance with the IDB's requirements. In order to calculate the equivalent in US dollars, the cash received in local currency in a specific commercial bank account, is converted at the rate of exchange in effect at the time of receipt of these funds or at the rate of exchange at a time close to the transaction date, such as, the effective rate on the last day of the preceding month or the monthly average.

The exchange rate gain or loss that results from a difference of the exchange rate when the funds are received versus when they are converted to local currency to make payments for eligible expenses is accounted for as an exchange rate differential charged to "Bank financing".

MINISTRY OF PUBLIC HEALTH
LO-3779/BL-GY: SUPPORT TO IMPRPOVE MATERNAL AND CHILD HEALTH PROJECT
NOTES TO THE STATEMENT OF CASH RECEIVED AND DISBURSEMENTS
AND STATEMENT OF CUMMULATIVE INVESTMENTS
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017

3. Available Cash and Bank Balances

(a) The available cash balance as of 31 December 2017, in the Project's bank accounts are as follows:

IDB Resources	Amount US\$
Foreign Bank Account № 33681120	58,656.00
Local Bank Account № 0162700434013	<u>24,336.27</u>
Sub-total	82,992.27
Less: Unpresented Cheques for Local Bank A/C	<u>(3,070.48)</u>
Total Available Bank Balance as of 31 December 2017	79,921.79
Petty Cash-on-Hand	<u>968.52</u>
Available Cash as of 31 December 2017	<u>80,890.31</u>

(b) During the period 22 February 2017 to December 31 2017, earned interest income equated to US\$ 0 and exchange rate earnings amounted to US\$0.

4. Advances or Amounts Pending Justification

As of 31 December 2017, the amount pending justification to the IDB amounts to US\$177,765.69. These are eligible expenses for the project and are detailed in Appendix I. There were no ineligible program expenses. The following table provides a breakdown as per Investment Category.

Investment Category	Amount US\$
1 - Strengthening reproductive, maternal, and neonatal health services	23,824.59
2 - Strengthening the healthcare network	-
3 - Administration, auditing, and evaluation	153,941.10
Total	177,7695.69

MINISTRY OF PUBLIC HEALTH
LO-3779/BL-GY: SUPPORT TO IMPRPOVE MATERNAL AND CHILD HEALTH PROJECT
NOTES TO THE STATEMENT OF CASH RECEIVED AND DISBURSEMENTS
AND STATEMENT OF CUMMULATIVE INVESTMENTS
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017

5. Advance of Funds

In accordance with loan contract no. LO-3779/BL-GY, the advance of fund methodology is adapted where the Bank disburses resources as an Advance of Fund to the Executing Agency to cover eligible expenditures related to the execution of the Project. The maximum amount of each advance of fund shall be set by the Bank on the liquidity needs of the project. At no time may the maximum amount of an Advance of Funds exceed the amount required to finance expenditures up to a period of six (6) months in accordance with the investment schedule and the cash flow required to meet such purpose and the capacity demonstrated by the Executing Agency. The Bank may increase the maximum amount of an Advance of Funds when immediate cash flow needs that merit such increase arise, upon presentation of a request duly justified and accompanied by a statement of projected expenditures for the execution of the Project during the corresponding Advance of Funds period in effect. At least Eighty Percent (80%) of the total amount of resources disbursed as an Advance of Funds must be justified before the Executing Agency receives another Advance of Funds.

5 (a) Advances and Justification

Particulars	Amount US\$
Opening balance of advances	-
<i>Add:</i> Advances received during the period	258,656.00
<i>Less:</i> Advances recorded during the period (Justified) as per LMS	-
Closing balance of advances	<u>258,656.00</u>
Closing Balance of Advances of Funds as per LMS	<u>258,656.00</u>

6. Local counterpart funds

This Project does not have a local counterpart fund.

7. Prior-period adjustments

This is the first year for the Project therefore there are no prior period adjustments.

MINISTRY OF PUBLIC HEALTH
LO-3779/BL-GY: SUPPORT TO IMPROVE MATERNAL AND CHILD HEALTH PROJECT
NOTES TO THE STATEMENT OF CASH RECEIVED AND DISBURSEMENTS
AND STATEMENT OF CUMMULATIVE INVESTMENTS
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017

8. Procurement of Goods and Services (Policies & Expenditures)

Policies

The Procurement of goods, works and related services were done in accordance with the provisions set forth in Document GN-2349-9 ("Policies for the Procurement of Goods and Works Financed by the Inter-American Development Bank"), dated March 2011 (hereinafter referred to as the "Procurement Policies"), and covered the following provisions:

- (a) International Competitive Bidding: Except as otherwise provided in subsection (b) of this Section, goods, works and related services shall be procured pursuant to the provisions set forth in Section II of the Procurement Policies.
- (b) Other Procurement Procedures: The following procurement methods may be used for the procurement of goods, works and related services as long as the Bank determines that these methods meet the requirements established in the provisions set forth in Section III of the Procurement Policies:
 - (i) National Competitive Bidding: for goods and services (as distinct from consulting services), which estimated cost per contract is less than one hundred thousand dollars (US\$100,000) and for works which estimated cost per contract is less than one million dollars (US\$1,000,000), pursuant to the provisions set forth in paragraphs 3.3 and 3.4 of the Procurement Policies and the provisions below and provided that such procurement method is not in contradiction with the basic guarantees or the Procurement Policies that every procurement must meet.
 - (ii) Shopping: for goods estimated to cost the equivalent or less than twenty-five thousand dollars (US\$25,000) per contract, in accordance with the provisions set forth in paragraph 3.5 of the Procurement Policies.
 - (iii) Direct Contracting: for ITRON meters and accessories; and contractors for the installation of pre-paid meters; in accordance with the provisions set forth in paragraphs 3.6 and 3.7 of the Procurement Policies. (c) Additional Procurement Requirements. The Borrower, through the Executing Agency, shall carry out the procurement of goods, works and related services in accordance with the general plans, technical, social and environmental specifications, budgets and other documents required for the acquisition or the construction, and, as the case may be, the specific guidelines and other documents necessary for the call for prequalification or bids; and (ii) in the case of works, evidence that it has, prior to the initiation of the works and with respect to the real property where the works will be constructed, the right of legal possession, easements or other rights necessary to initiate the construction, as well as the riparian rights required for the respective works.

Expenditures

The sum of US\$177,7695.69 was expended on the procurement of goods and services for the period under review. Refer to Appendix II.

MINISTRY OF PUBLIC HEALTH
LO-3779/BL-GY: SUPPORT TO IMPROVE MATERNAL AND CHILD HEALTH PROJECT
NOTES TO THE STATEMENT OF CASH RECEIVED AND DISBURSEMENTS
AND STATEMENT OF CUMMULATIVE INVESTMENTS
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017

9. Investment Categories & Cost

The following components were implemented in order to achieve the objectives of the Project.

Component 1. Strengthening reproductive, maternal, and neonatal health services. (US\$2.920M)

Sub-component 1.1. Access and use of reproductive, maternal, and neonatal health services. The objective of this component is to increase access and use of reproductive, maternal, and neonatal health services. To achieve this objective, this component will finance: (i) strengthening of the community platform and the primary level of care for service delivery in regions 3, 4, and 9; (ii) procurement of equipment/supplies; (iii) strengthening of the maternity waiting home strategy, including the development of individual and community plans to support women and newborns to access facilities in Region 9; and (iv) design and implementation of behavior change communication strategies, including messages targeted at adolescents, men, and indigenous people.

Sub-component 1.2. Quality of reproductive, maternal, and neonatal health services. The objective of this component is to improve the quality of reproductive, maternal, and neonatal health services. To achieve this objective, this component will finance: (i) design and implementation of a QIS in hospitals of regions 3, 4, and 9, including the improvement of clinical and management practices and the promotion of patient-centered and culturally-appropriate care; (ii) revision and update of guidelines, protocols, and strategies; (iii) improvements in the supply chain for contraceptive methods, drugs, and blood products, including procurement of equipment; (iv) improvements in health information; and (v) development of skills in the workforce of regions 3, 4, and 9 related to reproductive, maternal, and neonatal health.

Component 2. Strengthening the healthcare network. (US\$3.734M)

The objective of this component is to increase the effectiveness of the maternal and neonatal health care network. To achieve this objective, this component will finance: (i) assessment and reorganization of Guyana's healthcare and referral networks, including the revision and adjustment of the portfolio of services and the roles of different cadres of health workers; (ii) infrastructure improvements to C.C. Nicholson Hospital; (iii) procurement of equipment for health facilities, including GPHC, C.C. Nicholson Hospital, and the Georgetown maternity waiting home; and (iv) ambulances and communication system (radios for health facilities and ambulances) for regions 3, 4, and 9.

Component 3. Administration and evaluation (US\$1.196M)

The objective of this component is to support project administration and evaluation activities, including ancillary expenses and strengthening the capacity of the Maternal and Child Health (MCH) Unit of the MoPH, which will assume overall responsibility for project implementation. This component will support the recruitment of five staff: a project coordinator; two fiduciary officers; a health specialist; and a planning, monitoring, and evaluation officer.

MINISTRY OF PUBLIC HEALTH
LO-3779/BL-GY: SUPPORT TO IMPRVE MATERNAL AND CHILD HEALTH PROJECT
NOTES TO THE STATEMENT OF CASH RECEIVED AND DISBURSEMENTS
AND STATEMENT OF CUMMULATIVE INVESTMENTS
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017

10. Disbursements Received from the IDB

Disbursements totaling US\$258,566.00 were received from the IDB during the period 22 February 2017 to December 31 2017 as follows:

Disbursement Request №.	Date Received	Amount US\$
01	1 June 2017	258,656.00
Total		258,656.00

11. Reconciliation between the Statement of Cash Received and Disbursements and the Statement of Cumulative Investments

Expressed in US Dollars

Particulars	IDB	Local	Total
Disbursement as per Statement of Cumulative Investments	258,566.00	-	258,656.00
Disbursement as per Statement of Cash Received and Disbursements	258,656.00	-	258,656.00
Difference	-	-	-

12. Reconciliation by Investment Categories between the Project's records and the IDB's records.

Expressed in US Dollars

Category of Investment	Amounts as per Statement of Investments	Amounts as per LMS	Amount Pending Justification	Variances
Component 1. Strengthening reproductive, maternal, and neonatal health services	23,824.59	-	23,824.59	-
Component 2. Increase the effectiveness of the maternal and neonatal healthcare network	-	-	-	-
Component 3. Administration, auditing, and evaluation	153,941.10	-	153,941.10	-
TOTAL	177,765.69	-	177,765.69	-

MINISTRY OF PUBLIC HEALTH
LO-3779/BL-GY: SUPPORT TO IMPRPOVE MATERNAL AND CHILD HEALTH PROJECT
NOTES TO THE STATEMENT OF CASH RECEIVED AND DISBURSEMENTS
AND STATEMENT OF CUMMULATIVE INVESTMENTS
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017

13. Contingencies

As at 31 December 2017, there were no existing conditions, situations, or set of circumstances that involve uncertainty as to a possible gain or loss. The uncertainty revolves when one or more future events occur or fail to occur and falls into three categories as follows:

- Probable, where the future event remains most likely to occur.
- Reasonably possible, where the future event occurring is realistic, but neither likely nor remote.
- Remote, where the chance of the future event occurring is slight.

14. Subsequent Events

There were no events arising that provided additional evidence about conditions that existed as at 31 December 2017 or provided evidence with respect to conditions that did not exist at 31 December 2017 but arose subsequent to that date.

15. Status of Adjustments arising from the Independent Auditors' Non-standard Opinion in the Prior Period.

There were no adjustments affecting the current period that are reflected in the financial statements.

MINISTRY OF PUBLIC HEALTH
LO- 3779/BL-GY: SUPPORT TO IMPROVE MATERNAL AND CHILD HEALTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017

Schedule of Expenses Pending Justification

Appendix I

Date	Payment Voucher #	Cheque/Debit Advice #	Supplier	Details	Country of Origin	US\$
Component 1: Strengthening reproductive, maternal, and neonatal health services						
5-Sep-17	P16/2017	08-272116	Evergreen Adventures Inc.	Airfare for two (2) employees travelling to Lethem and return for launching of the CHWs training programme.	Guyana	828.09
5-Sep-17	P17/2017	08-272117	Ganesh Tatkan	Travelling, meals and accommodation for six (6) employees for launching of the CHWs training programme.	Guyana	3,118.64
11-Oct-17	P31/2017	08-272131	NT Computec	Purchase of one (1) multimedia projector and wireless pointer for CHWs training in Lethem.	Guyana	732.58
11-Oct-17	P32/2017	08-272132	Rani's Fashion	Purchase of eight (8) fans for CHWs living quarter in Lethem.	Guyana	387.41
11-Oct-17	P33/2017	08-272133	Odinski Williams	Being stipend for twenty (20) Community Health Workers for the months of September 2017 and October 2017	Guyana	968.52
11-Oct-17	P34/2017	08-272134	Ganesh Tatkan	Travelling, meals and accommodation for six (6) employees for follow-up visits of the CHWs training programme.	Guyana	1,530.27
11-Oct-17	P35/2017	08-272135	Evergreen Adventures Inc.	Airfare for six (6) employees travelling to Lethem and return for follow visit of the CHWs training programme.	Guyana	1,518.16
24-Oct-17	P42/2017	08-272142	Evergreen Adventures Inc.	Payment of airfare for CHW Coordinator.	Guyana	276.03
24-Oct-17	P43/2017	08-272143	Odinski Williams	Payment of per-diem for CHW Coordinator.	Guyana	242.13
3-Nov-17	P44/2017	08-272144	Ganesh Tatkan	Payment of per diem for the period (2017.11.0-06-2017.11.09) to complete training in Lethem. (Ms. C. Gouveia & Dr. A. Browne)	Guyana	813.56
3-Nov-17	P44/2017	08-272145	Evergreen Adventures Inc.	Payment of Airfare to complete training in Lethem. (Ms. Collette Gouveia and Dr. Allison Browne)	Guyana	552.06
13-Nov-17	P50/2017	08-272150	Odinski Williams	Being stipend for twenty (20) Community Health Workers for the months of October 2017 and November 2017.	Guyana	484.26
16-Nov-17	P51/2017	08-272151	Evergreen Adventures Inc.	Airfare for two (2) consultant travelling to Lethem and return for follow visit of the CHWs training programme.	Guyana	552.06
16-Nov-17	P52/2017	08-272152	Ganesh Tatkan	Payment of per diem for the period (2017.11.19-2017.11.25) to complete training in Lethem. - Willton Benn and Dr. Sara Gordon	Guyana	920.10
28-Nov-17	P58/2017	08-272158	Odinski Williams	Being stipend for twenty (20) Community Health Workers for the months of October and November 2017.	Guyana	968.52
4-Dec-17	P60/2017	08-272160	Evergreen Adventures Inc.	Airfare for four (4) consultants travelling to Lethem and return for follow visit of the CHWs training programme.	Guyana	1,397.09
4-Dec-17	P62/2017	08-272162	Ganesh Tatkan	Payment of per diem and transportation costs for teaching staff and supervisory visit.	Guyana	6,121.07
4-Dec-17	P63/2017	08-272163	Odinski Williams	Being transportation for twenty (20) Community Health Workers to return home for the Christmas holidays	Guyana	1,428.57
28-Dec-17	P71/2017	08-272171	Wilton Benn	Payment of per diem for the period (2018.01.02-2018.01.08) to complete training in Lethem.	Guyana	571.43
28-Dec-17	P72/2017	08-272172	Evergreen Adventures Inc.	Payment of Airfare to complete training in Lethem. (Mr. Wilton Benn and Ms. Judy Rose)	Guyana	414.04
Total for Component 1						23,824.59
Component 3: Administration, auditing, and evaluation						
11-Sep-17	P19/2017	08-272119	Ertensia Hamilton	Top-up for working as MCH Coordinator on the project for the period April 2017 to August 2017	Guyana	1,348.65
18-Sep-17	P24/2017	08-272124	Ertensia Hamilton	Top-up for working as MCH Coordinator on the project for the month of September 2017 (\$283,035*20%)	Guyana	274.13

MINISTRY OF PUBLIC HEALTH
LO- 3779/BL-GY: SUPPORT TO IMPROVE MATERNAL AND CHILD HEALTH PROJECT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017

Schedule of Expenses Pending Justification

Appendix I

Date	Payment Voucher #	Cheque/Debit Advice #	Supplier	Details	Country of Origin	US\$
Component 3: Administration, auditing, and evaluation (cont'd)						
17-Oct-17	P39/2017	08-272139	Ertenisa Hamilton	Top-up for working as MCH Coordinator on the project for the month of October 2017 (\$283,035*20%).	Guyana	274.13
17-Nov-17	P56/2017	08-272156	Ertenisa Hamilton	Top-up for working as MCH Coordinator on the project for the month of November 2017. (\$283,035*20%).	Guyana	274.13
14-Dec-17	P69/2017	08-272169	Ertenisa Hamilton	Top-up for working as MCH Coordinator on the project for the month of December 2017. (\$283,035*20%).	Guyana	274.13
11-Sep-17	P20/2017	08-272120	Serena Bender	Top-up for working as MCH Coordinator on the project for the period April 2017 to August 2017.	Guyana	1,315.69
18-Sep-17	P25/2017	08-272125	Serena Bender	Top-up for working as MCH Coordinator on the project for the month of September 2017 (\$271,690*20%).	Guyana	263.14
17-Oct-17	P40/2017	08-272140	Serena Bender	Top-up for working as MCH Coordinator on the project for the month of October 2017 (\$271,690*20%).	Guyana	263.14
17-Nov-17	P57/2017	08-272157	Serena Bender	Top-up for working as MCH Coordinator on the project for the month of November 2017 (\$271,690*20%).	Guyana	263.14
14-Dec-17	P70/2017	08-272170	Serena Bender	Top-up for working as MCH Coordinator on the project for the month of December 2017 (\$271,690*20%).	Guyana	263.14
29-Jun-17	P02/2017	08-272102	Terrence Naraine	Payment for services rendered for the month of April to June 2017.	Guyana	5,811.14
19-Jul-17	P06/2017	08-272106	Terrence Naraine	Salary for the month of July 2017.	Guyana	1,937.05
21-Aug-17	P14/2017	08-272114	Terrence Naraine	Payment for services rendered for the month of August 2017.	Guyana	1,937.05
18-Sep-17	P22/2017	08-272122	Terrence Naraine	Payment for services rendered for the month of September 2017.	Guyana	1,937.05
3-Oct-17	P28/2017	08-272128	Terrence Naraine	Payment of gratuity for services rendered as Procurement Specialist for the period April 3, to October 3, 2017.	Guyana	2,615.01
17-Oct-17	P41/2017	08-272141	Terrence Naraine	Payment for services rendered for the month of October 2017.	Guyana	1,937.05
17-Nov-17	P54/2017	08-272154	Terrence Naraine	Payment for services rendered for the month of November 2017.	Guyana	1,937.05
14-Dec-17	P67/2017	08-272167	Terrence Naraine	Payment for services rendered for the month of December 2017.	Guyana	1,937.05
29-Jun-17	P03/2017	08-272103	Odinski Williams	Payment for services rendered for the month of April to June 2017.	Guyana	4,903.15
19-Jul-17	P07/2017	08-272107	Odinski Williams	Salary for the month of July 2017.	Guyana	1,815.98
21-Aug-17	P15/2017	08-272115	Odinski Williams	Payment for services rendered for the month of August 2017.	Guyana	1,815.98
18-Sep-17	P23/2017	08-272123	Odinski Williams	Payment for services rendered for the month of September 2017.	Guyana	1,815.98
3-Oct-17	P29/2017	08-272129	Odinski Williams	Payment of gratuity for services rendered as Finance Specialist for the period April 3, to October 3, 2017.	Guyana	2,451.57
17-Oct-17	P38/2017	08-272138	Odinski Williams	Payment for services rendered for the month of October 2017.	Guyana	1,815.98
17-Nov-17	P55/2017	08-272155	Odinski Williams	Payment for services rendered for the month of November 2017.	Guyana	1,815.98
14-Dec-17	P68/2017	08-272168	Odinski Williams	Payment for services rendered for the month of December 2017.	Guyana	1,815.98

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Schedule of Expenses Pending Justification

Appendix I

Date	Payment Voucher #	Cheque/Debit Advice #	Supplier	Details	Country of Origin	US\$
Component 3: Administration, auditing, and evaluation (cont'd)						
29-Jun-17	P01/2017	08-272101	Ganesh Tatkan	Payment for services rendered for the month of April to June 2017.	Guyana	4,648.91
19-Jul-17	P05/2017	08-272105	Ganesh Tatkan	Salary for the month of July 2017.	Guyana	1,549.64
21-Aug-17	P13/2017	08-272113	Ganesh Tatkan	Payment for services rendered for the month of August 2017.	Guyana	1,549.64
18-Sep-17	P26/2017	08-272126	Ganesh Tatkan	Payment for services rendered for the month of September 2017.	Guyana	1,549.64
3-Oct-17	P27/2017	08-272127	Ganesh Tatkan	Payment of gratuity for services rendered as Monitoring and Evaluation Specialist for the period April 3, to October 3, 2017.	Guyana	2,092.01
17-Oct-17	P36/2017	08-272136	Ganesh Tatkan	Payment for services rendered for the month of October 2017.	Guyana	1,549.64
17-Nov-17	P53/2017	08-272153	Ganesh Tatkan	Payment for services rendered for the month of November 2017.	Guyana	1,549.64
14-Dec-17	P66/2017	08-272166	Ganesh Tatkan	Payment for services rendered for the month of December 2017.	Guyana	1,549.64
10-Aug-17	P10/2017	08-272110	Evergreen Adventures Inc.	Airfare for six (6) employees travelling to Lethem and return.	Guyana	1,656.17
10-Aug-17	P11/2017	08-272111	Ganesh Tatkan	Travelling, meals and accommodation for six (6) employees for meetings with RDC and other stakeholders.	Guyana	2,529.78
26-Jul-17	P08/2017	08-272108	Andrews Enterprise	Purchase of one (1) binder machine for office use.	China	273.27
4-Aug-17	P09/2017	08-272109	Digital Technology Group of Companies	Advance payment of 20% for computers and printers as per attached contract and against bond for the payment amount.	Mexico/China/USA	2,246.00
18-Aug-17	P12/2017	08-272112	Starr Computers Inc.	Payment of 80% for Printers delivered as per attached contract.	China	1,482.63
3-Oct-17	P30/2017	08-272130	Digital Technology Group of Companies	60% payment on delivery of computers and printers as per attached contract and against bond for the payment amount.	Mexico/China/USA	6,738.01
3-Nov-17	P46/2017	08-272146	Massy Technologies	Full payment as per contract for supply, delivery and installation of photocopier and UPS.	China/USA	10,252.50
13-Nov-17	P49/2017	08-272149	Massy Industries	Purchase of motor vehicles for the project.	Japan	67,796.61
8-Dec-17	P64/2017	08-272164	Digital Technology Group of Companies	10% payment on delivery for computers and printers as per attached contract and against bond for the payment amount.	Mexico/China/USA	1,123.00
5-Sep-17	P18/2017	08-272118	Maggie's Snackette/Catering Service	Being payment for snacks and meals supplied at procurement training with Mr. Campbelle from IDB.	Guyana	457.66
28-Nov-17	P59/2017	08-272159	Maggie's Snackette/Catering Service	Being payment for meals with beverage supplied for Mission with IDB team 2017-11.27-2017.11.30.	Guyana	147.96
30-Jun-17	-	37-125025	Bank of Guyana	Charges for Printing Cheque Books	Guyana	86.32
Total for Component 3						153,941.10
Total for Components 1 & 3						177,765.69

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Procurement of Goods and Services from IDB Resources

Appendix 2

Investment Category	Date	Payment Voucher #	Cheque/Debit Advice #	Supplier	Details	Country of Origin	US\$
Component 1: Strengthening reproductive, maternal, and neonatal health services							
1	5-Sep-17	P16/2017	08-272116	Evergreen Adventures Inc.	Airfare for two (2) employees travelling to Lethem and return for launching of the CHWs training programme.	Guyana	828.09
1	5-Sep-17	P17/2017	08-272117	Ganesh Tatkan	Travelling, meals and accommodation for six (6) employees for launching of the CHWs training programme.	Guyana	3,118.64
1	11-Oct-17	P31/2017	08-272131	NT Computec	Purchase of one (1) multimedia projector and wireless pointer for CHWs training in Lethem.	Guyana	732.58
1	11-Oct-17	P32/2017	08-272132	Rani's Fashion	Purchase of eight (8) fans for CHWs living quarter in Lethem.	Guyana	387.41
1	11-Oct-17	P33/2017	08-272133	Odinski Williams	Being stipend for twenty (20) Community Health Workers for the months of September 2017 and October 2017	Guyana	968.52
1	11-Oct-17	P34/2017	08-272134	Ganesh Tatkan	Travelling, meals and accommodation for six (6) employees for follow-up visits of the CHWs training programme.	Guyana	1,530.27
1	11-Oct-17	P35/2017	08-272135	Evergreen Adventures Inc.	Airfare for six (6) employees travelling to Lethem and return for follow visit of the CHWs training programme.	Guyana	1,518.16
1	24-Oct-17	P42/2017	08-272142	Evergreen Adventures Inc.	Payment of airfare for CHW Coordinator.	Guyana	276.03
1	24-Oct-17	P43/2017	08-272143	Odinski Williams	Payment of per-diem for CHW Coordinator.	Guyana	242.13
1	3-Nov-17	P44/2017	08-272144	Ganesh Tatkan	Payment of per diem for the period (2017.11.0-06-2017.11.09) to complete training in Lethem. (Ms. C. Gouveia & Dr. A. Browne)	Guyana	813.56
1	3-Nov-17	P44/2017	08-272145	Evergreen Adventures Inc.	Payment of Airfare to complete training in Lethem. (Ms. Collette Gouveia and Dr. Allison Browne)	Guyana	552.06
1	13-Nov-17	P50/2017	08-272150	Odinski Williams	Being stipend for twenty (20) Community Health Workers for the months of October 2017 and November 2017.	Guyana	484.26
1	16-Nov-17	P51/2017	08-272151	Evergreen Adventures Inc.	Airfare for two (2) consultant travelling to Lethem and return for follow visit of the CHWs training programme.	Guyana	552.06
1	16-Nov-17	P52/2017	08-272152	Ganesh Tatkan	Payment of per diem for the period (2017.11.19-2017.11.25) to complete training in Lethem - Wilton Benn and Dr. Sara Gordon	Guyana	920.10
1	28-Nov-17	P58/2017	08-272158	Odinski Williams	Being stipend for twenty (20) Community Health Workers for the months of October and November 2017.	Guyana	968.52
1	4-Dec-17	P60/2017	08-272160	Evergreen Adventures Inc.	Airfare for four (4) consultants travelling to Lethem and return for follow visit of the CHWs training programme.	Guyana	1,397.09
1	4-Dec-17	P62/2017	08-272162	Ganesh Tatkan	Payment of per diem and transportation costs for teaching staff and supervisory visit.	Guyana	6,121.07
1	4-Dec-17	P63/2017	08-272163	Odinski Williams	Being transportation for twenty (20) Community Health Workers to return home for the Christmas holidays	Guyana	1,428.57
1	28-Dec-17	P71/2017	08-272171	Wilton Benn	Payment of per diem for the period (2018.01.02-2018.01.08) to complete training in Lethem	Guyana	571.43
1	28-Dec-17	P72/2017	08-272172	Evergreen Adventures Inc.	Payment of Airfare to complete training in Lethem. (Mr. Wilton Benn and Ms. Judy Rose)	Guyana	414.04
Total for Component 1							23,824.59
Component 3: Administration, auditing, and evaluation							
3	11-Sep-17	P19/2017	08-272119	Ertensia Hamilton	Top-up for working as MCH Coordinator on the project for the period April 2017 to August 2017.	Guyana	1,348.65
3	18-Sep-17	P24/2017	08-272124	Ertensia Hamilton	Top-up for working as MCH Coordinator on the project for the month of September 2017 (\$283,035*20%).	Guyana	274.13

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Procurement of Goods and Services from IDB Resources

Appendix 2

Investment Category	Date	Payment Voucher #	Cheque/Debit Advice #	Supplier	Details	Country of Origin	US\$
Component 3: Administration, auditing, and evaluation (cont'd)							
3	17-Oct-17	P39/2017	08-272139	Ertenisa Hamilton	Top-up for working as MCH Coordinator on the project for the month of October 2017 (\$283,035*20%).	Guyana	274.13
3	17-Nov-17	P56/2017	08-272156	Ertenisa Hamilton	Top-up for working as MCH Coordinator on the project for the month of November 2017. (\$283,035*20%).	Guyana	274.13
3	14-Dec-17	P69/2017	08-272169	Ertenisa Hamilton	Top-up for working as MCH Coordinator on the project for the month of December 2017. (\$283,035*20%).	Guyana	274.13
3	11-Sep-17	P20/2017	08-272120	Serena Bender	Top-up for working as MCH Coordinator on the project for the period April 2017 to August 2017.	Guyana	1,315.69
3	18-Sep-17	P25/2017	08-272125	Serena Bender	Top-up for working as MCH Coordinator on the project for the month of September 2017 (\$271,690*20%).	Guyana	263.14
3	17-Oct-17	P40/2017	08-272140	Serena Bender	Top-up for working as MCH Coordinator on the project for the month of October 2017 (\$271,690*20%).	Guyana	263.14
3	17-Nov-17	P57/2017	08-272157	Serena Bender	Top-up for working as MCH Coordinator on the project for the month of November 2017 (\$271,690*20%).	Guyana	263.14
3	14-Dec-17	P70/2017	08-272170	Serena Bender	Top-up for working as MCH Coordinator on the project for the month of December 2017 (\$271,690*20%).	Guyana	263.14
3	29-Jun-17	P02/2017	08-272102	Terrence Naraine	Payment for services rendered for the month of April to June 2017.	Guyana	5,811.14
3	19-Jul-17	P06/2017	08-272106	Terrence Naraine	Salary for the month of July 2017.	Guyana	1,937.05
3	21-Aug-17	P14/2017	08-272114	Terrence Naraine	Payment for services rendered for the month of August 2017.	Guyana	1,937.05
3	18-Sep-17	P22/2017	08-272122	Terrence Naraine	Payment for services rendered for the month of September 2017.	Guyana	1,937.05
3	3-Oct-17	P28/2017	08-272128	Terrence Naraine	Payment of gratuity for services rendered as Procurement Specialist for the period April 3, to October 3, 2017.	Guyana	2,615.01
3	17-Oct-17	P41/2017	08-272141	Terrence Naraine	Payment for services rendered for the month of October 2017.	Guyana	1,937.05
3	17-Nov-17	P54/2017	08-272154	Terrence Naraine	Payment for services rendered for the month of November 2017.	Guyana	1,937.05
3	14-Dec-17	P67/2017	08-272167	Terrence Naraine	Payment for services rendered for the month of December 2017.	Guyana	1,937.05
3	29-Jun-17	P03/2017	08-272103	Odinski Williams	Payment for services rendered for the month of April to June 2017.	Guyana	4,903.15
3	19-Jul-17	P07/2017	08-272107	Odinski Williams	Salary for the month of July 2017.	Guyana	1,815.98
3	21-Aug-17	P15/2017	08-272115	Odinski Williams	Payment for services rendered for the month of August 2017.	Guyana	1,815.98
3	18-Sep-17	P23/2017	08-272123	Odinski Williams	Payment for services rendered for the month of September 2017.	Guyana	1,815.98
3	3-Oct-17	P29/2017	08-272129	Odinski Williams	Payment of gratuity for services rendered as Finance Specialist for the period April 3, to October 3, 2017.	Guyana	2,451.57
3	17-Oct-17	P38/2017	08-272138	Odinski Williams	Payment for services rendered for the month of October 2017.	Guyana	1,815.98
3	17-Nov-17	P55/2017	08-272155	Odinski Williams	Payment for services rendered for the month of November 2017.	Guyana	1,815.98
3	14-Dec-17	P68/2017	08-272168	Odinski Williams	Payment for services rendered for the month of December 2017.	Guyana	1,815.98

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NOTES TO THE FINANCIAL STATEMENTS
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Procurement of Goods and Services from IDB Resources

Appendix 2

Investment Category	Date	Payment Voucher #	Cheque/Debit Advice #	Supplier	Details	Country of Origin	US\$
Component 3: Administration, auditing, and evaluation (cont'd)							
3	29-Jun-17	P01/2017	08-272101	Ganesh Tatkan	Payment for services rendered for the month of April to June 2017.	Guyana	4,648.91
3	19-Jul-17	P05/2017	08-272105	Ganesh Tatkan	Salary for the month of July 2017.	Guyana	1,549.64
3	21-Aug-17	P13/2017	08-272113	Ganesh Tatkan	Payment for services rendered for the month of August 2017.	Guyana	1,549.64
3	18-Sep-17	P26/2017	08-272126	Ganesh Tatkan	Payment for services rendered for the month of September 2017.	Guyana	1,549.64
3	3-Oct-17	P27/2017	08-272127	Ganesh Tatkan	Payment of gratuity for services rendered as Monitoring and Evaluation Specialist for the period April 3, to October 3, 2017.	Guyana	2,092.01
3	17-Oct-17	P36/2017	08-272136	Ganesh Tatkan	Payment for services rendered for the month of October 2017.	Guyana	1,549.64
3	17-Nov-17	P53/2017	08-272153	Ganesh Tatkan	Payment for services rendered for the month of November 2017.	Guyana	1,549.64
3	14-Dec-17	P66/2017	08-272166	Ganesh Tatkan	Payment for services rendered for the month of December 2017.	Guyana	1,549.64
3	10-Aug-17	P10/2017	08-272110	Evergreen Adventures Inc	Airfare for six (6) employees travelling to Lethem and return.	Guyana	1,656.17
3	10-Aug-17	P11/2017	08-272111	Ganesh Tatkan	Travelling, meals and accommodation for six (6) employees for meetings with RDC and other stakeholders.	Guyana	2,529.78
3	26-Jul-17	P08/2017	08-272108	Andrews Enterprise	Purchase of one (1) binder machine for office use.	China	273.27
3	4-Aug-17	P09/2017	08-272109	Digital Technology Group of Companies	Advance payment of 20% for computers and printers as per attached contract and against bond for the payment amount.	Mexico/China/USA	2,246.00
3	18-Aug-17	P12/2017	08-272112	Starr Computers Inc.	Payment of 80% for Printers delivered as per attached contract.	China	1,482.63
3	3-Oct-17	P30/2017	08-272130	Digital Technology Group of Companies	60% payment on delivery of computers and printers as per attached contract and against bond for the payment amount.	Mexico/China/USA	6,738.01
3	3-Nov-17	P46/2017	08-272146	Massy Technologies	Full payment as per contract for supply, delivery and installation of photocopier and UPS.	China/USA	10,252.50
3	13-Nov-17	P49/2017	08-272149	Massy Industries	Purchase of motor vehicles for the project.	Japan	67,796.61
3	8-Dec-17	P64/2017	08-272164	Digital Technology Group of Companies	10% payment on delivery for computers and printers as per attached contract and against bond for the payment amount.	Mexico/China/USA	1,123.00
3	5-Sep-17	P18/2017	08-272118	Maggie's Snackette/Catering	Being payment for snacks and meals supplied at procurement training with Mr. Campbelle from IDB.	Guyana	457.66
3	28-Nov-17	P59/2017	08-272159	Maggie's Snackette/Catering	Being payment for meals with beverage supplied for Mission with IDB team 2017-11.27-2017.11.30.	Guyana	147.96
3	30-Jun-17	-	37-125025	Bank of Guyana	Charges for Printing Cheque Books	Guyana	86.32
Total for Component 3							153,941.10
Total for Components 1 & 3							177,765.69



Audit Office of Guyana

P.O. Box 1002, 63 High Street, Kingston, Georgetown, Guyana

Tel: 592-225-7592, Fax: 592-226-7257, <http://www.audit.org.gy>

212/IADB: 106/2018

27 April 2018

Ms. Collette Adams
Permanent Secretary
Ministry of Public Health
Brickdam
Georgetown.

Dear Ms. Adams,

AUDIT OF THE FINANCIAL STATEMENTS OF
SUPPORT TO IMPROVE MATERNAL AND CHILD HEALTH PROJECT
LOAN AGREEMENT № 3779/BL-GY
FOR THE PERIOD 22 FEBRUARY 2017 TO 31 DECEMBER 2017

The financial statements of Support to Improve Maternal and Child Health Project for the period 22 February 2017 to 31 December 2017 have been audited and accordingly, the Auditor General has reported thereon. The audit was conducted in accordance with International Standards on Auditing (ISAs), issued by the International Federation of Accountants (IFAC), the International Standards of Supreme Audit Institutions (ISSAIs) and the Audit Act 2004.

2. The audit planning and execution took into account the internal control structure which was utilized in the preparation of the financial statements in order to determine the auditing procedures and to assess whether it formed a reliable basis for expressing an opinion. This consideration was however not directed at providing assurance of the internal accounting control structure. Nonetheless, no matters involving the internal accounting control structure and its operations were considered to be material weaknesses in accordance with the standards referred to above.

3. This report highlights the audit findings and recommendations for improvement relating to the existing systems and procedures noted during the period under review.

Finding

4. On 21 February 2017, the Government of Guyana (GOG) and the Inter-American Development Bank (IDB) entered into an agreement whereby the IDB agreed to commit an amount of US\$8M to contribute to the reduction of maternal, perinatal and neonatal deaths in Guyana. According to the Project Agreement, the final disbursement of the resources shall expire five years from the effective date of the Agreement on 20 February 2022. The specific objectives of the Project were to (i) increase access and use of reproductive, maternal, and neonatal health services, (ii) improve the quality of reproductive, maternal, and neonatal health services, and (iii) increase the effectiveness of the maternal and neonatal healthcare network. The Executing Agency (EA) is the Ministry of Public Health (MoPH).

Finding

5. According to the Annual Operations Plan (AOP) and the Financial Plan (FP) for the period under review, the planned expenditure was reflected as US\$360,900 equivalent to 4.51% of the IDB's allocated amount. However, a disbursement in the sum of US\$258,656 was requested and received from the IDB, while amounts totalling US\$177,766 were expended as follows:

Description	Planned Expenditure as per AOP US\$	Amount Expended for period US\$
Component 1: Strengthening Reproductive, Maternal, and Neonatal Health Services	111,500	23,825
Component 2: Strengthening the Healthcare Network	70,000	0
Component 3: Administration, Auditing and Evaluation	179,400	153,941
Total	360,900	177,766

Management's Response

6. We acknowledge of incoherence with respect to our plan for 2017. The attributing factors captured under the Enterprise Environmental Factors (EEF's) included mainly due to non-responsive bid(s) to complete a Technical Assistant planned for 2017. However, systems have been placed to remedy this situation in the ensuing year.

Finding

7. For the period under review, amounts totalling US\$23,825 were expended under Strengthening Reproductive, Maternal and Neonatal Health Services as follows:

Description of Sub-Component	Amount Expended US\$
Airfare, travelling, meals and accommodation	20,284
Stipend paid to Community Health Workers	2,421
Purchase of office equipment	1,120
Total	23,825

Finding

8. The sum of US\$20,284 was expended on airfare, travelling, meals and accommodation for Project Employees, Consultants and Community Health Workers (CHWs), who attended a training programme in Lethem, Region № 9. According to the Financial Management Guidelines for IDB-financed Projects Specific Requirements № 5.5, *“The borrower and/or EA is responsible for maintaining all documentation to support project activities.”* An examination of the payment vouchers revealed two (2) instances totalling US\$9,240, where the related supporting documents were not affixed to the payment vouchers to substantiate payments made. Further, four (4) payment vouchers totalling US\$4,656 were not approved and eight (8) vouchers totalling US\$16,237 were noted signed nor acknowledgement receipts seen as evidence of payment.

Effect

There was non-compliance with the IDB Guidelines for maintaining supporting documentation.

Management’s Response

As indicated in your findings, please see appended supporting documents for the payments highlighted above; it must be duly noted that, the fiscal period captured, the Project Coordinator (ag) was out of office, hence approvals were contained to the MCH Coordinator, Dr. Ertenisa Hamilton who is authorized to endorsed payments in the absence of the Project Co-coordinator.

Comments on Management’s Response

Please note that supporting documents were not presented even though Management responded that the documents were appended with the response.

Finding

9. Twenty (20) Community Health Workers participated in a training program in Lethem Region № 9, during the period 8 September 2017 to December 2017. According to the training report and training plan, the program commenced on the 8 September 2017 and participants were to be paid a monthly stipend of US\$24.21, resulting in the sum of US\$1,937 to be paid for the period. However, an examination of the general ledger revealed that amounts totalling US\$2,421 were paid as stipend, resulting in an unexplained difference of US\$484 between the amount to be paid and the actual payments. In addition, payment voucher № P50/2017 in the sum of US\$484 was not presented for audit examination.

Effect

The accuracy and validity of the amount paid could not be ascertained.

Management's Response

10. It must be noted that students were coming from disperse extremities of both North and South Rupununi, this would entail a sequence of travelling to traverse and reach the selected destination in Lethem within the specific time period. It was a requirement that the students from these far-fetch constituencies arrive prior to the commencement of classes (September), with the aim of Orientation, which included familiarization, adaptation and have insights into the evolution of the training. This could not have occurred in September since it would have been imperative to arrive in August to facilitate coverage of these aspects. The students were required to sojourn in the Dormitory hence the commencement of payment of stipends would have been initiated during this period. So, although the training commenced in September 2017, the students were on board from since August of that year.

Finding

11. The sum of US\$1,120 was expended on the purchase of one (1) multimedia projector with wireless pointer and eight (8) plastic fans, using the "shopping method" of procurement. The projector was acquired for conducting training and the fans were purchased for dormitory rooms at Lethem, in Region № 9. The purchases were awarded to suppliers with the lowest quoted prices, the payments were approved by the Permanent Secretary and the assets were received and properly accounted for in the Project's records.

Finding

12. With regards to Component 2 – Strengthening the Healthcare Network, the sum of US\$70,000 was budgeted for consultancy service for the period under review. The consultancy service was for revising and redefining the integrated healthcare service network in Regions No. 3, 4 and 9. However, no activities were undertaken during the period under review. Examination of the Annual Work Plan revealed that the description of the Sub-Components were vague and did not identify activities that should have occurred during the period. Also it could not be accurately cross-referenced to the Procurement Plan. Nonetheless, it was noted that IDB gave its ‘non-objection’ on the following Consultancy Services however no payment was made during the period under review.

NPTAB Award Date	Contract Date	Description of Consultancy	Contract Sum US\$
05 October 2017	24 November 2017	Technical Support to map and strengthen essential obstetric and neonatal network.	94,710
07 November 2017	20 November 2017	Technical Support to assess obstetric care and neonatal network	70,590

Effect

The delay in the timely execution of activities could result in the Project not achieving its stated objectives and an overrun of the life of the Project.

Management’s Response

There is an acknowledgement of incoherence between the projected and actual plan in our 2017 activities. However, mechanisms have been embraced to redirect the activities of the Project. This can be observed in our Annual Operating Plan of 2018 as per attached for your guidance.

Finding

13. During the period under review, amounts totalling US\$153,941 were expended under Administration, Auditing and Evaluation as detailed in the table below:

Description of Sub-Component	Amount Expended US\$
Purchase of motor vehicle and office equipment	89,912
Compensation for Project staff	59,151
Cost of airfare, travelling, meals & accommodation	4,186
Operating expenses and bank charges	692
Total	153,941

Finding

14. Amounts totalling US\$89,912 were expended on the purchase of motor vehicle and office equipment for the Project Implementation Unit as follows:

Description	Invoice/ Contract Sum US\$	Amount Paid US\$	Amount Outstanding US\$
Two (2) motor vehicles	67,797	67,797	0
Nine (9) computers and accessories	11,230	10,107	1,123
One (1) photocopier	10,252	10,252	0
Three (3) printers	1,483	1,483	0
One (1) binder machine	273	273	0
Total	91,035	89,912	1,123

Finding

15. A contract for the supply and delivery of two (2) motor vehicles, comprising of one (1) Nissan X-trail SUV and one (1) Nissan Frontier double-cab pickup was awarded during the period under review. The IDB gave its 'no-objection' on the 29 June 2017 and the contract was awarded by the National Procurement & Tender Administration Board (NPTAB) on the 12 July 2017 to the lowest of four (4) bidders in the sum of G\$14M, equivalent to US\$67,797. The contract agreement was signed on the 27 July 2017 and the full amount was paid to the supplier on the 13 November 2017, in-keeping with the terms of the contract. The vehicles were physically verified on the 4 April 2018 and an examination of the Certificates of Registration revealed that they were registered in the name of the Executing Agency. In addition, they were properly marked to readily identify them as property of the Project and the expenditure was properly accounted for in the Project's records.

Finding

16. The IDB gave its 'non-objection' on the 29 June 2017 for the award of a contract for the supply and delivery of six (6) HP desktop computers, three (3) HP Pro Notebook computers and nine (9) UPS. The contract was approved by the NPTAB on the 12 July 2017 to the lowest of six (6) bidders in the sum of G\$2.319M equivalent to US\$11,230 and the contract agreement was signed on the 27 July 2017. According to the terms of the agreement, the latest delivery date was set at forty-five (45) days after the signing of the contract, which was 9 September 2017. However, examination of the delivery note revealed that the items were delivered on the 6 October 2017, 28 days after the required date. A 20% advance payment in the sum of G\$436,800 equivalent to US\$2,246 was paid to the supplier on the 4 August 2017. As at 31 December 2017, total payments amounted to G\$2.087M equivalent to US\$10,107, resulting in a balance of G\$231,900 equivalent to US\$1,123. The balance was withheld because the nine (9) 1000VA UPS were delivered with different specifications as per the contract. Physical verification conducted on the 4 April 2018, revealed that the six (6) HP Desktop computers and the three (3) HP Pro Notebook computers were received and were in use by the Project Unit. However, they

were not marked to readily identify them as property of the Project. The expenditure was properly brought to account in the Project's records.

Finding

17. A contract for the supply, delivery and installation of one (1) Xerox photocopier had the IDB's 'non-objection' on the 29 June 2017 and NPTAB approval on the 6 July 2017 to the lone responsive bidder from a short list of four (4) suppliers in the sum of G\$2.117M equivalent to US\$10,252. The contract had a duration of forty-five (45) days from the signing of the contract on 26 July 2017 to 8 September 2017. However, the item was delivered on 26 October 2017, forty-nine (49) days after the required time. The full contract sum was paid to the supplier on the 6 November 2017 for the delivery of the item. Physical verification conducted on the 4 April 2018 revealed that the photocopier was received and was in-use by the Project Unit. However, it was not marked to readily identify it as property of the Project. The expenditure was properly brought to account in the Project's records.

Finding

18. The IDB gave its 'non-objection' on the 29 June 2017 for the award of the contract for the supply and delivery of three (3) HP multi-function printers and the NPTAB approved the contract on the 12 July 2017 to the lowest of six bidders in the sum of G\$306,000 equivalent to US\$1,483. The contract was signed on the 27 July 2017 for a duration of forty-five (45) days to 9 September 2017. The full contract sum was paid to the supplier on the 18 August 2017 for the delivery of the items. The items were delivered to the Project on 6 October 2017, twenty-eight (28) days after the required time. Physical verification conducted on the 4 April 2018, revealed that the printers were received and were in use by the Project Unit. However, they were not marked to readily identify them as property of the Project and the expenditure was properly brought to account in the records of the Project.

Management's Response

In response to the delivery of the assets, it must be noted that although the suppliers had the assets available the project could not receive them due to limited office space since we were temporarily housed at the Ministry of Health Bond in Kingston, Georgetown. Our Permanent office became available until October 2017.

It can be acknowledged that the office equipment wasn't marked. Based on the legislation in relation to assets, we would be using permanent stickers to mark all assets acquired from project funds in consistency with numbers allocated as slated in the asset register. It must be noted that the project had already awarded a contract for the acquisition of office furniture prior to the acquisition of some equipment; these weren't projected for delivery until April, 2018. The numbers affixed would have been inconsistent and incompatible with the asset register if we had proceeded in marking the items at that time. Now that we have received all of the furniture and equipment we have now proceeded with marking the assets. Another perspective was it was not considered feasible to procure the permanent stickers at the time to mark only part of the delivery of equipment.

Finding

19. An amount of US\$273 was expended on the purchase of one (1) binder machine. The supplier was selected from the lowest of three (3) evaluated quotations using the 'shopping method' of procurement and the purchase was approved by the Permanent Secretary of the MoPH. Physical verification conducted on the 4 April 2018 revealed that the machine was received and was in use by the Project Unit but was not marked to readily identify it as the Project's property. However, the expenditure was properly brought to account in the Project's records.

Finding

20. Amounts totalling US\$59,151 were expended on the payment of salaries and gratuity to the Monitoring and Evaluation Specialist, Procurement Officer and Finance Officer, and top-ups to a Health Systems Specialist Coordinator and a Maternal and Child Health Unit Coordinator for the period April to December 2017. It should be noted that an amount of US\$2,445 was paid to the Maternal and Child Health Unit Coordinator for the period April 2017 to December 2017. However, according to the Loan Agreement, this was not an authorized position to be financed by the Project. In addition, the terms of references duly approved by the IDB for the hiring of the Project personnel were not presented for audit verification. Nonetheless, yearly contracts were in place for the three (3) salaried personnel and the Finance Secretary authorized their employment. According to the terms of engagement, the employees are responsible for the payment of their Income Taxes however, it was noted that the Project did not submit returns of employees' earnings to the Guyana Revenue Authority (GRA) for the period under review. At the of reporting in April 2018, the terms of references were presented for audit verification.

Management's Response

21. The stipulated position of Maternal Child Health Officer was slated in the Project Execution Plan (PEP). The Guidelines set forth in the recommendations would see the implementation of vital measures to ensure full compliance with the regulations of the Guyana Revenue Authority (GRA). The latter aspect alluded to the submission of employee's annual earnings, a copy same will be forwarded to the Audit Office for perusal and confirmation.

Finding

22. The sum of US\$4,186 was expended on the cost of airfare, travelling and accommodation and purchase of meals for six (6) staff travelling to Lethem in Region № 9 to conduct meetings held during the period 14 to 16 August 2017 with the Regional Democratic Council members and other stakeholders. However, documentation in support of a payment in the sum of US\$2,529 was not presented for audit examination. As a result, the accuracy and validity of the amount paid could not be ascertained.

Finding

23. Amounts totalling US\$692 were expended on the purchase of snacks for meetings and training held with the IDB representatives and payment for five (5) cheque books received from the Bank of Guyana. The amounts paid were supported by adequate documentation and were properly brought to account in the Project's records.

Finding

24. The sum of G\$200,000 equivalent to US\$968 was withdrawn on the 7 July 2017 from the local bank account № 0162700434013 held at the Bank of Guyana to operate a petty cash float. However, no payments were made during the period and the cash was still in hand and was verified via a cash count conducted on the 4 April 2018. In addition, it should be noted that the cash was kept in a locked canister in a locked filing cabinet located in another unit of the MoPH. Nonetheless, the amount was properly recorded in the Project's records and is included in the reported available cash balance at 31 December 2017.

Management's Response

The process seeking approval was conducted to seek approval for the establishment of a petty float to incur minor and emergency expenses; however, the IDB deliberated on this aspect hence the cheque will be annulled and the money will return to the Bank of Guyana Account No. 0162700434013.

Finding

25. Section 39 (13) of the Income Tax Act, Chapter 81:01 states that, "*Payments disbursed to contractors in excess of five hundred thousand dollars for a contract shall be subject to a withholding tax at a rate of two percent on every payment.*" As such, withholding tax of 2% should have been deducted and remitted to the GRA on a monthly basis. However, it was noted that withholding tax amounting to US\$1,907 was not withheld and remitted to the GRA on behalf of three (3) contractors who supplied goods and services valued at US\$95,350 for the period under review.

Management's Response

This measure was not interceded towards the project hence now that this matter has been highlighted, immediate measures would be implemented to eschew recurrences and to ensure comprehensive compliance towards tax legislations of Guyana.

Internal Control

23. The Executing Agency was responsible for establishing and maintaining an adequate system of internal control. A review of the system of internal control and the records of the Project during the period revealed that:


- (a) the Project funds were not always used for the purposes intended and the development objectives of the Project. It should be noted that an amount of US\$2,445 was paid to the Maternal and Child Health Unit Coordinator for the period January 2017 to December 2017. However, according to the Loan Agreement, this was not an authorized position to be financed from the Project funds.
- (b) all transactions, decisions and activities were not properly authorised and documented. Four (4) instances totalling US\$4,656 and eight (8) instances totalling US\$16,237 were noted whereby the payment vouchers were not approved and signed by relevant persons. In addition, acknowledgement receipts were not presented as evidence of payment. Also, supporting documents for three (3) payments totalling US\$11,769 were not presented for audit examination.
- (c) the transactions of the Project were executed in accordance with the policies and procedures established in the relevant legal agreements and the loan agreement;
- (d) transactions were properly recorded to facilitate the preparation of reliable and timely financial information; and
- (e) Project assets were not properly safeguarded, since all assets acquired by the Project during the period were not marked to identify them as the property of the Project.

General

24. The Audit Office would like to express its gratitude to the officers of the Executing Agency and the Project Execution Unit, for the co-operation given during the course of the audit. In keeping with the policy of the Audit Office, a reply is expected as early as possible upon receipt of this Internal Control Report in order to meet the reporting deadline of 30 April 2018.

With best regards.

Yours sincerely,


CLAIREANN JAMES
AUDIT MANAGER
For AUDITOR GENERAL
OF GUYANA