AUDIT OF THE RESOURCES MANAGED AND USED
FOR THE PERIOD 05 JUNE 2015 TO 31 DECEMBER 2016
BY THE MINISTRY OF EDUCATION
UNDER THE GUYANA EARLY CHILDHOOD
EDUCATION PROJECT
GRANT NUMBER TF019053

AUDITORS: AUDIT OFFICE
63 HIGH STREET
KINGSTON
GEORGETOWN
GUYANA
AUDIT OF THE RESOURCES MANAGED AND USED FOR THE PERIOD 05 JUNE 2015 TO 31 DECEMBER 2016 BY THE MINISTRY OF EDUCATION UNDER THE GUYANA EARLY CHILDHOOD EDUCATION PROJECT GRANT № TF019053

TABLE OF CONTENTS

<table>
<thead>
<tr>
<th></th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>TRANSMITTAL LETTER ... ... ... ... ... ... ... i</td>
</tr>
<tr>
<td>2.</td>
<td>AUDITOR’S OPINION ON THE FINANCIAL STATEMENTS STATEMENT OF SOURCES AND USES OF FUNDS, STATEMENT OF CUMULATIVE INVESTMENTS AND THE ASSET REGISTER ii-iv</td>
</tr>
<tr>
<td>3.</td>
<td>AUDITED FINANCIAL STATEMENTS ... ... ... ... 1-15</td>
</tr>
<tr>
<td>4.</td>
<td>AUDITOR’S OPINION ON THE ELIGIBILITY OF EXPENDITURES .... 16-18</td>
</tr>
<tr>
<td>5.</td>
<td>AUDITOR’S OPINION ON DESIGNATED ACCOUNT RECONCILIATION 19-21</td>
</tr>
<tr>
<td>6.</td>
<td>AUDITOR’S OPINION ON COMPLIANCE WITH THE LEGAL AGREEMENT AND THE RELEVANT LAWS AND REGULATIONS 22-24</td>
</tr>
<tr>
<td>7.</td>
<td>COMPLIANCE WITH FINANCING AGREEMENT ... ... ... ... 25-27</td>
</tr>
<tr>
<td>8.</td>
<td>MANAGEMENT LETTER ... ... ... ... ... ... ... 28-38</td>
</tr>
</tbody>
</table>
Mr. Vibert Welch  
Permanent Secretary  
Ministry of Education  
Brickdam  
Georgetown.

Dear Mr. Welch,

AUDIT OF THE RESOURCES MANAGED AND USED FOR THE PERIOD 05 JUNE 2015 TO 31 DECEMBER 2016 BY THE MINISTRY OF EDUCATION UNDER THE GUYANA EARLY CHILDHOOD EDUCATION PROJECT GRANT No TF019053

I forward herewith two (2) copies of the audited financial statements for the above-mentioned Project for the period 05 June 2015 to 31 December 2016, together with the Report of the Auditor General and management letter thereon.

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

With kind regards.

Yours sincerely,

T. Pyle  
Audit Manager  
For Auditor General
Ms. Hongyu Yang  
Task Team Leader  
Human Development Department  
Latin America and Caribbean Regional Office  
World Bank  
1818 H Street N.W  
Washington D.C 20433  
USA.  

Dear Ms. Yang,  

AUDIT OF THE RESOURCES MANAGED AND USED FOR THE PERIOD 05 JUNE 2015 TO 31 DECEMBER 2016 BY THE MINISTRY OF EDUCATION UNDER THE GUYANA EARLY CHILDHOOD EDUCATION PROJECT GRANT № TF019053  

I forward herewith one (1) copy of the audited financial statements for the above-mentioned Project for the period 05 June 2015 to 31 December 2016, together with the Report of the Auditor General and management letter thereon.  

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

With kind regards.  

Yours sincerely,  

T. Pyle  
Audit Manager  
For Auditor General
REPORT OF THE AUDITOR GENERAL ON THE
STATEMENT OF SOURCES AND USES OF FUNDS,
STATEMENT OF CUMULATIVE INVESTMENTS AND THE
ASSET REGISTER FOR THE GUYANA EARLY CHILDHOOD
EDUCATION PROJECT GRANT No TF019053
FOR THE PERIOD 05 JUNE 2015 TO 31 DECEMBER 2016

Opinion

I have audited the Financial Statements, which comprise the Statement of Sources and Uses of Funds, Statement of Cumulative Investments, the Asset Register and a summary of significant accounting policies for the Guyana Early Childhood Education Project for the period 05 June 2015 to 31 December 2016.

In my opinion, the financial statements present fairly, in all material respects, Statement of Sources and Uses of Funds, Statement of Cumulative Investments and the Asset Register for the period 05 June 2015 to 31 December 2016, in accordance with the Cash Basis; International Public Sector Accounting Standards (IPSAS).

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs) issued by the International Federation of Accountants (IFAC), the International Standards of Supreme Audit Institutions (ISSAIs) and the Audit Act 2004. My responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of my report. I am independent of the Project in accordance with the ethical requirements that are relevant to my audit of the financial statements in Guyana, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.
Responsibilities of Management and those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Cash Basis; IPSAS 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. Financial Reporting under the Cash Basis of Accounting recognizes transactions and acts only when the cash (and/or cash equivalent) is received or disbursed by the Project, and not when they give rise to, accrue or originate rights or obligations although there was no cash movement.

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

Auditor’s Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of my audit in accordance with the ISAs and ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 Project’s internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
I 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 I identify during my audit.

AUDIT OFFICE
63 HIGH STREET
KINGSTON
GEORGETOWN
GUYANA.

D. SHARMA
AUDITOR GENERAL
GOVERNMENT OF GUYANA
MINISTRY OF EDUCATION

NAME OF PROJECT - GUYANA EARLY CHILDHOOD EDUCATION PROJECT (GECEP)
GRANT AGREEMENT No. TF 19053

STATEMENT OF SOURCES AND USES OF FUNDS
FOR THE PERIOD 5 JUNE 2015 TO 31 DECEMBER 2016

<table>
<thead>
<tr>
<th></th>
<th>CURRENT PERIOD ENDED 31 DECEMBER 2016</th>
<th>CUMMULATIVE AS AT 31 DECEMBER 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>US$</td>
<td>G$</td>
</tr>
<tr>
<td>RECEIPTS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>World Bank</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designated Account</td>
<td>1,186,520.25</td>
<td>245,016,432</td>
</tr>
<tr>
<td>Direct Payment</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other disbursement methods</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Receipts (A)</td>
<td>1,186,520.25</td>
<td>245,016,432</td>
</tr>
<tr>
<td>LESS EXPENDITURES BY COMPONENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Component 1 - Capacity Building for Nursery and Primary Grade One Teachers</td>
<td>230,805.23</td>
<td>47,661,280</td>
</tr>
<tr>
<td>Component 2 - Improved Supply of Teaching and Learning Materials</td>
<td>228,914.40</td>
<td>47,270,824</td>
</tr>
<tr>
<td>Component 3 - Parent/Caregiver Education</td>
<td>197,528.94</td>
<td>40,789,726</td>
</tr>
<tr>
<td>Component 4 - Project Implementation Support, Management and Monitoring and Evaluation</td>
<td>111,202.92</td>
<td>22,963,403</td>
</tr>
<tr>
<td>Total Expenditures (B)</td>
<td>768,451.49</td>
<td>158,685,233</td>
</tr>
<tr>
<td>RECEIPTS LESS EXPENDITURES (A-B)</td>
<td>418,068.76</td>
<td>86,331,199</td>
</tr>
<tr>
<td>Foreign Exchange Adjustment</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>BANK BALANCES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening Cash Balances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designated Account</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Project Account</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Opening Balance</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Closing Cash Balances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designated Account</td>
<td>346,841.93</td>
<td>71,622,859</td>
</tr>
<tr>
<td>Project Account (note 3)</td>
<td>71,226.83</td>
<td>14,708,340</td>
</tr>
<tr>
<td>Total Closing Balance</td>
<td>418,068.76</td>
<td>86,331,199</td>
</tr>
</tbody>
</table>

Ms. Quenita Walrond
Nursery Technical Coordinator
Ministry of Education

Mr. Vibert A. Welch
Permanent Secretary
Ministry of Education

The accompanying notes form an integral part of these financial statements
GOVERNMENT OF GUYANA  
MINISTRY OF EDUCATION  
NAME OF PROJECT - GUYANA EARLY CHILDHOOD EDUCATION PROJECT (GECEP)  
GRANT AGREEMENT No. TF 19053  
STATEMENT OF CUMULATIVE INVESTMENT  
FOR THE PERIOD 5 JUNE 2015 TO 31 DECEMBER 2016

Express in US$

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>US$</td>
<td>G$</td>
<td>USS</td>
<td>G$</td>
</tr>
<tr>
<td>1. Goods, works, non-consulting services and consultants' services, training and workshops and operating costs under project</td>
<td>768,451.49</td>
<td>158,685,233</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>768,451.49</td>
<td>158,685,232.69</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Ms. Quenita Walrond  
Nursery Technical Coordinator  
Ministry of Education

Mr. Vibert A. Welch  
Permanent Secretary  
Ministry of Education

The accompanying notes form an integral part of these financial statements
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>US$</th>
<th>G$</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total Advanced By World Bank (or Cofinancier)</td>
<td>1,186,520.25</td>
<td>245,016,432</td>
</tr>
<tr>
<td>2</td>
<td>Less: Eligible Expenditure for the Current Period 5 June 2015 to 31 December 2016 Documented by World Bank</td>
<td>681,709.12</td>
<td>140,772,933</td>
</tr>
<tr>
<td>3</td>
<td><strong>PRESENT OUTSTANDING AMOUNT ADVANCED TO THE DESIGNATED ACCOUNT (1 - 2)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Balance of Designated Account per attached Bank Reconciliation</td>
<td>504,811.13</td>
<td>104,243,498</td>
</tr>
<tr>
<td>4.1</td>
<td>Balance in Project Local Account (note 4)</td>
<td>346,841.93</td>
<td>71,622,859</td>
</tr>
<tr>
<td></td>
<td></td>
<td>71,226.83</td>
<td>14,708,340</td>
</tr>
<tr>
<td>5</td>
<td>PLUS: Eligible Expenditure for the current period Documented after period end (Withdrawal Application #6)</td>
<td>86,742.37</td>
<td>17,912,299</td>
</tr>
<tr>
<td>6</td>
<td>PLUS: Total Amount Withdrawn and not yet Claimed</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7</td>
<td>PLUS: Amounts claimed in previous applications not yet Credited at Date of Bank Statements</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8</td>
<td>LESS: INTEREST EARNED</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9</td>
<td><strong>TOTAL ADVANCE ACCOUNTED FOR (NO. 4 THROUGH NO. 9)</strong></td>
<td>504,811.13</td>
<td>104,243,498</td>
</tr>
<tr>
<td>10</td>
<td><strong>DIFFERENCE (3 - 9)</strong></td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**EXPLANATION OF ANY DIFFERENCE SHOWN IN LINE 10:**

Ms. Quenita Walrond  
Nursery Technical Coordinator  
Ministry of Education

Mr. Vibert A. Welch  
Permanent Secretary  
Ministry of Education

The accompanying notes form an integral part of these financial statements.
<table>
<thead>
<tr>
<th>Serial #</th>
<th>Acquisition Date of Assets</th>
<th>Location</th>
<th>GS</th>
<th>Cost</th>
<th>Description of ASSETS</th>
<th>Asset ID</th>
<th>Purchase Date of Assets</th>
<th>Supplier Name</th>
<th>Office Furniture</th>
<th>GIftLand</th>
<th>Computer</th>
<th>High Tech</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>16/11/2015</td>
<td></td>
<td></td>
<td></td>
<td>26 BRICKDAAM G'TOWN (MOE)</td>
<td></td>
<td>2/01/2015</td>
<td>MOE/WB/GPE/GCEP/C</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>13/11/2015</td>
<td></td>
<td></td>
<td></td>
<td>26 BRICKDAAM G'TOWN (MOE)</td>
<td></td>
<td>2/01/2015</td>
<td>MOE/WB/GPE/GCEP/C</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>20/12/2015</td>
<td></td>
<td></td>
<td></td>
<td>26 BRICKDAAM G'TOWN (MOE)</td>
<td></td>
<td>2/01/2015</td>
<td>MOE/WB/GPE/GCEP/3F</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>20/12/2015</td>
<td></td>
<td></td>
<td></td>
<td>26 BRICKDAAM G'TOWN (MOE)</td>
<td></td>
<td>2/01/2015</td>
<td>MOE/WB/GPE/GCEP/FF</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>20/12/2015</td>
<td></td>
<td>56.156</td>
<td></td>
<td>26 BRICKDAAM G'TOWN (MOE)</td>
<td></td>
<td>2/01/2015</td>
<td>MOE/WB/GPE/GCEP/FF</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>20/12/2015</td>
<td></td>
<td>95.584</td>
<td></td>
<td>26 BRICKDAAM G'TOWN (MOE)</td>
<td></td>
<td>2/01/2015</td>
<td>MOE/WB/GPE/GCEP/FF</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>20/12/2015</td>
<td></td>
<td>55.000</td>
<td></td>
<td>26 BRICKDAAM G'TOWN (MOE)</td>
<td></td>
<td>2/01/2015</td>
<td>MOE/WB/GPE/GCEP/FF</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**FOR THE PERIOD 5 JUNE 2015 TO 31 DECEMBER 2016**

**ASSET REGISTER**

**CREATION AGREEMENT NO. TT 19053**

**NAME OF PROJECT - GUYANA EARLY CHILDHOOD EDUCATION PROJECT (GCEP)**

**MINISTRY OF EDUCATION**

**GOVERNMENT OF GUYANA**
| Serial # | Acquisition Date of Location | Description of Assets | Asset ID # | Asset Purchase Date of Supplier Name
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>DAL12C0000529</td>
<td>26 BRICK DAM G TOWN</td>
<td>LED Projector 174.400</td>
<td>2016/10/04</td>
<td>MOE/WB/GRE/CCEP/B/1</td>
</tr>
<tr>
<td>EW2913272</td>
<td>14/12/2015</td>
<td>APC Battery Back-up 33.600</td>
<td>2/2016/09</td>
<td>MOE/WB/GRE/CCEP/B</td>
</tr>
<tr>
<td>435</td>
<td>12/2016/08</td>
<td>165.400</td>
<td>MOE/WB/GRE/CCEP/B</td>
<td></td>
</tr>
<tr>
<td>98011ZWTB1</td>
<td>02/12/2015</td>
<td>Speaker for NTC 240.000</td>
<td>MOE/WB/GRE/CCEP/E</td>
<td></td>
</tr>
<tr>
<td>26 BRICK DAM G TOWN</td>
<td>109 Brina Avenue</td>
<td>CPU UNIT N. Persian 240.000</td>
<td>MOE/WB/GRE/CCEP/E</td>
<td></td>
</tr>
<tr>
<td>6300</td>
<td>12/14/2015</td>
<td>Speakers for NTC Laptop 63.000</td>
<td>MOE/WB/GRE/CCEP/S</td>
<td></td>
</tr>
<tr>
<td>98011ZWTB1</td>
<td>02/12/2015</td>
<td>External DVD Drive for NTC Laptop 5.900</td>
<td>MOE/WB/GRE/CCEP/E</td>
<td></td>
</tr>
<tr>
<td>12/2015/05</td>
<td>12/20/2015</td>
<td>External DVD Drive for NTC Laptop 5.900</td>
<td>MOE/WB/GRE/CCEP/E</td>
<td></td>
</tr>
</tbody>
</table>
GOVERNMENT OF GUYANA
MINISTRY OF EDUCATION
NAME OF PROJECT – GUYANA EARLY CHILDHOOD EDUCATION PROJECT (GECEP)
GRANT AGREEMENT No. TF 19053
NOTES TO FINANCIAL STATEMENT
FOR THE PERIOD 5 JUNE 2015 TO 31 DECEMBER 2016

1. PROJECT DESCRIPTION

Project Background

Now that Guyana has essentially attained Universal Primary Education (UPE) and is committed to achieve Universal Secondary Education by 2020, the focus has shifted to Early Childhood Education (ECE). ECE covers the period from the first year of nursery education (at 3 1/2 years of age) to Grade 2 of primary education (age 8). Nursery education is offered as a two-year program, mainly through public schools: in 2011/12 academic year 25,543 children (92 percent of the total nursery students) were enrolled in public nursery education in 442 public schools, while just 2,222 children (8 percent of the total) were enrolled in private nursery classes. More than 70 percent of these private nursery schools were in the capital, Georgetown. For 2012-2013, the gross enrollment rate (GER) at the nursery level was 70 percent in hinterland regions and 62 percent in coastal regions. At the primary level, about 12,650 children were enrolled in Grade 1 in 2012.

The quality and equity of ECE services are the most critical issues in need of attention. With respect to quality, 31 percent of Guyana’s 1,700 nursery teachers remain untrained, with a much higher proportion of untrained teachers (53 percent) in remote hinterland areas (2011/2012). Even among trained teachers, their instructional methodologies do not incorporate best practices. Research shows that young children learn best through open-ended, play-based, and hands-on activities, which make learning experiential and real. This is particularly true for mathematical concepts, which are often quite abstract. According to the National Centre for Educational Resource Development (NCERD) and based on the preparation team’s multiple school visits, Guyanese teachers are reluctant to allow children to engage in independent or small-group play-based learning activities, and prefer structured, didactic plenary instructional methods with firm timetables and little cross-curricular content.

There are inadequate materials for teaching and learning in nursery and Grade 1 classrooms in the hinterland regions and riverine areas, particularly those that children can use themselves (e.g. blocks, puzzles, educational toys, magnetic numbers and letters, and other materials for visual expression and for developing pre-literacy and numeracy skills).

1 Nursery education is not compulsory and some parents prefer to keep their children at home until primary school. This also does not capture all private school enrollment data, as not all private schools report their information.
2 A “trained” teacher means a teacher who has received a teaching certificate from either Cyril Potter College of Education or University of Guyana (1 or 2 year teaching certification program).
3 Hinterlands are defined as Regions 1, 7, 8, and 9.
4 Riverine areas are those remote areas that can only be reached after traveling for at least 2 hours by boat from the nearest township in the Region.
Historically, nursery level and Grade 1 learning materials have been created by the teachers, supplemented by whatever could be mobilized from parents, community groups, NGOs, etc., but these materials are frequently not aligned with the nursery context or curriculum and/or not available when they are needed.

Low nursery and Grade 1 teacher effectiveness and inadequate teaching and learning materials logically translate into poor learning outcomes. In 2013 the Ministry of Education administered a Diagnostic Assessment of more than 700 children entering Grade 1 and found poor results in emergent literacy and numeracy skills. With the exception of the quantity differentiation task (where 56% of the participants were able to master the task), on average, just 31 percent of the participants were able to achieve mastery of the different subtasks that constitute the assessment. Of the remaining two thirds (2/3) of the participants, 34 percent showed some proficiency with the items on the assessment, while 35 percent demonstrated little or no ability to accurately execute any of the tasks on the assessment. Number Identification proved to be the most difficult task, with only 9 percent of the participants showing mastery, and 40 percent showing very little or no ability to identify any numerals from 1 to 10. Less than 8 percent of Grade 1 students demonstrated “mastery” of reading at their grade level; 24 percent were “approaching mastery”; and 68 percent were “below mastery.” Approximately 60 percent of children entering Grade 1 have not mastered pre-requisite skills for reading. Less than 10 percent could demonstrate any understanding of text. Though more than half of the participants (55 percent) were able to recite just above half of the alphabet (14-26 letters correct), 45 percent of the respondents were unable to recite at least half of the alphabet by rote (0-13 letters correct), and 15 percent were unable to recite any of the alphabet in sequence.

---

5 Emergent literacy and numeracy can be defined as the earliest phases of development of literacy and mathematical/spatial concepts. Emergent literacy refers to the knowledge, skills, and attitudes a child develops in relation to reading and writing in the early years, (Save The Children) such as oral language development, print and book awareness, alphabetic awareness, and phonological awareness. Emergent numeracy skills—including an understanding of numbers and counting, patterns, sorting and classification, comparison and measurement, and geometry—develop concurrently with emergent literary skills and these skills are often interrelated. International research shows a strong link between emergent literacy skills and later reading outcomes and underscores that lack of mastery of and interest in reading during the early years can have a negative ripple effect on primary education learning outcomes and beyond.
Geographic inequality is also indicated by the ratio of students to trained teachers in nursery schools, which is 22:1 in coastal regions and 37:1 in hinterland regions (the highest being 60:1 in remote Region 8). Unfortunately, these higher concentrations of untrained teachers in hinterland regions serve children from households with very limited learning opportunities at home. UNICEF’s Multiple Indicator Cluster Survey (2006) revealed that in Regions 1, 7, 8 and 9, more than 70 percent of children have less than 3 children’s books at home, while more than 70 percent of children living in urban areas have more than 3 children’s books at home. Low teacher training levels combine with the lack of learning materials in classrooms and more challenging home environments (e.g. lower levels of adult literacy) in hinterland regions to create inequitable access to quality nursery education.

The primary caregivers of young children (parents, grandparents, or other guardians) play a key role in providing a stimulating home learning environment where emergent literacy and numeracy skills can be developed in a playful manner. This is especially important in countries with low-quality public ECE services. Yet very few Guyanese parents, particularly those in more remote areas, have been exposed to, much less trained in, methods to support their children’s early learning. Primary caregiver education is a new critical area of intervention for the MOE that needs strengthening in terms of institutional capacity-building, development of training materials and delivery through multiple channels that reach parents and caregivers wherever they are.

Under the MOE’s 2008-2013 Education Strategic Plan (ESP) the GoG has improved access to nursery classes through the building of 8 new nursery schools, modifying another 20 primary schools to accommodate nursery classes, and opening 46 nursery classes in other primary schools. Through these efforts, over the past 5 years, the GoG added 68 Nursery classes in the Hinterland regions. This helped the gross enrollment ratio (GER) at the nursery level to reach 63 percent in public schools in 2013, but children among the most vulnerable groups remain under-represented. These include children living in difficult socio-economic circumstances, children with special education needs due to some form of disability, and those lacking birth certificates and other necessary documentation to enter school.

Gender differences in enrollment are not a major issue at this level. Boys represent 51 percent of total public nursery enrollment with surprisingly little variation by region. However, student attendance remains a troubling issue, remaining consistently at 68 percent over the past 3 years (2012/2013 data). It ranges from 61 percent in Region 1 to 76 percent in Region 9 (both are hinterland regions), with little difference by gender.

---

6 Private nursery schools are concentrated in Georgetown and some coastal cities. All nursery schools/classes in Hinterland regions are public.
In 2006, the Government approved a national policy with respect to integrated ECD. This included development of a system for accreditation and quality improvement of ECD services; training for ECD personnel; strategies for increased parental education and community awareness with respect to ECD; development of a revised curriculum framework for children aged 0-6; increased focus on equity and access in ECD service provision; and development of community infrastructure and support systems for ECD services. This policy is based on the CARICOM Regional Framework for Early Childhood Development, and is overseen by the ECD National Steering Committee.

Guyana has made notable progress with the launch of an accredited Certificate program for Early Child Development Practitioners and Assessors in 2011, with the requisite qualification within the CARICOM ECD framework. Suggested lessons plans have been revised for more purposeful approaches to developing language and numeracy skills. In addition, the MOE has revived its training program for Nursery Field Officers (NFO), who are be responsible for providing support to teachers, parents and the school community in promoting the attainment of literacy and numeracy standards, ensuring access and supporting effective management of classes at the pre-primary and Grades 1 and 2 at the primary level. However, critical constraints to improved ECE service provision remain, including inadequate in-service training for nursery level and Grade 1 teachers, lack of appropriate teaching and learning materials for ECE, and lack of primary caregiver engagement in supporting children’s learning at home.

Higher Level Objectives to which the Project Contributes

The proposed Project is fully consistent with the World Bank Group’s Guyana Country Assistance Strategy (CAS) FY2009-12 (Report No. 47983-GY), discussed by the Executive Directors on May 26, 2009, which continues to guide the Bank’s assistance to Guyana as the Bank moves towards more analytical work and the development of a new strategic engagement framework. The Project is aligned also with the new strategic document for Guyana, to be competed in FY2015, where the focus of the Bank engagement will continue to be education and disaster and risk management, with particular emphasis on: (i) Education quality and social safety nets through teacher training and better service delivery, while bolstering the Government’s efforts to deliver an enhanced social protection program; and (ii) Environmental resilience and sustainability, which focuses on helping the country establish pilot forest areas that are protected and sustainably managed by local communities, and strengthening the country's ability to reduce its exposure to natural disasters and global climate risk.

The proposed Project would contribute to the GoG’s efforts to reduce poverty and increase shared prosperity for the population, particularly in disadvantaged hinterland and riverine areas where poverty rates are the highest in the country.
Society in general would benefit indirectly from a higher number of primary education graduates with the necessary knowledge and skills to succeed at the secondary level and beyond, or even to enter directly into the labor market to contribute to Guyana’s modernizing economy.

In addition, the proposed project focuses investments on supporting quality ECE provision in the disadvantaged regions of Guyana, which aligns with the Global Partnership for Education (GPE) objective of increasing access to education opportunities for all children. Furthermore, the proposed focus on supporting the cognitive development of young children, improving pedagogic skills of ECE teachers and their improved ability for assessing early learning, relate directly to the GPE Strategic Objective of improving early grade learning outcomes. Finally, the focus on improving teacher skills and methods is relevant to the GPE’s objective regarding teacher effectiveness.

Project Development Objective (PDO)

The Project Development Objective is to improve emergent literacy and numeracy outcomes for children at the nursery level and primary Grade 1 in hinterland regions and targeted remote riverine areas.

Project Beneficiaries

Project beneficiaries are children attending the two years of nursery education and Grade 1, aged 3½ - 7, living in the hinterland regions (Regions 1, 7, 8 and 9) and riverine areas (located in Regions 2, 3, 5, 6 and 10). This comprises about 8,000 children in these three grades each year, and their families. In addition, approximately 440 nursery and Grade 1 teachers would benefit from improved working conditions and training. Several thousand primary caregivers in these geographic areas would also benefit from education tailored for them.

PDO Level Results Indicators

To the fullest extent possible the project would rely on Monitoring and Evaluation indicators developed by the MOE for the implementation of their Education Strategic Plan, 2014-2018. This would minimize additional data collection requirements and costs.
Two PDO indicators are proposed, namely:

1) Percentage of nursery students attaining at least “Approaching Mastery” level of emergent literacy.
2) Percentage of nursery students attaining at least “Approaching Mastery” level of emergent numeracy.

Project Components

The project would achieve its development objectives through the implementation of four components:

1. Strengthen the capacity of Nursery and Grade 1 Teachers
2. Improve Supply of Teaching and Learning materials
3. Primary Caregiver Education
4. Project Implementation Support, Administration and M&E

Component 1: Capacity Building for Nursery and Grade 1 Teachers

This component would improve the quality of instruction and learning at nursery and Grade 1 levels by strengthening teachers’ content knowledge and pedagogy, particularly with regards to the implementation of new strategies for the development of emergent literacy and numeracy skills, through an in-service teacher training program. The training program would include: (i) instructional strategies for the emergent literacy and numeracy programs; (ii) effective utilization of the MOE’s emergent literacy and numeracy benchmarks and standards; (iii) procedures for proper administration and usage of the Nursery Diagnostic Assessment; (iv) cross-curricular planning and differentiated instruction; (v) working with parents on promoting emergent literacy and numeracy; and (vi) training in the use of the ECE resource kits to be provided under

---

7 Approaching Mastery is defined as at least 50% correct responses in each competency area (autobiographical awareness, color recognition, letter identification, and alphabet recitation).
8 This will be measured using results of the Nursery Diagnostic Assessment administered in a sample of all schools (Regions 1, 7, 8 and 9). The baseline for this would be the results from the administration of this assessment in Regions 1, 7, 8 and 9 at the beginning of the 2014/2015 academic year.
9 Approaching Master is defined as at least 50% correct responses in each required competency area (quantity differentiation, shape identification, numeral identification, and counting fluency).
10 This will be measured using results of the Nursery Diagnostic Assessment administered in a sample of all schools (Regions 1, 7, 8 and 9). The baseline for this would be the results from the administration of this assessment in Regions 1, 7, 8 and 9 at the beginning of the 2014/2015 academic year.
Component 2. This component would also support technical assistance for the development of training materials and training of trainers, as well as include follow-up classrooms visits to support the implementation of instructional methods and learning activities acquired during the training.

Component 2: Improved Supply of Teaching and Learning Materials

This component would support the procurement and distribution of ECE resource kits to all nursery and Grade 1 classes in the Hinterland regions and in targeted riverine areas, along with a Teachers Manual for their use. Extra kits would be provided for teacher training, primary caregiver education sessions, and Learning Resource Centers involved in early learning activities. These resource kits would promote more experiential and inquiry-based learning activities for children, enabling them to learn independently and in small groups through play. The manual would guide teachers in developing teaching and learning materials from locally available materials that are culturally specific to the learning environment. The component would also support the monitoring and evaluation of the use and impact of the ECE resource kits in a representative sample of nursery and Grade 1 classes, which would inform future revisions of the kits' contents and/or of the associated teacher training program.

Component 3: Primary Caregiver Education

Primary caregiver education aims to further support the development of emergent literacy and numeracy among nursery and Grade 1 children in participating schools and their siblings. This component would: (a) support community consultations regarding primary caregiver engagement in children’s learning in selected hinterland and riverine communities; (b) design and implement face-to-face training sessions for primary caregivers at school PTA meetings, parent-teacher conferences, parent days, Learning Resource Centers, clinics, community health worker (CHW) home visits etc.; and (c) a mass media campaign to reinforce messages to primary caregivers using flyers, posters, video clips, websites, radio etc.

Component 4: Project Implementation Support, Administration and M&E (US$300,000)

This component would support project implementation and administration, and ensure appropriate monitoring and evaluation of project implementation, impact, and fiduciary matters.

Note that this component will focus on messages promoting parents’ role in developing children’s emergent literacy and numeracy; however, messages on other aspects of child development (as identified in the community consultations) will be included as possible.
The Assistant Chief Education Officers for Nursery and Primary Education would act as project managers and make any key policy and programmatic decisions, in consultation with the Chief Education Officer and Chief Planning Officer. To support the day-to-day implementation of these decisions, they would be assisted by a qualified, local nursery technical coordinator who would liaise with other MOE departments, the regions, fiduciary staff in the MOE Planning Unit, and others as necessary. This component would also finance annual external audits and the standard bi-annual project supervision missions to monitor and support the project’s implementation.

2. BASIS OF PREPARATION

The Financial Statement have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting which recognizes transactions and events only when cash is received or paid by the Project.

3. PROJECT LOCAL ACCOUNT

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local account</td>
<td>US$70,742.98</td>
</tr>
<tr>
<td>Petty cash</td>
<td>US$368.41</td>
</tr>
<tr>
<td>Cash refund - advances</td>
<td>US$115.44</td>
</tr>
</tbody>
</table>

Balance in project local account **US$71,226.83**

4. DESIGNATED ACCOUNT

In accordance with the Disbursement letter the Designated Account was established to deposit advances withdrawn from the Grant to facilitate eligible expenditure. During the period under review advances made by World Bank to the Designated Account in the sum of US$1,186,520.25 through withdrawal Application No.1, 2, 4 & 5.

5. SOURCES AND USES OF FUNDS

Uses of funds represent expenditures, which are paid in the period. Fixed assets and inventory of books are considered as expenditures under the Programme.
6. TRANSLATION OF LOCAL CURRENCY

United States currency (US$) is translated to local currency (GY$) at the rate of exchange at Bank of Guyana on the date the funds are deposited into the local currency account that supports the US$ designated account held at Bank of Guyana. Local currency disbursed is translated to US$ at the same rate at which the US$ funds were received into the local currency account. The rate of exchange during the period in the conversion of Guyana currency to United States currency was GY$206.5 = US$1.

7. GRANT FINANCING

The table specifies the categories of Eligible Expenditure that may be financed out of the proceeds of the Financing, the allocation of the amounts of the Grant to each category, and the percentage of expenditure to be financed for Eligible Expenditures in each category.

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount of the Grant Allocated (expressed in US$)</th>
<th>Percentage of Expenditure to be financed (inclusive of Taxes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Goods, works, non-consulting services and consultants’ services, Training and Workshops and Operating Costs under the Project</td>
<td>1,700,000</td>
<td>100%</td>
</tr>
<tr>
<td>TOTAL AMOUNT</td>
<td>1,700,000</td>
<td></td>
</tr>
</tbody>
</table>

8. ORGANISATION STRUCTURE

a. According to the Grant Agreement, the organization structure should comprise a Nursery Technical Co-ordinator, Procurement Specialist, Finance Office and an Assistant Accountant.

b. The organization chart reflecting the reporting relationship is seen below:
REPORT OF THE AUDITOR GENERAL ON THE
ELIGIBILITY OF EXPENDITURES
FOR THE GUYANA EARLY CHILDHOOD EDUCATION PROJECT
GRANT № TF019053
FOR THE PERIOD 05 JUNE 2015 TO 31 DECEMBER 2016

Opinion

I have audited the Requests for Reimbursement of Expenditure submitted for the period 05 June 2015 to 31 December 2016, in support of credit withdrawals under the Grant Agreement № TF019053.

In my opinion, the expenditures submitted for reimbursement were eligible to be replenished from the funds of the Project and internal controls and procedures used in the preparation of the requests for reimbursement can be relied upon to support each request.

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs) issued by the International Federation of Accountants (IFAC), the International Standards of Supreme Audit Institutions (ISSAIs) and the Audit Act 2004. My responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of my report. I am independent of the Project in accordance with the ethical requirements that are relevant to my audit of the financial statements in Guyana, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.
Responsibilities of Management and those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Cash Basis; International Public Sector Accounting Standards (IPSAS) and that expenditures reported are eligible for financing and funds have been used only for Project purposes. Financial Reporting under the Cash Basis of Accounting recognizes transactions and acts only when the cash (and/or cash equivalent) is received or disbursed by the Project, and not when they give rise to, accrue or originate rights or obligations although there was no cash movement.

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

Auditor’s Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of my audit in accordance with the ISAs and ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 Project’s internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
I 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 I identify during my audit.
REPORT OF THE AUDITOR GENERAL ON THE
DESIGNATED ACCOUNT RECONCILIATION STATEMENT
FOR THE GUYANA EARLY CHILDHOOD EDUCATION PROJECT
GRANT No TF019053
FOR THE PERIOD 05 JUNE 2015 TO 31 DECEMBER 2016

Opinion

I have audited the Designated Account Reconciliation Statement and the Project Account, for the Guyana Early Childhood Education Project. This statement is the responsibility of the Guyana Early Childhood Education Project.

In my opinion, the Designated Account Reconciliation Statement and the Project Account, used for managing the funds provided by the World Bank, present fairly the availability of funds for the period 05 June 2015 to 31 December 2016, as well as the transactions made during the same period, in accordance with the financial reporting provisions outlined in the Project’s legal agreement.

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs) issued by the International Federation of Accountants (IFAC), the International Standards of Supreme Audit Institutions (ISSAI) and the Audit Act 2004. My responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of my report. I am independent of the Project in accordance with the ethical requirements that are relevant to my audit of the financial statements in Guyana, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.
Responsibilities of Management and those Charged with Governance for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statement in accordance with the Cash Basis; International Public Sector Accounting Standards (IPSAS) and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error. Financial Reporting under the Cash Basis of Accounting recognizes transactions and acts only when the cash (and/or cash equivalent) is received or disbursed by the Project, and not when they give rise to, accrue or originate rights or obligations although there was no cash movement.

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

Auditor's Responsibilities for the Audit of the Financial Statement

My objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statement.

As part of my audit in accordance with the ISAs and ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statement, 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 my 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 Project’s internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
I 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 I identify during my audit.

AUDIT OFFICE
63 HIGH STREET
KINGSTON
GEORGETOWN
GUYANA.
REPORT OF THE AUDITOR GENERAL ON THE
COMPLIANCE WITH THE LEGAL AGREEMENT AND THE
RELEVANT LAWS AND REGULATIONS
FOR THE GUYANA EARLY CHILDHOOD EDUCATION PROJECT
GRANT № TF019053
FOR THE PERIOD 05 JUNE 2015 TO 31 DECEMBER 2016

Opinion

I have audited the Statement of Sources and Uses of Funds, and the Statement of Cumulative Investments for the period 05 June 2015 to 31 December 2016, for the Guyana Early Childhood Education Project, entered into by the Government of Guyana and the International Development Association, executed by the Ministry of Education, and have issued my report thereon dated 29 June 2017.

In my opinion, the financial statements, for the period 05 June 2015 to 31 December 2016, present fairly, in all material respects, with the Grant Agreement № TF019053. I have examined Articles II to IV, of the Agreement.

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs) issued by the International Federation of Accountants (IFAC), the International Standards of Supreme Audit Institutions (ISSAIs) and the Audit Act 2004. My responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of my report. I am independent of the Project in accordance with the ethical requirements that are relevant to my audit of the financial statements in Guyana, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.
Responsibilities of Management and those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Cash Basis; International Public Sector Accounting Standards (IPSAS) 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. Financial Reporting under the Cash Basis of Accounting recognizes transactions and acts only when the cash (and/or cash equivalent) is received or disbursed by the Project, and not when they give rise to, accrue or originate rights or obligations although there was no cash movement.

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

Auditor’s Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of my audit in accordance with the ISAs and ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 Project’s internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
I 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 I identify during my audit.
GUYANA EARLY CHILDHOOD EDUCATION PROJECT
GRANT – TF 019053
FOR PERIOD 05 JUNE 2015 TO 31 DECEMBER 2016

Compliance with Financing Agreement

Article II - Financing

2.01. Project Objectives and Description. The objective of the Project is to improve emergent literacy and numeracy outcomes for children at the nursery level and primary grade one in Hinterland Regions and Targeted Remote Riverine Areas. The Project consists of the following parts:

Part 1. Capacity Building for Nursery and Primary Grade One Teachers

(a) Providing training for nursery and primary grade one teachers on, inter alia: (i) strategies to develop emergent literacy and numeracy; (ii) the effective utilization of the MOE’s emergent literacy and numeracy benchmarks and standards to measure student progress; (iii) procedures for the proper administration and usage of the Nursery Diagnostic Assessment; (iv) cross-curricular planning and differentiated instruction; (v) techniques to work with parents to promote emergent literacy and numeracy; and (vi) the use of the early childhood education resource kits provided under Part 2(a) of the Project.

By the end of December 2016, all activities that reflect the aims and objectives for this component have been met in accordance with the work plan for this period. Such activities include: NDA administration, Master Trainers one-week intensive, In-service teacher education training, and all monitoring associated with these activities.

Part 2. Improved Supply of Teaching and Learning Materials

(a) Providing early childhood education resource kits including, inter alia, learning materials for children and a teacher’s manual, to, inter alia: nursery and primary grade one classes in the Hinterland Regions and Targeted Remote Riverine Areas, all to promote culturally-appropriate, experiential and inquiry based learning.

(b) Monitoring and evaluating the use and impact of the early childhood education resource kits provided under Part 2(a) of the Project.

Deliverables under this component have been achieved within the timelines established for same. All toolkits have been placed at the school level, along with their accompanying manual. Monitoring and evaluation of their use is an ongoing activity.

Part 3. Parent/Caregiver Education

(a) Carrying out community consultations of parental and/or caregiver involvement in education in areas of the Recipient’s territory selected pursuant to the criteria set forth in the Operational Manual.

(b) Designing and implementing training activities to increase the awareness of parents and caregivers of the importance of their role in promoting their children’s development of emergent literacy and numeracy through, inter alia: parent-teacher association meetings, parent-teacher conferences, parent day clinics, and community health worker home visits

(c) Developing and carrying out a mass media campaign to reinforce the role of parents in promoting their children's development of emergent literacy and numeracy.
By the close of the period under examination, all deliverables were met in terms of the crafting and dissemination of the ECD messaging to parents and the wider community; as well as all levels of consultation which informed the creation of same.

Part 4. Project Implementation Support, Management and Monitoring and Evaluation

Providing support to Project implementation through, inter alia: (a) carrying out Project audits; (b) carrying out the financial management and procurement requirements under the Project; (c) monitoring and evaluation of Project activities; and (d) financing Operating Costs.

All activities listed above are in compliance with the OM governing the project; and have occurred within the established time lines.

2.02. Project Execution Generally.

The Recipient declares its commitment to the objectives of the Project. To this end, the Recipient shall carry out the Project through MOE in accordance with the provisions of: (a) Article II of the Standard Conditions; (b) the "Guidelines on Preventing and Combating Fraud and Corruption in Projects Financed by IBRD Loans and IDA Credits and Grants", dated October 15, 2006 and revised in January 2011 ("Anti-Corruption Guidelines"); (c) this Article II; and (d) the Operational Manual.

The GECEP is in compliance with all standards and guidelines as listed.

2.03. Safeguards. The Recipient shall carry out the Project in accordance with the APP.

The GECEP is in full adherence to the mandates of the APP in as far as consultations are held and grievance redress pathways are clearly checked out.

2.04. Project Monitoring, Reporting and Evaluation.

(a) The Recipient shall monitor and evaluate the progress of the Project and prepare Project Reports in accordance with the provisions of Section 2.06 of the Standard Conditions and on the basis of indicators acceptable to the World Bank. Each Project Report shall cover the period of one calendar quarter, and shall be furnished to the World Bank not later than one month after the end of the period covered by such report.

Quarterly reports are submitted within the given time frames; and distributed to all relevant stakeholders.

2.05. Financial Management.

(a) The Recipient shall ensure that a financial management system is maintained in accordance with the provisions of Section 2.07 of the Standard Conditions.

(b) The Recipient shall ensure that interim unaudited financial reports for the Project are prepared and furnished to the World Bank not later than one month after the end of each calendar quarter, covering the quarter, in form and substance satisfactory to the World Bank.

(c) The Recipient shall have its Financial Statements audited in accordance with the provisions of Section 2.07 (b) of the Standard Conditions. Each such audit of the Financial Statements shall cover the period of one fiscal year of the Recipient. The audited Financial Statements for each such period shall be furnished to the World Bank not later than six months after the end of such period.
2.06. **Procurement.**

All goods, works, non-consulting services, and/or consulting services required for the Project and to be financed, fully or partially, out of the proceeds of the Grant shall be procured in accordance with the requirements set forth or referred to in the "Guidelines: Procurement of Goods, Works, and Non-Consulting Services under IBRD Loans and IDA Credits and Grants by World Bank Borrowers", dated January 2011 and revised on July 2014 ("Procurement Guidelines"), and the "Guidelines: Selection and Employment of Consultants under IBRD Loans and IDA Credits and Grants by World Bank Borrowers", dated January 2011 and revised on July 2014 ("Consultant Guidelines").

Financial management of the GECEP is well maintained in accordance with the standards and conditions; with all procurement of goods and services being done according to the Bank’s procurement guidelines and standards.

2.07. Any contract for Eligible Expenditures to be financed in full or in part out of the proceeds of the Grant shall be included in the procurement plan prepared by the Recipient and approved by the Bank in accordance with the Procurement Guidelines and the Consultant Guidelines, prior to initiating the procurement process for any such contract.

GECEP has adhered to this requirement in accordance with the guidelines established by the Bank.