



AUDITOR GENERAL'S
DEPARTMENT OF JAMAICA



Procurement Management

Ministry of Education, Youth and Information (MoEYI)

Performance Audit Report

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This report was prepared by the Auditor General's Department of Jamaica for presentation to the House of Representatives.

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AUDITOR GENERAL'S
DEPARTMENT OF JAMAICA

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This report contains our findings on procurement management in the Ministry of Education, Youth and Information (MoEYI).





Audit at a Glance

Performance Audit Report on Procurement Management Ministry of Education, Youth and Information (MoEYI)



Key Data

- **\$89.9 billion** average annual budget, 2013-14 to 2017-18.
- **\$3.2 billion** (3 %) average allocation for purchase of Goods and Services.
- **\$648 million** (1%) average allocation for capital expenditure relating to major repairs and construction.

Main Findings

- Misalignment between procurement and inventory management did not support the efficient supply of textbooks and furniture to enable cost effectiveness.
- Deficiencies in inventory management and monitoring of textbooks and furniture resulted in inefficient distribution and build-up of unused items.
- MoEYI awarded contracts for school repairs, maintenance and construction, using direct and emergency methods, which under many circumstances did not constitute emergencies and bypassed regulations.



Conclusion & Recommendation

MoEYI did not demonstrate a coordinated approach between its procurement activities and inventory of school supplies to achieve greater cost effectiveness. Better coordination between procurement and stock management is urgently required, as well as timely planning for contract awards to benefit from greater economic savings through competitive bidding.



Auditor General's Overview

Public sector entities are guided by the Handbook of Public Procurement Procedures, which embraces good practices and the concepts of value for money in acquiring goods and services for public benefit. Given the transactional value of procurement activities, it is important that public officers do not treat procurement simply as a routine administrative exercise, but seek to obtain value for money from all purchases of goods and services whilst ensuring fairness and transparency. The findings of previous audits of public entities revealed that despite compliance with the procurement guidelines, the Government still suffered losses arising from the absence of good governance arrangements, such as planning and monitoring of the contract process.

This audit was conducted to determine if the Ministry of Education, Youth and Information (MoEYI) planned and conducted its procurement activities whilst embracing good practices to attain value for money. The audit focused primarily on expenditure relating to the purchase of textbooks, school furniture and the repairs, maintenance and construction of school facilities for the period 2013-14 to 2017-18. The audit concluded that MoEYI's procurement activities did not always conform with good practices including proper oversight of planning processes in accordance with fiduciary responsibilities to prevent misuse of Government funds and facilitate achievement of value for money. MoEYI often utilized direct and emergency procurements for school constructions and repairs, which under many circumstances did not constitute emergencies and provided no assurance of cost effectiveness. MoEYI was also deficient in monitoring the distribution of textbooks and school furniture to schools, which prevented it from reducing waste and maximizing efforts to secure greater value from these expenditures.

I thank the management of MoEYI for the cooperation and assistance given to my staff, during the audit and urge MoEYI to take urgent actions to implement the recommendations in this report. Considering that procurement in the public sector is a high risk area, which accounts for a significant portion of public expenditure, I also implore accountable officers in other public sector entities to learn from these issues and take steps to address similar weaknesses in their respective entities.

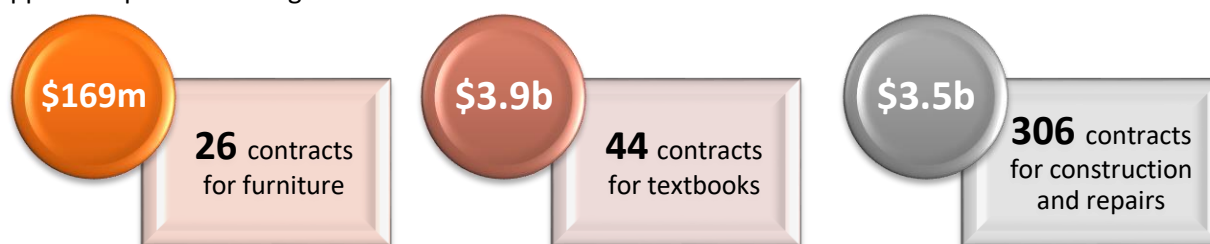


Pamela Monroe Ellis, FCCA, FCA
Auditor General



Executive Summary

Procurement is an important function for the Ministry of Education Youth and Information (MoEYI) to ensure timely and economical acquisition of quality goods and services, necessary to achieve the Vision 2030 - National Development Plan (NDP) Goal for world-class education¹. At the same time, it is essential that the procurement process is supported by a robust inventory management system, a critical element of supply chain management, that facilitates the availability of the right amount of goods and services at the right time to meet the organisation's needs. MoEYI received an average \$3.2 billion annually, over the five-year period 2013-14 to 2017-18, for the purchase of goods and services. Three of the major expenditure items for MoEYI under goods and services were, school furniture, textbooks and construction and repairs of school facilities. We reviewed a sample of 376 contracts for these expenditure valuing \$7.6 billion for the period 2013-14 to 2017-18 to determine cost effectiveness and compliance with the applicable procurement guidelines.



In acquiring these goods and services, which are high value and critical to the day to day operations of MoEYI, the competitive bidding procurement methodology is widely encouraged as it not only seeks to promote transparency in the procurement process, but also provides the opportunity to obtain quality goods and services at the best available price. Efficient and cost effective purchasing is the first-step in the procurement process, which should be further complemented by a robust monitoring framework to ensure the full utilization of goods and services in order to maximise the value from money spent.

The audit identified deficiencies in MoEYI's procurement practices, which limited the opportunity to obtain the best price and assure transparency and fairness in the procurement process. MoEYI often times bypassed the competitive process and breached the procurement guidelines by utilizing direct and emergency procurements, in instances that did not constitute an emergency. Further, MoEYI did not put in place adequate support systems to control its purchasing cost in these high value expenditure areas. The findings of the audit are summarized below and detailed in Part 2 of this report.

¹ Vision 2030 – NDP Goal I, National Outcome # 2

What we found

1. **MoEYI awarded contracts for school repairs, maintenance and construction using direct and emergency methods, which under many circumstances did not constitute emergencies.** MoEYI conducted all repairs, maintenance and construction of schools, through its Technical Service Department, before delegating the management of major projects to the National Education Trust (NET) in 2010. We reviewed a total of 306 contracts each with values over \$500,000 for construction, repairs and maintenance of schools costing \$3.5 billion and noted that more than a third of this expenditure, \$1.3 billion, was used for 122 contracts that were awarded through direct and direct emergency procurements. For 68 contracts valuing \$893 million, 43 managed by MoEYI and 25 by NET, MoEYI cited that the use of the emergency and direct contracting methodologies was the result of extreme urgency brought about by unforeseen events, and the product/service could not be obtained through limited tender or local competitive bidding before the start of the school term².
 - I. **As outlined in Case Study 2, MoEYI's utilized direct procurements to engage the Contractor to construct classrooms at six schools.** In seeking approval for the direct method, MoEYI explained that the works were not conducted as originally planned and it was faced with the prospect of losing the funds if not utilised or committed before the end of the current financial year. Based on its operational and procurement plans, MoEYI had identified the need to conduct the maintenance, repairs and construction works, however, MoEYI's failure to put the plan in action in a timely manner resulted in MoEYI resorting to last minute procurements. In planning for major repairs and constructions, to allow for the completion of works in time for the start of the school year, we expected MoEYI to take into consideration the required lead times for each step: preparation, bidding, evaluation and contracting. However, MoEYI was deficient in this basic approach as it did not comply with the procurement guidelines. MoEYI did not demonstrate that the procurement process was fair and transparent, particularly where MoEYI signed the six contracts with the same contractor on the same date, which could suggest splintering. Additionally, we found that for 13 other contracts, each valued in excess of \$10 million, 'increased scope of work' was the dominant factor accounting for a combined \$32 million in excess expenditure. Further, the National Contracts Commission (NCC) advised that it "will not endorse any further requests for the direct contracting for the construction of classrooms using modular systems of construction without the benefit of a competitive bidding process".
 - II. **Following NCC's warning, MoEYI entered into design and build contracts with the Caribbean Maritime University (CMU) for construction works at nine schools without following required control and due diligence procedures to enable receipt of value for money.** As at July 2019, MoEYI made payments for works at the nine schools totalling \$171 million. With proposed contract variations submitted by CMU to MoEYI, the contracts sum is expected to increase by \$59 million (27 per cent) to \$277 million, relative to the initial contracts sum of \$218 million. We noted that CMU

² MoEYI: 43 contracts totalled \$154 million, NET: 25 contracts totalled \$739 million.

commenced undertaking the variation works without the required approvals from MoEYI. MoEYI bypassed the due-diligence of the Procurement Committee and further breached the procurement guideline by its failure to obtain the approval of the NCC for seven of the contracts, based on the values. MoEYI also bypassed the requirement to obtain the requisite approvals from the local municipal authorities and the Jamaica Fire Brigade, in order to ensure that the buildings meet the established safety standards. We found no evidence of a framework agreement or memorandum of understanding, which should establish a formal relationship between MoEYI and CMU for the design and build construction works or evidence of negotiation to arrive at the best prices. This may have contributed to CMU not obtaining approval from MoEYI to carryout variation works. All the construction works exceeded the contractual deadline. MoEYI provided practical completion certificate for only one contract. The remaining eight are yet to be completed. The records at CMU did not readily allow us to determine how the monies were spent under the various projects and our request of CMU to disaggregate the expenditure has not yet been met. This matter will be pursued and addressed further in our audit report on the special investigation of CMU.

- III. **Consistent with good maintenance practice, we expected MoEYI to maintain a Facilities Maintenance Register to include at minimum, details of the physical condition of school facilities to inform its annual procurement plans.** We found that despite schools submitting requests for repairs to facilities, MoEYI was deficient in maintaining a proper facilities register and related maintenance plans. This is an essential first-step in attaining the correct balance between routine and emergency works for an efficient and cost effective maintenance programme. However, MoEYI only provided a proposed maintenance programme for 2019-20 for 130 schools at an estimated cost of \$1.2 billion.
2. **MoEYI mainly operated a centralised procurement system for the purchase of textbooks, furniture and repair and maintenance services; while its inventory systems were decentralised, which created misalignments with procurement activities.** Schools are required to submit requests to MoEYI for furniture and textbooks; however, the management of stocks was mainly left to the schools, with few inspections of secondary school textbooks being conducted by its Media Service Unit to facilitate redistribution among schools. Although schools across the island are grouped in six regions, the regional offices are largely concerned with monitoring and supporting schools in meeting educational performance targets. This model operated by MoEYI therefore did not enable an effective supply chain management, that facilitates the maintenance of adequate stock levels and the efficient and timely distribution of the right amount of textbooks and furniture to meet the demand of schools. As a consequence, we found disproportionate quantities of school textbooks and furniture. Although MoEYI would have experienced a decline in expenditure for textbooks, this was not the result of effective coordination between procurement activities and a robust inventory management system but rather a shortfall in the purchase of supplies.
3. **MoEYI purchased school furniture under fixed price contracts with specific manufacturers and mainly used the competitive bidding process to purchase textbooks, over the period 2013-14 to 2017-18.** We sampled contracts totaling \$158 million for the manufacture of furniture and noted that MoEYI directly engaged the manufactures under three-year fixed price arrangements. Although fixed priced contracts can provide a hedge against inflation, MoEYI did not provide any analysis that informed its decision to

enter into such contracts, including expected savings. Further, we saw no evidence that MoEYI conducted post-evaluations to determine if the arrangement proved to be a viable method. On the other hand, our review of 44 contracts valuing \$3.9 billion for the supply of textbooks to primary and secondary schools revealed that MoEYI awarded 38 contracts (86 per cent) valuing \$3.2 billion on a competitive basis, facilitating the acquisition of textbooks at economical prices. However, MoEYI did not extend this value for money practice and level of scrutiny for school construction and repairs, for which it often awarded contracts through direct and emergency procurements, denying itself the opportunity to obtain the best price from competitive bidding and assurance that the transactions were fair and transparent.

4. Considering the significant expenditure on textbooks and furniture, MoEYI's procurement management function should be supported by efficient inventory and monitoring systems.

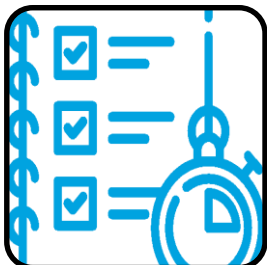
I. MoEYI's practices did not always support the efficient allocation of school furniture. MoEYI did not have adequate systems to monitor stock levels and distribution of furniture among schools. As a result, whereas some schools had excess furniture, others were undersupplied and there was little redistribution to achieve optimal allocation among all schools. This was critical given that due to budgetary limitations, MoEYI was unable to meet most of the requests for school furniture. MoEYI reported it was unable to provide 76 per cent of desks and benches and 81 per cent of chairs and stools requested, underscoring the need for better planning and coordination.

II. Whereas the procurement process should be designed to ensure that the correct quality and quantity of goods and services are purchased at the best available price, an effective inventory management system is critical to controlling operational cost. Recognizing that an efficient inventory management system would support procurement management, we expected MoEYI to ensure that schools maintain an efficient inventory of textbooks, which would allow MoEYI to track stocks across schools to prevent under or over supply and avoid waste. During our site visit to 18 secondary schools in Region One, we observed that schools did not maintain adequate inventory records to account for textbooks and could not provide information reconciling the amount of textbooks issued as against stock. The failure to maintain an efficient inventory system contributed to schools having large quantities of unused textbooks in some subject areas, while other schools had short supply of textbooks in the same subject areas. This was despite MoEYI establishing a protocol for the monitoring of textbooks in schools through its Media Services Unit (MSU).

III. The MSU conducted visits to schools to determine the usage of textbooks and to facilitate reallocation from schools with oversupplies. At the time of the audit, MSU visited 97 secondary schools, which represented only 39 per cent of the 250 across all regions. We noted from 20 inspection reports, the Media Services Unit highlighted issues of schools having incomplete inventory records, in addition to shortages, oversupplies as well as obsolete and undistributed textbooks. However, the quantities were not included in the report, which prevented us from determining the extent of the issues. MSU inspections did not include Region One, the largest of the six regions. However, during our site visits at the 18 schools in Region One, in December 2018, we observed stockpiles of unused textbooks. We counted some of the stocks and noted an excess supply of 1,691 textbooks in various subject areas at ten schools, while other schools had short supply of the same textbooks. We noted at another six schools 1,087 earlier editions of textbooks

that were never used with some in their original delivery packages. In June 2019, MoEYI indicated that it completed the audit of textbooks within Region One, but did not provide the related reports.

What should be done



The repair of the school plant is an ongoing activity. As such, MoEYI should put the necessary systems in place to anticipate and plan the related activities to ensure timely execution of the procurement process to enable completion of the works in time for the new school year. This with the aim to avoid the undue reliance on direct and emergency procurements, which do not guarantee MoEYI obtaining the best economic price.



MoEYI must urgently put in place appropriate systems to enable better coordination between procurement and stock management, to facilitate timely planning for contract awards to benefit from greater economic savings through competitive bidding. Of importance, top management should ensure compliance with the Government's Procurement Guidelines and seek to entrench a culture of transparency and accountability in the supplier selection process to facilitate the achievement of value for money.



To facilitate better distribution of textbooks and school furniture, MoEYI should develop an inventory system to identify over and under supplies to allow for redistribution. MoEYI should consider providing the MSU with the necessary resources to undertake timely audits with a wider scope. On the other hand, the MSU should provide reports that give better particulars, such as specific items and quantities, to inform MoEYI's procurement plan as well as allow for redistribution of items among schools.

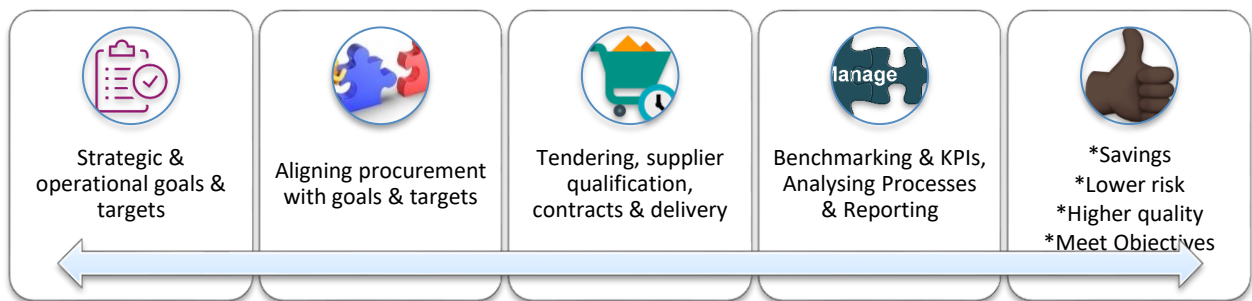


Part One

Introduction

The relationship between Procurement and Inventory Management

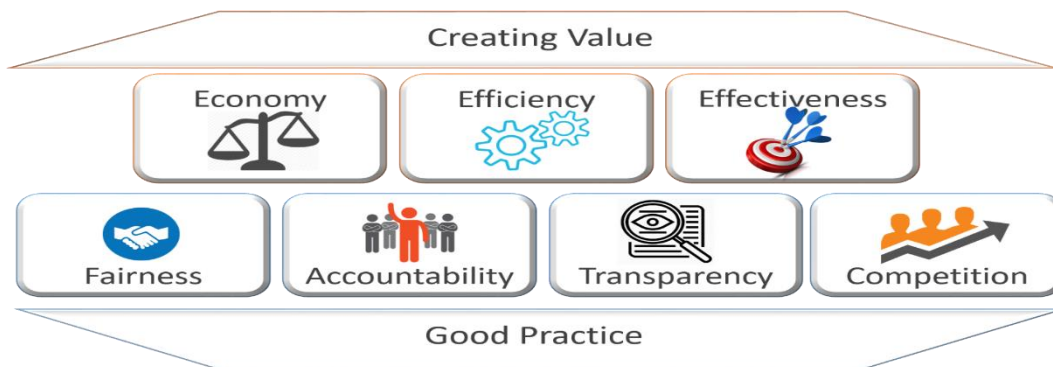
1.1 Procurement is an important strategic function, which primarily involves the sourcing of goods and services that are vital to an organization meeting its objective. Procurement management comprises various activities from identifying, assessing and prioritizing the entity's procurement needs, consistent with strategic and operational goals, to tendering, selecting qualified suppliers, negotiating contracts and monitoring contract performance in order to ensure value for money.



1.2 At the same time, the procurement process should be designed to ensure that the correct quality and quantity of goods and services are purchased at the best available price, which is the overarching principle of value for money. Therefore, an effective inventory management system is key to the success of the procurement process by ensuring that the right amount of goods and services are available to meet the organisation's needs.

General Principles of Public Procurement

1.3 In the public sector, there is increased expectation that funds provided to public entities are managed in a manner that demonstrates the achievement of value for money. This encompasses effectiveness, efficiency and economy as well as transparency, accountability, competition and fairness.



Rationale for the audit

1.4 Procurement and contracts management is one of the AuGD's strategic proprieties given recurring problems relating to procurement activities among public sector entities. Allocations to MoEYI for the purchase of goods and services averaged \$3.2 billion annually, over the period 2012-13 to 2017-18. Notwithstanding, stakeholders are concerned regarding limited resources available for the delivery of public education. Against this background, it was important to determine whether MoEYI was managing its procurement functions to ensure that value for money is achieved.

1.5 In scoping the study, we also considered how it would contribute to the achievement of the Auditor General's wider strategic aims by:

- Targeting coverage of the Auditor General's Audit Themes, in particular Governance, Resource, Contracts and Procurement Management to aid in achieving the AuGD's vision of promoting a better country through effective audit scrutiny of government operations; and,
- Providing assurance to Parliament and the public on the efficiency, effectiveness and economy of the operations of Government Ministries, Departments and Agencies (MDAs).

1.6 The audit also aimed to provide insight to accountable officers in other public entities to learn from the issues highlighted and take steps to correct similar deficiencies in their respective entities.

The audit objective and scope







1.7 The audit assessed whether the MoEYI procurement activities were conducted to attain value for money, which encompasses the achievement of economy, efficiency and effectiveness and embraced the principles of good governance – incorporating fairness, accountability, transparency and competition [Appendix 1](#). We examined high value goods and service (G&SE) areas for MoEYI – school furniture, textbooks and construction and repairs of school facilities.




The audit methodology

1.8 We planned and conducted our audit in accordance with Standards issued by the International Organization of Supreme Audit Institutions (INTOSAI) which are applicable to Performance Audit. In this regard, we gained knowledge of MoEYI's operation through a review of internal and external information, interviews with management, staff and other stakeholders, observations, walkthroughs and analytical reviews. We conducted a risk assessment and developed an issue analysis with questions, which the audit sought to answer in order to form our opinions and conclusions. We conducted fieldwork for MoEYI between November 2018 and April 2019, to gather sufficient and appropriate audit evidence.

Part Two

Procurement Management

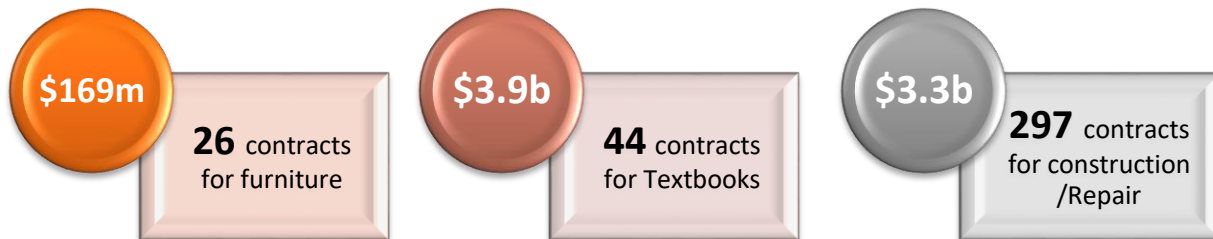
 At A Glance			
Systems and practices	Criteria	Audit Findings and Observations	Assessment Against Criteria
Strategic, Operational and Procurement Plans prepared.	Strategic, operational and procurement plans prepared in accordance with the GOJ governance framework and procurement guidelines.	MoEYI presented Strategic, Operational and procurement plans for our review.	
Coordination between procurement and inventory management.	Procurement process supported by robust inventory system, a critical element of supply chain management.	Misalignment between procurement and inventory management did not support the efficient allocation of supplies to enable cost effectiveness.	
Use of competitive bidding mainly encouraged.	The use of the competitive bidding process is encouraged to promote transparency and opportunity to obtain quality goods and services at the best price.	MoEYI frequently utilized the direct contracting and direct contracting emergency methodologies, which offer the least assurance that value for money was obtained.	
Strict adherence to the procurement guidelines.	A culture of strict adherence to the procurement guidelines is developed.	We found instances where MoEYI breached the procurement guidelines and acted in a manner to circumvent the procurement rules.	
Applying forward thinking approach in procurement management.	Analysing and assessing high value recurrent expenditure areas and finding new and emerging cost savings opportunities in acquisition of quality goods and services.	MoEYI secured fixed price contracts for the supply of school furniture, but did not conduct analyses of expected and actual savings to inform its decision and prove that the arrangement was a viable method.	

 MET the criteria
  Met the criteria, but improvements needed
  Did not meet the criteria

2.1 MoEYI expenditure is made up of two main elements – the payment of staff related emoluments and expenditure for the purchase of goods and services, which is necessary for day to day operations. There is the concern that the annual allocations were not enough to acquire critical goods and services for the efficient operations of MoEYI, which makes it important for MoEYI to strategically plan procurement activities to ensure the most efficient use of money.

2.2 The Government of Jamaica (GoJ) provides publicly funded education primarily through a network of 680 primary schools and 250 secondary schools, in addition to infant schools, across six regions. Over the last five years, 2013-14 to 2017-18, Parliament allocated \$449 billion to the Ministry of Education Youth and Information (MoEYI) averaging \$89.8 billion annually to fund the public education system. Over that period, an average of \$3.2 billion was provided for the purchase goods and services and \$648 million for capital expenditure for major repairs and construction of school facilities.

2.3 We reviewed procurement for school furniture, textbooks and construction and repairs of school facilities, which are among the major goods and services expenditure (G&SE) for MoEYI. We sought to determine whether these expenditures complied with the applicable procurement guidelines and were cost effective. We analyzed a sample of 367 contracts awarded between 2013-14 and 2017-18 valuing \$7.4 billion for the purchase of textbooks, desks and chairs and construction and repairs of schools.



MoEYI did not have an effective monitoring system for the distribution of textbook to avoid waste

2.4 We reviewed 44 contracts valuing \$3.9 billion for the supply of textbooks for primary and secondary students over the five-year period, 2013-14 to 2017-18, and found that MoEYI awarded 38 (86 per cent) valuing \$3.2 billion on a competitive basis. Our analysis indicated that the expenditure for textbook decreased to \$602 million in 2017-18 from \$884 million in 2013-14, as shown in Table 1.

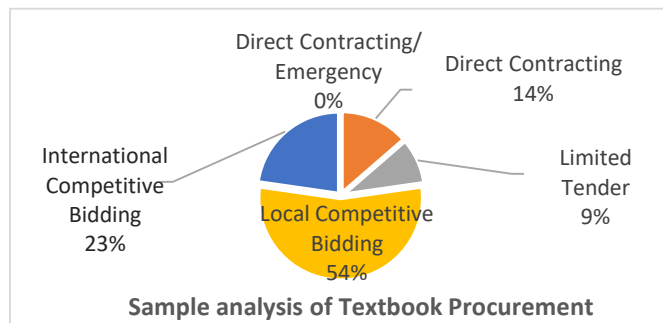
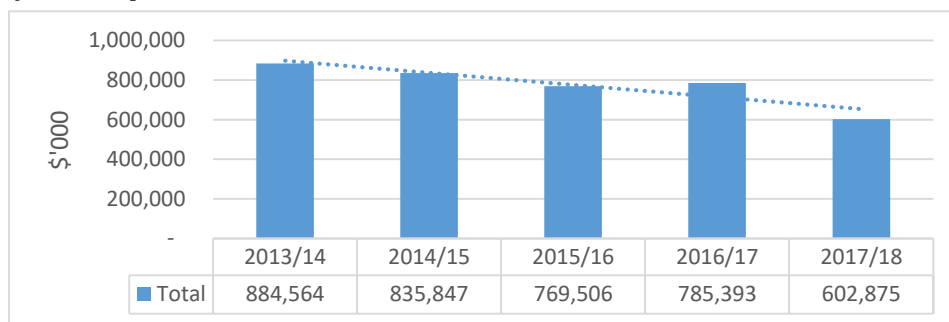


Table 1 Analysis of expenditure for textbooks, 2013-14 to 2017-18.



Source: AuGD’s sample analysis of MoEYI’s Procurement

2.5 Secondary schools are given the option to select textbooks for each subject area from three titles in 33 subject areas, while primary schools are provided with standardized workbooks and textbooks. We analysed textbook requests from a sample of 27 secondary schools in Region One for the school year 2017-18 and found that whereas the schools had requested 12,380 English and 10,500 Mathematics textbooks, MoEYI only supplied 2,769 English (22 per cent) and 2,025 Mathematics (19 per cent) textbooks to these schools ([Appendix 2](#)). MoEYI did not meet the need for textbooks in these two core subject areas as indicated by the lower volumes supplied. Although MoEYI would have experienced a decline in expenditure for textbooks, this was not the result of effective coordination between procurement activities and a robust inventory management system but rather a shortfall in the purchase of supplies.

MoEYI monitoring system for the distribution of textbook was ineffective

2.6 Whereas the procurement process should be designed to ensure that the correct quality and quantity of goods and services are purchased at the best available price, an effective inventory management system is critical to controlling operational cost. Recognizing that an efficient inventory management system would support procurement management, we expected MoEYI to ensure that schools maintain an efficient inventory of textbooks, which would allow MoEYI to track stocks across schools to prevent under or over supply and avoid waste. During our site visit to 18 secondary schools in Region One, we observed that schools did not maintain adequate inventory records to account for textbooks and could not provide information reconciling the amount of textbooks issued as against stock. The failure to maintain an efficient inventory system contributed to schools having large quantities of unused textbooks in some subject areas, while other schools had short supply of textbooks in the same subject areas. This was despite MoEYI establishing a protocol for the monitoring of textbooks in schools through its Media Services Unit (MSU).

2.7 The MSU conducted visits to schools to determine the usage of textbooks and to facilitate reallocation from schools with oversupplies. At the time of the audit, MSU visited 97 secondary schools, which represented only 39 per cent of the 250 across all regions. We noted from 20 inspection reports, the Media Services Unit highlighted issues of schools having incomplete inventory records, in addition to shortages, oversupplies as well as obsolete and undistributed textbooks. However, the quantities were not included in the report, which prevented us from determining the extent of the issues. MSU inspections did not include Region One, the largest of the six regions. However, during our site visits at the 18 schools in Region One, in December 2018, we observed stockpiles of unused textbooks. In June 2019, MoEYI indicated that it completed the audit of textbooks within Region One, but did not provide the related reports.

Case Study 1: One school had an oversupply of 100 Information Technology for CSEC textbooks; meanwhile, this particular textbook was in short supply at another school, which required 100 but only had 50³. Another school had an oversupply of 106 Integrated Science for Jamaica textbooks; while, this textbook was in short supply at another school that required 260 but only had 205 in stock.

In addition, we observed that MoEYI supplied a secondary school with 50 Practical Plumbing, 124 History and 22 Agricultural Science for CXC textbooks, which were not used as school administrators indicated that the school did not offer those subject areas⁴. Two other schools received a total of 130 of Social Studies, Information Technology, Agriculture and Practical Plumbing textbooks, that it did not request from MoEYI and remained unused because it had enough to satisfy those subject areas⁵. Further, seven schools had 1,039 textbooks that were never distributed to students as these texts were in excess of the required needs for the subject areas.

Example of stockpiles of unused earlier edition textbooks in schools in Region one



Exploring English



Espanol Para La Viva 4



Emancipation to Emigration 2nd Edition



Decolonisation & Development 2nd Edition

2.8 In the context where our sample was limited to only 18 schools in Region One, out of 250 secondary schools across the six regions, the problem of unused and obsolete textbooks is likely to be more significant in quantity leading to material financial waste. The failure of MoEYI to effectively monitor the supply of textbooks in schools prevented it from having full knowledge of the extent of this situation in schools across all regions and the cost implication. This could be alleviated had MoEYI ensured that schools maintain proper inventory of textbooks to provide reconciliation of the quantity of textbooks received against the quantity issued and in stock. Also, this would enable MoEYI to prevent the possibility of oversupplies, which would result in textbooks remaining unused and to better track excess textbooks for redistribution to schools where there are shortages. MoEYI provided a report, which indicated that between 2016 and 2018, it collected and redistributed 15,524 textbooks at an estimated value of \$44.9 million; however, given the absence of information we could not determine the proportion of the stockpile that this represented.

³ Denham Town High School had an oversupply of 100 Information Technology for CSEC textbooks and St. Andrew Technical High School had a shortage of 50.

⁴ Haile Selassie High School had 50 Practical Plumbing and 124 History textbooks and Tivoli Gardens High 22 agricultural science for CXC in stock for subject areas which they do not currently offer.

⁵ Holy Trinity High School received 13 Information Technology, 20 Plumbing and 72 Agriculture for CSEC textbooks; Tarrant High School received 25 Social Studies for CSEC but were never requested by the school from the MoEYI

2.9 Coupled with this, there was no evidence that MoEYI consistently collated and analysed requests from schools for textbooks and used this information to inform its purchasing decisions, given that MoEYI only provided the collated data for 2013-14 and 2017-18. Consequently, MoEYI could not demonstrate that its procurement of textbooks was always informed by adequate needs assessment.

Textbooks were not recycled in accordance with MoEYI’s policy aimed at reducing procurement cost

2.10 MoEYI indicated that Primary school workbooks are replaced each year for grades one to three, while secondary school textbooks are to be retained and recycled for a period of five to seven years and repaired during this period if the need arose. The recycling of textbooks would have allowed MoEYI to maximize the value from the cost incurred and by extension reduce its procurement costs. However, there was an underutilization of textbooks by schools over the stipulated recycling period. For the 18 schools visited in Region One, we observed large quantities of textbooks that were not distributed to students. For example, at six schools we counted 1,087 earlier editions of textbooks that were never used and some were still in their original delivery packages.

2.11 The revision of textbooks and the option for schools to select textbooks from three publishers for specific subject areas, are two of the factors that may have contributed to schools not retaining textbooks over the recycling period. These would create a conflict with MoEYI retention policy. The absence of a proper system to monitor the distribution of textbooks in schools would have impaired MoEYI’s ability to assess the full extent to which textbooks were being recycled. This would also prevent MoEYI from determining the cause for the buildup in unused textbooks, in order to take corrective action and align its decisions to purchase textbooks to its retention policy. MoEYI provided information, which indicated that it repaired 53,615 textbooks over 2013-14 and 2018-19 from which it realized estimated saving of \$147 million.

Procurement of desks and chairs was not informed by proper needs assessment

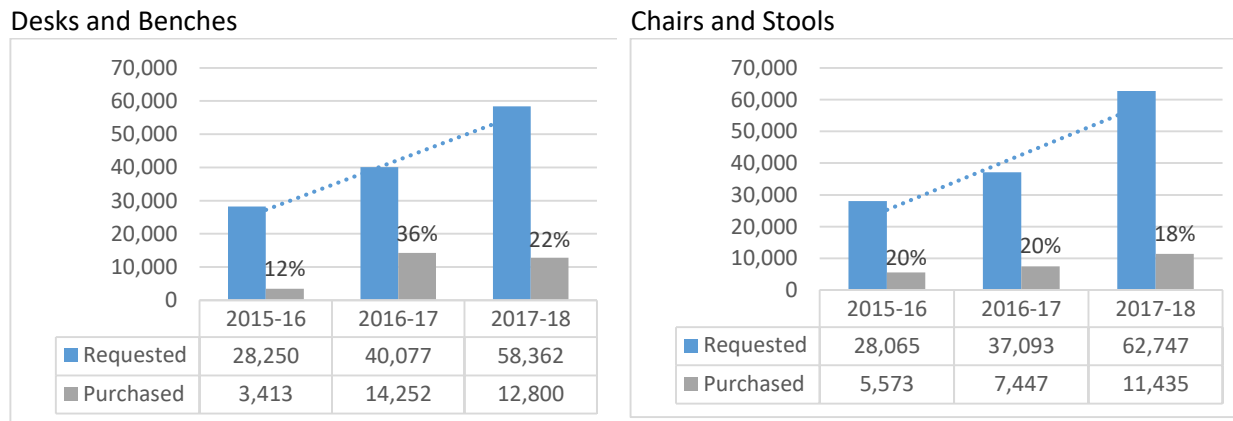
2.12 For contracts above \$500,000, MoEYI spent \$483 million over the five-year period, 2013-14 to 2017-18 to purchase school furniture, which mainly included desks and chairs. MoEYI was able to secure fixed price contracts with selected manufacturers at a rate approved by the Ministry of Finance, with quality checks conducted by the Bureau of Standards Jamaica⁶. Arising from this arrangement with selected manufacturers, MoEYI awarded the 26 contracts sampled valuing \$169 million for the manufacturing of school furniture by utilizing the direct contract methodology for contracts. Whereas this arrangement can provide a hedge against inflation, given that price adjustments on the contracts were considered every three years, we saw no evidence of how MoEYI arrived at its decision. MoEYI did not provide any analysis including expected savings that informed its decision to enter into such contracts. Further, we saw no evidence that MoEYI conducted post-evaluations to determine if the arrangement proved to be a viable method.

⁶ **Source:** MoEYI Procurement Reports: “The Ministry has operated a ‘fixed price’ school furniture system approved by the Ministry of Planning for more than twenty-one (21) years”

2.13 In addition, we found that the procurement of desks and chairs was not informed by proper needs assessment as part of the procurement planning activities to achieve greater cost savings. Schools self-purchased and repaired desks and chairs from their subvention as well as received desks and chairs from charitable organizations. However, we found no evidence of coordination between MoEYI and schools to prevent the possibility of excess furniture in schools and allow for the redistribution to other schools with short supply. For example, during our site visits, we obtained information from one school that received 100 of 300 desks and chairs requested from MoEYI and further received 300 desks and chairs from a charitable organization resulting in an excess of 100 desks and chairs. Although the MoEYI indicated that it had no authority to redistribute gifts from charitable organizations, proper planning and coordination would have enabled the redistribution of those supplies over which it had control. This is critical given that each year, schools submit requests to MoEYI for furniture.

2.14 As shown in **Table 2** and **Appendix 3**, requests for items of furniture have increased over the period; however, due to budgetary limitations, the MoEYI was unable to meet most of the items requested. During 2015-16 to 2017-18, schools in the six regions requested an average of 42,230 desks and benches and 43,635 chairs and stools. However, MoEYI only provided 10,155 desks and benches (24 per cent) and 8,152 chairs and stools (18 per cent) respectively. The requests for student desk and benches increased to 58,362 in 2017-18 from 28,250 in 2015-16. Similarly, the request for chairs and stools moved to 62,747 from 28,065 over the same period.

Table 2 Analysis of school furniture requested and purchased, 2013-14 to 2017-18.



Source: AuGD’s analysis of MoEYI’s data

2.15 We found no evidence that MoEYI ensured that schools, through its Regional Offices, maintained an inventory of school furniture showing the requirements based on student count, existing quantities, distinguishing those in use and those in need of repair or replacement. Having a proper furniture inventory system would better inform the procurement and distribution of school furniture. MoEYI included in its three Strategic Business Plan over the period April 2012 to March 2018 a procurement strategy to conduct an audit of existing facilities to determine furniture needs. However, MoEYI is yet to carry out this activity, which further impaired its understanding of school furniture needs to inform procurement decisions.



2.16 During our visit to 18 secondary schools within Region one, we observed a stock pile of damaged furniture that were not in use. MoEYI implemented a furniture repair pilot programme in March 2018 and identified 23,156 items of damaged furniture in 179 schools to be repaired. MoEYI selected 28 schools with Wood Work and Metal Work Department and allocated \$1.5 million to each to conduct the repairs. Information provided by MoEYI, shown in **Table 3**, indicated that as at February 2018, a total of 6,408 items of damaged furniture have been repaired in 62 schools at a cost of \$17 million. In conceptualizing the furniture repair program, MoEYI did not establish a timeline for the completion of the programme, which could enable a proper cost-benefit analysis in deciding whether to repair or purchase new furniture. In June 2019, MoEYI indicated a deadline of August 2019 for the completion of the repair program with full implementation by October 2019.

Table 3 Analysis of furniture repair target, progress and expenditure incurred

Region	Target		Progress as at February 2018		Total money spent by each school	Money allocated to school
	No. of schools	Quantity Allocated	No. of schools	Amount of Furniture Repaired		
1	32	5578	2	1,335	\$935,893.62	\$6,142,856.00
2	18	1360	12	742	\$2,538,181.32	\$6,142,856.00
3	43	4572	28	2,031	\$6,406,404.64	\$9,214,284.00
4	40	3248	7	387	\$2,513,269.16	\$9,214,284.00
5	13	2471	6	895	\$2,228,734.58	\$6,142,856.00
6	33	5927	7	1,018	\$2,580,064.60	\$6,142,856.00
Total	179	23,156	62	6,408	\$17,202,547.92	\$42,999,992.00

Source: AuGD analysis of information provided by MoEYI

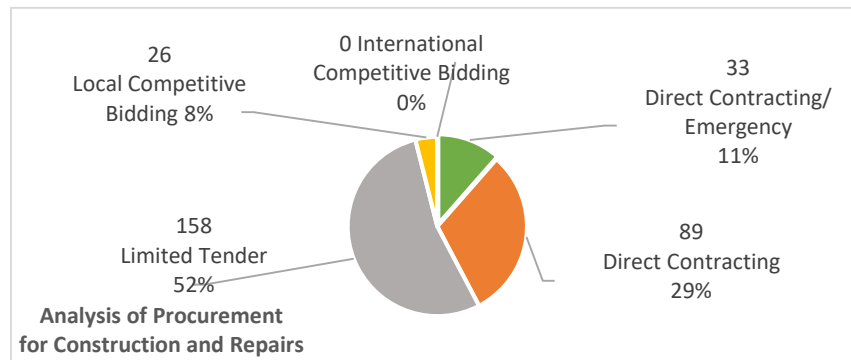


MoEYI indicated in its School furniture approach concept paper 2018-19 that “For decades the Ministry of Education, Youth and Information, as part of its mandate, has supplied public schools island-wide with school furniture. Over time the furniture structures become weakened, parts broken, parts missing and worn. Thousands of pieces of repairable furniture are lying in dump heap on school compounds across the length and breadth of Jamaica. It has now become necessary to initiate a Furniture Repair Programme to repair these furniture. Based on the foregoing, the MOEY&I will embark on a programme where Technical High Schools and other High Schools with Wood Work and Metal Work Departments will be engaged in a collaborative relationship in the area of school furniture repair. The skills of these students in these Vocational disciplines could be utilized in undertaking this assignment. This programme will also serve as a source of valuable experience for these students”.

MoEYI did not demonstrate that school maintenance and repairs activities were cost effective

2.17 MoEYI conducted all repairs, maintenance and construction of schools, through its Technical Service Department, before delegating the management of major construction projects to the National Education Trust (NET) in 2010. MoEYI often secured contracts for the repairs, maintenance and construction of schools through direct and emergency procurements. We noted that MoEYI included these activities in its operational plans and related procurement plans, but it did not ensure that it commenced the procurement process on a timely basis such that the completion of the works met the start of the school term. As a consequence, many procurements were on an emergency basis. We reviewed 306 contracts each with values over \$500,000 totalling \$3.5 billion and noted that MoEYI awarded 122 contracts (40 per cent) valuing \$1.3 billion using the direct and direct emergency procurement methodologies (**Table 4**). For 68 of these contracts valuing \$893 million, the justification cited was that the use of the emergency and direct contracting methodologies was the result of extreme urgency brought about by unforeseen events and that the construction could not be completed through limited tender or local competitive bidding before the start of the school term ⁷.

Table 4 Analysis of Procurement Methodologies for repair and construction of schools



Source: AuGD analysis

2.18 MoEYI in its 2013-14 procurement plan, included the upgrading and renovation of 12 high schools as major activities at an estimated cost of \$120 million. The procurement process, by way of local competitive bidding, was scheduled to take place between June and September 2013 and the construction phase planned for October 2013 to February 2014. However, as outlined in **Case Study 2**, MoEYI’s poor procurement management resulted in utilization of the direct procurement methodology to engage contractor to construct classrooms at six high schools (**Table 5**).



Table 5 Direct Contracting used for six schools using the same contractor

No.	Secondary Schools	Contract award date	Contract Amount \$'000	Actual Spent \$'000	(Excess)/Under contract amount \$'000	Methodology Analysis		
						Used	Required	Assessment
1	Herbert Morrison	2014-03-18	23,022	23,443	(420)	DC	LCB	⊖
2	Tacius Golding	2014-03-18	17,795	18,045	(250)	DC	LCB	⊖
3	Bridgeport	2014-03-18	13,435	13,572	(137)	DC	LCB	⊖
4	Aabuthnott Gallimore	2014-03-18	23,893	24,092	(199)	DC	LCB	⊖
5	Titchfield	2014-03-18	19,370	22,613	(3,243)	DC	LCB	⊖
6	Edith Dalton James	2014-03-18	17,844	17,484	360	DC	LCB	⊖
	Total		115,359	119,249	(3,890)			

MET the criteria
 Met the criteria, but improvements needed
 Did not meet the criteria

Source: AuGD analysis MoEYI's contract files

2.19 In seeking approval to utilize the direct contracting method, MoEYI noted that the infrastructural development activities for which budgetary allocation was in place, would not be expended as originally planned and it was faced with the prospect of losing the above-mentioned funds if not utilised or committed before the end of the current financial year. In a context where the contracts were signed in March 2014, MoEYI should not have expected to complete the payments by the financial year ended March 31, 2014, hence the use of direct procurement was not justifiable, notwithstanding Cabinet and NCC approval. Given that MoEYI was aware of the need to conduct these activities, MoEYI would have been negligent in putting the plan in action in a timely manner. Further, MoEYI would not have satisfied itself that it paid the best price for construction and repair services and that it maximized value from the monies spent.

2.20 In addition, we examined 13 contracts each with values in excess of \$10 million and observed that the combined expenditure was \$32 million more than the contract values, mainly due to an increase in the scope of works, highlighting issues of poor planning or weak internal controls ([Appendix 4](#)). In planning for major repairs and constructions, to allow for the completion of works in time for the start of the school year, we expected MoEYI to take into consideration the required lead times for each step: preparation, bidding, evaluation and contracting. However, MoEYI was deficient in this basic approach that would ensure compliance with the requirements of the procurement guidelines. Consequently, MoEYI resorted to last minute procurements.

2.21 Consistent with good maintenance practice, we expected MoEYI to maintain a Facilities Maintenance Register to include at minimum, details of the physical condition of school facilities to inform its annual procurement plans. We found that despite schools submitting requests for repairs to facilities, MoEYI was deficient in maintaining a proper facilities register and related maintenance plans. This is an essential first-step in attaining the correct balance between routine and emergency works for an efficient and cost effective maintenance programme. However, MoEYI only provided a proposed maintenance programme for 2019-20 for 130 schools at an estimated cost of \$1.2 billion.

CASE STUDY 2: MoEYI, in a letter dated January 21, 2014, to the National Contracts Commission (NCC), indicated that “during a recent review of the status of projects and related expenditure for 2013/2014, the Ministry of Education (MoE) recognised that amounts earmarked for certain infrastructural development activities would not be expended as originally planned. Based on our procurement plan, these works were to have been procured by means of competitive tendering during the 3rd quarter of the 2013/2014 financial year, however this did not occur due to circumstances beyond our control”.

MoEYI further posited that “The Ministry is now faced with the prospect of losing the above-mentioned funds, for which budgetary allocation is in place, if not utilised or committed before the end of the current financial year. Based on our assessment the most effective way to utilise these funds is to extend a number of schools by erecting additional classroom blocks of 4-6 classrooms. The method of construction that will allow us to substantially complete these classrooms by the end of the financial year is a quick-erect method. This approach will allow us, not only to utilise the available funds but also assist in advancing MoE’s strategic objective of eliminating the shift system and mitigate against overcrowding schools. These blocks would be placed on existing concrete framed structures (assessed as being structurally sound) and now constructed using light-weight metal framing. Additional classroom spaces would be provided at the following eight schools which are experiencing overcrowding; Edith Dalton James High, Norman Manley High, Titchfield High, Aabuthnott Gallimore High, Herbert Morrison High, Bridgeport High, Old Harbour High, Tacius Golding High”.

MoEYI indicated, “Given the limited timeframe to undertake this activity, we propose that direct contracting rather than open, selective, or limited tendering be used for procurement”. Consequently, MoEYI requested approval for the use of the direct contracting methodology to engage a registered contractor to carry out the proposed works. NCC in a letter dated February 6 2014, initially gave approval for the use of the direct contracting methodology to engage the contractor to construct the eight schools and in a subsequent letter dated February 13, 2014, amended its approval to six schools. In these letters, NCC noted MoEYI statement that the “recommended firm is the only known local entity that supplies light-weight prefabricated systems” and requested that MoEYI provide evidence to support this statement. In its Cabinet Submission dated February 24, 2014, MoEYI noted that it wishes to withdraw the statement. NCC further advised that it “will not endorse any further requests for the direct contracting for the construction of classrooms using modular systems of construction without the benefit of a competitive bidding process”.

2.22 Following NCC’s warning that it will not endorse any further requests for direct contracting for the construction of classrooms, MoEYI entered into design and build contracts with the Caribbean Maritime University (CMU) for construction works at nine schools without following the required control and due diligence procedures to enable receipt of value for money. The construction works included design and build containerized construction at seven of the schools and design and build sandwich panel construction at the remaining two schools. As at July 2019, MoEYI made payments for works undertaken at the nine schools totalling \$171 million. With proposed contract variations submitted by CMU to MoEYI, the contracts sum is expected to increase by \$59 million (27 per cent) to \$277 million, relative to the initial contracts sum of totalling \$218 million (**Table 6**). We observed that CMU commenced undertaking the variation works without the requisite approvals from MoEYI demonstrating MoEYI’s ineffectiveness in monitoring the works for cost efficiencies.

Table 6 MoEYI contracts with CMU

No.	Project (School Name)	Contract Date	Deadline for Completion	Status	Contract Sum \$'000	Payments made on Contract			Audit Observation
						Payments As at July 2019 \$'000	Proposed Variation \$'000	Expected Total Payments \$'000	Drawings Approved (Seen/Not Seen)
1	Inswood High	13-Dec-17	7-Mar-18	PCI	29,996	29,996	7,316	37,312	Not seen
2	Dias Infant Centre	13-Dec-17	7-Mar-18	NC	26,233	5,247	0	26,233	Not seen
3	Alexander College	28-Dec-17	29-Mar-18	NC	17,080	11,956	8,405	25,486	Not seen
4	Bryce Primary	4-Jan-18	5-Apr-18	NC	29,987	28,000	5,868	35,855	Not seen
5	Nain High	27-Aug-18	19-Nov-18	NC	25,125	22,007	22,050	47,174	Not seen
6	New Forest High	27-Aug-18	19-Nov-18	NC	25,125	22,007	6,716	31,841	Not seen
7	Aberdeen Primary	27-Aug-18	19-Nov-18	NC	25,125	22,007	8,705	33,829	Not seen
8	Browns Town High	4-Mar-19	12-Apr-19	NC	18,603	13,751	0	18,603	Not seen
9	Westwood High	11-Jan-19	13-May-19	NC	21,069	15,864	0	21,069	Not seen
	Total				218,343	170,835	59,060	277,402	

*PCI – Practical Completion Issued, NC - Not Completed

Source: AuGD analysis MoEYI's contract files

2.23 Notwithstanding that Government procurement guidelines permit government entities to enter into contractual agreements with each other for the provision of goods and services by means of Direct Contracting⁷, procuring entities are still obliged to ensure that the rates being charged are competitive and offer value for money. Whereas MoEYI indicated that CMU retrofitted a container at one of its centres, we found no evidence that MoEYI sought to satisfy itself that CMU had the resources to undertake the scope of work in an efficient manner. However, we found no evidence of a framework agreement or memorandum of understanding, which should establish a formal relationship between MoEYI and CMU for the design and build construction works or evidence of negotiation to arrive at the best prices. This may have contributed to CMU not obtaining approval from MoEYI to carryout variation works. Further, although CMU submitted proposals to MoEYI for the construction works, we found no evidence that MoEYI prepared its own in-house estimates for comparison, in order to satisfy itself that the costs presented by CMU were reasonable and competitive.

2.24 We noted that the Permanent Secretary approved the contracts bypassing the due-diligence of the Procurement Committee and further breached the procurement guideline by not obtaining the approval of the National Contracts Commission (NCC) for seven of the contracts, which have values that required

⁷ Section 1 (1.2.3) PROCUREMENT BETWEEN TWO GOVERNMENT ENTITIES:

Government entities are permitted to enter into contractual agreements with each other for the provision of goods and services by means of Direct Contracting. For such procurement, the Procuring Entity must ensure that the rates being charged are competitive and offer value for money. Where it is clear that value for money will not be obtained, the Procuring Entity should revert to a competitive tender process as stipulated in the procedures. When goods or services are being procured between two Government entities, the requirements for a Tax Registration Number (TRN), Tax Compliance Certificate and registration with the National Contracts' Commission do not apply. Contract awards to Government entities must be approved in accordance with the approval thresholds set out in Section 2.4 of this Handbook. Where a Government entity is interested in offering goods or services to another, it should so indicate. NOTE: Government entities shall not participate in public tender processes. Where a Government entity is interested in offering goods or services to another, it should so indicate. The Procuring Entity is then obliged to engage in exploratory discussions with its counterpart with a view to concluding a contract.

NCC's approval. Further, whereas CMU prepared drawings for construction works, MoEYI bypassed the requirement to obtain the requisite approvals from the local municipal authorities and the Jamaica Fire Brigade by failing to submit the drawings for approvals, in order to ensure that the buildings meet the established safety standards. We noted that CMU commenced the constructions works at the Westwood High School for the construction of a temporary canteen, without a formal contract, architectural drawings and finalized bill of quantities. In addition, in June 2019, MoEYI aborted the works at Dias Infant Centre, due to legal issues relating to leasing of the site, after making mobilization payment of \$5.2 million on January 22, 2018. MoEYI is yet to recover this amount.

2.25 MoEYI did not provide minutes of site meetings and monitoring reports, despite requests, preventing us from assessing the effectiveness of its monitoring responsibility. Instead, MoEYI indicated that "regular informal and planned meetings and site visits were conducted *and notes taken of issues and concerns*". The notes were not presented. These demonstrate MoEYI's failure to properly plan and monitor the construction works to ensure the delivery of contract objectives. All the construction works exceeded the contractual deadline resulted in time overruns. MoEYI provided practical completion certificate for only one contract. The remaining eight are yet to be completed.

2.26 The records at CMU did not readily allow us to determine how the monies were spent under the various projects and our request of CMU to disaggregate the expenditure has not yet been met. This matter will be pursued and addressed further in our audit report on the special investigation of CMU.

Appendices

Appendix 1 General Principles of Good Governance in Public Procurement to attain Value for Money

Creating Value

Effectiveness



Meeting the objectives: is concerned with attaining specific aims or objectives and/or achieving the intended results.

Efficiency



Getting the most from available resources: is concerned with the relationship between resources employed, conditions given and results achieved in terms of quality, quantity and timing of outputs and outcomes.

Economy



Keeping the resource costs low: is making resources available in due time, in appropriate quality and at the best price.

Good Practices

Fairness



Impartial and just treatment or behaviour without favouritism or discrimination.

Accountability



The obligation of an individual or organization to account for activities and accept responsibility.

Transparency



Information is available to everyone - service providers and the public at large, unless there are valid and legal reasons to keep confidential.

Competition



Opportunity for eligible parties to be able to submit bids or proposals to provide the goods or services.

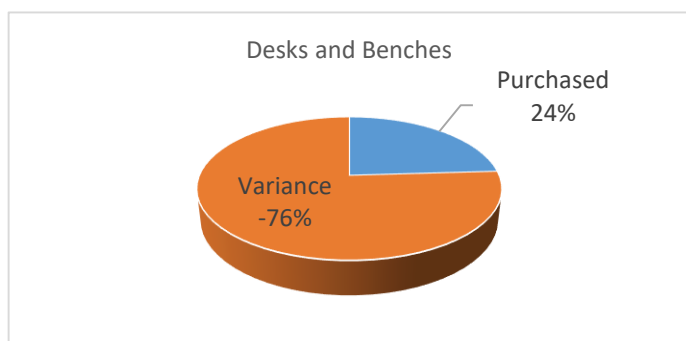
Appendix 2 Textbook requests from a sample of 27 secondary schools in Region One, 2017-18

No.	School name	Enrolment	Subject area	Quantity in stock	Quantity requested	Quantity distributed
1	Jamaica College	1724	English Language	494	495	122
			Mathematics	664	396	96
2	St. George's College	Incomplete data	English Language	660	78	8
			Mathematics	644	94	13
3	The Queens School	1405	English Language	410	1059	346
			Mathematics	332	250	87
4	St. Hugh's High	1219	English Language	160	300	53
			Mathematics	147	240	51
5	Kingston College	1546	English Language	No data	238	109
			Mathematics	1077	150	42
6	Wolmers Girls	1178	English Language	23	260	14
			Mathematics	69	650	63
7	Camperdown High	1484	English Language	930	220	52
			Mathematics	200	100	31
8	Immaculate Conception	1323	English Language	960	453	164
			Mathematics	507	30	10
9	Campion College	1171	English Language	450	26	0
			Mathematics	676	35	0
10	Ardenne High	1738	English Language	954	795	204
			Mathematics	790	160	82
11	Wolmers Boys	1280	English Language	1040	240	123
			Mathematics	147	1133	263
12	Calabar High	1529	English Language	660	303	51
			Mathematics	956	667	115
13	St. Andrew High	1220	English Language	470	275	9
			Mathematics	728	280	18
14	Edith Dalton James High	1137	English Language	630	1030	116
			Mathematics	990	1190	144
15	Tivoli Gardens High School	1368	English Language	610	790	81
			Mathematics	592	810	107
16	Papine High	1297	English Language	250	1200	222
			Mathematics	34	150	172
17	Norman Manley High	1773	English Language	990	606	133
			Mathematics	380	350	51
18	Mona High	1264	English Language	673	742	121
			Mathematics	1005	500	126

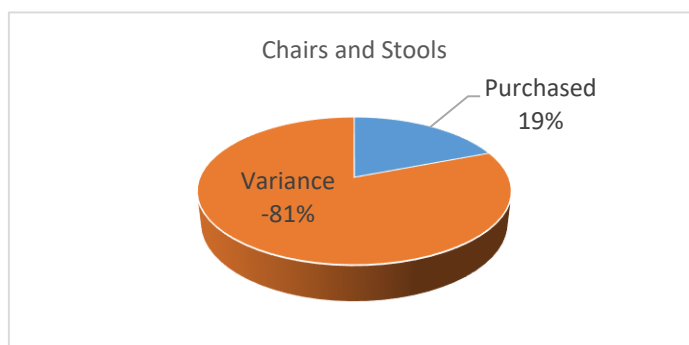
No.	School name	Enrolment	Subject area	Quantity in stock	Quantity requested	Quantity distributed
19	Penwood High	901	English Language	226	280	53
			Mathematics	194	160	17
20	Clan Carthy High	1099	English Language	402	70	102
			Mathematics	843	170	34
21	Holy Trinity High	1118	English Language	430	379	60
			Mathematics	535	449	107
22	Denham Town High	905	English Language	230	440	104
			Mathematics	48	570	54
23	St. Andrew Technical		English Language	787	740	184
			Mathematics	484	1043	169
24	Tarrant High		English Language	No data	110	99
			Mathematics	No data	130	23
25	Dunoon Park Technical		English Language	419	385	77
			Mathematics	508	292	62
26	Kingston High	997	English Language	233	752	146
			Mathematics	336	431	71
27	Kingston Technical High	1134	English Language	300	114	16
			Mathematics	400	70	17
Total				26,677	22,880	4,794

Appendix 3 Analysis of furniture requested against actual purchased, 2015-16 to 2017-18

Items	2015-16			2016-17			2017-18		
	Requested	Purchased	Variance	Requested	Purchased	Variance	Requested	Purchased	Variance
Student Desks	17,974	2,463	-15,512	26,300	6,400	-19,900	35,448	6,200	-29,248
Infant Desks (Trapezoidal)	2,138	500	-1,638	2,207	3,352	1,145	3,898	600	-3,298
Dual desk and benches	6,207	350	-5,857	8,496	4,300	-4,196	14,128	5,000	-9,128
Teachers Desks	1,931	100	-1,831	3,074	200	-2,874	4,888	1,000	-3,888
Total Desk and Benches	28,250	3,413	-24,838	40,077	14,252	-25,825	58,362	12,800	-45,562
Student Chairs	18,525	3,273	-15,253	26,091	6,400	-19,691	38,506	6,200	-32,306
Infant Chair	5,814	1500	-4,314	4,458	1,047	-3,411	6,826	2,235	-4,591
Stools	1,450	500	-950	2,571	0	-2,571	11,746	2,000	-9,746
Teachers Chair	2,276	300	-1,976	3,973	0	-3,973	5,669	1,000	-4,669
Total Chairs and Stools	28,065	5,573	-22,493	37,093	7,447	-29,646	62,747	11,435	-51,312



Requested: 126,689 items



Requested: 127,905 items

Appendix 4 Analysis of contracts with expenditure in excess of contract values

No.	Secondary Schools	Contract award period	Contract Amount	Actual Spent	Excess/Under contract amount	Methodology Analysis		
						Used	Required	Assessment
1	Maggoty High	2015-16	78,815,967	82,576,398	(3,760,431)	DC	LCB	⊖
2	Mt. St. Joseph Catholic High (Phase 2)	2015-16	56,405,128	66,412,547	(10,007,419)	DC	LCB	⊖
3	Jonathan Grant High School	2013-14	55,811,000	60,428,000	(4,617,000)	DC	LCB	⊖
4	Belair High (Phase 2)	2015-16	39,838,466	40,068,688	(230,222)	DC	LCB	⊖
5	Hampton High	2013-14	39,500,000	44,450,000	(4,950,000)	DC	LCB	⊖
6	Holy Trinity High School	2013-14	35,500,000	36,250,000.00	(750,000)	Dc	LCB	⊖
7	Old Harbour High	2016-17	32,615,932	33,453,921.80	(837,990)	DC	LCB	⊖
8	Abutnott Gallimore High	2013-14	23,893,440	24,092,221	(198,781)	DC	LCB	⊖
9	Herbert Morrison Technical	2013-14	23,022,442	23,442,981	(420,539)	DC	LCB	⊖
10	Titchfield High	2013-14	19,370,135	22,612,676	(3,242,541)	DC	LCB	⊖
11	Tacius Golding High	2013-14	17,794,641	18,044,603	(249,962)	DC	LCB	⊖
12	Tacky High	2014-15	16,007,671	18,231,886	(2,224,215)	DC	LCB	⊖
13	Bridgeport High	2013-14	13,435,488	13,572,127	(136,639)	DC	LT	⊖
	Total		452,010,310	483,636,048.8	31,625,739			

MET the criteria

Met the criteria, but improvements needed

Did not meet the criteria