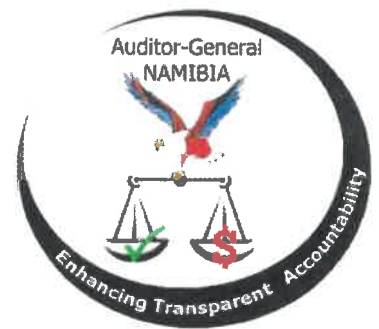




REPUBLIC OF NAMIBIA



FOLLOW-UP PERFORMANCE AUDIT REPORT WITHIN THE MINISTRY OF EDUCATION, ARTS AND CULTURE

ON THE PROCUREMENT CYCLE OF SCHOOL MATERIALS

FOR THE FINANCIAL YEARS 2014/15, 2015/16 AND 2016/17

Published by authority

Price (Vat excluded) N\$ 36.00
Report no.: 10/2019

REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my follow-up Performance Audit Report within the Ministry of Education, Arts and Culture on the Procurement Cycle of School Materials for the financial years ended 2014/15, 2015/16 and 2016/17 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

A handwritten signature in dark ink, appearing to read 'Junias Etuna Kandjeke'.

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

WINDHOEK, FEBRUARY 2019

Table of Contents

ABBREVIATIONS	iii
EXECUTIVE SUMMARY	iv
CHAPTER 1 – INTRODUCTION	1
1.1 The Historical Background of the Auditee	1
1.2 Design of the follow-up audit	1
1.2.1 The audit object	1
1.2.2 Time and geographical limits	1
1.2.3 Methods of data collection	2
CHAPTER 2 – FINDINGS	3
2.1 Consistency in the ordering of school materials	3
2.2 Consistent Timetable	4
2.3 Consideration of School Calendar	4
2.4 Needs Analysis at the school's level	5
2.5 Prescribed Order forms	6
2.6 Repair of Furniture	6
2.7 Penalty Clause	8
2.8 Delivery of School materials to Schools	9
2.9 Filing	9
CHAPTER 3 – CONCLUSIONS	10
3.1 Consistency in the ordering of school materials	10
3.2 Consistent Timetable	10
3.3 Consideration of School Calendar	10
3.4 Needs Analysis at the school's level	10
3.5 Prescribed Order forms	10
3.6 Repair of Furniture	10
3.7 Penalty Clause	11
3.8 Delivery of School materials to Schools	11
3.9 Filing	11
CHAPTER 4 – RECOMMENDATIONS	12
4.1 Consistency in the ordering of school materials	12

4.2	Consistent Timetable.....	12
4.3	Consideration of School Calendar.....	12
4.4	Prescribed Order forms.....	12
4.5	Repair of Furniture.....	12
4.6	Penalty Clause.....	12
4.7	Filing	12

ABBREVIATIONS

ABBREVIATION	EXPLANATION
MOBESC	Ministry of Basic Education, Sport and Culture
MOEAC	Ministry of Education, Arts and Culture
FY	Financial Year
OAG	Office of the Auditor-General
NIED	National Institute for Educational Development
UPE	Universal Primary Education Grant
USE	Universal Secondary Education Grant
PQA	Programmes and Quality Assurance (PQA)
SCMU	Supply Chain Management Unit
GRN Stores	Government Stores

AUTHORS:

Chief Auditor: Elroy Strauss

Auditor: Victoria Perasius

Auditor: Cicero Links

EXECUTIVE SUMMARY

The Office of the Auditor-General is authorized to carry out performance audits in terms of Section 26 (1) (b) (iv) of the State Finance Act, 1991 (Act 31 of 1991) which reads as follows: (The Auditor-General) “may investigate whether any moneys in question have been expended in an efficient, effective and economic manner.”

This report focuses on the procurement cycle of school materials in the Ministry of Education, Arts and Culture. The Ministry of Education, Arts and Culture provides accessible, equitable and inclusive quality education for a tolerant skilled, productive and competitive nation, to promote and preserve arts and culture for nationhood and unity in diversity.

Major Findings, conclusions and recommendations revealed by the audit were as follows:

MAJOR FINDING AND CONCLUSIONS

- **Consistency in the ordering of school materials**

There was inconsistent adherence to the circulars. In addition, on average majority of the schools visited submitted their school material orders late for the period under review. Furthermore, there were no enforcement mechanisms to enforce the directives issued, as nothing happened to the schools that submitted their orders late.

- **Consistent Timetable**

The Ministry did not implement and enforce a consistent timetable to ensure consistency with regards to the ordering of school materials as recommended. As it was found in the main audit, the Ministry issued annual directives (circulars) that only outlined the due dates for textbook orders. The issued circulars were not consistent as they were not forwarded during April of each year as recommended.

- **Consideration of School Calendar**

The NIED catalogues, textbooks circulars and budget allocations for the school materials were forwarded to schools between June and September for the period under review and not during April each year as recommended. In addition, the National Institute for Educational Development (NIED) catalogues were published (between July and October) for the period under review. There were also no official records at the Regional Offices visited, of the issue and receipt dates of these catalogues from NIED for the period under review.

- **Needs Analysis at the school's level**

The schools did carry out needs analysis on the school materials. However, procurement of school materials was done based on the availability of budget regardless of the school's needs.

- **Prescribed Order forms**

All the visited Regions did develop the prescribed order forms for the ordering of school stationeries and cleaning materials as recommended. However, the Erongo, Khomas and Hardap Regional Offices still did manual transfers of orders completed by the schools to the Order for Purchase from GRN Stores.

- **Repair of Furniture**

The repairing of school's furniture was done at the schools' level. During the period under review, all of the visited schools in the three of the four regions (Khommas, Erongo and Kavango East regions) repaired some broken furniture using local service providers as recommended. Majority (18 out of 30) of the schools visited did not receive any assistance to the repair of broken furniture.

- **Penalty Clause**

The Ministry has inserted a penalty clause payable by all suppliers not adhering to the set agreement of the delivery time as recommended. However, this clause has never been enforced.

- **Delivery of School materials to Schools**

The Ministry did consider an alternative transport to deliver school materials on time to schools by empowering all the Regional Offices to hire regional distributors for their regions. However, only Kavango East hired a private distributor. The Khomas, Erongo and Hardap regions did not have a distributor for school materials due to budgetary constraints and the distribution of school materials in these regions was done by the Regional Offices.

- **Filing**

The filing system used within the Ministry was a challenge as the majority of the regions visited could not provide all of the requested documents required for audit purposes for the period under review.

- **RECOMMENDATIONS**

- **Consistency in the ordering of school materials**

The Ministry should develop and implement enforcement mechanisms to ensure consistency with regards to the ordering of school materials.

- **Consistent Timetable**

The Ministry should develop and implement a consistent timetable for the procurement of school materials.

- **Consideration of School Calendar**

The Ministry should ensure that order forms for stationeries and cleaning materials are compiled at the Regional Offices level using the latest catalogues from the GRN Stores and be forwarded to the schools soon enough after the annual budget has been released to avoid some delays and shortages.

- **Prescribed Order forms**

The Regional Offices should forward the Order of Purchase from GRN Stores directly to the schools to complete to avoid manually transferring the schools' orders onto the Order of Purchase from GRN Stores. This may further avoid unnecessary delays in the ordering process of school materials.

- **Repair of Furniture**

The schools must be assisted with the necessary materials to enable them to assist in repairing the broken desks and chairs.

- **Penalty Clause**

The Ministry should enforce a penalty clause payable by all suppliers not adhering to the set agreement of delivery time as prescribed in the recommended time table which should be before the schools commence in the new calendar year.

- **Filing**

The Ministry should ensure adequate filing of relevant documents at all levels within the Ministry to ensure future retrieval of information.

- The Ministry should assist the schools with the necessary materials to enable them to repair the broken desks and chairs and avoid shortages of furniture.

COMMENTS RECEIVED FROM AUDITEE

Comments were received from the Ministry of Education, Arts and Culture and are incorporated in chapter 2 of this report.

CHAPTER 1 – INTRODUCTION

The purpose of the follow-up audit is to provide Parliament with timely information on the audited entity's, operations and to determine the progress made by the audited entity on the implementation of the recommendations made in the Auditor-General's report and assessing the impact of the actions taken by the auditee in enhancing the three (3) E's.

This report focuses on the Supply Chain Management Unit (SCMU) under the Directorate of Programmes and Quality Assurance (PQA) within the Department of Formal Education within the Ministry of Education, Arts and Culture.

Supply Chain Management Unit (SCMU)

The Division is also responsible for the administration of the Supply Chain Management Unit (SCMU), which was tasked with procurement of textbooks, learning material and specialized equipment through ordering, auditing, re-distribution in addition to ensuring care of textbooks and learning support material at national level.

1.1 The Historical Background of the Auditee

The main audit focused on the Directorate General Services, Directorate Primary and Secondary Education as well as the Directorate Program Implementation and Monitoring in the Ministry of Education, and the Government Stores. The main audit report covered the 2002/03, 2003/04 and 2004/05 financial years focusing on the procurement cycle of school materials.

1.2 Design of the follow-up audit

1.2.1 The audit object

The follow-up audit focused on the Ministry of Education, Arts and Culture (MoEAC). The MoEAC has Regional Education Offices under the Regional Councils in each of the fourteen political regions that facilitates the procurement process of the school materials. The audit object was the Directorate of Programs and Quality Assurance (PQA) within the Ministry of Education, Arts and Culture (MoEAC).

1.2.2 Time and geographical limits

The follow-up audit covered three financial years namely 2014/15, 2015/16 and 2016/17 in order to establish a trend in performance over the period covered. The follow-up audit covered four of the fourteen regions namely Khomas, Kavango East, Erongo and Hardap regions.

The regions were selected because the Khomas and Kavango East were visited in the main audit in order to determine whether the recommendations were implemented appropriately. Furthermore, Erongo and Hardap regions were visited because these regions were not included in the main audit.

1.2.3 Methods of data collection

The following methods of data collection were used to carry out the follow-up audit:

Interviews were conducted for the following positions within the Ministry of Education, Arts and Culture (MoEAC):

- Deputy Director: Supply Chain Management Unit;
 - Senior Administrative Officers;
 - Circuit Inspectors;
 - Inspectors of Education;
 - Chief Administrative Officers;
 - Senior Education Officers;
 - Administration Officer: Supply Chain Management Unit;
 - Inspector of Education: Supply Chain Management Unit;
 - Principals;
 - Teachers;
 - Control Administrative Officers;
 - Administrative Officer: Planning Division; and
 - Heads of Departments.
- Document analysis was conducted in order to determine whether or not the recommendations were implemented by the respective ministry; and
 - Physical observations were conducted in order to determine whether schools were assisted with necessary materials to repair broken chairs and desks.

Objective of the Data Collected:

The data collected was analysed to determine whether the recommendations have been implemented or not and the effects thereof, and if not what were the reasons for the non-implementation.

1.2.4 Audit Methodology

The team conducted the audit in accordance with performance auditing guidelines issued by the International Organization of Supreme Audit Institutions (INTOSAI) and audit policies and procedures established by the Office of the Auditor-General. The guidelines and policies conform to International Standards for Supreme Audit Institutions (ISSAIs) and provide a guide on execution and reporting of audit findings.

CHAPTER 2 – FINDINGS

2.1 Consistency in the ordering of school materials

The Auditor-General's report recommended that the Head Office must enforce consistency throughout the various regions within the Ministry, with regard to the ordering process of school materials.

The audit found through documentary reviews and interviews that for the period under review the Ministry issued annual circulars to ensure consistency in the ordering process of textbooks. These circulars stipulated the timeframe when to start the ordering process as well as the due dates at the various stages. However, the audit found that there was inconsistent adherence to these circulars.

The table below indicates the percentages in terms of late and on time submission of orders for school materials and textbooks.

Table 1: Late and On Time Submission of Cleaning Materials and Stationeries Orders

Financial Year	Cleaning Materials and Stationery Orders On or Before Due Dates	Cleaning Materials and Stationery Orders Late After Due Dates
2014/15	13.6%	13.6%
2015/16	45.45%	9.1%
2016/17	36.4%	36.4%

Source: School Cleaning Materials, Stationery and Textbook Orders for the period under review.

Table 2: Late and On Time Submission of Textbook Orders

Financial Years	Textbooks Orders On or Before Due Dates	Textbooks Orders Late After Due Dates
2014/15	13.3%	36.7%
2015/16	6.7%	53.3%
2016/17	23.3%	26.7%

Source: School Cleaning Materials, Stationery and Textbook Orders for the period under review.

The audit has further noted that for the period under review there were no enforcement mechanisms to enforce the circulars issued, as nothing happened to the schools that submitted orders late.

A lack of enforcement mechanisms may result in non-adherence to the stipulated timelines for the ordering of school materials which may result in schools not receiving school materials before the start of the new school year.

Comments by the Auditee

The Accounting Officer stated that for improved monitoring of this process follow-up mechanisms will be introduced to avoid delay.

2.2 Consistent Timetable

The Head Office should implement and enforce a consistent time-table which will enable all schools to have the required school materials delivered before the start of the new school year. This time-table should be effective soon after the annual budget is released i.e. in April, to speed up the annual procurement of school materials. Doing this, it will assist the Ministry to eliminate the delays caused due to Principals waiting for circulars each year that provide them with instructions on annual ordering of school materials.

The audit found that the Ministry did not implement and enforce a consistent timetable to ensure consistency with regards to the ordering of school materials as recommended. As was found in the main audit, the Ministry still issued annual directives (circulars) that outlined the due dates for textbook orders.

The audit further noted that for the period under review, the circulars were not issued in April of each year as recommended. Instead, all these circulars were forwarded to the Regional Offices between the months of May and August for the respective years. There were no reasons provided to the audit as to why the circulars were not forwarded in April of each year.

Furthermore, the audit noted that there were no consistent timetable for stationeries and cleaning materials provided for the audit purposes. However, Khomas, Erongo and Hardap regional offices did issue letters to schools outlining the due dates for submission of orders for cleaning materials and stationeries. Moreover, there was no consistent adherence to these letters, as some of the schools did not submit their school materials orders on time as per the due date stipulated in the letters. Failure to implement a consistent timetable may result in the late ordering of school materials and not delivered before the start of a new school year.

2.3 Consideration of School Calendar

Regional Offices should consider the school calendar, i.e. date of school closure when providing schools with catalogues and order forms for the annual ordering of textbooks during April of each year immediately after receiving the catalogues from the National Institute for Educational Development (NIED).

Regional Offices should compile the order forms for the annual ordering of school materials by using the latest catalogues published by Government Stores and provide it to schools by April each year. This will allow schools to start ordering earlier in a given year for materials to be available when the schools start for the next school year.

The audit noted that Regional Offices did not provide order forms to the schools as they already had templates of such forms. Regional Offices only issued NIED catalogues, budget allocations as well as textbook circulars on an annual basis to schools for them to compile their orders.

However, the audit noted that NIED catalogues, textbooks circulars and budget allocations for the school materials were forwarded to schools between June and September for the period under review and not during April each year as was recommended. In addition, the National Institute for

Educational Development (NIED) catalogues were published (between July and October) for the period under review.

Furthermore, there were no records at the Regional Offices visited, that indicated the issue and receipt dates of these catalogues from NIED for the period under review.

The audit noted that for the period under review the schools in the Kavango East region did not order stationeries and cleaning materials from GRN Stores as the schools bought directly from the suppliers. This was due to the unsettled invoices to GRN Stores by the Regional Office.

Late submission of NIED catalogues, budget allocations and textbook circulars may result in the delay of compilation of orders by the schools and late distribution of school materials.

Comments by the Auditee

The Accounting Officer stated that the use of the term “School Calendar” refers to the academic calendar the schools follow in a given year. The Accounting Officer furthermore stated that:

- In 2014, the Ministry of Education, Arts and Culture through the Directorate of NIED was busy evaluating textbooks for the revised curriculum of junior primary (Pre-primary to Grade 3) and as a result the textbook catalogue was released late in August 2014. Subsequently the circular on the textbook catalogue was also released late because it is only issued to regions and schools after the textbook catalogue is released.
- The same scenario happened in 2015 when the Ministry once again was evaluating the textbooks for the revised curriculum of Senior Primary (Grade 4-7), which was due for implementation in 2016.
- It was a similar case in 2016 when the Ministry was evaluating textbooks for the Junior Secondary phase (Grade 8 – 9) in 2016 for the implementation in 2017 and 2018 respectively.

The Accounting Officer furthermore stated that the Ministry is committed to issuing both the textbook catalogue and Circular on the ordering of textbooks in the first quarter of each financial year.

2.4 Needs Analysis at the school’s level

Circuit Inspectors within the Ministry should enforce that needs analysis be carried out at schools by principals and teachers on school materials. They should use the 15th school day statistics of a given year to estimate the quantities that they would need for the following school year and calculate the quantities of school material that they have on hand while waiting for the budget to be released, according to the recommended time-table. Schools could cut on the duration of the ordering process when doing needs analysis of their stock on hand prior to receiving the circulars on the information regarding the availability of funds. Doing that, they only need to calculate the quantities needed or the shortages when they receive these circulars from the Regional Offices.

The audit found that for the period under review, all the visited schools conducted a needs analysis on school materials as was recommended. Furthermore, the visited schools used the 15th school day statistics to estimate the quantities needed for the ordering of school materials.

However, interviews and documentary reviews revealed that for the period under review, the procurement of school materials was done based on the availability of funds regardless of what schools needed.

Furthermore, due to budgetary constraints the 1 (one) to 1 (one) ratio could not be achieved resulting in more than 1 (one) learners sharing a textbook. This may further affect the learners' performance.

The principals and teachers might be discouraged from conducting needs analysis, as the procurement of school materials does not consider it.

2.5 Prescribed Order forms

The Procurement Section should develop prescribed order forms for schools for the ordering of school stationery which could be attached to the "Orders for Purchase from the Government Stores" to do away with the timely manual transfer of orders completed by schools.

The audit found that for the period under review, all the visited Regions did develop the prescribed order forms for the ordering of school stationeries and cleaning materials as recommended.

Furthermore, 3 out of 4 regions (Erongo, Khomas and Hardap) still manually rewrite orders completed by the schools to the Order for Purchase from GRN Stores. There were no reasons provided to the audit as why the Regional Office did manual transfer of orders to the Order of Purchase.

The manual transfer of orders from one form to another may prolong the procurement of stationeries and cleaning materials

2.6 Repair of Furniture

The Ministry should fix the broken furniture rather than purchase new desks and chairs. The schools must be assisted with the necessary materials to enable them to assist in repairing the broken desks and chairs by schools that are teaching learners wood work and also by vocational training schools etc. The Ministry does not need to buy new furniture but rather has to be supplied with desk tops to address the enormous shortage of furniture for schools. The Ministry should consider issuing a tender to local suppliers

The audit noted that the repairing of broken school's furniture was done at the school level. For the period under review, all the visited schools in three of the four regions (Khomas, Erongo and Kavango East regions) repaired some of the broken furniture using local service providers and paid them through the Universal Primary Education Grant (UPE)/ Universal Secondary Education Grant (USE) funds. Moreover, the inmates from the Elisabeth Nepemba Correctional service assisted to do repairs at their center (free of charge) in the Kavango East Region. However, the audit was not provided with the information whether other regions were also assisted by schools that were teaching learners wood work and by vocational training schools as was recommended.

Furthermore, none of the schools visited in the Hardap region repaired any of their broken furniture during the period under review. While, only 2 (7%) out of the 30 schools visited were assisted with the necessary materials (desks top only) to repair broken desks. In addition, the remaining 10 (33%) out of the 30 schools did not provide the audit with any documents regarding the repair of broken furniture. The schools may deplete their UPE/USE funds if they are not assisted with the necessary materials to enable them to repair broken furniture.

The audit observed the broken furniture piling up and rusting at the schools premises at the visited schools as shown in the pictures below.

Picture 1: Broken furniture piling and rusting at the visited schools



Source: Photo taken by the OAG staff during fieldwork (Khomas and Kavango East Regions)

Non-repairing of furniture resulted in the shortages of school furniture at the visited schools and further resulting in the learners using broken furniture in the classrooms as shown in the pictures below.

Picture 2: Broken furniture for use in classes at the visited schools



Source: Photo taken by the OAG staff during fieldwork (Kavango East Regions)

Interviews conducted explained that the funds (UPE/USE) provided to the schools were not sufficient to enable them to repair the broken furniture at the schools as the money was also used to purchase other learning support materials. The (UPE/USE) funds were to be used for any unexpected expenditure at school level.

Comments by the Auditee

The Accounting Officer stated that with regard to the procurement of furniture and cleaning material the process has been fully decentralised and is managed by the Regional Directorates for Education, Arts and Culture under the respective Regional Councils. There are some private partnerships for the repair of broken furniture. Head office receives reports on that.

2.7 Penalty Clause

The Ministry should implement and enforce a penalty clause payable by all suppliers not adhering to the set agreement of delivery time as prescribed in the recommended time table. The discretion period given to the regional directors should still be within the three-month period and should not exceed the delivery time stipulated by the Ministry and tender agreement altogether. It should be before the schools commence in the new calendar year.

According to the documents analyzed, the Ministry has inserted a penalty clause payable by all textbook suppliers not adhering to the set agreement of the delivery time as recommended.

The audit found that this clause has never been enforced during the period under review. As was found in the main study and from interviews, the Ministry still conducts meetings with the textbook suppliers in the case where due dates were not adhered to. However, the audit was not provided with the minutes of these meetings as well as the reasons given by the textbook suppliers for the delays.

Lack of enforcing the penalty clause may result in textbook suppliers not delivering on time and therefore resulting in schools not having the required textbooks at the start of the new school year.

2.8 Delivery of School materials to Schools

The Ministry of Education should consider alternative transport to deliver the school materials on time to schools to ensure that the learners are provided with all necessary school materials as required.

The audit noted that for the period under review, the Kavango East Region hired a private regional distributor that delivered textbooks to the schools. Whilst, cleaning materials and stationary were collected by the schools. The Khomas, Erongo and Hardap regions did not have a distributor for the delivery of school materials due to budgetary constraints. Therefore, the Regional Offices did the distribution of school materials in the Hardap and Erongo Regions during the review period.

In the Khomas region, the regional office has a central distribution point (warehouse) where school materials were delivered to by the publishers and suppliers. Thereafter, schools within Windhoek collected their orders from the warehouse. While, the Khomas regional office delivered school materials to the schools outside Windhoek.

Furthermore, documentary evidence revealed that schools did not receive school materials before the start of the new school year.

Late delivery of school materials result in shortage of school materials which may negatively hamper the learners' academic performance.

2.9 Filing

The audit found that the filing system used within the Ministry was inadequate. This was due to the fact that none of the regions visited could provide all of the requested documents (such as Circuit orders) for audit purposes.

Furthermore, some of the orders were submitted without receipt vouchers which are supposed to stipulate when the orders were received at schools as well as delivery notes for the delivery of the school materials to schools. As a result, the audit could not determine whether these orders were received or accurately assess the delay at various stages within the procurement of school material process.

Comments by the Auditee

According to the Accounting Officer the filing system at the Head Office is in order, proper and up to date.

CHAPTER 3 – CONCLUSIONS

3.1 Consistency in the ordering of school materials

There was inconsistent adherence to the circulars. In addition, on average majority of the schools visited submitted their school material orders late for the period under review. Furthermore, there were no enforcement mechanisms to enforce the directives issued, as nothing happened to the schools that submitted their orders late.

3.2 Consistent Timetable

The Ministry did not implement and enforce a consistent timetable to ensure consistency with regards to the ordering of school materials as recommended. As it was found in the main audit, the Ministry issued annual directives (circulars) that only outlined the due dates for textbook orders. The issued circulars were not consistent as they were not forwarded during April of each year as recommended.

3.3 Consideration of School Calendar

The NIED catalogues, textbooks circulars and budget allocations for the school materials were forwarded to schools between June and September for the period under review and not during April each year as recommended. In addition, the National Institute for Educational Development (NIED) catalogues were published (between July and October) for the period under review. There were also no official records at the Regional Offices visited, of the issue and receipt dates of these catalogues from NIED for the period under review.

3.4 Needs Analysis at the school's level

The schools did carry out needs analysis on the school materials. However, procurement of school materials was done based on the availability of budget regardless of the school's needs.

3.5 Prescribed Order forms

All the visited Regions did develop the prescribed order forms for the ordering of school stationeries and cleaning materials as recommended. However, the Erongo, Khomas and Hardap Regional Offices still did manual transfers of orders completed by the schools to the Order for Purchase from GRN Stores.

3.6 Repair of Furniture

The repairing of school's furniture was done at the schools' level. During the period under review, all of the visited schools in the three of the four regions (Khomas, Erongo and Kavango East regions) repaired some broken furniture using local service providers as recommended. Majority (18 out of 30) of the schools visited did not receive any assistance to the repair of broken furniture.

3.7 Penalty Clause

The Ministry has inserted a penalty clause payable by all suppliers not adhering to the set agreement of the delivery time as recommended. However, this clause has never been enforced.

3.8 Delivery of School materials to Schools

The Ministry did consider an alternative transport to deliver school materials on time to schools by empowering all the Regional Offices to hire regional distributors for their regions. However, only Kavango East hired a private distributor. The Khomas, Erongo and Hardap regions did not have a distributor for school materials due to budgetary constraints and the distribution of school materials in these regions was done by the Regional Offices.

3.9 Filing

The filing system used within the Ministry was a challenge as the majority of the regions visited could not provide all of the requested documents required for audit purposes for the period under review.

CHAPTER 4 – RECOMMENDATIONS

4.1 Consistency in the ordering of school materials

The Ministry should develop and implement enforcement mechanisms to ensure consistency with regards to the ordering of school materials.

4.2 Consistent Timetable

The Ministry should develop and implement a consistent timetable for the procurement of school materials.

4.3 Consideration of School Calendar

The Ministry should ensure that order forms for stationeries and cleaning materials are compiled at the Regional Offices level using the latest catalogues from the GRN Stores and be forwarded to the schools soon enough after the annual budget has been released to avoid some delays and shortages.

4.4 Prescribed Order forms

The Regional Offices should forward the Order of Purchase from GRN Stores directly to the schools to complete in order to avoid manually transferring the schools' orders onto the Order of Purchase from GRN Stores. This may further avoid unnecessary delays in the ordering process of school materials.

4.5 Repair of Furniture

The schools must be assisted with the necessary materials to enable them to assist in repairing the broken desks and chairs.

4.6 Penalty Clause

The Ministry should enforce a penalty clause payable by all suppliers not adhering to the set agreement of delivery time as prescribed in the recommended time table which should be before the schools commence in the new calendar year.

4.7 Filing

The Ministry should ensure adequate filing of relevant documents at all levels within the Ministry to ensure retrieval of information.