

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA
AND NON- REIMBURSABLE FINANCING AGREEMENT
NO. GRT/EX – 14238 – JA

FINANCIAL STATEMENTS

MARCH 31, 2017

THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON- REIMBURSABLE
FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

Financial statements
Year ended March 31, 2017

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INDEPENDENT AUDITORS' REPORT

To the Cabinet Secretary
THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON-
REIMBURSABLE FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

Opinion

We have audited the accompanying financial statements, which comprise the statement of cash flows, the statement of cumulative investments and a summary of significant accounting policies, and other explanatory information for the Public Sector Efficiency Program ("the Program"), executed by the Office of the Cabinet, and financed by the Inter-American Development Bank Loan Agreement Nos. 3121/OC-JA and 3122/CH-JA and Financing Agreement No. GRT/EX - 14238-JA as of and for the year ended March 31, 2017 and have obtained all the information and explanations which we required.

In our opinion, the financial statements present fairly, in all material respects, the cash flows and cumulative investments for the Public Sector Efficiency Program for the year ended March 31, 2017, in accordance with the Cash Basis IPSAS: Financial Reporting under the Cash Basis of Accounting.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

To the Cabinet Secretary
THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON-
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Basis for Opinion

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

Basis of Accounting

Without modifying our opinion, we draw attention to note 2(a) to the financial statements, which describes the basis of accounting. The financial statements are prepared to comply with the financial reporting provisions of Inter-American Development Bank Loan Agreement Nos. 3121/OC-JA and 3122/CH-JA and Financing Agreement No. GRT/EX - 14238-JA. As a result, the financial statements may not be suitable for another purpose.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Cash Basis IPSAS: Financial Reporting under the Cash Basis of Accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.



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INDEPENDENT AUDITORS' REPORT (CONTINUED)

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THE GOVERNMENT OF JAMAICA
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Auditors' Responsibilities for the Audit of the Financial Statements (continued)

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Program's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Chartered Accountants
Kingston, Jamaica

July 17, 2017

THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON- REIMBURSABLE
FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

STATEMENT OF CASH FLOWS – IDB and China

Year ended March 31, 2017

(with comparatives for the 22 months ended March 31, 2016)

(Expressed in U.S. dollars)

	Year ended March 31, 2017			Period ended March 31, 2016		
	IDB US\$	CHINA US\$	TOTAL US\$	IDB US\$	CHINA US\$	TOTAL US\$
CASH RECEIVED						
Accumulated cash received at the beginning of the year/period	810,321	295,513	1,105,834	-	-	-
Activities during the year/period:						
Advance of funds	1,645,102	920,804	2,565,906	810,321	388,751	1,199,072
Repayment of funds to IDB	-	-	-	-	(93,238)	(93,238)
Interest earned	104	55	159	-	-	-
Accumulated cash receipts for the year/period	<u>2,455,527</u>	<u>1,216,372</u>	<u>3,671,899</u>	<u>810,321</u>	<u>295,513</u>	<u>1,105,834</u>
DISBURSEMENTS MADE						
Cash disbursements at the beginning of the year/period	<u>722,549</u>	<u>286,585</u>	<u>1,009,134</u>	-	-	-
Activities during the year/period:						
Component 1	1,594,644	521,067	2,115,711	683,021	103,827	786,848
Component 2	74,424	203,688	278,112	18,700	182,730	201,430
Component 4	<u>56,356</u>	-	<u>56,356</u>	<u>20,816</u>	-	<u>20,816</u>
	<u>1,725,424</u>	<u>724,755</u>	<u>2,450,179</u>	<u>722,537</u>	<u>286,557</u>	<u>1,009,094</u>
Exchange losses	-	-	-	-	11	11
Bank charges	<u>264</u>	<u>104</u>	<u>368</u>	<u>12</u>	<u>17</u>	<u>29</u>
	<u>264</u>	<u>104</u>	<u>368</u>	<u>12</u>	<u>28</u>	<u>40</u>
Total cash disbursements at the end of the year/period	<u>2,448,237</u>	<u>1,011,444</u>	<u>3,459,681</u>	<u>722,549</u>	<u>286,585</u>	<u>1,009,134</u>
AVAILABLE CASH AS AT THE END OF YEAR/PERIOD	<u><u>7,290</u></u>	<u><u>204,928</u></u>	<u><u>212,218</u></u>	<u><u>87,772</u></u>	<u><u>8,928</u></u>	<u><u>96,700</u></u>

The financial statements on pages 4 to 13 were approved by the Office of the Cabinet on July 17, 2017 and signed on its behalf by:



Ambassador Douglas Saunders

Cabinet Secretary



Marjorie Johnson

Chief Technical Director/Program Coordinator

THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON- REIMBURSABLE
FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

STATEMENT OF CASH FLOWS – European Commission

Year ended March 31, 2017

(with comparatives for the 22 months ended March 31, 2016)

(Expressed in Euro and U.S. dollars)

	Year ended March 31, 2017		Period ended March 31, 2016	
	EU €	USD Equivalent \$	EU €	USD Equivalent \$
CASH RECEIVED				
Accumulated cash at beginning of year/period	940,077	1,250,302	-	-
Activities during the year/period:				
Advance of funds	754,892	1,004,006	545,557	725,591
Direct payment	-	-	394,520	524,711
Accumulated cash receipts at the year/period	<u>1,694,969</u>	<u>2,254,308</u>	<u>940,077</u>	<u>1,250,302</u>
DISBURSEMENTS MADE				
Cash disbursements at beginning of the year/period	921,925	1,226,160	-	-
Activities during the year/period				
Component 3 (page 7)	671,119	892,588	921,750	1,225,928
Bank charges (page 7)	<u>432</u>	<u>575</u>	<u>175</u>	<u>232</u>
Total disbursement at the end of the year	<u>1,593,476</u>	<u>2,119,323</u>	<u>921,925</u>	<u>1,226,160</u>
Available cash as at the end of the year/period	<u>101,493</u>	<u>134,985</u>	<u>18,152</u>	<u>24,142</u>

The financial statements on pages 4 to 13 were approved by the Office of the Cabinet on July 17, 2017 and signed on its behalf by:



Cabinet Secretary

Ambassador Douglas Saunders



Chief Technical Director/ Program Coordinator

Marjorie Johnson

THE GOVERNMENT OF JAMAICA
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PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON- REIMBURSABLE
FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

STATEMENT OF CUMULATIVE INVESTMENTS – IDB and China

Year ended March 31, 2017

(with comparatives for the 22 months ended March 31, 2016)

(Expressed in U.S. dollars)

	Year ended March 31, 2017			Period ended March 31, 2016		
	IDB US\$	CHINA US\$	TOTAL US\$	IDB US\$	CHINA US\$	TOTAL US\$
Investment Category: US\$						
Component 1						
1. Human Resource Management (HRM)						
1.1 Implementation of HCMES	1,298,646	200,788	1,499,434	33,307	-	33,307
1.2 Strengthening of the capacity of SHRMD	-	40,532	40,532	-	-	-
	<u>1,298,646</u>	<u>241,320</u>	<u>1,539,966</u>	<u>33,307</u>	<u>-</u>	<u>33,307</u>
Component 2						
2. Information and Communication Technologies Management						
2.1 Institutional Strengthening of new ICT Governance Framework	11,761	78,346	90,107	-	-	-
2.2 Streamlining the process of GEI	-	-	-	-	1,960	1,960
2.3 Establishment of one stop shop for business registration	18,612	13,657	32,269	18,700	8,542	27,242
	<u>30,373</u>	<u>92,003</u>	<u>122,376</u>	<u>18,700</u>	<u>10,502</u>	<u>29,202</u>
Component 4						
4. Administrative Cost						
4.1 Program management	51,913	-	51,913	-	-	-
Pending Justifications:						
Component 1						
1. Human Resource Management (HRM)						
1.1 Implementation of HCMES	295,998	256,799	552,797	649,714	103,827	753,541
1.2 Strengthening of the capacity of SHRMD	-	22,949	22,948	-	-	-
	<u>295,998</u>	<u>279,748</u>	<u>575,745</u>	<u>649,714</u>	<u>103,827</u>	<u>753,541</u>
Component 2						
2. Information and Communication Technologies Management						
2.1 Institutional Strengthening of new ICT Governance Framework	-	26,444	26,444	-	24,066	24,066
2.2 Streamlining the process of GEI	-	-	-	-	5,779	5,779
2.3 Establishment of one stop shop for business registration	44,051	85,240	129,292	-	142,383	142,383
	<u>44,051</u>	<u>111,684</u>	<u>155,736</u>	<u>-</u>	<u>172,228</u>	<u>172,228</u>
Component 4						
4. Administrative Cost						
4.1 Program management	4,443	-	4,443	20,816	-	20,816
Subtotal (page 4)	<u>1,725,424</u>	<u>724,755</u>	<u>2,450,179</u>	<u>722,537</u>	<u>286,557</u>	<u>1,009,094</u>
Interest earned	(104)	(55)	(159)	-	-	-
Bank Charges	264	104	368	12	17	29
Foreign Exchange losses	-	-	-	-	11	11
Total	<u>1,725,584</u>	<u>724,804</u>	<u>2,450,388</u>	<u>722,549</u>	<u>286,585</u>	<u>1,009,134</u>

The accompanying notes form an integral part of the financial statements.

THE GOVERNMENT OF JAMAICA
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STATEMENT OF CUMULATIVE INVESTMENTS – European Commission

Year ended March 31, 2017

(with comparatives for the 22 months ended March 31, 2016)

(Expressed in Euro and U.S. dollars)

	<u>Year ended</u> <u>March 31, 2017</u>		<u>Period ended</u> <u>March 31, 2016</u>	
	EU €	USD Equivalent \$	EU €	USD Equivalent \$
Investment Category:				
Component 3				
3. Control Systems and Accountability Mechanisms				
3.1 Strengthening the AGD's Capacity	-	-	104,188	138,570
3.2 Strengthening the IAS capacity	-	-	479,474	637,700
3.3 Improving Public Procurement	-	-	153,675	204,388
3.4 Enhancing Parliaments oversight role	-	-	10,462	13,915
	-	-	747,799	994,573
Pending Justifications:				
Component 3				
3. Control Systems and Accountability Mechanisms				
3.1 Strengthening the AGD's Capacity	142,093	188,984	55,856	74,288
3.2 Strengthening the IAS capacity	63,477	84,424	58,829	78,243
3.3 Improving Public Procurement	300,091	399,121	31,572	41,990
3.4 Enhancing Parliaments oversight role	165,458	220,059	27,694	36,834
	671,119	892,588	173,951	231,355
Subtotal Total (page 5)	671,119	892,588	921,750	1,225,928
Bank Charges (page 5)	432	575	175	232
Total	671,551	893,163	921,925	1,226,160

THE GOVERNMENT OF JAMAICA
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PUBLIC SECTOR EFFICIENCY PROGRAM
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Notes to the Financial Statements

Year ended March 31, 2017

(with comparatives for the 22 months ended March 31, 2016)

1. The Program

In support of the Government of Jamaica (GOJ) commitment to improve the overall public sector deficit, and in particular, to increase efficiency and reduce administrative costs, the Government of Jamaica with the assistance of the International Development Bank, (IDB), The People's Bank of China (China) and European Commission (EC) has developed the Public Sector Efficiency Program.

On June 18, 2014 the Government of Jamaica and the Inter-American Development Bank (IDB) signed the Public Sector Efficiency Program (the Program) Loan Agreement nos. (3121/OC-JA, 3122/CH-JA) financed jointly by the IDB and China and a Non-reimbursable financing agreement no. GRT/EX-14238-JA) financed by the EC. The Program is implemented by the Office of the Cabinet (OTC).

The Program constitutes five components; components 1 to 3 for implementation, component 4 makes provides for administrative expenses in the execution of the Program and component 5 for contingency:

- i. **Human Resource Management (HRM)** – This component finance activities aimed at improving efficiency of personnel expenditures and strengthening the government's capacity for more efficient HRM. The two sub-components are:
 - (a) Implementation of a Human Capital Management System (HCMES) covering the entire public sector.
 - (b) Strengthening the capacity of the Strategic Human Resources Management Division (DHRMD) within the Ministry of Finance and Planning (MOFP).
- ii. **Information and Communication Technologies Management (ICTM)** - The activities under this component are aimed at strengthening the government's capacity to lead and implement ICT policy and improve efficiency in public service delivery by adopting innovative citizen-centered e-government solutions. The sub-components being financed are:
 - (a) Institutional Strengthening of the new ICT governance framework.
 - (b) Streamlining the processes of the GEI
 - (c) Establishment of a one stop shop for business registration
 - (d) Introduction of Shared Corporate Services

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Notes to the Financial Statements (Continued)

Year ended March 31, 2017

(with comparatives for the 22 months ended March 31, 2016)

1. The Program (Continued)

iii. **Control Systems and Accountability Mechanism** – This component will contribute to the GOJ's Public Financial Reform Plan (PFM-RAP) objectives on modernization of procurement processes and improvement at the budget control and oversight. The activities under this component is financed with resources from a Project Specific Grant provided by the European Commission. The sub-components are:

- (a) Strengthening the Auditor General's Department (AGD) capacity for performance audits (PA) and Information technology (IT) audits.
- (b) Strengthening the Internal Audit Systems (IAS) capacity.
- (c) Improving transparency and value for money of public procurement
- (d) Enhancing Parliaments oversight role.

iv. **Administrative cost** – This component finances the administrative expenses associated with the implementation of the Program. The sub-components are:

- (a) Program Management
- (b) Audit, Monitoring and Evaluation
- (c) Administrative Fee

v. **Contingency** – This Component provides for the financing of any shortfall during the implementation of components one (1) to three (3) of the Program.

The Program is being implemented by the Office of the Cabinet Public Sector Modernisation Division.

2. Significant accounting policies

(a) Basis of accounting

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

Unless otherwise indicated, the financial statements are presented in United States Dollars and Euros.

THE GOVERNMENT OF JAMAICA
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Notes to the Financial Statements (Continued)

Year ended March 31, 2017

(with comparatives for the 22 months ended March 31, 2016)

2. Significant accounting policies (continued)

(b) Foreign currency transactions

The Program's accounting records are maintained in U.S. dollars for IDB and China and EC funded. Two (2) US currency bank accounts and one (1) Euro bank account are maintained at the Bank of Jamaica. No local currency account is maintained for the Program. The accounting records of the programme are maintained in US dollars. However, Program expenditure is incurred mainly in Jamaican Dollars. Expenditure incurred in Jamaican dollars is translated to United States Dollars at the rates of exchange prevailing at the dates of the transactions, pursuant to the understanding in force between IDB and the GOJ.

3. Available cash balance

The available cash balances as at the end of the year/period in the Program's bank accounts were:

	<u>2017</u>	<u>2016</u>
United States dollars savings account #810061 - IDB	<u>7,290</u>	<u>87,772</u>
United States dollars savings account #810053 - China	<u>204,928</u>	<u>8,928</u>
Euro savings account #8106094 - EC	<u>101,493</u>	<u>18,152</u>

Interest earned during the year totalled US\$104 and US\$55 were added to the account numbers 310061 and 810609, respectively.

An exchange rate loss of US\$Nil (2016: US\$11) has been incurred (2016: no. 2) as a result of Jamaica Dollar expenses being converted to United States Dollar using the IDB rate at the date of the transaction as per section (Article 4.09 ii) of the Program agreement.

Bank charges in the sum of US\$264 US\$104 and €432 (2016: US\$12, US\$17 and €175) were deducted from account numbers 810061, 810053 and 8106094 respectively, during the year/period.

4. Advances pending justifications

As at March 31, 2017 expenditure in the sum of US\$735,924 and €671,119 (2016: US\$946,583 and €173,951) as per GOJ accounting records was to be submitted to the IDB for justification.

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Notes to the Financial Statements (Continued)

Year ended March 31, 2017

(with comparatives for the 22 months ended March 31, 2016)

5. Disbursements made

During the year/period, the disbursement by way of advances and direct payments were as follows:

	Year ended March 31, 2017			Period ended March 31, 2016		
	IDB US\$	CHINA US\$	EU US\$	IDB US\$	CHINA US\$	EU US\$
Advance recorded during the year/period	1,645,102	920,804	754,892	810,321	388,751	545,557
Direct payments	-	-	-	-	-	394,520
Repayment	-	-	-	-	(93,238)	-
Interest earned	104	55	-	-	-	-
Total recorded	<u>1,645,206</u>	<u>920,859</u>	<u>754,892</u>	<u>810,321</u>	<u>295,513</u>	<u>940,077</u>

6. Program financing

(a) The total Program cost estimated at \$31,650,900 is to be financed as follows:

	\$	%
IDB Loan	14,000,000	44
The Republic Bank of China	11,000,000	35
European Commission	<u>6,650,000</u>	<u>21</u>
Total	<u>31,650,000</u>	<u>100</u>

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Notes to the Financial Statements (Continued)

Year ended March 31, 2017

(with comparatives for the 22 months ended March 31, 2016)

6. Program financing (continued)

(b) The Program budget is allocated as follows:

Component Costs

<u>Investment Category</u>	<u>Budget US\$</u>
Component 1:	
Implementation of HCMES	17,578,535
Strengthening of SHRMD	1,000,000
Component 2:	
Strengthening of the new ICT governance	1,600,000
Streamlining the process of the GEI	500,000
One-stop shop for business registration	300,000
Introduction of SCs	1,660,000
Component 3:	
Strengthening the AGD's Capacity	665,700
Strengthening the IAS capacity	1,080,200
Improving Public Procurement	3,420,000
Enhancing Parliaments oversight role	758,000
Component 4:	
Program management	776,100
Audit, monitoring and evaluation	216,000
Administrative fees	332,500
Component 5:	
Contingency	<u>1,762,965</u>
	<u>31,650,000</u>

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Notes to the Financial Statements (Continued)

Year ended March 31, 2017

(with comparatives for the 22 months ended March 31, 2016)

7. Reconciliation between the Program's records and the IDB's records

Investment Category	2017					
	IDB & China			European Commission		
	Cumulative Investments from IDB funds as per	Cumulative Investments from IDB funds as per	Differences	Cumulative Investments from IDB funds as per	Cumulative Investments from IDB funds as per	Differences
	IDB's records US\$	OTC's records US\$		IDB's records €	OTC's records €	
Component 1	1,539,966	2,115,712	575,746	-	-	-
Component 2	122,376	278,111	155,735	-	-	-
Component 3	-	-	-	-	671,119	671,119
Component 4	51,913	56,356	4,443	-	-	-
Component 5	-	-	-	-	-	-
Totals	<u>1,714,255</u>	<u>2,450,179</u>	<u>735,924</u>	<u>-</u>	<u>671,119</u>	<u>671,119</u>

Investment Category	2016					
	IDB & China			European Commission		
	Cumulative Investments from IDB funds as per	Cumulative Investments from IDB funds as per	Differences	Cumulative Investments from IDB funds as per	Cumulative Investments from IDB funds as per	Differences
	IDB's records US\$	OTC's records US\$		IDB's records €	OTC's records €	
Component 1	33,307	786,848	753,541	-	-	-
Component 2	29,202	201,430	172,228	-	-	-
Component 3	-	-	-	747,699	921,750	174,051
Component 4	-	20,816	20,816	-	-	-
Component 5	-	-	-	-	-	-
Totals	<u>62,509</u>	<u>1,009,094</u>	<u>946,585</u>	<u>747,699</u>	<u>921,750</u>	<u>174,051</u>

The differences are represent as follows:

- Expenditure totalling US\$735,924 and €671,119 are pending justification by the IDB and available cash balance of US\$212,218 and €101,493.



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INDEPENDENT AUDITOR'S REPORT

To the Cabinet Secretary
THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON-
REIMBURSABLE FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

The System of Internal Control

We have audited the statement of cash flows for the year ended March 31, 2017 and the statement of cumulative investments as at March 31, 2017 for the Public Sector Efficiency Program ("the Program") financed by the Inter-American Development Bank under Loan Agreement Nos. 3121/OC-JA and 3122/CH-JA and Financing Agreement No. GRT/EX - 14238-JA, executed by the Office of the Cabinet, and have issued our report thereon dated July 17, 2017.

We conducted our audit in accordance with International Standards on Auditing and the requirements of Inter-American Development Bank. These require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements, whether due to fraud or error.

Management's responsibility

The Program's management is responsible for establishing and maintaining a system of internal control sufficient to mitigate the risks of financial information misstatements and safeguard the assets of the Program, including construction works and other procured goods. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of the system of internal control policies and procedures.



INDEPENDENT AUDITOR'S REPORT (CONTINUED)

To the Cabinet Secretary
THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON-
REIMBURSABLE FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

The System of Internal Control (Continued)

The objectives of a system of internal control are to provide management with reasonable, but not absolute, assurance that assets are protected against loss from unauthorised use or disposition; transactions are executed in accordance with management's authorisation and in accordance with the terms of the contract, and transactions are recorded properly to permit the preparation and fair presentation of the financial statements. Because of inherent limitations in any system of internal control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risks that procedures may become inadequate because of the changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Auditors' responsibility

In planning and performing our audit of the Program's financial statements for the year ended March 31, 2017, we obtained an understanding of the system of internal control and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the Program's financial statements and not to express an opinion on the effectiveness of the system of internal control. Accordingly, we do not express such an opinion.

A material weakness is a reportable condition in which the design or operation of one or more of the specific elements of the system of internal control does not reduce to a relatively low level the risk that significant errors or irregularities in amounts that would be material in relation to the Program's financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the system of internal control would not necessarily disclose all matters in the system of internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. However, we noted no matters involving the system of internal control and its operations that we consider to be material weaknesses as defined above.



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INDEPENDENT AUDITOR'S REPORT (CONTINUED)

To the Cabinet Secretary
THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON-
REIMBURSABLE FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

The System of Internal Control (Continued)

We have not identified any significant material weaknesses or shortcomings in the internal control structure and therefore have not made any observations or suggestions thereon.

The KPMG logo, featuring the letters 'KPMG' in a blue, cursive script font.

Chartered Accountants
Kingston, Jamaica

July 17, 2017



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INDEPENDENT AUDITOR'S REPORT

To the Cabinet Secretary
THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON-
REIMBURSABLE FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

Integrated Review of the Procurement and Disbursement Requests submitted to the Bank

We have examined the disbursement requests and the processes to procure and contract goods, works and consulting services, performed by the Executive Agency for the year ended March 31, 2017. Our engagement included verifying the reasonableness of such and the validity and eligibility of the expenditures submitted by means of the disbursement justifications for the year ended March 31, 2017.

We have audited the financial statements comprising the statement of cash flows set out on pages 4 and 5 as at and for the year ended March 31 2017, and the statement of cumulative investments set out on pages 6 and 7 for the year ended March 31, 2017, for The Public Sector Efficiency Program ("the Program") financed by Loan Agreement Nos. 3121/OC-JA and 3122/CH-JA and Financing Agreement No. GRT/EX - 14238-JA, entered into by the Government of Jamaica and Inter-American Development Bank (IDB) and executed by the Office of the Cabinet, and have issued our report thereon dated July 17, 2017. We conducted our audit in accordance with International Standards on Auditing and the requirements of Inter-American Development Bank and for the purpose of forming an opinion on the financial statements taken as a whole.

Management's Responsibility

Management is responsible for implementing processes to procure and contract works, goods and services in accordance with the applicable guidelines and for maintaining documentation to support disbursement requests in accordance with the requirements of the Program.



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INDEPENDENT AUDITOR'S REPORT (CONTINUED)

To the Cabinet Secretary
THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON-
REIMBURSABLE FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

**Integrated Review of the Procurement and Disbursement Requests
submitted to the Bank (Continued)**

Auditors' Responsibility

Our responsibility is to express an opinion on whether or not disbursement requests are supported by adequate documentation, are fairly presented and represent valid and eligible expenses of the Program and whether or not the process to procure and contract works, goods and services are performed in accordance with the applicable guidelines. The standards requires that we comply with independence and ethical requirements in performing the review.

Our engagement includes verifying the reasonableness of, and the validity and eligibility of the expenditures submitted by means of the disbursement justifications for the year ended March 31, 2017. The engagement also includes, examining on a test basis, evidence supporting the processes of selecting and contracting goods, works, and services, and the amounts and disclosures in the disbursement requests submitted, which form a part of the statement of cash flows and the statement of cumulative investments for the year ended March 31, 2017.

Opinion

In our opinion, the processes to procure and contract works, goods, and services were performed in accordance with the applicable guidelines, and the documentations supporting the expenditures made correspond to the disbursement requests for the year ended March 31, 2017, and were fairly presented and represented valid and eligible expenses to the Program, in all material respects.

Restriction of Use

The report is provided in order to comply with the financial reporting provisions of Inter-American Development Bank Loan Agreement Nos. 3121/OC-JA and 3122/CH-JA and Financing Agreement No. GRT/EX - 14238-JA. As a result, the report may not be suitable for another purpose.

Chartered Accountants
Kingston, Jamaica
July 17, 2017

THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON- REIMBURSABLE
FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

SUPPLEMENTARY INFORMATION TO THE
FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2017

THE GOVERNMENT OF JAMAICA
INTER-AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON- REIMBURSABLE
FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

Supplementary Information to the Financial Statements
(Stated in Euros and US Dollars)
Year ended March 31, 2017
(with comparatives for the 22 months ended March 31, 2016)

Comparison of Program Budget and Actual Program Costs – IDB, China and European Commission

Investment Category	March 31, 2017						March 31, 2016					
	IDB and China			European Commission			IDB and China			European Commission		
	Budget US\$	Actual US\$	Variance US\$	Budget €	Actual €	Variance €	Budget US\$	Actual US\$	Variance US\$	Budget €	Actual €	Variance €
Component 1:												
Implementation of HCMES	17,578,535	2,052,231	15,526,304	-	-	-	17,578,535	786,848	16,791,687	-	-	-
Strengthening of SHRMD	1,000,000	63,481	936,519	-	-	-	1,000,000	-	1,000,000	-	-	-
Component 2:												
Strengthening of the new ICT governance	1,600,000	116,551	1,483,449	-	-	-	1,600,000	24,066	1,575,934	-	-	-
Streamlining the process of the GEI	500,000	-	500,000	-	-	-	500,000	7,740	492,260	-	-	-
One-stop shop for business registration	300,000	161,560	138,440	-	-	-	300,000	169,624	130,376	-	-	-
Introduction of SCs	1,660,000	-	1,660,000	-	-	-	1,660,000	-	1,660,000	-	-	-
Component 3:												
Strengthening the AGD's Capacity	-	-	-	500,525	142,093	358,432	-	-	-	500,525	160,044	340,481
Strengthening the IAS capacity	-	-	-	812,181	63,477	748,704	-	-	-	812,181	538,303	273,878
Improving Public Procurement	-	-	-	2,571,429	300,091	2,271,338	-	-	-	2,571,429	185,248	2,386,181
Enhancing Parliaments oversight role	-	-	-	569,925	165,458	404,467	-	-	-	569,925	38,156	531,769
Component 4:												
Program management	776,100	56,356	719,744	-	-	-	776,100	20,816	755,284	-	-	-
Audit, monitoring and evaluation	216,000	-	216,000	250,000	-	250,000	216,000	-	216,000	250,000	-	250,000
Component 5:												
Contingency	<u>1,369,365</u>	<u>-</u>	<u>1,369,365</u>	<u>295,940</u>	<u>-</u>	<u>295,940</u>	<u>1,369,365</u>	<u>-</u>	<u>1,369,365</u>	<u>295,940</u>	<u>-</u>	<u>295,940</u>
	<u>25,000,000</u>	<u>2,450,179</u>	<u>22,549,821</u>	<u>5,000,000</u>	<u>671,119</u>	<u>4,328,881</u>	<u>25,000,000</u>	<u>1,009,094</u>	<u>23,990,906</u>	<u>5,000,000</u>	<u>921,751</u>	<u>4,078,249</u>

THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON- REIMBURSABLE
FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

Supplementary Information to the Financial Statements
(Stated in US Dollars)
Year ended March 31, 2017
(with comparatives for the 22 months ended March 31, 2016)

Statement of IDB Funding and Statement of Expenditure (SOE) Withdrawals

<u>Request #</u>	<u>Transaction Description</u>	<u>Date requested</u>	<u>Implementation of HCMES</u> US\$	<u>Institutional Strengthening of the ICT Governance Framework</u> US\$	<u>Establishment of one stop shop business registration</u> US\$	<u>Program management</u> US\$	<u>Advance</u> US\$	<u>Total Expenditure</u> US\$
5	Advance	29-Apr-16	-	-	-	-	1,645,102	-
10	Expense Claimed	19-Apr-16	12,255	-	-	-	-	12,255
11	Expense Claimed	1-Apr-16	25,273	-	-	-	-	25,273
15	Expense Claimed	4-Apr-16	-	11,409	-	-	-	11,409
16	Expense Claimed	4-Apr-16	-	352	-	-	-	352
17	Expense Claimed	19-Apr-16	13,676	-	-	-	-	13,676
18	Expense Claimed	19-Apr-16	14,390	-	-	-	-	14,390
19	Expense Claimed	11-May-16	2,959	-	-	-	-	2,959
20	Expense Claimed	6-May-16	276,554	-	-	-	-	276,554
21	Expense Claimed	11-May-16	92	-	-	-	-	92
22	Expense Claimed	11-May-16	5,655	-	-	-	-	5,655
23	Expense Claimed	11-May-16	175	-	-	-	-	175
24	Expense Claimed	20-May-16	-	-	3,490	-	-	3,490
25	Expense Claimed	20-May-16	-	-	108	-	-	108
26	Expense Claimed	8-Jun-16	4,216	-	-	-	-	4,216
27	Expense Claimed	9-Jun-16	130	-	-	-	-	130
28	Expense Claimed	8-Jun-16	31,145	-	-	-	-	31,145
29	Expense Claimed	8-Jun-16	2,567	-	-	-	-	2,567
30	Expense Claimed	10-Jun-16	5,564	-	-	-	-	5,564
31	Expense Claimed	10-Jun-16	2,911	-	-	-	-	2,911
32	Expense Claimed	10-Jun-16	262	-	-	-	-	262
34	Expense Claimed	9-Jun-16	-	-	-	1,769	-	1,769
35	Expense Claimed	10-Jun-16	-	-	-	845	-	845
36	Expense Claimed	29-Jun-16	-	-	3,448	-	-	3,448
37	Expense Claimed	29-Jun-16	-	-	107	-	-	107
38	Expense Claimed	17-Jun-16	29,237	-	-	-	-	29,237
39	Expense Claimed	10-Jun-16	-	-	-	3,672	-	3,672
Balance b/f			<u>427,061</u>	<u>11,761</u>	<u>7,153</u>	<u>6,286</u>	<u>1,645,102</u>	<u>452,261</u>

THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON- REIMBURSABLE
FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

Supplementary Information to the Financial Statements
(Stated in US Dollars)
Year ended March 31, 2017
(with comparatives for the 22 months ended March 31, 2016)

Statement of IDB Funding and Statement of Expenditure (SOE) Withdrawals (continued)

Request #	Transaction Description	Date requested	Implementation of HCMES US\$	Institutional Strengthening of the ICT Governance Framework US\$	Establishment of one stop shop business registration US\$	Program management US\$	Advance US\$	Total Expenditure US\$
Balance c/f			427,061	11,761	7,153	6,286	1,645,102	452,261
40	Expense Claimed	13-Jun-16	-	-	-	2,537	-	2,537
41	Expense Claimed	6-Jul-16	4,180	-	-	-	-	4,180
42	Expense Claimed	6-Jul-16	2,893	-	-	-	-	2,893
43	Expense Claimed	6-Jul-16	5,531	-	-	-	-	5,531
44	Expense Claimed	6-Jun-16	390	-	-	-	-	390
45	Expense Claimed	20-Jul-17	16,161	-	-	-	-	16,161
46	Expense Claimed	19-Apr-16	-	-	-	3,858	-	3,858
47	Expense Claimed	20-Jul-16	-	-	6,226	-	-	6,226
48	Expense Claimed	20-Jul-16	-	-	193	-	-	193
49	Expense Claimed	20-Jul-16	4,181	-	-	-	-	4,181
50	Expense Claimed	20-Jul-16	129	-	-	-	-	129
51	Expense Claimed	15-Aug-16	6,975	-	-	-	-	6,975
52	Expense Claimed	8-Aug-16	12,375	-	-	-	-	12,375
53	Expense Claimed	4-Aug-16	2,914	-	-	-	-	2,914
54	Expense Claimed	29-Jul-16	-	-	-	4,192	-	4,192
55	Expense Claimed	15-Aug-16	4,164	-	-	-	-	4,164
56	Expense Claimed	15-Aug-16	5,510	-	-	-	-	5,510
57	Expense Claimed	15-Aug-16	2,883	-	-	-	-	2,883
58	Expense Claimed	15-Aug-16	388	-	-	-	-	388
59	Expense Claimed	15-Aug-16	3,844	-	-	-	-	3,844
60	Expense Claimed	15-Aug-16	3,524	-	-	-	-	3,524
61	Expense Claimed	15-Aug-16	228	-	-	-	-	228
62	Expense Claimed	15-Aug-16	3,524	-	-	-	-	3,524
63	Expense Claimed	15-Aug-16	2,563	-	-	-	-	2,563
64	Expense Claimed	15-Aug-16	188	-	-	-	-	188
65	Expense Claimed	29-Aug-16	42,043	-	-	-	-	42,043
66	Expense Claimed	29-Aug-16	3,575	-	-	-	-	3,575
67	Expense Claimed	31-Aug-16	2,550	-	-	-	-	2,550
Balance b/f			557,774	11,761	13,572	16,873	1,645,102	599,980

THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON- REIMBURSABLE
FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

Supplementary Information to the Financial Statements
(Stated in US Dollars)
Year ended March 31, 2017
(with comparatives for the 22 months ended March 31, 2016)

Statement of IDB Funding and Statement of Expenditure (SOE) Withdrawals (continued)

Request #	Transaction Description	Date requested	Implementation of HCMES US\$	Institutional Strengthening of the ICT Governance Framework US\$	Establishment of one stop shop business registration US\$	Program management US\$	Advance US\$	Total Expenditure US\$
Balance c/f			557,774	11,761	13,572	16,873	1,645,102	599,980
68	Expense Claimed	31-Aug-16	3,824	-	-	-	-	3,824
69	Expense Claimed	31-Aug-16	197	-	-	-	-	197
70	Expense Claimed	31-Aug-16	2,727	-	-	-	-	2,727
71	Expense Claimed	2-Sep-16	1,647	-	-	-	-	1,647
72	Expense Claimed	8-Sep-16	9,250	-	-	-	-	9,250
73	Expense Claimed	6-Sep-16	-	-	-	8,514	-	8,514
74	Expense Claimed	2-Sep-16	-	-	-	3,345	-	3,345
75	Expense Claimed	16-Sep-16	-	-	-	1,996	-	1,996
76	Expense Claimed	7-Sep-16	-	-	-	183	-	183
77	Expense Claimed	16-Sep-16	3,501	-	-	-	-	3,501
78	Expense Claimed	16-Sep-16	3,501	-	-	-	-	3,501
79	Expense Claimed	16-Sep-16	2,864	-	-	-	-	2,864
80	Expense Claimed	16-Sep-16	305	-	-	-	-	305
81	Expense Claimed	16-Sep-16	-	-	-	17,441	-	17,441
82	Expense Claimed	27-Sep-16	15,716	-	-	-	-	15,716
83	Expense Claimed	27-Sep-16	4,128	-	-	-	-	4,128
84	Expense Claimed	28-Sep-16	5,459	-	-	-	-	5,459
85	Expense Claimed	29-Sep-16	295	-	-	-	-	295
86	Expense Claimed	29-Sep-16	-	-	5,040	-	-	5,040
87	Expense Claimed	29-Sep-16	295	-	-	-	-	295
88	Expense Claimed	30-Sep-16	31,996	-	-	-	-	31,996
89	Expense Claimed	12-Oct-16	2,531	-	-	-	-	2,531
90	Expense Claimed	12-Oct-16	3,796	-	-	-	-	3,796
91	Expense Claimed	21-Oct-16	3,576	-	-	-	-	3,576
92	Expense Claimed	12-Oct-16	3,480	-	-	-	-	3,480
93	Expense Claimed	13-Oct-16	2,844	-	-	-	-	2,844
94	Expense Claimed	12-Oct-16	195	-	-	-	-	195
95	Expense Claimed	12-Oct-16	196	-	-	-	-	196
96	Expense Claimed	12-Oct-16	4,113	-	-	-	-	4,113
Balance b/f			664,210	11,761	18,612	48,352	1,645,102	742,935

THE GOVERNMENT OF JAMAICA
INTER –AMERICAN DEVELOPMENT BANK

PUBLIC SECTOR EFFICIENCY PROGRAM
LOAN AGREEMENT NOS. 3121/OC-JA AND 3122/CH – JA AND NON- REIMBURSABLE
FINANCING AGREEMENT NO. GRT/EX – 14238 – JA

Supplementary Information to the Financial Statements
(Stated in US Dollars)
Year ended March 31, 2017
(with comparatives for the 22 months ended March 31, 2016)

Statement of IDB Funding and Statement of Expenditure (SOE) Withdrawals (continued)

Request #	Transaction Description	Date requested	Implementation of HCMES US\$	Institutional Strengthening of the ICT Governance Framework US\$	Establishment of one stop shop business registration US\$	Program management US\$	Advance US\$	Total Expenditure US\$
Balance c/f			664,210	11,761	18,612	48,352	1,645,102	742,935
97	Expense Claimed	12-Oct-16	5,441	-	-	-	-	5,441
98	Expense Claimed	13-Oct-16	295	-	-	-	-	295
99	Expense Claimed	28-Oct-16	85,631	-	-	-	-	85,631
100	Expense Claimed	28-Oct-16	3,002	-	-	-	-	3,002
101	Expense Claimed	28-Oct-16	3,187	-	-	-	-	3,187
102	Expense Claimed	28-Oct-16	86	-	-	-	-	86
103	Expense Claimed	28-Oct-16	375	-	-	-	-	375
104	Expense Claimed	28-Oct-16	172	-	-	-	-	172
105	Expense Claimed	28-Oct-16	1,249	-	-	-	-	1,249
106	Expense Claimed	28-Oct-16	4,753	-	-	-	-	4,753
107	Expense Claimed	9-Nov-16	446	-	-	-	-	446
108	Expense Claimed	9-Nov-16	591	-	-	-	-	591
109	Expense Claimed	1-Nov-16	1,881	-	-	-	-	1,881
110	Expense Claimed	4-Nov-16	2,520	-	-	-	-	2,520
111	Expense Claimed	4-Nov-16	3,780	-	-	-	-	3,780
112	Expense Claimed	4-Nov-16	3,572	-	-	-	-	3,572
113	Expense Claimed	4-Nov-16	2,835	-	-	-	-	2,835
114	Expense Claimed	4-Nov-16	4,095	-	-	-	-	4,095
115	Expense Claimed	4-Nov-16	5,418	-	-	-	-	5,418
116	Expense Claimed	4-Nov-16	294	-	-	-	-	294
117	Expense Claimed	4-Nov-16	283	-	-	-	-	283
118	Expense Claimed	9-Nov-16	3,459	-	-	-	-	3,459
119	Expense Claimed	9-Nov-16	107	-	-	-	-	107
120	Expense Claimed	19-Nov-16	12,375	-	-	-	-	12,375
121	Expense Claimed	16-Nov-16	12,599	-	-	-	-	12,599
121	Pending Justification	16-Nov-16	(12,599)	-	-	-	-	(12,599)
121	Pending Justification	16-Nov-16	-	-	12,599	-	-	12,599
122	Expense Claimed	24-Nov-16	-	-	-	750	-	750
Balance b/f			810,057	11,761	31,211	49,102	1,645,102	902,131

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Statement of IDB Funding and Statement of Expenditure (SOE) Withdrawals (continued)

Request #	Transaction Description	Date requested	Implementation of HCMES US\$	Institutional Strengthening of the ICT Governance Framework US\$	Establishment of one stop shop business registration US\$	Program management US\$	Advance US\$	Total Expenditure US\$
Balance c/f			810,057	11,761	31,211	49,102	1,645,102	902,131
123	Expense Claimed	14-Dec-16	14,927	-	-	-	-	14,927
124	Expense Claimed	18-Nov-16	-	-	-	690	-	690
125	Expense Claimed	18-Nov-16	-	-	-	125	-	125
126	Expense Claimed	14-Dec-16	-	-	-	1,745	-	1,745
127	Expense Claimed	8-Dec-16	390	-	-	-	-	390
128	Expense Claimed	22-Dec-16	3,502	-	-	-	-	3,502
129	Expense Claimed	14-Dec-16	3,577	-	-	-	-	3,577
130	Expense Claimed	14-Dec-16	5,426	-	-	-	-	5,426
131	Expense Claimed	14-Dec-16	4,101	-	-	-	-	4,101
132	Expense Claimed	14-Dec-16	3,470	-	-	-	-	3,470
133	Expense Claimed	14-Dec-16	2,524	-	-	-	-	2,524
134	Expense Claimed	14-Dec-16	3,785	-	-	-	-	3,785
135	Expense Claimed	14-Dec-16	2,839	-	-	-	-	2,839
136	Expense Claimed	14-Dec-16	295	-	-	-	-	295
137	Expense Claimed	14-Dec-16	107	-	-	-	-	107
138	Expense Claimed	14-Dec-16	283	-	-	-	-	283
139	Expense Claimed	14-Dec-16	7,647	-	-	-	-	7,647
140	Expense Claimed	21-Dec-16	11,053	-	-	-	-	11,053
141	Expense Claimed	14-Dec-16	-	-	-	251	-	251
142	Expense Claimed	21-Dec-16	11,664	-	-	-	-	11,664
144	Expense Claimed	21-Dec-16	398	-	-	-	-	398
145	Expense Claimed	21-Dec-16	400,000	-	-	-	-	400,000
146	Pending Justification	29-Dec-16	275,403	-	-	-	-	275,403
147	Pending Justification	17-Feb-17	3,851	-	-	-	-	3,851
149	Pending Justification	30-Dec-16	3,592	-	-	-	-	3,592
150	Pending Justification	30-Dec-16	5,448	-	-	-	-	5,448
151	Pending Justification	30-Dec-16	4,118	-	-	-	-	4,118
152	Pending Justification	30-Dec-16	3,484	-	-	-	-	3,484
153	Pending Justification	30-Dec-16	2,534	-	-	-	-	2,534
Balance b/f			1,584,475	11,761	31,211	51,913	1,645,102	1,679,360

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Request #	Transaction Description	Date requested	Implementation of HCMES US\$	Institutional Strengthening of the ICT Governance Framework US\$	Establishment of one stop shop business registration US\$	Program management US\$	Advance US\$	Total Expenditure US\$
Balance c/f			1,584,475	11,761	31,211	51,913	1,645,102	1,679,360
154	Pending Justification	30-Dec-16	3,801	-	-	-	-	3,801
155	Pending Justification	30-Dec-16	2,851	-	-	-	-	2,851
156	Pending Justification	17-Jan-17	297	-	-	-	-	297
157	Pending Justification	17-Jan-17	108	-	-	-	-	108
158	Pending Justification	17-Jan-17	286	-	-	-	-	286
160	Pending Justification	31-Jan-17	2,623	-	-	-	-	2,623
161	Pending Justification	31-Jan-17	-	-	21,600	-	-	21,600
162	Pending Justification	31-Jan-17	-	-	2,815	-	-	2,815
163	Pending Justification	25-Jan-17	-	-	-	4,443	-	4,443
164	Pending Justification	17-Feb-17	77	-	-	-	-	77
165	Pending Justification	17-Feb-17	126	-	-	-	-	126
166	Pending Justification	17-Feb-17	-	-	7,037	-	-	7,037
			<u>1,594,644</u>	<u>11,761</u>	<u>62,663</u>	<u>56,356</u>	<u>1,645,102</u>	<u>1,725,424</u>

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Statement of IDB Funding and Statement of Expenditure (SOE) Withdrawals (continued)

March 31, 2016							
Request #	Transaction Description	Date requested	Advance US\$	Implementation of HCMES US\$	Establishment of one stop shop for business registration US\$	Program management US\$	Total Expenditure US\$
1	Advance	16.07.15	52,007	-	-	-	-
2	Advance	17.12.15	758,214	-	-	-	-
1	Expense Claimed	16.07.15	-	33,307	-	-	33,307
2	Expense Claimed	12.10.15	-	-	18,700	-	18,700
3	Pending Justification	28.01.16	-	5,925	-	-	5,925
4	Pending Justification	19.02.16	-	-	-	20,816	20,816
5	Pending Justification	29.02.16	-	5,916	-	-	5,916
6	Pending Justification	29.02.16	-	3,087	-	-	3,087
7	Pending Justification	10.03.16	-	623,811	-	-	623,811
8	Pending Justification	29.03.16	-	5,376	-	-	5,376
9	Pending Justification	29.03.16	-	2,906	-	-	2,906
12	Pending Justification	29.03.16	-	1,975	-	-	1,975
13	Pending Justification	18.03.16	-	532	-	-	532
14	Pending Justification	18.03.16	-	186	-	-	186
			<u>810,221</u>	<u>683,021</u>	<u>18,700</u>	<u>20,816</u>	<u>722,537</u>

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Request #	Transaction Description	Date requested	Implementation of HCMES US\$	Strengthening of the capacity of (SHRMD) US\$	Institutional strengthening of new ICT Governance Framework US\$	Establishment of one stop shop for business registration US\$	Advance US\$	Total Expenditure US\$
6	Advance	29-Apr-16	-	-	-	-	376,257	-
8	Advance	23-Dec-16	-	-	-	-	544,546	-
34	Expense Claimed	5-May-16	-	-	5,963	-	-	5,963
35	Expense Claimed	5-May-16	-	-	185	-	-	185
36	Expense Claimed	11-May-16	-	-	-	13,657	-	13,657
37	Expense Claimed	13-Jun-16	-	-	11,720	-	-	11,720
38	Expense Claimed	13-Jun-16	-	-	363	-	-	363
39	Expense Claimed	6-Jul-16	-	-	907	-	-	907
40	Expense Claimed	12-Jul-16	-	-	1,250	-	-	1,250
41	Expense Claimed	15-Jul-16	-	-	5,830	-	-	5,830
42	Expense Claimed	15-Jul-16	-	-	180	-	-	180
43	Expense Claimed	8-Aug-16	-	-	5,610	-	-	5,610
44	Expense Claimed	8-Aug-16	-	-	165	-	-	165
45	Expense Claimed	14-Sep-16	-	-	11,554	-	-	11,554
46	Expense Claimed	14-Sep-16	-	-	357	-	-	357
47	Expense Claimed	28-Oct-16	-	-	133	-	-	133
48	Expense Claimed	24-Nov-16	-	15,199	-	-	-	15,199
50	Expense Claimed	1-Nov-16	-	-	5,712	-	-	5,712
51	Expense Claimed	4-Nov-16	-	-	177	-	-	177
52	Expense Claimed	9-Nov-16	-	25,333	-	-	-	25,333
53	Expense Claimed	24-Nov-16	-	-	5,704	-	-	5,704
54	Expense Claimed	24-Nov-16	-	-	176	-	-	176
55	Expense Claimed	21-Dec-16	-	-	15,954	-	-	15,954
56	Expense Claimed	21-Dec-16	-	-	493	-	-	493
57	Expense Claimed	21-Dec-16	-	-	5,736	-	-	5,736
58	Expense Claimed	21-Dec-16	-	-	177	-	-	177
59	Expense Claimed	21-Dec-16	200,788	-	-	-	-	200,788
60	Pending Justification	8-Feb-17	-	-	2,767	-	-	2,767
61	Pending Justification	20-Jan-17	-	-	5,739	-	-	5,739
62	Pending Justification	20-Jan-17	-	-	178	-	-	178
63	Pending Justification	20-Jan-17	1,143	-	-	-	-	1,143
64	Pending Justification	20-Jan-17	2,564	-	-	-	-	2,564
65	Pending Justification	30-Jan-17	3,585	-	-	-	-	3,585
66	Pending Justification	30-Jan-17	4,109	-	-	-	-	4,109
67	Pending Justification	30-Jan-17	2,529	-	-	-	-	2,529
68	Pending Justification	30-Jan-17	2,845	-	-	-	-	2,845
69	Pending Justification	30-Jan-17	3,477	-	-	-	-	3,477
Balance b/f			221,040	40,532	87,030	13,657	920,803	362,259

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Request #	Transaction Description	Date requested	Implementation of HCMES US\$	Strengthening of the capacity of (SHRMD) US\$	Institutional strengthening of new ICT Governance Framework US\$	Establishment of one stop shop for business registration US\$	Advance US\$	Total Expenditure US\$
Balance c/f			221,040	40,532	87,030	13,657	920,803	362,259
70	Pending Justification	30-Jan-17	293	-	-	-	-	293
71	Pending Justification	30-Jan-17	108	-	-	-	-	108
72	Pending Justification	30-Jan-17	5,690	-	-	-	-	5,690
73	Pending Justification	30-Jan-17	176	-	-	-	-	176
74	Pending Justification	13-Feb-17	-	-	-	70,689	-	70,689
75	Pending Justification	7-Feb-17	-	-	5,755	-	-	5,755
76	Pending Justification	8-Feb-17	-	-	178	-	-	178
77	Pending Justification	21-Feb-17	426	-	-	-	-	426
78	Pending Justification	17-Feb-17	773	-	-	-	-	773
79	Pending Justification	17-Feb-17	16,276	-	-	-	-	16,276
80	Pending Justification	21-Feb-17	-	2,683	-	-	-	2,683
81	Pending Justification	21-Feb-17	-	20,266	-	-	-	20,266
82	Pending Justification	8-Mar-17	11,079	-	-	-	-	11,079
83	Pending Justification	15-Mar-17	62	-	-	-	-	62
84	Pending Justification	15-Mar-17	178	-	-	-	-	178
85	Pending Justification	15-Mar-17	-	-	-	13,148	-	13,148
86	Pending Justification	15-Mar-17	4,109	-	-	-	-	4,109
87	Pending Justification	17-Mar-17	5,694	-	-	-	-	5,694
88	Pending Justification	15-Mar-17	303	-	-	-	-	303
89	Pending Justification	15-Mar-17	3,584	-	-	-	-	3,584
90	Pending Justification	15-Mar-17	2,844	-	-	-	-	2,844
91	Pending Justification	15-Mar-17	3,477	-	-	-	-	3,477
92	Pending Justification	15-Mar-17	196	-	-	-	-	196
93	Pending Justification	22-Mar-17	401	-	-	-	-	401
94	Pending Justification	22-Mar-17	177,032	-	-	-	-	177,032
95	Pending Justification	17-Mar-17	-	-	11,473	-	-	11,473
96	Pending Justification	17-Mar-17	-	-	355	-	-	355
97	Pending Justification	21-Mar-17	2,531	-	-	-	-	2,531
98	Pending Justification	21-Mar-17	78	-	-	-	-	78
99	Pending Justification	30-Mar-17	-	-	-	1,403	-	1,403
101	Pending Justification	30-Mar-17	<u>1,236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,236</u>
			<u>457,586</u>	<u>63,481</u>	<u>104,791</u>	<u>98,897</u>	<u>920,803</u>	<u>724,755</u>

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March 31, 2016								
Request #	Transaction Description	Date requested	Advance US\$	Implementation of HCMES US\$	Institutional Strengthening of new ICT Governance US\$	Streamline the process of GEI US\$	Establishment of one stop shop for business registration US\$	Total Expenditure US\$
1	Advance	10.07.2014	103,751	-	-	-	-	-
4	Advance	16.07.2015	285,000	-	-	-	-	-
4	Reimbursement of Payments	27.04.2015	(93,238)	-	-	-	-	-
1	Expense Claimed	25.02.2015	-	-	-	-	4,144	4,144
2	Expense Claimed	27.02.2015	-	-	-	-	4,398	4,398
3	Expense Claimed	08.04.2015	-	-	-	1,960	-	1,960
5	Pending Justification	16.07.2015	-	-	-	-	12,248	12,248
6	Pending Justification	16.07.2015	-	-	-	-	31,063	31,063
7	Pending Justification	20.07.2015	-	-	-	5,779	-	5,779
8	Expense Claimed	11.08.2015	-	-	-	-	7,039	7,039
9	Expense Claimed	06.10.2015	-	-	-	-	11,500	11,500
10	Pending Justification	06.10.2015	-	-	2,623	-	-	2,623
11	Pending Justification	21.10.2015	-	-	2,786	-	-	2,786
12	Pending Justification	21.10.2015	-	-	-	-	6,007	6,007
13	Pending Justification	22.10.2015	-	-	-	-	39,000	39,000
14	Pending Justification	26.10.2015	-	38,770	-	-	-	38,770
15	Pending Justification	26.10.2015	-	-	-	-	5,000	5,000
16	Pending Justification	26.10.2015	-	3,357	-	-	-	3,357
17	Pending Justification	05.11.2015	-	-	671	-	-	671
18	Pending Justification	05.11.2015	-	-	671	-	-	671
19	Pending Justification	05.11.2015	-	-	671	-	-	671
20	Expense Claimed	05.11.2015	-	-	671	-	-	671
21	Expense Claimed	11.11.2015	-	-	2,592	-	-	2,592
22	Expense Claimed	26.11.2015	-	-	2,821	-	-	2,821
23	Expense Claimed	26.11.2015	-	-	1,337	-	-	1,337
24	Expense Claimed	26.11.2015	-	-	1,335	-	-	1,335
25	Expense Claimed	26.11.2015	-	-	1,335	-	-	1,335
26	Expense Claimed	26.11.2015	-	-	668	-	-	668
27	Pending Justification	26.11.2015	-	-	-	-	5,980	5,980
28	Expense Claimed	26.11.2015	-	-	668	-	-	668
29	Pending Justification	10.12.2015	-	-	-	-	8,614	8,614
30	Pending Justification	10.12.2015	-	-	2,475	-	-	2,475
31	Pending Justification	29.02.2016	-	-	2,745	-	-	2,745
32	Pending Justification	03.03.2016	-	61,700	-	-	-	61,700
33	Pending Justification	09.03.2016	-	-	-	-	15,932	15,932
			<u>295,513</u>	<u>103,827</u>	<u>24,066</u>	<u>7,739</u>	<u>150,924</u>	<u>286,557</u>

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Request #	Transaction Description	Date requested	Strengthening the AGD's Capacity €	Strengthening the IAS capacity €	Improving Public Procurement €	Enhancing Parliaments oversight role €	Advance €	Total Expenditure €
10	Advance	4-May-16	-	-	-	-	754,892	-
28	Pending Justification	16-May-16	-	33,773	-	-	-	33,773
29	Pending Justification	27-Apr-16	-	-	5,124	-	-	5,124
30	Pending Justification	5-May-16	-	-	5,312	-	-	5,312
31	Pending Justification	11-May-16	-	-	7,030	-	-	7,030
32	Pending Justification	11-May-16	-	-	217	-	-	217
33	Pending Justification	3-Jun-16	-	-	-	11,211	-	11,211
34	Pending Justification	3-Jun-16	-	-	-	1,602	-	1,602
35	Pending Justification	9-Jun-16	-	-	6,045	-	-	6,045
36	Pending Justification	13-Jun-16	-	-	13,567	-	-	13,567
37	Pending Justification	9-Jun-16	-	-	6,919	-	-	6,919
38	Pending Justification	19-Jun-16	-	-	214	-	-	214
39	Pending Justification	20-Jul-16	-	-	5,472	-	-	5,472
40	Pending Justification	12-Jul-16	-	-	7,066	-	-	7,066
41	Pending Justification	12-Jul-16	-	-	219	-	-	219
42	Pending Justification	8-Aug-16	-	-	-	14,419	-	14,419
43	Pending Justification	8-Aug-16	-	-	-	1,311	-	1,311
44	Pending Justification	16-Aug-16	-	-	4,552	-	-	4,552
45	Pending Justification	15-Aug-16	-	-	-	8,062	-	8,062
46	Pending Justification	15-Aug-16	-	-	-	648	-	648
47	Pending Justification	16-Aug-16	-	-	906	-	-	906
48	Pending Justification	16-Aug-16	-	-	7,153	-	-	7,153
49	Pending Justification	16-Aug-16	-	-	221	-	-	221
50	Pending Justification	4-Aug-16	-	-	25,092	-	-	25,092
51	Pending Justification	29-Aug-16	-	-	10,966	-	-	10,966
52	Pending Justification	29-Aug-16	-	-	1,252	-	-	1,252
53	Pending Justification	7-Sep-16	-	-	211	-	-	211
55	Pending Justification	16-Sep-16	-	-	6,869	-	-	6,869
56	Pending Justification	16-Sep-16	-	-	212	-	-	212
57	Pending Justification	29-Sep-16	-	4,136	-	-	-	4,136
Balance b/f			-	37,909	114,619	37,253	754,892	189,781

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Request #	Transaction Description	Date requested	Strengthening the AGD's Capacity €	Strengthening the IAS capacity €	Improving Public Procurement €	Enhancing Parliaments oversight role €	Advance €	Total Expenditure €
Balance c/f			-	37,909	114,619	37,253	754,892	189,781
58	Pending Justification	31-Oct-16	-	-	11,039	-	-	11,039
59	Pending Justification	12-Oct-16	-	9,999	-	-	-	9,999
60	Pending Justification	12-Oct-16	-	-	-	797	-	797
61	Pending Justification	12-Oct-16	-	-	6,817	-	-	6,817
62	Pending Justification	13-Oct-16	-	-	213	-	-	213
63	Pending Justification	21-Dec-16	25,741	-	-	-	-	25,741
64	Pending Justification	4-Nov-16	2,062	-	-	-	-	2,062
65	Pending Justification	10-Nov-16	-	-	7,032	-	-	7,032
66	Pending Justification	10-Nov-16	-	-	216	-	-	216
67	Pending Justification	22-Nov-16	-	-	-	26,050	-	26,050
68	Pending Justification	28-Nov-16	-	-	-	43,965	-	43,965
69	Pending Justification	22-Dec-16	-	-	34,751	-	-	34,751
70	Pending Justification	22-Dec-16	-	-	4,965	-	-	4,965
71	Pending Justification	14-Dec-16	-	-	7,353	-	-	7,353
72	Pending Justification	14-Dec-16	-	-	227	-	-	227
73	Pending Justification	21-Dec-16	-	4,268	-	-	-	4,268
74	Pending Justification	21-Dec-16	-	131	-	-	-	131
75	Pending Justification	28-Nov-16	-	-	-	1,879	-	1,879
76	Pending Justification	21-Dec-16	-	-	32,436	-	-	32,436
77	Pending Justification	21-Dec-16	-	-	3,907	-	-	3,907
78	Pending Justification	12-Jan-17	-	-	580	-	-	580
79	Pending Justification	12-Jan-17	-	-	3,575	-	-	3,575
80	Pending Justification	12-Jan-17	-	-	8,318	-	-	8,318
81	Pending Justification	29-Nov-16	-	-	-	-	-	-
82	Pending Justification	17-Jan-17	-	-	-	117	-	117
83	Pending Justification	13-Jan-17	-	-	7,486	-	-	7,486
84	Pending Justification	17-Jan-17	-	-	230	-	-	230
85	Pending Justification	13-Jan-17	-	4,285	-	-	-	4,285
86	Pending Justification	17-Jan-17	-	131	-	-	-	131
Balance b/f			<u>27,803</u>	<u>56,723</u>	<u>243,764</u>	<u>110,061</u>	<u>754,892</u>	<u>438,351</u>

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Statement of EC Funding and Statement of Expenditure (SOE) Withdrawals (continued)

Request #	Transaction Description	Date requested	Strengthening the AGD's Capacity €	Strengthening the IAS capacity €	Improving Public Procurement €	Enhancing Parliaments oversight role €	Advance €	Total Expenditure €
Balance c/f			27,803	56,723	243,764	110,061	754,892	438,351
87	Pending Justification	9-Feb-17	-	-	-	1,813	-	1,813
88	Pending Justification	30-Jan-17	-	-	-	7,636	-	7,636
89	Pending Justification	9-Feb-17	-	165	-	-	-	165
90	Pending Justification	9-Feb-17	-	-	31,086	-	-	31,086
91	Pending Justification	9-Feb-17	-	-	3,637	-	-	3,637
92	Pending Justification	13-Feb-17	-	-	1,176	-	-	1,176
93	Pending Justification	13-Feb-17	-	-	7,365	-	-	7,365
94	Pending Justification	13-Feb-17	-	-	228	-	-	228
95	Pending Justification	13-Feb-17	-	-	2,467	-	-	2,467
96	Pending Justification	13-Feb-17	-	-	65	-	-	65
97	Pending Justification	23-Feb-17	-	-	-	2,447	-	2,447
98	Pending Justification	23-Feb-17	-	-	-	9,191	-	9,191
99	Pending Justification	8-Mar-17	-	-	-	8,987	-	8,987
100	Pending Justification	23-Feb-17	66,017	-	-	-	-	66,017
101	Pending Justification	8-Mar-17	-	-	-	879	-	879
102	Pending Justification	8-Mar-17	-	-	-	560	-	560
103	Pending Justification	8-Mar-17	4,628	-	-	-	-	4,628
104	Pending Justification	8-Mar-17	122	-	-	-	-	122
105	Pending Justification	15-Mar-17	6,361	-	-	-	-	6,361
106	Pending Justification	8-Mar-17	929	-	-	-	-	929
107	Pending Justification	15-Mar-17	18,906	-	-	-	-	18,906
108	Pending Justification	17-Mar-17	-	-	-	4,812	-	4,812
109	Pending Justification	17-Mar-17	-	-	-	4,812	-	4,812
110	Pending Justification	17-Mar-17	-	-	-	4,038	-	4,038
111	Pending Justification	17-Mar-17	-	-	-	322	-	322
112	Pending Justification	8-Mar-17	-	-	-	1,518	-	1,518
113	Pending Justification	17-Mar-17	-	6,397	-	-	-	6,397
114	Pending Justification	15-Mar-17	-	192	-	-	-	192
115	Pending Justification	15-Mar-17	-	-	7,316	-	-	7,316
116	Pending Justification	15-Mar-17	-	-	226	-	-	226
117	Pending Justification	15-Mar-17	-	-	2,449	-	-	2,449
118	Pending Justification	15-Mar-17	-	-	65	-	-	65
120	Pending Justification	15-Mar-17	-	-	247	-	-	247
121	Pending Justification	15-Mar-17	-	-	-	3,541	-	3,541
Balance b/f			124,766	63,477	300,091	160,617	754,892	648,951

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Statement of EC Funding and Statement of Expenditure (SOE) Withdrawals (continued)

<u>Request #</u>	<u>Transaction Description</u>	<u>Date requested</u>	<u>Strengthening the AGD's Capacity</u> €	<u>Strengthening the IAS capacity</u> €	<u>Improving Public Procurement</u> €	<u>Enhancing Parliaments oversight role</u> €	<u>Advance</u> €	<u>Total Expenditure</u> €
Balance c/f			124,766	63,477	300,091	160,617	754,892	648,951
122	Pending Justification	28-Mar-17	1,648	-	-	-	-	1,648
123	Pending Justification	28-Mar-17	3,882	-	-	-	-	3,882
124	Pending Justification	28-Mar-17	6,300	-	-	-	-	6,300
125	Pending Justification	28-Mar-17	4,480	-	-	-	-	4,480
126	Pending Justification	28-Mar-17	117	-	-	-	-	117
127	Pending Justification	28-Mar-17	900	-	-	-	-	900
129	Pending Justification	28-Mar-17	-	-	-	1,705	-	1,705
130	Pending Justification	28-Mar-17	-	-	-	1,705	-	1,705
131	Pending Justification	28-Mar-17	-	-	-	1,431	-	1,431
			<u>142,093</u>	<u>63,477</u>	<u>300,091</u>	<u>165,458</u>	<u>754,892</u>	<u>671,119</u>

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Statement of EC Funding and Statement of Expenditure (SOE) Withdrawals (continued)

March 31, 2016								
Request #	Transaction Description	Date requested	Advance €	Strengthening the AGD's Capacity €	Enhancing Parliaments Oversight role €	strengthening the IAS capacity €	Improving public Procurement €	Total Expenditure €
1	Advance		07.10.14	193,663	-	-	-	-
2	Advance		09.06.15	182,987	-	-	-	-
3	Advance		11.02.16	168,907	-	-	-	-
1	Expense Claimed	29.07.14	-	-	-	-	59,308	59,308
2	Expense Claimed	02.26.15	-	-	-	-	94,367	94,367
3	Expense Claimed	05.03.15	-	-	-	13,977	-	13,977
4	Expense Claimed	08.04.15	-	-	-	13,667	-	13,667
5	Expense Claimed	14.05.15	-	-	-	8,175	-	8,175
6	Expense Claimed	06.06.15	-	-	-	61,565	-	61,565
7	Expense Claimed	16.06.15	-	-	-	3,937	-	3,937
8	Expense Claimed	11.09.15	-	-	-	29,981	-	29,981
9	Expense Claimed	05.11.15	-	10,816	-	-	-	10,816
10	Expense Claimed	05.11.15	-	-	9,799	-	-	9,799
11	Expense Claimed	05.11.15	-	-	663	-	-	663
12	Expense Claimed	11.11.15	-	-	-	21,172	-	21,172
13	Expense Claimed	03.12.15	-	-	-	2,603	-	2,603
14	Expense Claimed	03.12.15	-	23,248	-	-	-	23,248
15	Pending Justification	12.01.16	-	-	-	8,474	-	8,474
16	Pending Justification	12.01.16	-	-	-	3,964	-	3,964
17	Pending Justification	26.01.16	-	-	-	10,803	-	10,803
18	Pending Justification	29.02.16	-	-	-	20,719	-	20,719
19	Pending Justification	29.02.16	-	-	-	-	9,150	9,150
20	Pending Justification	29.02.16	-	-	-	-	15,051	15,051
21	Pending Justification	29.02.16	-	55,856	-	-	-	55,856
22	Pending Justification	18.03.16	-	-	-	14,499	-	14,499
23	Pending Justification	14.03.16	-	-	24,840	-	-	24,840
24	Pending Justification	14.03.16	-	-	2,855	-	-	2,855
25	Pending Justification	18.03.16	-	-	-	371	-	371
26	Pending Justification	18.03.16	-	-	-	-	6,707	6,707
27	Pending Justification	18.03.16	-	-	-	-	663	663
	Direct Payment	06.03.15	271,471	-	-	-	-	271,471
	Direct Payment	06.03.15	70,124	10,124	-	271,471	-	70,124
	Direct Payment	09.03.15	52,925	-	-	52,925	-	52,925
			<u>940,077</u>	<u>160,044</u>	<u>38,157</u>	<u>538,303</u>	<u>185,246</u>	<u>921,750</u>

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Reconciliation by investment categories between the Program's records and IDB's records.

March 31, 2017			
Investment Category	Cumulative Investments as per IDB (LMS1) Records US\$	Cumulative Investments as per OTC Records US\$	*Difference US\$
Component 1	1,298,646	1,594,644	(295,998)
Component 2	30,373	74,424	(44,051)
Component 4	<u>51,913</u>	<u>56,356</u>	(4,443)
TOTALS	<u>1,380,932</u>	<u>1,725,424</u>	<u>(344,492)</u>

March 31, 2016			
Investment Category	Cumulative Investments as per IDB (LMS1) Records (US\$)	Cumulative Investments as per OTC Records (US\$)	*Difference (US\$)
Component 1	33,307	683,021	(649,714)
Component 2	18,700	18,700	-
Component 4	<u>-</u>	<u>20,816</u>	(20,816)
TOTALS	<u>52,007</u>	<u>722,537</u>	<u>(670,530)</u>

* Difference represents expenditures pending justification.

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Reconciliation by investment categories between the Program's records and IDB's (China) records.

March 31, 2017			
	Cumulative Investments as per IDB (LMS1) Records US\$	Cumulative Investments as per OTC Records US\$	*Difference US\$
Component 1	241,320	521,068	(279,748)
Component 2	<u>92,003</u>	<u>203,687</u>	<u>(111,684)</u>
TOTALS	<u>333,323</u>	<u>724,755</u>	<u>(391,432)</u>
March 31, 2016			
	Cumulative Investments as per IDB (LMS1) Records (US\$)	Cumulative Investments as per OTC Records (US\$)	*Difference (US\$)
Component 1	-	103,827	(103,827)
Component 2	<u>10,502</u>	<u>182,730</u>	<u>(172,228)</u>
TOTALS	<u>10,502</u>	<u>286,557</u>	<u>(276,055)</u>

* Difference represents expenditures pending justification.

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Reconciliation by investment categories between the Program's records and IDB's (EC) records.

March 31, 2017			
Investment Category	Cumulative Investments as per IDB (LMS1) Records €	Cumulative Investments as per OTC Records €	*Difference €
Component 3	-	671,119	(671,119)
TOTAL	-	671,119	(671,119)

March 31, 2016			
Investment Category	Cumulative Investments as per IDB (LMS1) Records (€)	Cumulative Investments as per OTC Records (€)	*Difference (€)
Component 3	747,796	921,750	(173,954)
TOTAL	747,796	921,750	(173,954)

* Difference represents expenditures pending justification.

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Statement of IDB Expenditure (SOE) Requested and Approved

Request #	Type of Disbursement	Date Requested	Amount Requested	Amount Approved March 31, 2017	Amount recorded in Program financial statements March 31, 2017
			US\$	US\$	US\$
10	Expense Claimed	19-Apr-16	12,255	12,255	12,255
11	Expense Claimed	1-Apr-16	25,273	25,273	25,273
15	Expense Claimed	4-Apr-16	11,409	11,409	11,409
16	Expense Claimed	4-Apr-16	353	353	353
17	Expense Claimed	19-Apr-16	13,676	13,676	13,676
18	Expense Claimed	19-Apr-16	14,390	14,390	14,390
19	Expense Claimed	11-May-16	2,959	2,959	2,959
20	Expense Claimed	6-May-16	276,554	276,554	276,554
21	Expense Claimed	11-May-16	92	92	92
22	Expense Claimed	11-May-16	5,655	5,655	5,655
23	Expense Claimed	11-May-16	175	175	175
24	Expense Claimed	20-May-16	3,490	3,490	3,490
25	Expense Claimed	20-May-16	108	108	108
26	Expense Claimed	8-Jun-16	4,216	4,216	4,216
27	Expense Claimed	9-Jun-16	130	130	130
28	Expense Claimed	8-Jun-16	31,145	31,145	31,145
29	Expense Claimed	8-Jun-16	2,567	2,567	2,567
30	Expense Claimed	10-Jun-16	5,564	5,564	5,564
31	Expense Claimed	10-Jun-16	2,911	2,911	2,911
32	Expense Claimed	10-Jun-16	262	262	262
34	Expense Claimed	9-Jun-16	1,769	1,769	1,769
35	Expense Claimed	10-Jun-16	845	845	845
36	Expense Claimed	29-Jun-16	3,448	3,448	3,448
37	Expense Claimed	29-Jun-16	107	107	107
38	Expense Claimed	17-Jun-16	29,237	29,237	29,237
39	Expense Claimed	10-Jun-16	3,672	3,672	3,672
40	Expense Claimed	13-Jun-16	2,537	2,537	2,537
41	Expense Claimed	6-Jul-16	4,180	4,180	4,180
42	Expense Claimed	6-Jul-16	2,893	2,893	2,893
43	Expense Claimed	6-Jul-16	5,531	5,531	5,531
44	Expense Claimed	6-Jun-16	390	390	390
45	Expense Claimed	20-Jul-17	16,161	16,161	16,161
46	Expense Claimed	19-Apr-16	3,858	3,858	3,858
47	Expense Claimed	20-Jul-16	6,226	6,226	6,226
48	Expense Claimed	20-Jul-16	193	193	193
49	Expense Claimed	20-Jul-16	4,181	4,181	4,181
50	Expense Claimed	20-Jul-16	129	129	129
51	Expense Claimed	15-Aug-16	6,975	6,975	6,975
52	Expense Claimed	8-Aug-16	12,375	12,375	12,375
53	Expense Claimed	4-Aug-16	2,914	2,914	2,914
54	Expense Claimed	29-Jul-16	4,192	4,192	4,192
55	Expense Claimed	15-Aug-16	4,164	4,164	4,164
56	Expense Claimed	15-Aug-16	5,510	5,510	5,510
57	Expense Claimed	15-Aug-16	<u>2,883</u>	<u>2,883</u>	<u>2,883</u>
Balance b/f			<u>537,554</u>	<u>537,554</u>	<u>537,554</u>

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Statement of IDB Expenditure (SOE) Requested and Approved (continued)

Request #	Type of Disbursement	Date Requested	Amount Requested	Amount Approved March 31, 2017	Amount recorded in Program financial statements March 31, 2017
			US\$	US\$	US\$
Balance c/f			537,554	537,554	537,554
58	Expense Claimed	15-Aug-16	388	388	388
59	Expense Claimed	15-Aug-16	3,844	3,844	3,844
60	Expense Claimed	15-Aug-16	3,524	3,524	3,524
61	Expense Claimed	15-Aug-16	228	228	228
62	Expense Claimed	15-Aug-16	3,524	3,524	3,524
63	Expense Claimed	15-Aug-16	2,563	2,563	2,563
64	Expense Claimed	15-Aug-16	188	188	188
65	Expense Claimed	29-Aug-16	42,043	42,043	42,043
66	Expense Claimed	29-Aug-16	3,575	3,575	3,575
67	Expense Claimed	31-Aug-16	2,550	2,550	2,550
68	Expense Claimed	31-Aug-16	3,824	3,824	3,824
69	Expense Claimed	31-Aug-16	197	197	197
70	Expense Claimed	31-Aug-16	2,727	2,727	2,727
71	Expense Claimed	2-Sep-16	1,647	1,647	1,647
72	Expense Claimed	8-Sep-16	9,250	9,250	9,250
73	Expense Claimed	6-Sep-16	8,514	8,514	8,514
74	Expense Claimed	2-Sep-16	3,344	3,344	3,344
75	Expense Claimed	6-Sep-16	1,997	1,997	1,997
76	Expense Claimed	7-Sep-16	183	183	183
77	Expense Claimed	6-Sep-16	3,501	3,501	3,501
78	Expense Claimed	6-Sep-16	3,501	3,501	3,501
79	Expense Claimed	6-Sep-16	2,864	2,864	2,864
80	Expense Claimed	6-Sep-16	305	305	305
81	Expense Claimed	6-Sep-16	17,441	17,441	17,441
82	Expense Claimed	7-Sep-16	15,716	15,716	15,716
83	Expense Claimed	7-Sep-16	4,128	4,128	4,128
84	Expense Claimed	8-Sep-16	5,459	5,459	5,459
85	Expense Claimed	9-Sep-16	295	295	295
86	Expense Claimed	9-Sep-16	5,040	5,040	5,040
87	Expense Claimed	9-Sep-16	295	295	295
88	Expense Claimed	0-Sep-16	31,996	31,996	31,996
89	Expense Claimed	2-Oct-16	2,531	2,531	2,531
90	Expense Claimed	2-Oct-16	3,796	3,796	3,796
91	Expense Claimed	1-Oct-16	3,576	3,576	3,576
92	Expense Claimed	2-Oct-16	3,480	3,480	3,480
93	Expense Claimed	3-Oct-16	2,844	2,844	2,844
94	Expense Claimed	2-Oct-16	195	195	195
95	Expense Claimed	2-Oct-16	195	195	195
96	Expense Claimed	2-Oct-16	4,113	4,113	4,113
Balance b/f			742,935	742,935	742,935

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Statement of IDB Expenditure (SOE) Requested and Approved (continued)

Request #	Type of Disbursement	Date Requested	Amount Requested	Amount Approved March 31, 2017	Amount recorded in Program financial statements March 31, 2017
			US\$	US\$	US\$
Balance c/f			742,935	742,935	742,935
97	Expense Claimed	2-Oct-16	5,441	5,441	5,441
98	Expense Claimed	3-Oct-16	295	295	295
99	Expense Claimed	8-Oct-16	85,631	85,631	85,631
100	Expense Claimed	8-Oct-16	3,002	3,002	3,002
101	Expense Claimed	8-Oct-16	3,187	3,187	3,187
102	Expense Claimed	8-Oct-16	87	87	87
103	Expense Claimed	8-Oct-16	375	375	375
104	Expense Claimed	8-Oct-16	172	172	172
105	Expense Claimed	8-Oct-16	1,249	1,249	1,249
106	Expense Claimed	8-Oct-16	4,753	4,753	4,753
107	Expense Claimed	9-Nov-16	446	446	446
108	Expense Claimed	9-Nov-16	591	591	591
109	Expense Claimed	1-Nov-16	1,881	1,881	1,881
110	Expense Claimed	4-Nov-16	2,520	2,520	2,520
111	Expense Claimed	4-Nov-16	3,780	3,780	3,780
112	Expense Claimed	4-Nov-16	3,572	3,572	3,572
113	Expense Claimed	4-Nov-16	2,835	2,835	2,835
114	Expense Claimed	4-Nov-16	4,095	4,095	4,095
115	Expense Claimed	4-Nov-16	5,418	5,418	5,418
116	Expense Claimed	4-Nov-16	294	294	294
117	Expense Claimed	4-Nov-16	283	283	283
118	Expense Claimed	9-Nov-16	3,459	3,459	3,459
119	Expense Claimed	9-Nov-16	107	107	107
120	Expense Claimed	19-Nov-16	12,375	12,375	12,375
121	Expense Claimed	16-Nov-16	12,599	12,599	12,599
121	Pending Justification	16-Nov-16	(12,599)	-	(12,599)
121	Pending Justification	16-Nov-16	12,599	-	12,599
122	Expense Claimed	24-Nov-16	750	750	750
123	Expense Claimed	14-Dec-16	14,927	14,927	14,927
124	Expense Claimed	18-Nov-16	690	690	690
125	Expense Claimed	18-Nov-16	125	125	125
126	Expense Claimed	14-Dec-16	1,746	1,746	1,746
127	Expense Claimed	8-Dec-16	390	390	390
128	Expense Claimed	22-Dec-16	3,502	3,502	3,502
129	Expense Claimed	14-Dec-16	3,578	3,578	3,578
130	Expense Claimed	14-Dec-16	5,426	5,426	5,426
131	Expense Claimed	14-Dec-16	4,101	4,101	4,101
132	Expense Claimed	14-Dec-16	3,470	3,470	3,470
133	Expense Claimed	14-Dec-16	2,524	2,524	2,524
134	Expense Claimed	14-Dec-16	3,785	3,785	3,785
135	Expense Claimed	14-Dec-16	2,839	2,839	2,839
136	Expense Claimed	14-Dec-16	295	295	295
Balance b/f			949,530	949,530	949,530

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Statement of IDB Expenditure (SOE) Requested and Approved (continued)

<u>Request #</u>	<u>Type of Disbursement</u>	<u>Date Requested</u>	<u>Amount Requested</u>	<u>Amount Approved March 31, 2017</u>	<u>Amount recorded in Program financial statements March 31, 2017</u>
			US\$	US\$	US\$
Balance b/f			949,530	949,530	949,530
137	Expense Claimed	14-Dec-16	107	107	107
138	Expense Claimed	14-Dec-16	283	283	283
139	Expense Claimed	14-Dec-16	7,647	7,647	7,647
140	Expense Claimed	21-Dec-16	11,053	11,053	11,053
141	Expense Claimed	14-Dec-16	251	251	251
142	Expense Claimed	21-Dec-16	11,664	11,664	11,664
144	Expense Claimed	21-Dec-16	397	397	397
145	Expense Claimed	21-Dec-16	400,000	400,000	400,000
146	Pending Justification	29-Dec-16	275,403	-	275,403
147	Pending Justification	17-Feb-17	3,851	-	3,851
149	Pending Justification	30-Dec-16	3,592	-	3,592
150	Pending Justification	30-Dec-16	5,448	-	5,448
151	Pending Justification	30-Dec-16	4,118	-	4,118
152	Pending Justification	30-Dec-16	3,484	-	3,484
153	Pending Justification	30-Dec-16	2,534	-	2,534
154	Pending Justification	30-Dec-16	3,801	-	3,801
155	Pending Justification	30-Dec-16	2,851	-	2,851
156	Pending Justification	17-Jan-17	297	-	297
157	Pending Justification	17-Jan-17	108	-	108
158	Pending Justification	17-Jan-17	286	-	286
160	Pending Justification	31-Jan-17	2,622	-	2,622
161	Pending Justification	31-Jan-17	21,600	-	21,600
162	Pending Justification	31-Jan-17	2,814	-	2,814
163	Pending Justification	25-Jan-17	4,443	-	4,443
164	Pending Justification	17-Feb-17	77	-	77
165	Pending Justification	17-Feb-17	126	-	126
166	Pending Justification	17-Feb-17	7,037	-	7,037
			<u>1,725,424</u>	<u>1,380,932</u>	<u>1,725,424</u>

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Statement of IDB Expenditure (SOE) Requested and Approved (continued)

March 31, 2016					
Request #	Type of Disbursement	Date Requested	Amount Requested	Amount Approved by IDB	Amount recorded in Program financial statements March 31, 2016
			US\$	US\$	US\$
1	Expense Claimed	16.07.15	33,307	33,307	33,307
2	Expense Claimed	12.10.15	18,700	18,700	18,700
3	Pending Justification	28.01.16	5,925	5,925	5,925
4	Pending Justification	19.02.16	20,815	20,815	20,815
5	Pending Justification	29.02.16	5,916	5,916	5,916
6	Pending Justification	29.02.16	3,087	3,087	3,087
7	Pending Justification	10.03.16	623,811	623,811	623,811
8	Pending Justification	29.03.16	5,376	5,376	5,376
9	Pending Justification	29.03.16	2,906	2,906	2,906
12	Pending Justification	29.03.16	1,975	1,975	1,975
13	Pending Justification	18.03.16	532	532	532
14	Pending Justification	18.03.16	187	187	187
			<u>722,537</u>	<u>722,537</u>	<u>722,537</u>

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Statement of CHINA Expenditure (SOE) Requested and Approved

Request #	Type of Disbursement	Date Requested	Amount Requested	Amount Approved March 31, 2017	Amount recorded in Program financial statements March 31, 2017
			US\$	US\$	US\$
34	Expense Claimed	5-May-16	5,963	5,963	5,963
35	Expense Claimed	5-May-16	185	185	185
36	Expense Claimed	11-May-16	13,657	13,657	13,657
37	Expense Claimed	13-Jun-16	11,720	11,720	11,720
38	Expense Claimed	13-Jun-16	363	363	363
39	Expense Claimed	6-Jul-16	907	907	907
40	Expense Claimed	12-Jul-16	1,250	1,250	1,250
41	Expense Claimed	15-Jul-16	5,830	5,830	5,830
42	Expense Claimed	15-Jul-16	180	180	180
43	Expense Claimed	8-Aug-16	5,610	5,610	5,610
44	Expense Claimed	8-Aug-16	165	165	165
45	Expense Claimed	14-Sep-16	11,554	11,554	11,554
46	Expense Claimed	14-Sep-16	357	357	357
47	Expense Claimed	28-Oct-16	133	133	133
48	Expense Claimed	24-Nov-16	15,199	15,199	15,199
50	Expense Claimed	1-Nov-16	5,712	5,712	5,712
51	Expense Claimed	4-Nov-16	177	177	177
52	Expense Claimed	9-Nov-16	25,333	25,333	25,333
53	Expense Claimed	24-Nov-16	5,704	5,704	5,704
54	Expense Claimed	24-Nov-16	176	176	176
55	Expense Claimed	21-Dec-16	15,954	15,954	15,954
56	Expense Claimed	21-Dec-16	493	493	493
57	Expense Claimed	21-Dec-16	5,736	5,736	5,736
58	Expense Claimed	21-Dec-16	177	177	177
59	Expense Claimed	21-Dec-16	200,788	200,788	200,788
60	Pending Justification	8-Feb-17	2,767	-	2,767
61	Pending Justification	20-Jan-17	5,739	-	5,739
62	Pending Justification	20-Jan-17	178	-	178
63	Pending Justification	20-Jan-17	1,143	-	1,143
64	Pending Justification	20-Jan-17	2,564	-	2,564
65	Pending Justification	30-Jan-17	3,585	-	3,585
66	Pending Justification	30-Jan-17	4,109	-	4,109
67	Pending Justification	30-Jan-17	2,529	-	2,529
68	Pending Justification	30-Jan-17	2,845	-	2,845
69	Pending Justification	30-Jan-17	3,477	-	3,477
70	Pending Justification	30-Jan-17	293	-	293
71	Pending Justification	30-Jan-17	108	-	108
72	Pending Justification	30-Jan-17	5,690	-	5,690
73	Pending Justification	30-Jan-17	176	-	176
74	Pending Justification	13-Feb-17	70,689	-	70,689
75	Pending Justification	7-Feb-17	5,755	-	5,755
76	Pending Justification	8-Feb-17	178	-	178
77	Pending Justification	21-Feb-17	426	-	426
78	Pending Justification	17-Feb-17	774	-	774
Balance b/f			<u>446,348</u>	<u>333,323</u>	<u>446,348</u>

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Statement of CHINA Expenditure (SOE) Requested and Approved (continued)

Request #	Type of Disbursement	Date Requested	Amount Requested	Amount Approved March 31, 2017	Amount recorded in Program financial statements March 31, 2017
			US\$	US\$	US\$
Balance c/f			446,348	333,323	446,348
79	Pending Justification	17-Feb-17	16,276	-	16,276
80	Pending Justification	21-Feb-17	2,683	-	2,683
81	Pending Justification	21-Feb-17	20,266	-	20,266
82	Pending Justification	8-Mar-17	11,079	-	11,079
83	Pending Justification	15-Mar-17	62	-	62
84	Pending Justification	15-Mar-17	178	-	178
85	Pending Justification	15-Mar-17	13,148	-	13,148
86	Pending Justification	15-Mar-17	4,109	-	4,109
87	Pending Justification	17-Mar-17	5,694	-	5,694
88	Pending Justification	15-Mar-17	303	-	303
89	Pending Justification	15-Mar-17	3,584	-	3,584
90	Pending Justification	15-Mar-17	2,844	-	2,844
91	Pending Justification	15-Mar-17	3,477	-	3,477
92	Pending Justification	15-Mar-17	195	-	195
93	Pending Justification	22-Mar-17	401	-	401
94	Pending Justification	22-Mar-17	177,032	-	177,032
95	Pending Justification	17-Mar-17	11,473	-	11,473
96	Pending Justification	17-Mar-17	355	-	355
97	Pending Justification	21-Mar-17	2,531	-	2,531
98	Pending Justification	21-Mar-17	78	-	78
99	Pending Justification	30-Mar-17	1,403	-	1,403
101	Pending Justification	30-Mar-17	1,236	-	1,236
			<u>724,755</u>	<u>333,323</u>	<u>724,755</u>

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Statement of CHINA Expenditure (SOE) Requested and Approved (continued)

March 31, 2016					
Request #	Type of Disbursement	Date Requested	<u>Amount</u>	Amount Approved by	Amount recorded in
			<u>Requested</u>	IDB	Program's financial
			US\$	US\$	statements March 31, 2016
1	Expense Claimed	25.02.2015	4,144	4,144	4,144
2	Expense Claimed	27.02.2015	4,398	4,398	4,398
3	Expense Claimed	08.04.2015	1,960	1,960	1,960
5	Pending Justification	16.07.2015	12,248	12,248	12,248
6	Pending Justification	16.07.2015	31,063	31,063	31,063
7	Pending Justification	20.07.2015	5,779	5,779	5,779
8	Pending Justification	11.08.2015	7,039	7,039	7,039
9	Pending Justification	06.10.2015	11,500	11,500	11,500
10	Pending Justification	06.10.2015	2,620	2,620	2,620
11	Pending Justification	21.10.2015	2,786	2,786	2,786
12	Pending Justification	21.10.2015	6,007	6,007	6,007
13	Pending Justification	22.10.2015	39,000	39,000	39,000
14	Pending Justification	26.10.2015	38,770	38,770	38,770
15	Pending Justification	26.10.2015	5,000	5,000	5,000
16	Pending Justification	26.10.2015	3,357	3,357	3,357
17	Pending Justification	05.11.2015	671	671	671
18	Pending Justification	05.11.2015	671	671	671
19	Pending Justification	05.11.2015	671	671	671
20	Pending Justification	05.11.2015	671	671	671
21	Pending Justification	11.11.2015	2,592	2,592	2,592
22	Pending Justification	26.11.2015	2,821	2,821	2,821
23	Pending Justification	26.11.2015	1,337	1,337	1,337
24	Pending Justification	26.11.2015	1,335	1,335	1,335
25	Pending Justification	26.11.2015	1,335	1,335	1,335
26	Pending Justification	26.11.2015	668	668	668
27	Pending Justification	26.11.2015	5,980	5,980	5,980
28	Pending Justification	26.11.2015	668	668	668
29	Pending Justification	10.12.2015	8,614	8,614	8,614
30	Pending Justification	10.12.2015	2,475	2,475	2,475
31	Pending Justification	29.02.2016	2,745	2,745	2,745
32	Pending Justification	03.03.2016	61,700	61,700	61,700
33	Pending Justification	09.03.2016	15,932	15,932	15,932
			<u>286,557</u>	<u>286,557</u>	<u>286,557</u>

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Statement of EU Expenditure (SOE) Requested and Approved

Request #	Type of Disbursement	Date Requested	Amount Requested	Amount Approved March 31, 2017	Amount recorded in Program financial statements March 31, 2017
			€	€	€
28	Pending Justification	16-May-16	33,773	-	33,773
29	Pending Justification	27-Apr-16	5,124	-	5,124
30	Pending Justification	5-May-16	5,312	-	5,312
31	Pending Justification	11-May-16	7,030	-	7,030
32	Pending Justification	11-May-16	217	-	217
33	Pending Justification	3-Jun-16	11,211	-	11,211
34	Pending Justification	3-Jun-16	1,602	-	1,602
35	Pending Justification	9-Jun-16	6,045	-	6,045
36	Pending Justification	13-Jun-16	13,567	-	13,567
37	Pending Justification	9-Jun-16	6,919	-	6,919
38	Pending Justification	19-Jun-16	215	-	215
39	Pending Justification	20-Jul-16	5,472	-	5,472
40	Pending Justification	12-Jul-16	7,066	-	7,066
41	Pending Justification	12-Jul-16	219	-	219
42	Pending Justification	8-Aug-16	14,419	-	14,419
43	Pending Justification	8-Aug-16	1,311	-	1,311
44	Pending Justification	16-Aug-16	4,552	-	4,552
45	Pending Justification	15-Aug-16	8,062	-	8,062
46	Pending Justification	15-Aug-16	648	-	648
47	Pending Justification	16-Aug-16	906	-	906
48	Pending Justification	16-Aug-16	7,153	-	7,153
49	Pending Justification	16-Aug-16	221	-	221
50	Pending Justification	4-Aug-16	25,092	-	25,092
51	Pending Justification	29-Aug-16	10,966	-	10,966
52	Pending Justification	29-Aug-16	1,252	-	1,252
53	Pending Justification	7-Sep-16	211	-	211
55	Pending Justification	16-Sep-16	6,869	-	6,869
56	Pending Justification	16-Sep-16	212	-	212
57	Pending Justification	29-Sep-16	4,136	-	4,136
58	Pending Justification	31-Oct-16	11,039	-	11,039
59	Pending Justification	12-Oct-16	9,999	-	9,999
60	Pending Justification	12-Oct-16	797	-	797
61	Pending Justification	12-Oct-16	6,817	-	6,817
62	Pending Justification	13-Oct-16	213	-	213
63	Pending Justification	21-Dec-16	25,741	-	25,741
64	Pending Justification	4-Nov-16	2,062	-	2,062
65	Pending Justification	10-Nov-16	7,032	-	7,032
66	Pending Justification	10-Nov-16	216	-	216
67	Pending Justification	22-Nov-16	26,050	-	26,050
68	Pending Justification	28-Nov-16	43,965	-	43,965
69	Pending Justification	22-Dec-16	34,751	-	34,751
70	Pending Justification	22-Dec-16	4,965	-	4,965
71	Pending Justification	14-Dec-16	7,353	-	7,353
72	Pending Justification	14-Dec-16	227	-	227
73	Pending Justification	21-Dec-16	4,268	-	4,268
Balance b/f			375,277	-	375,277

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Statement of EU Expenditure (SOE) Requested and Approved (continued)

Request #	Type of Disbursement	Date Requested	Amount Requested	Amount Approved March 31, 2017	Amount recorded in Program financial statements March 31, 2017
			€\$	€\$	€\$
Balance b/f			375,277	-	375,277
74	Pending Justification	21-Dec-16	131	-	131
75	Pending Justification	28-Nov-16	1,879	-	1,879
76	Pending Justification	21-Dec-16	32,436	-	32,436
77	Pending Justification	21-Dec-16	3,907	-	3,907
78	Pending Justification	12-Jan-17	580	-	580
79	Pending Justification	12-Jan-17	3,575	-	3,575
80	Pending Justification	12-Jan-17	8,318	-	8,318
82	Pending Justification	17-Jan-17	117	-	117
83	Pending Justification	13-Jan-17	7,486	-	7,486
84	Pending Justification	17-Jan-17	230	-	230
85	Pending Justification	13-Jan-17	4,285	-	4,285
86	Pending Justification	17-Jan-17	131	-	131
87	Pending Justification	9-Feb-17	1,813	-	1,813
88	Pending Justification	30-Jan-17	7,636	-	7,636
89	Pending Justification	9-Feb-17	165	-	165
90	Pending Justification	9-Feb-17	31,086	-	31,086
91	Pending Justification	9-Feb-17	3,636	-	3,636
92	Pending Justification	13-Feb-17	1,176	-	1,176
93	Pending Justification	13-Feb-17	7,365	-	7,365
94	Pending Justification	13-Feb-17	228	-	228
95	Pending Justification	13-Feb-17	2,467	-	2,467
96	Pending Justification	13-Feb-17	65	-	65
97	Pending Justification	23-Feb-17	2,447	-	2,447
98	Pending Justification	23-Feb-17	9,191	-	9,191
99	Pending Justification	8-Mar-17	8,987	-	8,987
100	Pending Justification	23-Feb-17	66,017	-	66,017
101	Pending Justification	8-Mar-17	879	-	879
102	Pending Justification	8-Mar-17	560	-	560
103	Pending Justification	8-Mar-17	4,628	-	4,628
104	Pending Justification	8-Mar-17	122	-	122
105	Pending Justification	15-Mar-17	6,361	-	6,361
106	Pending Justification	8-Mar-17	929	-	929
107	Pending Justification	15-Mar-17	18,906	-	18,906
108	Pending Justification	17-Mar-17	4,812	-	4,812
109	Pending Justification	17-Mar-17	4,812	-	4,812
110	Pending Justification	17-Mar-17	4,038	-	4,038
111	Pending Justification	17-Mar-17	322	-	322
112	Pending Justification	8-Mar-17	1,518	-	1,518
113	Pending Justification	17-Mar-17	6,397	-	6,397
114	Pending Justification	15-Mar-17	192	-	192
115	Pending Justification	15-Mar-17	7,316	-	7,316
116	Pending Justification	15-Mar-17	226	-	226
117	Pending Justification	15-Mar-17	2,449	-	2,449
118	Pending Justification	15-Mar-17	65	-	65
120	Pending Justification	15-Mar-17	247	-	247
121	Pending Justification	15-Mar-17	3,541	-	3,541
122	Pending Justification	28-Mar-17	1,648	-	1,648
123	Pending Justification	28-Mar-17	<u>3,882</u>	-	<u>3,882</u>
Balance b/f			<u>654,481</u>	-	<u>654,481</u>

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Statement of EU Expenditure (SOE) Requested and Approved (continued)

Request #	Type of Disbursement	Date Requested	Amount Requested	Amount Approved March 31, 2017	Amount recorded in Program financial statements March 31, 2017
			€\$	€\$	€\$
Balance b/f			654,481	-	654,481
124	Pending Justification	28-Mar-17	6,300	-	6,300
125	Pending Justification	28-Mar-17	4,480	-	4,480
126	Pending Justification	28-Mar-17	117	-	117
127	Pending Justification	28-Mar-17	900	-	900
129	Pending Justification	28-Mar-17	1,705	-	1,705
130	Pending Justification	28-Mar-17	1,705	-	1,705
131	Pending Justification	28-Mar-17	1,431	-	1,431
			<u>671,119</u>	<u>-</u>	<u>671,119</u>

March 31, 2016

Request #	Type of Disbursement	Date Requested	Amount Requested	Amount Approved March 31, 2017	Amount recorded in Program financial statements March 31, 2017
			€\$	€\$	€\$
Direct payment		30.03.16	70,214	70,214	70,214
Direct payment		30.03.15	52,925	52,925	52,925
Direct payment		30.03.15	271,471	271,471	271,471
1	Expense Claimed	29.07.14	59,308	59,308	59,308
2	Expense Claimed	02.26.15	94,367	94,367	94,367
3	Expense Claimed	05.03.15	13,977	13,977	13,977
4	Expense Claimed	08.04.15	13,667	13,667	13,667
5	Expense Claimed	14.05.15	8,175	8,175	8,175
6	Expense Claimed	06.06.15	61,565	61,565	61,565
7	Expense Claimed	16.06.15	3,937	3,937	3,937
8	Expense Claimed	11.09.15	29,981	29,981	29,981
9	Expense Claimed	05.11.15	10,816	10,816	10,816
12	Expense Claimed	11.11.15	21,172	21,172	21,172
13	Expense Claimed	03.12.15	2,603	2,603	2,603
14	Expense Claimed	03.12.15	23,248	23,248	23,248
15	Pending Justification	12.01.16	8,473	8,473	8,473
16	Pending Justification	12.01.16	3,964	3,964	3,964
17	Pending Justification	26.01.16	10,803	10,803	10,803
18	Pending Justification	29.02.16	20,719	20,719	20,719
19	Pending Justification	29.02.16	9,150	9,150	9,150
20	Pending Justification	29.02.16	15,051	15,051	15,051
21	Pending Justification	29.02.16	55,856	55,856	55,856
22	Pending Justification	18.03.16	14,499	14,499	14,499
23	Pending Justification	14.03.16	24,840	24,840	24,840
24	Pending Justification	14.03.16	2,855	2,855	2,855
25	Pending Justification	18.03.16	371	371	371
26	Pending Justification	18.03.16	6,707	6,707	6,707
27	Pending Justification	18.03.16	663	663	663
			<u>921,750</u>	<u>921,750</u>	<u>921,750</u>

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(Stated in US Dollars)
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Property, Plant and Equipment

	DESCRIPTION	PURCHASE DATE	SUPPLIER	QUANTITY	Cost in J\$	Cost in US\$	Cost in €
EUROPEAN UNION							
1	Laptops for the Ministry of Finance and the Public Service	April 23, 2015 and May 29, 2015	Appliance Traders	80		75,314	74,767
2	Laptops for Auditor General's Department	March 6, 2015	MC Systems	80		76,630	70,124
3	LG-LED Smart TV	September 28, 2015	EHC Industries	3		12,055	10,816
	Infocus Multimedia Projector			2			
4	Blade Server	September 28, 2015	Royale Computers	3		33,414	29,981
5	Stenographer Machines	November 11, 2016	Stenographer LLC	8		45,952	43,965
6	Microwave	December 19, 2016	Singer Jamaica Limited	1	15,290		117
	Kettle			1			
7	Refrigerator	January 5, 2017	Unicomer Jamaica Limited	1	239,995		1,813
8	Laptops	January 30, 2017	Solutions Integrator	5	1,228,040		9,191
	Cordless Mouse			5			

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	DESCRIPTION	PURCHASE DATE	SUPPLIER	QUANTITY	Cost in J\$	Cost in US\$	Cost in €
EUROPEAN UNION (CONTINUED)							
9	Desktop Computer - CPU	January 31, 2017	MC Systems	9	1,163,585		8,987
	Desktop Computer - Monitor			7			
10	Conference Room Table	January 3, 2017	Neveast Supplies	1	31,767		245
11	Filing Cabinet	December 28, 2016	Neveast Supplies	4	82,088		634
12	Laptops - HP ProBook 450 G3	January 23, 2017	Lan Integrators	30	2,506,500		18,906
13	Conference Room Chairs	February 15, 2017	Neveast	10	196,390		1,517
14	Multi Function Printer	February 9, 2017	Massy Technologies Infocom	1	469,474		3,541
15	Scanner	March 10, 2017	Syncon Technology	4	519,204		3,882
16	Laptops	January 31, 2017	MC Systems	30	3,425,004		25,522
17	Server	March 17, 2017	Solution Integrators	2	1,068,546		9,191
18	UPS	January 16, 2017	Modern Power and Cooling Technology Limited	1	732,781		

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	DESCRIPTION	PURCHASE DATE	SUPPLIER	QUANTITY	Cost in J\$	Cost in US\$	Cost in €
EUROPEAN UNION (CONTINUED)							
19	Desktop Computers	March 28, 2017	Productive Business Solutions (Jamaica)	26		35,591	
	Laptop			16			
20	Network Equipment	March 20, 2017	Massy Technologies Infocom	3	3,056,624		
21	Interactive Smart Board	February 13, 2017	Massy Technologies Infocom	1	1,485,343		
22	Server	March 14, 2017	Massy Technologies Infocom	3	4,634,457		
23	Server	March 9, 2017	Massy Technologies Infocom	3	26,277,305		
	Tape Library			1			
24	Multi Function Printer	January 20, 2017	Copiers and Consumables	2	5,313,983		
25	Server	January 31, 2017	MC Systems	1		10,386	
26	Smart Television Samsung 60" LED	January 05, 2017	Courts - Unicomer	1	239,995		

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	DESCRIPTION	PURCHASE DATE	SUPPLIER	QUANTITY	Cost in J\$	Cost in US\$	Cost in €
CHINA CO-FINANCING							
27	Computers for Companies Office of Jamaica	March 22, 2016	Digicel	12		15,932	
28	Supply of Server and Server Software for the Companies Office of Jamaica	July 24, 2015	IBM	1		36,063	
29	Signature Pads	24-Jun-16	Fujitsu Caribbean (Jamaica) Limited	12	880,003		
30	Scanners	October 21, 2016	Fujitsu Caribbean (Jamaica) Limited	12	1,616,162		
INTER-AMERICAN DEVELOPMENT BANK							
31	Printer	April 19, 2016	Copiers and Consumables	1	1,491,351	12,255	
32	Laptops	April 19, 2016	Digicel	11		13,676	
33	Server	April 19, 2016	Fujitsu	1		14,389	
	Computers			2			
34	Printer	February 23, 2016	Copiers and Consumables	4	2,520,120	20,815	

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Property, Plant and Equipment

	DESCRIPTION	PURCHASE DATE	SUPPLIER	QUANTITY	Cost in J\$	Cost in US\$	Cost in €
INTER-AMERICAN DEVELOPMENT BANK (CONTINUED)							
35	Laptops	October 5, 2016	One Stop Computers	10	409,013		
36	Deskphones	October 10, 2016	Rapid Procurement	20	610,000		
37	Shredder	July 28, 2016	Century Business Machines	1	57,350		
38	Refrigerator	October 18, 2016	One Stop Furniture & Appliances Company Limited	1	75,905		
	Kettle			1			
39	Air Condition	October 14, 2016	Geddes Refrigeration Limited	3	1,912,434		
40	Laptops	November 11, 2016	One Stop Computers	10	447,425		
41	Scanners	November 23, 2016	Fujitsu Caribbean (Jamaica) Limited	7	1,412,220		
42	Transceiver Switch	March 6, 2017	Syncon Technologies	2	79,490		

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Property, Plant and Equipment

	DESCRIPTION	PURCHASE DATE	SUPPLIER	QUANTITY	Cost in J\$	Cost in US\$	Cost in €
INTER-AMERICAN DEVELOPMENT BANK (CONTINUED)							
43	Laptop	March 31, 2017	One Stop Computers	6	840,644		
	External Drive						
	Projector			2			
	Surge Guard			5			
46	Desktop Computers - Microtower	January 9, 2017	Massy Technolgy InfoCom	20	2,072,340		
	Computer Desktop - Monitor			20			
47	Docking Stations	January 16, 2017	Syncon Technologies	5	98,546		
	TOTAL				67,209,374	402,472	313,199