

**REPUBLIC OF NAMIBIA  
OFFICE OF THE AUDITOR-GENERAL**

**PERFORMANCE AUDIT REPORT**

**ON THE**

**MINISTRY OF EDUCATION**

**FOR THE PERIOD: APRIL 2002-MARCH 2005**



**THE PROCUREMENT CYCLE OF  
SCHOOL MATERIALS**

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# REPUBLIC OF NAMIBIA



**TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY**

I have the honour to submit herewith my performance audit report on the Ministry of Education – The procurement cycle of school material for the period April 2002 – March 2005 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.

**WINDHOEK, September 2007**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**



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## 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, (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 is based on the *procurement cycle of school materials within* the Ministry of Education. The Ministry of Education is committed to provide all Namibian residents with equitable access to quality education and culture programs to develop the abilities of individuals to acquire the knowledge, and understanding skills, values and attributes required throughout their lifetimes.

### FINDINGS

1. The audit on the procurement cycle for school material revealed that schools receive their annually ordered materials late. Deliveries are made up to March of a new school year, whereas the schools have already started in January.
2. Schools submit their orders as late as August in any given year for school material to be delivered before the school starts in the next school year, due to the following reasons:
  - Regional Offices normally send the circulars indicating their funds allocated to their institution per learner for annual ordering as well as order forms and catalogues by end of the first trimester when schools are about to close for approximately a month. Most schools can not meet the deadlines for submission therefore, 80% of the 26 schools visited during the audit, completed their ordering process in June.
  - Schools are waiting for the prescribed order forms and catalogues before conducting their needs analysis needed for ordering purposes.
3. The requesting of quotations is only a requirement by publishers to suppliers and not part of the special conditions as stipulated in approved tenders between the Ministry and the suppliers for the supply of textbooks. However, the Ministry requests quotations to get the exact prices of textbooks which include annual increases, discounts and Value Added Tax (VAT). This process lengthens the completion process of internal requisitions for the purchasing of textbooks. The annual increases are sent through to the Ministry annually via a catalogue published by NIED, while the discounts are set in the tender agreement and VAT is a given factor.
4. The time lapse between the approvals of internal requisitions up to the approval of “Orders for Purchase from Government Store” by staff from the Procurement Section can take as long as 7-8 weeks. The audit revealed that this is due to the fact that orders received from the schools for the purchasing of school materials must be manually transferred or copied onto the form “Orders for Purchase from Government Store” by staff at the Procurement Section, thus lengthening the procurement cycle.
5. There is an inconsistency when the different circuits in the regions are submitting their orders for school stationery to the Regional Office. As a result, Regional Government Stores in the regions, will submit their bulk order late to the Central Government Store. There is a deadline provided for submission of annual orders to the Regional Office which is not adhered to.

6. The supply of furniture is not done frequently to schools. Approximately eighty percent of all schools visited are experiencing shortages in the supply of furniture. Furthermore, there is a lot of broken furniture at schools in the country which could be repaired but in turn there is a shortage of material to repair broken furniture due to the unavailability of funds.
7. The suppliers supply poor quality containers that are different from what they have exhibited during the tender process for the supply of cleaning materials to the Government Stores. This often results in a re-order or replacement of delivered school materials that do not meet the required standard and this delays the procurement cycle as a whole.
8. School materials (stationery, writing books, cleaning materials, except textbooks) ordered from Government Stores are delivered late to schools due to the following reasons:
  - Delays in the delivery of materials when sent from the Central Government Stores to the Regional Government Stores.
  - Late collection of material by Regional Education Offices from the Regional Government Stores.
  - Transport problems are experienced to deliver school materials (except textbooks) from the Regional Government Stores by Regional Education Offices.
9. There is no penalty clause in the agreement if the suppliers do not meet the three months delivery period as stipulated in the contract. There is a stipulation within the approved agreement for the supply of textbooks that gives the suppliers the discretion to deliver any supplementary orders within a reasonable period as determined by the respective Regional Director of Education.

## CONCLUSIONS

1. The audit concluded that there is an inconsistency in the manner in which the different regions handle the procurement process of school materials.
2. The audit concluded that the Regional Offices do not have a consistent time table for annual ordering of school materials, causing an inconsistency in the time spent on the activities within the procurement cycle. Schools experience a shortage of materials when these reach the schools late.
3. Schools wait until they receive uncompleted copies of the prescribed order forms used for ordering before analyzing their needs for school materials, thus delaying the process of the needs analysis and ultimately the ordering process.
4. Quotations requested from contracted suppliers of textbooks lengthen the procurement cycle, while it is not a requirement of the tender for the annual supply of textbooks.
5. Quotations do not guarantee the availability of textbooks at the contracted suppliers, as some textbooks are out of stock at the time of ordering.
6. The time spent on the manual transfer of completed school orders onto the “Order for Purchase”, lengthens the procurement cycle for goods ordered from the Government Stores. Furthermore, when Government Stores receive these orders late from Regional Offices, school stationery will be delivered late in the new school year.



7. The time frame inconsistency in the submission of annual orders for school materials from circuits within the regions to the Regional Government Stores in the region causes a delay in placing orders to Central Government Stores and ultimately causes the late delivery of stock to schools. The late delivery will cause shortages of materials in the schools. Shortage of materials hampers the teaching and learning process at schools.
8. The lack of desks and chairs for learners is a serious problem as learners can not perform well if they have to sit on floors or have to share furniture. The Ministry does not need to buy new furniture but rather have to be supplied with desk tops to address the enormous shortage of furniture for schools.
9. Suppliers who do not adhere to the standard set in their tender agreements when it comes to the supply of cleaning material to schools, cause the return and ultimately the re-ordering of materials by Regional Government Stores. Schools then have to wait for new material, thus causing a delay in the procurement cycle.
10. School material (stationery, writing books, cleaning materials) ordered from Government Stores which arrived on time is delivered late to schools due to a lack of transport within the Ministry. When materials are delivered late, learners can't do any writing exercises even if they do have textbooks and parents have to be involved to provide for the lack of materials, whilst the schools have to wait for the delivery of materials. It affects the smooth operation of the school for the first semester. This situation will be worse off when the schools do not have funds in their School Fund to buy school material as schools have to rely on the development fund in such situations.
11. It has been noted that the suppliers do the delivery after schools have reopened in January up to March causing a delay of the procurement cycle. The tender agreement provides for the suppliers an opportunity not to be penalised as they can agree with the respective Regional Director for any reasonable period of supplementary delivery of orders.

## **RECOMMENDATIONS**

1. The Head Office must enforce consistency throughout the various regions within the Ministry, with regard to the ordering process of school materials.
2. Regional Offices should implement and enforce a consistent time-table which enables all schools to have school materials delivered before the start of the new school year. This time-table should be effective soon after the annual budget is released to speed up the annual procurement of school materials and to eliminate delays in delivery thereof.
3. Regional Offices should consider the school calendar, i.e. date of school closure when providing schools with catalogues with order forms for the annual ordering of textbooks during April of each year immediately after receiving the catalogues from NIED. Also, Regional Offices should compile the order forms for the annual ordering of school materials by using the latest catalogues published by Government Stores which is available at any given time from Regional Government Stores around the country 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.
4. Circuit Inspectors within the Ministry should enforce that needs analysis are carried out at schools by principals and teachers on school materials as determined in the timetable recommended above. They should use the 15<sup>th</sup> 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.

5. The Ministry of Education should eliminate the practice of requesting quotations.
6. 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.
7. Each region should submit its order for all its schools on time and at the same time so as to provide enough time to the Regional Education Office for processing these orders and to forward them to the Regional Government Stores to avoid shortages and delays. The Central Government Stores would prefer to receive orders from the Regional Government Stores from August to give them ample time to order the school materials to be supplied to schools before the schools open in January.
8. 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.
9. The Ministry should implement and enforce a penalty clause payable by all suppliers not adhering to the set agreement of delivery time. This will also hold suppliers who supply cleaning material accountable to issue containers for cleaning materials according the agreed standards in the tender agreement.
10. 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 them as and when required.

### **Comments by Ministry of Education**

Even though the Ministry was given an opportunity to comment on the factuality of the report, no response was received.

# CHAPTER 1

## 1. INTRODUCTION

This report is based on the time lapse between the various activities in relation to the procurement cycle within the Ministry of Education. The main focus in this report is on the Directorate of General Services, which is responsible for the procurement of goods and services within the whole ministry and schools.

### 1.1 Background

The Ministry of Education was created as a result of an announcement made by His Excellency, President of the Republic of Namibia on the 21<sup>st</sup> of March 2005. This was done by way of a merger between the Ministry of Basic Education, Sport and Culture and the previously Ministry of Higher Education, Training and Employment Creation.

On the 15<sup>th</sup> of August 2006 the Secretary to Cabinet on the recommendation of the Public Service Commission, approved the establishment and organization of the Ministry of Education and the 13 Regional Directorates of Education. This approval implied the following:

- The abolition of the organization and establishment of the Ministry of Basic Education, Sport and Culture.
- The abolition of the organization and establishment of the Ministry of Higher Education, Training and Employment Creation.
- The creation of the organization and establishment of the Ministry of Education with retrospect from 21 March 2005.

### 1.2. Project motivation

The project on the Procurement cycle was carried out as a result of a decision by six different countries, being Namibia, the Tanzania, Lesotho, Swaziland, Seychelles and Zambia. This decision was based on the initiative of the African Organization of Supreme Audit Institutions-English speaking countries (AFROSAI-E) to carry out a parallel audit in the aforementioned countries.

The reasons for carrying out the project in the region are as follows:

- To share ideas and common problems in the region with regard to the procurement.
- To build up knowledge and skills in the region on how to audit procurement expenditure.
- To develop knowledge and skills on how to carry out parallel audits.

The audit was further motivated by the importance of procurement of school materials within the Ministry of Education as a delay may hamper the provision of effective teaching and learning to all Namibians.

The Office of the Auditor-General therefore agreed that a performance audit should be carried out on the Ministry of Education, focusing on the procurement cycle.

### **1.3. Statutory mandate**

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, (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.”

### **1.4. The Ministry’s mission statement**

The Ministry of Education is committed to provide all Namibian residents with equitable access to quality education and culture programs to develop the abilities of individuals, to acquire the knowledge, and understanding skills, values and attributes required throughout their lifetimes.

### **1.5 Organizational structure**

The Ministry of Education is headed by a Permanent Secretary, seconded by a Deputy Permanent Secretary.

Within the Ministry there are four Departments namely: Schools/Formal Education, Finance and Administration, Lifelong learning as well as Tertiary Education, Science and Technology. These four departments are headed by four Under Secretaries, however only two of these positions are filled, and they are reporting to the Deputy Permanent Secretary who in turn reports to the Permanent Secretary.

Residing under these four departments are thirteen directorates, headed by thirteen Directors. The Directorates Programmes and Quality Assurance, National Institute for Educational Development as well as National Examinations and Assessment are functioning under the department of Schools and Formal Education, while the Directorates Finance, General Services as well as Planning and Development, resides under the Department of Finance and Administration. The Directorates, Adult Education, Namibia Library and Information Services, Vocational Education as well as Namibia Qualifications Authority are under the Department of Lifelong Learning. The Directorates Higher Education, Research Science and Technology as well as the Namibia National Commission for UNESCO are functioning under the Department of Education, Science and Technology.

The Directors report directly to the Deputy Permanent Secretary. The Department Finance and Administration, Directorate General Services is responsible for the procurement of goods and services throughout the Ministry. The Directorate is further divided into three divisions namely Administration and Support Services, Information Technology as well as Buildings and Maintenance. Subdivisions under these divisions are Procurement, Stock Control and Support Services, Ministerial Staff, Secretariat of the Executive Management Team as well as the Central Information Office. Under the Administration and Support Services division are the subdivisions: Procurement, Stock Control and Support Services.

### **1.6 Main operations**

The main operational activities of the Procurement, Stock Control and Support Services subdivisions is mainly the provision of well co-ordinated delivery of procurement, stores, transportation and other services of logistical nature.

## 1.7 Financing and budget allocation

The total funds allocated and actual expenditure according to the budget of the main divisions Administration, Secondary Education, Primary Education, Program Implementation and Monitoring of Education are as follows:

<b>Financial year</b>	<b>Total allocated</b>	<b>Total expenditure</b>
	N\$	N\$
2002/03	1 812 889 500.00	1 691 640 842.69
2003/04	2 017 495 050.00	2 015 554 533.42
2004/05	1 828 723 194.00	2 144 805 156.00

## 1.8 Staffing

The staff establishment of both teaching and administrative staff for the period 2002-2005 for the main divisions Administration, Secondary Education, Primary Education, Program Implementation and Monitoring of Education are as follows:

<b>Financial year</b>	<b>Provision</b>	<b>Filled</b>	<b>Vacant</b>
2002/03	26 269	25 075	1 194
2003/04	31 555	31 005	550
2004/05	31 032	30 526	1 506

## 1.9 Audit design

### 1.9.1 Audit scope and limitations

- **The audit object**  
The 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 Government Stores.
- **Geographic limitations**  
The department has thirteen educational regions as well as the Head Office which is located in Windhoek. For the purpose of this audit only four regions were visited namely the Kavango and Ohangwena region that are the maximum populated regions together with Hardap and Omaheke regions that fall under the less populated regions. Head Office where the printing of purchase orders and submissions for exemptions are being executed, was also visited.
- **Time limitations**  
Three financial years were covered, 2002/03; 2003/04 and 2004/05 financial years.

## **1.9.2 Methods of data collection**

- **Interviews**

During the audit a total number of 72 interviews were conducted with staff from the Ministry of Education in various regions including Head Office. The interviews were conducted in order to collect information to enable the audit team to understand the procurement cycle as well as the problems and delays encountered by the stakeholders within the cycle.

A total of 64 interviews consisting of the following:

- 11x Inspectors
- 26x Principals
- 12x Teachers
- 3x Directors
- 2x Deputy Directors
- 5x Clerks
- 1x Secretary
- 1x Chief Control Officer
- 2x Financial Advisers
- 1x Advisory teacher

The remaining (8) eight officials interviewed were from the visited Government stores in the regions consisting of:

- 1x Deputy Director
- 4x Clerks
- 1x Senior Control Officer
- 2x Control Officers

- **Document analysis**

During the audit the following documents were analyzed at the Ministry of Education's Regional Offices and at Government stores. Analysis of documentation was done to assist the audit team to obtain a better understanding of the client's operations.

- Internal requisitions
- Government stores order
- Delivery notes
- Incoming/Outgoing order registers
- Dates of signatures
- Purchase orders
- Quotations for orders
- Annual census on the availability of textbooks

- **Physical observations**

During the audit, observations were made at Government stores that were visited by the auditors. During these observations it was observed how the items were packed, the quantity as well as the quality of the items delivered by the suppliers.

## CHAPTER 2

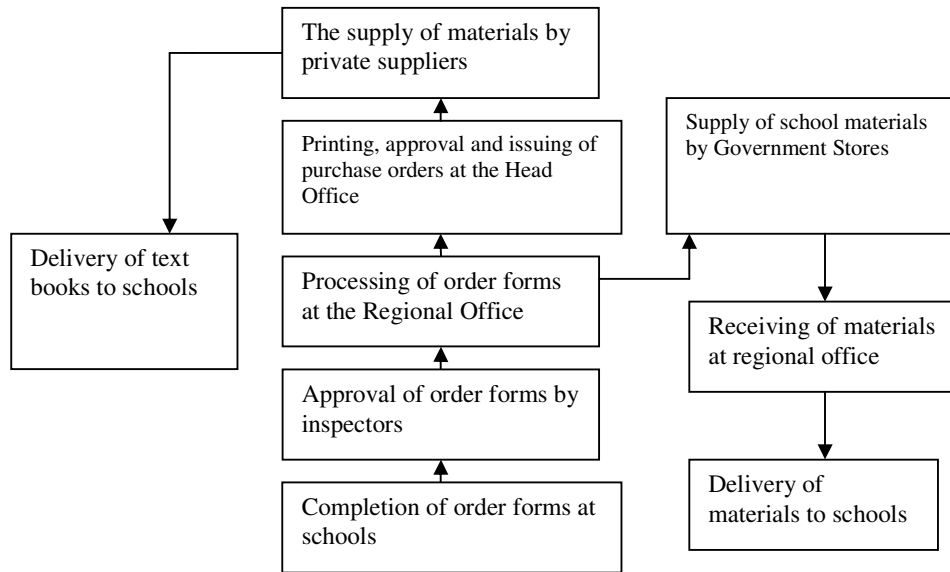
### 2. PROCESS DESCRIPTION

#### 2.1 The procurement cycle

The processing of procurement of school materials is done in the thirteen Educational Regional Offices, the Head Office of the Ministry of Education in Windhoek as well as the Government Stores residing under the Ministry of Works, Transport and Communication.

The main activities within the cycle of procurement are the ordering process as well as the supply and delivery process of school materials. The ordering process includes the following activities: Completion of order forms by schools, approval of order forms by inspectors, processing of order forms at Regional Offices as well as the printing and issuing of purchase orders at Head Office. The description in this chapter will consider each activity as illustrated in the flow chart below.

**The flow chart below illustrates the ordering process within the procurement cycle:**



The flow chart above illustrates the cycle/channel which is followed for the procurement of materials and services for schools. This channel must be used at all times to ensure that there are no delays within the procurement cycle and to ensure that materials are available at schools when needed.

The above channels for ordering, supply and delivery are followed for annual procurement of school materials, including school stationery and textbooks as well as the procurement of materials throughout the year.

## **2.2 Completion of order forms at schools**

Each year schools are given instructions on the funds available for ordering, how annual ordering should be handled as well as the due date for submission of orders to Regional Offices.

Normally schools must place their annual orders for school materials not later than June of a given school year for material to be available by the beginning of the next school year. Before the principals and teachers who are handling procurement at schools can start completing orders, they need information regarding the annual allocated funds for ordering, order forms and catalogues as well as the quantity of school material needed. All this information is discussed in the paragraphs below:

### **2.2.1 Annual allocation of funds to schools**

Allocation of funds to schools for the procurement of school materials are calculated by Regional Offices, based on the number of learners at schools in the various regions. This number of learners is based on the 15<sup>th</sup> day school statistics which each school must provide to Regional Offices on the 15<sup>th</sup> of January each year. Schools are provided with information such as allocation through internal circulars to facilitate the ordering of school material. Allocations are divided into two categories: One for textbooks and one for school stationery (writing books and school stationery).

### **2.2.2 Distribution of order forms and catalogues**

Schools need to receive two separate order forms for ordering from Regional Offices, one for ordering textbooks from private suppliers and one for ordering school stationery from Government Stores. These forms must be accompanied by separate catalogues, one for textbooks and one for school stationery. The forms and catalogues for textbooks and stationery are handled as follows:

- **Textbooks**

The catalogue for textbooks is supplied annually in April by NIED (National Institute of Educational Development) and Regional Offices only need to distribute it to schools. The Schools must place annual orders for textbooks upon receipt of these order forms and the catalogue from NIED.

- **Stationery and cleaning material**

The order form for ordering of school stationery or cleaning material should be compiled by the Regional Offices by using the latest Government Store's catalogue. Regional Offices list the school materials with prices as per the catalogue of Government Stores. This order form is distributed to schools for their completion. Schools must place orders for school materials upon receipt of these order forms and the catalogue from NIED.

### **2.2.3 Needs analysis of school materials**

A need analysis must be done by teachers at schools who are in charge of procurement and stores, for quantities of the materials on hand as well as what is needed at schools. This analysis must be done before completion of the order forms when ordering school materials. In doing this, all teachers at schools must provide the exact quantities of school materials on hand as well as the quantities needed per subject per grade to the teacher in charge of procurement of school materials.



Teachers in charge of procurement at schools must combine the analysis of materials needed at schools for all grades and use it to complete the order forms. Quantities needed must be ordered in line with the funds allocated to the respective schools. Principals assist these teachers and approve these order forms before submitting them to the inspectors for final approval.

### **2.3 Approval of order forms by Circuit Inspectors**

After completion of orders at schools, all orders for procurement of school materials must be sent to the Circuit Inspectors for approval. Approval of orders for schools is done by Circuit Inspectors which are based in different circuits throughout the different regions. Inspectors must verify the validity of the need of materials ordered, which must be in line with the funds allocated to the respective schools.

Circuit Inspectors should have a thorough knowledge of the needs of schools in his/her circuit to be able to verify and approve the order forms for schools. Approved orders are then submitted to the Regional Offices for processing.

### **2.4 Processing of order forms at the Regional Offices**

#### **2.4.1 Issuing of internal requisitions**

Section 17(1)(a) of the Tender Board Act allows the Ministry to secure purchases up to N\$ 10 000.00 in value, without having to proceed through the tender process. Tender Board must be approached for goods which are not exempted under the aforementioned Act from tender procedures and for the procurement of goods of which the value exceeds N\$ 10 000.00

According to the General Service Circular 12/1996 paragraph 3.1(b) all offices must complete an internal requisition for procurement of any goods or services less than N\$ 10 000.00. Each requisition must be accompanied by not less than 3 quotations, from which the best offer should be selected. Therefore, all purchases of school materials through private suppliers, need to be done in the same manner.

According to General Service Circular 12/1996 paragraph 3.4 (Annual Contracts), an Internal Requisition must be completed for the procurement of goods and services where a formal tender was granted for example the annual procurement of textbooks. An internal requisition must also be completed for the annual procurement of school stationery through Government Stores. Upon receiving the order forms from schools, the Procurement Section at Regional Offices has to identify whether the order is for textbooks or for school stationery.

Regional Offices issue an Internal Requisition upon receiving the approved order forms from schools. This Internal Requisition is a form that should be completed in threefold in order to request approval for purchasing of all goods or services within the Ministry. After approval of the requisition, the original of the requisition is sent to Head Office with the quotation of materials needed, while one copy will be filed in the Procurement Section. The last copy of the requisition will remain in the requisition book as a reference.

The amount of the purchase as well as the balance after the purchase on the respective vote of payment should be indicated on this Internal Requisition. This should be done to indicate the funds available for purchases as well as the cost of the purchase. These Internal Requisitions are issued by a clerk within the Procurement Section at different Regional Offices.

The Procurement of textbooks and school materials from both private suppliers and Government Stores are handled as follows:

- **Internal Requisitions for textbooks and school materials from private suppliers**

The Internal Requisitions for the purchasing of textbooks are issued, after the staff at the Procurement Section requested a detailed quotation from the contracted supplier based on the order they received for textbooks from schools. Normally these quotations for purchasing school materials are requested from the supplier who serves the respective region, in terms with the stipulations in the tender agreement for the supply of textbooks. These quotations are requested to gather the current prices of suppliers which must be in line with the tender agreements and the availability of the requested quantities of textbooks. The Internal Requisitions for textbooks are completed by the staff at the Procurement section based on the information gathered from the quotation.

Attached to the completed internal requisition is a detailed/complete quotation which must be sent to the Regional Office. The completed internal requisitions for textbooks must be accompanied by one quotation from the contracted supplier for the respective region when sent for approval, while the internal requisition for other school material from private suppliers must be accompanied by three quotations.

- **Internal Requisitions for school stationery from Government Stores**

According to the General Service Circular 12/1996, Annexure (A) (1.3), an Internal Requisition as well as an “Order for purchase from the Government Stores” must be completed after receiving schools’ orders for school stationery to be ordered from the Government Stores. The completion of these forms must be done by staff from the Procurement Offices. The “Order for purchase from the Government Stores” must be completed in fourfold by a Clerk in the Procurement Offices at Regional Offices.

#### **2.4.2 Approval of internal requisitions**

Internal Requisitions (for both private suppliers and Government Stores) are approved by the Regional Director or the Economizing Committee depending on the amount of the materials to be procured. According to the General Service Circular 12/1996 section 5.4 - 5.6, head of directorates may approve the internal requisitions for purchases up to N\$ 5 500.00. For payments between N\$ 5 501 to N\$ 10 000.00, approval can be given by ad hoc meetings of economizing committees. All requisitions which exceed N\$ 10 000.00 must be considered by a formal meeting of an economizing committee.

Economizing committees should meet as regularly as possible but at least twice a month. Economizing committees can constitute ad hoc committees comprising at least of the chairperson, alternate chairperson and the financial advisor/regional financial advisor to consider urgent requests for goods and services.

After approval, internal requisitions for purchasing of textbooks and school materials to be supplied by private suppliers are submitted to Head Office for the printing of purchase orders.

“Orders for Purchase from the Government Stores” are completed and approved by staff from the Procurement Offices at Regional Offices after the internal requisition was approved in line with the economizing structure. After approval, “Orders for Purchase from the Government Stores” are submitted to the Government Stores for supply of material.

## **2.5 Printing, approval and issuing of Purchase Orders at Head Office**

### **2.5.1 Printing of Purchase Orders at Head Office**

Head Office must issue prescribed purchase order forms as prescribed by Treasury. These purchase orders forms are an essential part of any voucher which is submitted to support any payment that must be made. For the procurement of textbooks and school materials from private suppliers a purchase order must be completed in fourfold and together with the approved Internal Requisition received from Regional Office, be submitted for approval in terms of the economizing structure and procedures at Head Office.

### **2.5.2 Approval of Purchase Orders**

The purchase order at Head Office is approved by the Financial Adviser and the Economizing Committee depending on the amount of the purchase order.

### **2.5.3 Issuing the Purchase Orders to suppliers**

After the approval of purchase orders for text books at Head Office the suppliers are notified to collect purchase orders at the Head Office for the supply of text books.

## **2.6 The supply of school materials**

### **2.6.1 Textbooks by private suppliers**

There are currently two suppliers responsible for the supply of textbooks to primary and secondary schools to the thirteen education regions within Namibia as per the textbook contract of 2003 for the period of 3 years (August 2003 - 31 July 2006) for all grades. Textbooks in terms of this contract are supplied according to the catalogue containing a list of textbooks approved by NIED.

### **2.6.2 School Stationery by Government Stores**

The procurement of all stock needed by Regional Government Stores is done through the Central Government Stores in Windhoek. The Central Government Stores supply five Regional Government Stores or outlets which are located in Rundu, Ondangwa, Keetmanshoop, Otjiwarongo and Windhoek regions respectively. A Regional Government Store will be responsible to supply school materials to more than one region. For instance the Regional Government Stores in Rundu is responsible to supply school materials to the Okavango region as well as the Caprivi region.

These various Regional Government Stores in their respective regions would supply the school stationery to schools through Regional Education Offices. These orders are done per circuit and not on school level. The Circuit Inspectors would submit their orders of the respective schools to the procurement section within their education regions that is responsible to submit these orders to the Regional Government Stores in their region.

The Regional Government Stores in the regions would then check their stock to supply schools. In the event of a lack of stock, Regional Government Stores submit their request for bulk stock to the Central Government Stores. Even though the Central Government Store orders throughout the year, the Central Government Store has set a target to receive the bulk annual order in August from the

Regional Government Stores. This must happen in order for the delivery to take place before the end of the school year so that the schools have the material ready for the new academic calendar year.

The Central Government Store does not keep large stock of school materials as they order from private suppliers, based on the orders received from Regional Government Stores. If requested items are in stock at the Central Government Stores, the Regional Government Stores will be supplied with such stock. In the event of unavailability of stock, they will order from private suppliers. Upon receipt of stock from the private suppliers at the Central Government Stores, an invoice is attached with the stock and forwarded to their receiving section. The receiving section will check the stock against the invoice and compare it with the order. If the stock supplied is for a Regional Store the stock will be forwarded to the dispatch section at the Central Government Stores from where it will be dispatched to the respective Regional Government Store that ordered the stock.

The Regional Government Stores also have a system of transfer of stock between the different Regional Government Stores in the country. If stock becomes obsolete at one Regional Government Store it can be transferred to another Regional Government Store with the approval of the Central Government Store.

## **2.7 Delivery of school materials**

### **2.7.1 Textbooks**

Textbooks ordered must be delivered within three months by the suppliers after they have been issued with the purchase orders from Head Office according to the tender agreement for text books. The tender agreement stipulates that “In supplementary orders and extra- ordinary cases the delivery is done as per the mutual agreement within a reasonable period which will be determined by the respective Regional Directors of Education”. Therefore, all relevant enquiries pertaining to the delivery of text books should be directed to the Regional Education Office concerned.

Textbooks are to be delivered directly to schools prior to the official opening of schools in January.

After the delivery at schools, the suppliers send the invoices to Regional Offices for payment. The Regional Director authorizes the payment with a stamp and signature after verifying it against the orders. Invoices are sent to the Creditors Section at Head Office for payment.

### **2.7.2. School stationery supplied by Government stores**

Upon receipt of stock ordered by the Regional Government Stores, the Central Government Stores compile a delivery note which will be sent with the stock to the Regional Government Stores. The delivery of school stationery from Central Government Stores to the Regional Government Stores is done throughout the year by Transnamib.

When Regional Government Stores receive stock, the head of the Regional Government Store must sign for receipt of the stock and will compare it with the purchase order and invoice. After verification of stock, the Procurement Section at the Regional Education Office would then collect the stock at the Regional Government Stores and deliver it to schools.

## CHAPTER 3

### 3. FINDINGS OF THE AUDIT

#### 3.1 General finding

The audit on the procurement cycle for school material revealed that schools receive their ordered materials annually up to three months late after the schools have started for a new school year (i.e. in March of a new school year). Furthermore, these orders are delivered in various portions to schools. See details of statistics on orders in Annexure 1 & 2.

During the audit, the following factors have been identified as the major contributing factors to the late receipt of school materials at schools:

- Late submission of order forms by schools to Regional Offices.
- Delayed approval of completed order forms by the Inspector.
- Late processing of order forms at the Regional Offices.
- Late execution of orders due to the unavailability of materials at suppliers.

Each of these factors stated above will be discussed in detail in the paragraphs below.

#### 3.2 Completion of order forms by schools

Schools should place their orders during June of a given school year for school materials to be available by the beginning of the following school year. However, the audit found that schools submit their annual orders for textbooks and school stationery after June and as late as August in a given year for the following school year. Furthermore, the late submission of orders from schools to the Regional Offices is mainly caused by the fact that information on allocated funds as well as catalogues and order forms that were distributed close to the end of the first trimester for ordering when schools were about to close. The receipt of these documentation at schools are discussed in the paragraphs below as follows:

- **Allocation of funds**

Head Office should inform the Regional Offices after the approval of the national budget. Documents analyzed indicated that for the year 2002/03 Head Office informed Regional Offices in May, while for the financial year 2003/04 and 2004/05 it was done in April. Allocation of funds to schools, should be done by Regional Offices by the beginning of April, after receiving the information on the budget from the Head Office. However, the audit found that schools receive information of such allocations up to June (especially for the Omaheke region) when they have to place orders for the following school year.

Furthermore, interviews conducted at schools indicated that Regional Offices set up unreasonable time frames for the submission of orders by schools. Approximately eighty percent of the schools visited indicated during interviews that they are at times given less than a week to finalize their orders. Normally the date of submission for orders is set close to the end of a school term when schools have a lot of activities to finalize, such as end of term reports etc.

According to interviews conducted, staff at Regional Offices indicated that they need time to calculate and distribute information on fund allocations to schools after the announcement of the budget for the Ministry.

The late provision of information regarding allocated funds and the unreasonable time frame for submission of orders, result in the late submission of order forms by schools to the Regional Offices. Schools are unable to establish the quantity of material they need to order without a clear indication of the funds available for ordering per learner. Furthermore, this causes a great deal of inconvenience to teachers handling the ordering of school materials at schools when they have to rush to finalize and submit orders. The lack of time further prohibits principals and teachers to conduct a thorough analysis for ordering purposes just to have their order ready in time.

The audit also found that it is possible for Regional Offices to send circulars containing the indication of funds available for ordering already in April of a given year. In this case Hardap and Ohangwena Regions are an example whereby the allocation of funds for textbooks had been sent to schools by April during the given year for the school materials that are needed for the following school year. As a result these Regions had less shortages of school material as the ordering and deliveries were undertaken within a reasonable time.

- **Catalogues and order forms needed for ordering**

The audit revealed that NIED (National Institute for Educational Development) should supply the catalogues needed for ordering textbooks each year to the Regional Offices in April for copying of this catalogue and supply to schools. Interviews conducted indicated that Regional Offices supply these catalogues only in June to schools for schools to complete the orders. However, documents analyzed for the Hardap and Ohangwena Region indicated that catalogues with order forms were sent in April to schools. Omaheke Region (previously functioning under the old Windhoek Region) sent their circulars as well as catalogues and order forms only in June, due to the fact that their Financial Advisor, responsible for calculating the funds available per school is based at the Khomas region in Windhoek. No information in this regard was available for the Rundu Region.

Regional Offices need not to compile a separate catalogue for textbooks as NIED supplies a full catalogue and Regional Offices only need to make copies of such catalogue to send it to schools. Schools will start to order only after receiving blank copies of the prescribed order forms and copies of catalogues, thus hampering the timely submission of orders to Circuit Inspector's Offices and ultimately Regional Offices.

### **3.3 Approval of order forms by circuit inspectors**

Interviews conducted indicated that Circuit Inspectors normally take long to approve orders completed by schools and that most schools in the regions visited have to travel long distances to the Circuit Inspectors' Office while most schools have a lack of transport at their schools. This was evident in the Ohangwena and Rundu Regions. Circuit Inspectors are not signing the order forms completed by schools in the Hardap and Omaheke Regions, as they only sign the Internal requisition as approval for the procurement of school materials. Furthermore, interviews conducted indicated that the Ministry of Education does not allocate vehicles to principals/schools and principals must arrange private transport to go to the Circuit Office to get their orders approved. Those Circuit Inspectors which are provided with Government transport can not visit all schools in his/her circuit just to collect order forms or to go and approve order forms.

Furthermore, according to interviews conducted, the approval of completed order forms for the procurement of school materials is not a priority to Circuit Inspectors, as their main priority is educational aspects regarding schools, such as school's performance, appointment of teachers, basic personnel issues. Principals are being given full control over the completion of order forms and Circuit Inspectors only verify whether the principals ordered school materials within their given budget allocation. Furthermore, needs analysis for procurement at schools is only done for ordering purposes and not as an overall control measure for procurement, which could hamper control measures regarding procurement of school materials. When Circuit Inspectors do not prioritize the approval of completed orders they receive from schools, the submission of orders to the Regional Office for on time delivery may be delayed. Also, the performance of schools will be hampered when school materials are not delivered on time.

However, documentation analyzed indicated that approvals of the completed orders by Circuit Inspectors are mostly done in less than a week where information was available. The 8-9 weeks indicated in the table below for the approved school orders was the average period for individual school orders in 2002/03 but constitute only three out of the thirteen orders analyzed from those done by individual schools.

The results are shown in the table below for orders which were issued by individual schools versus those of circuits. The incomplete information as stated in the table below is as a result of documents which could not be provided for analysis.

- **Table illustrating statistics for the time spent on the approval of orders for textbooks**

<b>Duration between the completion of the order and the approval of the order by the Circuit Inspector</b>			
	<b>Financial years</b>		
	<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>
Schools	8-9 weeks	Less than a week	Less than a week
Circuits	Less than a week	Less than a week	Information incomplete

The table above reflects a summary of the time frame between compilation date of order forms at schools and the date of approval of the completed order forms for the annual ordering of textbooks as analyzed for the financial years 2002/05. The time frame reflected above is the time between the compilation date of order forms at schools and the date of approval of the completed order forms by Circuit Inspectors. The time frame reflected in the table constitutes the time spent between the aforementioned activities for the highest portion/percentage of orders, in relation to the total orders analyzed.

According to documents analyzed, completed orders placed per circuit were approved within less than a week for the financial years 2002/03 and 2003/04. The information made available for analysis was mostly that of the Rundu Region. From the 1175 orders analyzed for circuits, 756 were from the Rundu Region and the rest of the orders were from the Ohangwena Region. The Ohangwena region could not provide information on the orders for the 2002/03 financial year. In this financial year orders were mostly issued per individual school for the Hardap and Omaheke regions. From the financial year 2004/05 onwards, all regions visited started to change the practice of ordering textbooks annually per circuit but by doing it per individual school. Therefore, only a small amount of orders (3 out of a total of 129) analyzed for textbooks, were done per circuit for the

financial year 2004/05. See Annexure 1.1 and 1.2 for details on the time spent on orders and the number of orders analyzed.

This could be attributed to the fact that orders for circuits involve a large number of schools (up to 40) which depend on the size of the region, i.e. the number of schools in the region, the distance between schools as well as the distance between schools and circuit offices.

- **Table illustrating statistics for the time spent on the approval of orders for stationery and cleaning materials from Government Stores**

<b>Duration between the completion of the order and the approval of the order by the Circuit Inspector</b>			
	<b>Financial years</b>		
	<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>
Schools	Less than a week	1-2 weeks	1-2 weeks
Circuits	Less than a week	No orders in the audit sample for circuits	Less than a week

The time spent according to the table above between the compilation date of orders at schools and the approval of orders for stationery and cleaning material from Government Stores take less than a week to two weeks.

### **3.4 Processing of order forms at the Regional Office**

#### **3.4.1 Issuing of internal requisitions**

##### **3.4.1.1 Internal requisitions for textbooks**

- **Quotations for the ordering of textbooks**

The audit found it is a strict requirement of the tender agreement for the supply of textbooks that the publishers' ruling price at the closing date of the tender be clearly stipulated in the tender document/offer. Furthermore, the percentage of discount offered by suppliers is normally firm for the duration of a contract and is based on the prices (inclusive of all costs incidental to the supply of textbooks) offered by the publishers of text books.

It is a requirement from publishers that suppliers should request quotations before any order is placed. However, it is not part of the special conditions set by the Ministry for suppliers as stipulated in the approved tenders of textbooks that were analyzed for the financial year 2000/01 up to the financial year 2005/06. Furthermore, the audit found that the Ministry still prefers to request quotations when they need to complete an internal requisition for textbooks even though textbooks are procured under an annual tender which normally lasts for 2-3 years. Also, NIED publishes a textbook catalogue which contains the annually increased prices for textbooks while the discounts on these prices are set out in the tender contract.

Documentation analyzed indicated the following results for orders analyzed which were issued for individual schools versus those for circuits. The table below reflects the duration between the date of approval of the orders by the inspector and the receipt of the quotation. The incomplete information as stated in the table below is as a result of documents which could not be provided for analysis.



- **Table illustrating statistics for the time spent on waiting for quotations**

<b>Receipt of quotations for textbooks</b>			
	<b>Financial years</b>		
	<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>
Schools	Receipt of quotation before approval of order by Inspector	Less than a week	3-4 weeks
Circuits	7-8 weeks	3-4 weeks	Information incomplete

According to the table above it took up to 7-8 weeks in the financial year 2002/03 and 3-4 weeks in 2003//04 for orders issued per circuit to receive quotations at the Regional Office, after approval of the order form by the Circuit Inspector. Quotations lengthen the completion process as they always need to be attached to the internal requisitions when these are sent from the Regional Office to Head Office. The orders for schools indicate that the Circuit Inspector approves the orders only after receipt of the quotations, but this practice is mainly evident in the Khomas and Omaheke Regions. This is attributed to the fact that the inspectors in these regions are based at the Regional Office and recommend approval of the Internal Requisition as managers of schools as well as at the same time approve the order form completed by schools. Other educational regions visited arrange for approval of the orders (compiled by schools) first by the Circuit Inspector before requesting the quotation and recommending approval of internal requisitions thereafter. See Annexure 1.1 and 1.2 for details on the time spent on orders and the number of orders analyzed.

- **Completion of the internal requisitions for textbooks**

Documentation analyzed indicated the following results for orders analyzed which were issued for individual schools versus those for circuits. The table below reflects the duration for the completion of internal requisitions. The duration indicated in the table below is less than a week for internal requisitions to be completed after the receipt of the quotation.

- **Table illustrating statistics for the time spent on the completion of internal requisitions for textbooks**

<b>Completion of internal requisitions for textbooks</b>			
	<b>Financial years</b>		
	<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>
Schools	Less than a week	Less than a week	Less than a week
Circuits	Less than a week	Less than a week	Less than a week

The audit found that the completion of internal requisitions for textbooks is done per school or circuit within a region. The number of schools in a circuit will determine the time spent on the completion of the internal requisitions for orders compiled per circuit. Therefore, if an order is issued per circuit, more time will be spent to complete internal requisitions when there are a high number of schools and less time will be needed in a circuit with fewer schools.

- **Approval of internal requisitions for textbooks**

Documentation analyzed indicated the following results for orders compiled by schools which were issued for individual schools versus those of circuits. The table below reflects the duration between the date of completion of the Internal Requisition and the date of approval thereof which range from less than a week to 1-2 weeks.

- **Table illustrating statistics for the time spent on the approval of internal requisitions for textbooks**

	Financial years		
	2002/03	2003/04	2004/05
Schools	1-2 weeks	Less than a week	Less than a week
Circuits	Less than a week	1-2 weeks	Less than a week

See Annexure 1.1 and 1.2 for details on the time spent on orders between the completion of the internal requisitions and the approval thereof for textbooks.

When the completion of internal requisitions take up more time, the submission of the internal requisitions for approval by the Economizing committee will be delayed if they miss the Economizing committee meetings which are held only twice a month. The late approval of internal requisitions delays the submission of such requisitions to Head Office and ultimately the supply and delivery of school materials by private suppliers.

### 3.4.1.2 Internal requisitions for school stationery from Government Stores

- **Completion of the internal requisitions for stationery and cleaning materials**

Documentation was also analyzed to determine whether there is any difference in the timeframe between orders of stationery issued for individual schools versus those for circuits. According to the table below the duration for the completion of the internal requisitions for purchases from Government Stores for individual schools is less than a week. However for the orders issued per circuit the time varied between 7-8 weeks.

- **Table illustrating statistics for the time spent on the completion of internal requisitions for stationery from Government Stores**

	Financial years		
	2002/03	2003/04	2004/05
Schools	Less than a week	Less than a week	Less than a week
Circuits	7-8 weeks	No orders in the audit sample for circuits	7-8 weeks

The audit found that clerks within the Procurement Offices at the Regional Offices have to complete the internal requisitions for purchases of stationery and cleaning materials from the Government Stores, upon receiving the completed and approved order forms from the respective schools/circuit offices. Therefore, the duration between the completion and the approval of the internal requisitions will depend on the completeness of the order forms received from schools or circuits. Incomplete

orders will have to be sent back to schools or circuit offices, thus lengthening the procurement process.

The table below shows details for the duration spent on the approval of internal requisitions for school materials and cleaning materials.

- **Approval of the internal requisitions for school materials and cleaning materials**

	Financial years		
	2002/03	2003/04	2004/05
Schools	1-2 weeks	1-2 weeks	Less than a week
Circuits	1-2 weeks	No orders in the audit sample for circuits	Less than a week

- **Completion of “Order for Purchase from the Government Stores”**

The audit found that upon receipt of the approved internal requisitions for purchases from the Government Stores, the staff at the Procurement Section still has to complete and approve the “Order for Purchase from the Government Stores”. Furthermore, the completion of the “Order for Purchase from the Government Stores” involves the manual transfer of the order form received from schools to the “Order for Purchase from the Government Stores”, thus lengthening the procurement cycle.

Furthermore, when the approval of the internal requisitions within the Procurement Section at the Regional Office is delayed then the completion and ultimately the approval of the “Order for Purchase from the Government Stores” will be delayed as well. The submission of orders to the Government Stores and ultimately the delivery of materials to schools will also be delayed.

The information which was available for the statistics for which an “Order for Purchase” was completed before the approval of the internal requisition was mostly from the Khomas and Omaheke Region. Eleven of the sixteen orders analyzed applicable to this situation, for 2002/03 for school orders was for Khomas and Omaheke region and in 2003/04, 14 of the 20 orders were for the same regions). These two regions along with Otjozondjupa were handled as one region by the former Windhoek Educational Region, therefore the pattern of handling orders are the same.

- **Approval of the “Orders for Purchase from the Government Stores”**

The table below reflects the duration of the approval of the “Order for Purchase from the Government Stores” which range from 1-2 weeks to 6-7 weeks for the financial years 2002 to 2005. The reason for the approval of Government Store orders to take 1-2 weeks is that it is done by the senior clerk within the Procurement Section and not the Economizing Committee, since the Internal requisition is already approved by the same committee. See Annexure 1.2 for details on the time spent on orders to Government Stores.

	Financial years		
	2002/03	2003/04	2004/05
Schools	6-7 weeks	1-2 weeks	1-2 weeks
Circuits	1-2 weeks	No orders in the audit sample for circuits	1-2 weeks

- **Table illustrating statistics for the time between the completion for the internal requisitions and the Order for Purchase from Government Stores**

	<b>Financial years</b>		
	<b>2002/03</b>	<b>2003//04</b>	<b>2004-05</b>
Schools	7-8 weeks	3-4 weeks	2-3 weeks
Circuits	1-2 weeks	No orders in the audit sample for circuits	4-5 weeks

In cases where internal requisitions and the “Order for Purchase” forms are completed at the same time, it speeds up the procurement process of school materials from the Government Stores.

### **3.5 Printing, approval and issuing of purchase orders at Head Office**

#### **3.5.1 Receipt of internal requisitions and quotations at the Head Office**

The audit found that there is no stipulated date as to when internal requisitions must be sent to the Head Office from the Regional Offices.

#### **3.5.2 Completion and approval of purchase orders**

The audit found that for the financial years under audit the purchase orders are completed and approved within less than a week respectively. It should be noted that the highest duration was 3-4 weeks which is about a month that it took Head Office to approve the purchase orders. The incomplete information is as a result that no documents could be provided for analysis.

The table below illustrates the duration of the time after the purchase orders have been approved by Head Office and the time that the supplier collects them. The audit revealed that a period of less than a week to 1-2 weeks was more common or a frequent trend when the purchase order has been approved and the suppliers notified to collect the purchase orders at Head Office. The other period was 3-4 weeks. The incomplete information is as a result that no documents could be provided for analysis. The causes for the delays could not be determined.

<b>The submission of purchase orders to the supplier</b>			
	<b>Financial years</b>		
	<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>
Schools	Incomplete information	1-2 weeks	1-2 weeks
Circuits	Less than a week	3-4 weeks	1-2 weeks

### 3.5.3 Time frame between the submission of the purchase order to the suppliers and dispatchment of the stock

Supplier	Financial years		
	2002/03	2003/04	2004/05
1	Incomplete information	1-2 weeks	1-2 weeks
2	Less than a week	3-4 weeks	1-2 weeks

## 3.6. Supplies from Government Stores

### 3.6.1 Supply of school stationery from Government stores

- **School stationery**

The annual orders from the schools through the circuits for school stationery are placed during June/July.

The audit revealed that the Procurement Office at the Regional Office cannot submit an order to their respective Regional Government Stores unless all schools within a particular circuit have submitted their orders. This causes a delay in the procurement cycle. This would then delay the Regional Government Stores to place their orders well in advance at the Central Government Stores.

Furthermore as a Regional Government Store serves more than one region the audit found that the regions do not submit their orders at the same time for the Regional Government Stores to submit all orders in time. (See paragraph 3.6.2.1)

This would enable the Central Government Stores in Windhoek to request stock from their private suppliers timeously and to supply the stock on time to the Regional Government Stores.

It was indicated that as private suppliers often have to get stock from other suppliers. It is obvious that this process creates a chain of delays between the private suppliers, the Central Government Store and the Regional Stores.

#### 3.6.1.1 Submission of the Regional Government Stores order to the Central Government Store

It takes less than a week to two weeks for the Central Government Stores after receipt of the Regional Government Stores order for approval and submitting it to the suppliers for processing.

### 3.6.1.2 Issue of stock at Regional Government Stores

Below is an indication of the period Regional Government Stores issue the stock after they have received it from the Central Government Stores. The audit revealed that it takes about less than a week for the Regional Government Stores to issue the stock to the various section or warehouses where it is awaiting to be sent to the respective Education Office. The incomplete information is as a result that no documents could be provided for analysis.

	Financial years		
	2002/03	2003/04	2004/05
Schools	Less than a week	Less than a week	Less than a week
Circuits	Less than a week	Incomplete information	Less than a week

### 3.6.1.3 Dispatch and delivery of orders to the procurement section within the regions

The table below indicates that the Regional Government Stores take about a duration period of less than a week to two weeks after the stock has been issued to the various relevant sections to dispatch the stock to schools. The incomplete information is as a result that no documents could be provided for analysis.

	Financial years		
	2002/03	2003/04	2004/05
Schools	Less than a week	Incomplete information	Less than a week
Circuits	Less than a week	Incomplete information	1-2 weeks

### 3.6.1.5 Total duration of the procurement cycle – Stationery and cleaning material. (Total duration)

Due to lack of information the actual delivery date at schools could not be determined.

### 3.6.2 Furniture

The audit revealed that the supply of furniture is not done frequently. This became evident when observing the lack of furniture at schools. According to interviews conducted it was indicated that almost eighty percent of all schools visited are experiencing shortages of furniture. A long period of time of about one to two years lapse before any ordered furniture is supplied to schools.

For example it was observed that learners are sitting on chair frames. It was further found that learners have been sitting on one long bench for a long time. This bench was made by the school learners themselves. The relevant school had placed an order for furniture but did not receive any furniture till date. The school has an enrolment of 780 learners and needs 140 desks as well as 393 chairs. Also, they ordered 92 chairs and desks for grade 11 but only received 92 desks without the chairs.

The audit further found that within the regions and schools that were visited there were a number of broken and damaged chair frames and desk tops. These desk tops and frames need to be replaced and fixed and as a result could reduce the high number of shortages of furniture. It was also found that there are local suppliers that can fix these broken furniture at a reasonable cost. Furthermore, the audit found that there are schools that practice woodworking, but also experience a shortage of furniture and had no resources in terms of material to fix these desks and chairs.

### 3.7 Deliveries of school materials

#### 3.7.1 Textbooks

The audit found that some of the suppliers do not deliver the full quantity ordered at once, but rather partly. These partly delivered orders would at the end of the day be fully supplied but not within the required period as stipulated in the tender agreement. This agreement stipulates that the delivery of textbooks should be done before the next school calendar year commences. The reason provided was that if the suppliers do not have the required quantity requested by the schools, the suppliers have to do back order deliveries.

Below is an indication of how long it takes for the suppliers to have the textbooks ready after they have collected the purchase order at head office.

<b>Delivery period</b>			
	<b>Financial years</b>		
	<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>
Schools	Incomplete information	1-2 weeks	1-2 weeks
Circuits	21-25 weeks	3-4 weeks	1-2 weeks

At times the deliveries would take place till March of the new calendar year. The audit revealed that most of the purchase orders are collected by the suppliers from Head Office as from June / July. As the contract stipulates that these orders must be executed within a period of three months it is expected that delivery should commence as from September/ October.

According to documents analysed, textbook deliveries do not take place as stated in the tender agreement.

The table below indicates the total duration of the cycle from the time the order was placed at schools until the textbooks are delivered at school.

<b>Total duration</b>			
	<b>Financial years</b>		
	<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>
Schools	Incomplete information	More than 30 weeks	More than 30 weeks
Circuits	More than 30 weeks	11-14 weeks	More than 30 weeks

The majority duration of orders for textbook was more than 30 weeks.

### **3.7.2 School stationery**

#### **3.7.2.1 From Central Government Stores to Regional Government Stores**

It was revealed at Regional Government Stores which were visited during the audit that it takes 3-4 days to deliver the stationery to the regions from Windhoek.

The audit found that only toilet paper is delivered directly to the regions by the suppliers. The delivery of school stationery is done by the Education Regional Offices.

The audit further revealed that the deliveries depend on the urgency of the items ordered. If the item is of a very urgent nature where the school cannot function without it the Central Government Stores would send the items with overnight courier services. Normally they will wait for a region's consignment to be full before dispatching it due to the high transport costs charged as there is no difference in the price when the cargo is half full.

#### **3.7.2.2 From the Regional Government Stores, Regional Offices to schools**

At Regional Government Stores there was no indication as to when the schools receive the stationery since it is the responsibility of the Regional Office to deliver the stationery.

It can happen that the Regional Government Stores inform the Regional Offices in time but these cannot deliver stationery in time due to lack of transport. In certain cases school principals make use of private transport to collect the stationery.



## CONCLUSIONS

1. The audit concluded that there is an inconsistency in the manner in which the different regions handle the procurement process of school materials.
2. The audit concluded that the Regional Offices do not have a consistent time- table for annual ordering of school materials, causing an inconsistency in the time spent on the procurement cycle. As a result, the procurement cycle for school materials are lengthened, causing school materials to reach school long after they've started the first term of the school year and materials to be in shortage at schools. This shortage of school materials hampers the objective of the Ministry which is the provision of quality education for all Namibians, especially when materials have to be shared due to unavailability thereof.
3. Schools wait until they receive uncompleted copies of the prescribed order forms from Regional Office, used for ordering before analyzing their need for school materials, thus delaying the process of the needs analysis and ultimately the ordering process.
4. Quotations requested from contracted suppliers of textbooks are not a requirement in the tender contracts for the supply of textbooks. Also, publisher' prices at the closure of the tender advertisement and discounts are set in the contract. The publishers' prices are bound to change but the discounts are firm for the remainder of the tender period. Furthermore, the calculation of prices can be done within the Ministry as annual increases are sent through to the Ministry annually via a catalogue published by NIED, while the discounts are set in the tender agreement and VAT is a given factor.
5. Quotations are not a guarantee of the availability of textbooks at the contracted suppliers. This is attributed to the fact that some textbooks are out of stock at the contracted suppliers by the time of ordering and then need to be ordered from publishers, thus lengthening the procurement cycle, and textbooks to be in shortage at schools when needed. When this happens learners will have to share textbooks which will cause an inconvenience and the ultimate poor performance of learners at schools.
6. The time spend on the completion of “ Order for Purchase”, lengthens the procurement cycle for goods ordered from the Government Stores, when Government Stores receive these orders late from Regional Offices in the school year to be delivered before the start of the following school year. When the Government Stores receive orders late they will supply and deliver materials late to schools, causing shortages at schools.
7. The inconsistency in the submission of annual orders for school materials from circuits within the regions to the Regional Education Offices causes a delay in placing orders to Regional Government Stores and ultimately causes the late delivery of stock to schools. When stock is unavailable at the Regional Government Stores they must order from the private suppliers which adds to the delay.
8. The lack of desks and chairs for learners is a serious problem as learners can not perform well if they have to sit on floors or have to share furniture.

9. School material (stationery, written books, cleaning materials) ordered from Regional Government Stores are delivered late to circuit offices due to lack of transport within the Ministry. When materials are delivered late, learners can't do any writing exercises.
10. It has been noted that the suppliers do the delivery after schools have reopened in January up to March which is a delay of the procurement cycle. The tender agreement provides for the suppliers an opportunity not to be penalized as they can agree with the respective Regional Director for any reasonable period of supplementary delivery of orders.

## RECOMMENDATIONS

1. The Head Office must enforce consistency throughout the various regions within the Ministry, with regard to the ordering process of school materials.
2. 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.
3. Regional Offices should consider the school calendar, i.e. date of school closure when providing schools with catalogues with order forms for the annual ordering of textbooks during April of each year immediately after receiving the catalogues from NIED. Also, Regional Offices should compile the order forms for the annual ordering of school materials by using the latest catalogues published by Government Stores which is available at any given time from Regional Government Stores around the country 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.
4. Circuit Inspectors within the Ministry should enforce that needs analysis be carried out at schools by principals and teachers on school materials as determined in the timetable recommended above. They should use the 15<sup>th</sup> 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.
5. The Ministry of Education should eliminate the practice of requesting quotations.
6. 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.
7. Each circuit officer as stipulated in the timetable mentioned should submit the order for all their schools on time and at the same time so as to provide enough time to the Regional Education Offices for processing of these orders and to forward them to the Regional Government Stores to avoid shortages and delays.
8. 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.

- 9.** 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.
- 10.** 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.

## **ANNEXURE 1**

### **STATISTICS ON THE TIME SPENT ON THE DIFFERENT ACTIVITIES WITHIN THE PROCUREMENT CYCLE.**

#### **1.1 (Orders analyzed for the procurement of textbooks)**

##### **Notes to the tables under Annexure 1.1**

- This Annexure illustrates the period between activities within the procurement process from the completion of orders at school level through up to the delivery at schools for textbooks categorized in weeks.
- The column “Activity within the procurement process” illustrates each activity within the procurement cycle. Also, the columns with different periods indicate the frequency of orders with regard to the time spent on each activity.
- The column “Activity completed prior to the required date” indicate the frequency of orders analyzed for which the activity being illustrated took place before it was supposed to, i.e. not according to the normal flow of events.
- The row “no of orders/percentages” illustrates the number of orders analyzed within the category in weeks and the percentages illustrate a portion of the total number of orders within a given period.
- The blank spaces under the columns “period between activities” indicate that there are no orders for the period which remained blank.
- For each financial year there are two tables, one for schools and one for circuits, since orders were issued either per individual school or per circuit.

**(A) Financial year 2002/03 - Orders for individual schools**

Financial year 2002/03 Orders for individual schools												
Activity within the procurement process		Activity completed prior to required date	Period between activities in weeks								Total number of orders	Number of orders with incomplete information
			Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	26-30 weeks		
Completion of orders at school and approval by Inspector	Number of orders				1				2		3	10
	Percentage(%)				7.7%				15.4%		23.1%	76.9%
Approval by Inspector and receipt of the quotation	Number of orders	4									4	9
	Percentage(%)	30.8%									30.8%	69.2%
Receipt of quotations and completion of internal requisitions	Number of orders		1	1		1		1	1	2	7	6
	Percentage(%)		7.7%	7.7%		7.7%		7.7%	7.7%	15.4%	53.8%	46.2%
Completion and approval of internal requisitions	Number of orders		2	6	2		2				12	1
	Percentage(%)		15.4%	46.2%	15.4%		15.4%				92.3%	7.7%
Approval of internal requisitions and receipt of internal requisitions at HQ	Number of orders											13
	Percentage(%)											100.0%
Receipt of internal requisitions at HQ and completion of the purchase order	Number of orders											13
	Percentage(%)											100.0%
Completion and approval of purchase orders	Number of orders		11								11	2
	Percentage(%)		84.6%								84.6%	15.4%
Approval of the purchase order and the submission to the supplier	Number of orders		3	8							11	2
	Percentage(%)		23.1%	61.5%							84.6%	15.4%
Submission of the order to the supplier and the order send from the supplier	Number of orders											13
	Percentage(%)											100.0%
Order send from supplier and date delivered at schools	Number of orders											13
	Percentage(%)											100.0%
Completion of orders at school and delivery of order (total duration)	Number of orders											13
	Percentage(%)											100.0%

**(B) Financial year 2002/03 - Orders for circuits**

Financial year 2002/03 Orders for circuits														
Activity within the procurement process	*No. of orders/percentages	Period between activities in weeks											Total number of orders	Number of orders with incomplete information
		Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks		
Completion of the order at school and approval by Inspectors	Number of orders	483	273										756	419
	Percentage (%)	41.1%	23.2%										64.3%	35.7%
Approval by Inspector and receipt of quotations	Number of orders	1		1	374	379							755	420
	Percentage (%)	0.1%		0.1%	31.8%	32.3%							64.3%	35.7%
Receipt of quotations and completion of internal requisitions	Number of orders	831	193	18									1 042	133
	Percentage (%)	70.7%	16.4%	1.5%									88.7%	11.3%
Completion and approval of internal requisitions	Number of orders	922	252										1 174	1
	Percentage (%)	78.5%	21.4%										99.9%	0.1%
Approval of internal requisitions and receipt of internal requisitions at HQ	Number of orders													1 175
	Percentage (%)													100%
Receipt of the Internal Requisition at HQ and completion of the purchase order	Number of orders													1 175
	Percentage (%)													100%
Completion and approval of purchase orders	Number of orders	1 174											1 174	1
	Percentage (%)	99.9%											99.9%	0.1%
Approval of the purchase order and the submission to the supplier	Number of orders	1 000	155										1 155	20
	Percentage (%)	85.1%	13.2%										98.3%	1.7%
Submission of the purchase order to the supplier and stock send from supplier	Number of orders	57	19	26	8	90	73	118	119	195			705	470
	Percentage (%)	4.9%	1.6%	2.2%	0.7%	7.7%	6.2%	10.0%	10.1%	16.6%			60.0%	40.0%
Order send from supplier and date delivered at schools	Number of orders	181	239	85	11	40	26	72	44	4			702	473
	Percentage (%)	15.4%	20.3%	7.2%	0.9%	3.4%	2.2%	6.1%	3.7%	0.3%			59.7%	40.3%
Completion of orders at school and delivery of order at school (total duration)	Number of orders							4	16	110	113	362	605	570
	Percentage (%)							0.3%	1.4%	9.4%	9.6%	30.8%	51.5%	48.5%

**(C) Financial year 2003/04 - Orders for individual schools**

Financial year 2003/04 Orders for individual schools															
Activity within the procurement process	*No of orders/ percentages	Activity completed prior to required date	Period between activities in weeks											Total number orders	Number of orders with incomplete information
			Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks		
Completion of orders at school and approval by Inspectors	Number of orders		12	5										17	16
	Percentage(%)		6.4%	15.2%										51.5%	48.5%
Approval by Inspector and receipt of quotations	Number of orders		12											12	21
	Percentage(%)		36.4%											36.4%	63.6%
Receipt of quotations and completion of internal requisitions	Number of orders	10	13											23	10
	Percentage(%)	30.3%	39.4%											69.7%	30.3%
Completion and approval of internal requisitions	Number of orders		12	10	5	6								33	
	Percentage(%)		36.4%	30.3%	15.2%	18.2%								100.0%	
Approval of internal requisitions and receipt of internal requisitions at HQ	Number of orders														33
	Percentage(%)														100%
Receipt of the Internal requisition at HQ and completion of the purchase orders	Number of orders														33
	Percentage(%)														100%
Completion and approval of purchase orders	Number of orders		32											32	1
	Percentage(%)		97.0%											97.0%	3.0%
Approval of the purchase order and the submission to the supplier	Number of orders		30	1										31	2
	Percentage(%)		90.9%	3.0%										93.9%	6.1%
Submission of the purchase order to the supplier and the stock send form the supplier	Number of orders		4	7		3	5	1	3	4	2	2		31	2
	Percentage(%)		12.1%	21.2%		9.10%	15.2%	3.0%	9.1%	12.1%	6.1%	6.1%		93.9%	6.1%
Order send from supplier and date delivered at schools	Number of orders		5	12	7	3	3	2			1			33	
	Percentage(%)		15.2%	36.4%	21.2%	9.1%	9.1%	6.1%			3.0%			100.0%	
Completion of orders at school and delivery of order ( total duration)	Number of orders						1	2	2	7	3	1	5	21	12
	Percentage(%)						3.0%	6.1%	6.1%	21.2%	9.1%	3.0%	15.2%	63.6%	36.4 %



**(D) Financial year 2003/04 - Orders for circuits**

Financial year 2003/04 Orders for circuits															
		Period between activities in weeks													
Activity within the procurement process	*No. of orders/percentages	Activity completed prior to required date	Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks	Total number of orders	Number of orders with incomplete information
Completion of the order at school and approval by Inspectors	Number of orders		255	90	13									358	0
	Percentage (%)		71.2%	25.1%	3.6%									100.0%	
Approval by Inspector and receipt of quotations	Number of orders	9	20	119	202	7	1							358	0
	Percentage (%)	2.5%	5.6%	33.2%	56.4%	2.0%	0.3%							100.0%	
Receipt of quotations and completion of internal requisitions	Number of orders		314	43	1									358	0
	Percentage (%)		87.7%	12.0%	0.3%									100.0%	
Completion and approval of internal requisitions	Number of orders		46	266		4								316	42
	Percentage (%)		12.8%	74.3%		1.1%								88.3%	11.7%
Approval of internal requisitions and receipt of internal requisitions at HQ	Number of orders		89											89	269
	Percentage (%)		24.9%											24.9%	75.1%
Receipt of the requisition at HQ and completion of the purchase order	Number of orders		139											139	219
	Percentage (%)		38.8%											38.8%	61.2%
Completion and approval of purchase orders	Number of orders		358											358	0
	Percentage (%)		100.0%											100.0%	
Approval of the purchase order and the submission to the supplier	Number of orders		351											351	7
	Percentage (%)		98.0%											98.0%	2.0%
Submission of the purchase order to the supplier and stock send from supplier	Number of orders		17	104	119	1	17	1	27	33				319	39
	Percentage (%)		4.7%	29.1%	33.2%	0.3%	4.7%	0.3%	7.5%	9.2%				89.1%	10.9%
Order send form supplier and date delivered at schools	Number of orders		23	138	82	36	29	27			3		1	339	19
	Percentage (%)		6.4%	38.5%	22.9%	10.1%	8.1%	7.5%			0.8%		0.3%	94.7%	5.3%
Completion of orders at school and delivery of order at school (total duration)	Number of orders						13	40	110	10		3	6	182	176
	Percentage (%)						3.6%	11.2%	30.7%	2.8%		.08%	1.7%	50.8%	49.2%

**(E) Financial year 2004/05 - Orders for individual schools**

Financial year 2004/05 Orders for individual schools															
		Period between activities in weeks													
Activity within the procurement process	*No of orders/ percentages	Activity completed prior to required date	Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks	Total number of orders	Number of orders with incomplete information
Completion of orders at school and approval by Inspector	Number of orders		31	5										37	89
	Percentage (%)		24.6%	4.8%										29.4%	70.6%
Approval by Inspectors and receipt of the quotation	Number of orders		5	11	14		3	1	1				1	36	90
	Percentage (%)		4.0%	8.7%	11.1%		2.4%	0.8%	0.8%				0.8%	28.6%	71.4%
Receipt of quotations and completion of internal requisitions	Number of orders	9	43	27	1	5	19	15	2	1				122	4
	Percentage (%)	7.1%	34.1%	21.4%	0.8%	4.0%	15.1%	11.9%	1.6%	0.8%				96.8%	3.2%
Completion and approval of internal requisitions	Number of orders		92	29	3									124	2
	Percentage (%)		73.08%	23.0%	2.4%									98.4%	1.6%
Approval of internal requisitions and receipt of internal requisitions at HQ	Number of orders		85	15	1									101	25
	Percentage (%)		67.5%	11.9%	0.8%									80.2%	19.8%
Receipt of internal requisitions at HQ and completion of purchase orders	Number of orders		54	23	12	6	6							101	25
	Percentage (%)		42.9%	18.3%	9.5%	4.8%	4.8%							80.2%	19.8% <sup>^</sup>
Completion and approval of purchase orders	Number of orders		123											123	3
	Percentage (%)		97.6%											97.6%	2.4%
Approval of the purchase order and the submission to the supplier	Number of orders		74	43	2		4							123	3
	Percentage (%)		58.7%	34.1%	1.6%		3.2%							97.6%	2.4%
Submission of the order to the supplier and order send from the supplier	Number of orders		26	4	1	10	3	6	12	26	5	4	1	98	28
	Percentage (%)		20.6%	3.2%	.8%	7.9%	2.4%	4.8%	9.5%	20.6%	4.0%	3.2%	0.8%	77.8%	22.2%
Order send from supplier and date delivered at schools	Number of orders		15	41	7	14	6	8	3	3				97	29
	Percentage (%)		11.9%	32.5%	5.6%	11.1%	4.8%	6.3%	2.4%	2.4%				77.0%	23.0%
Completion of orders at school and delivery of order (total duration)	Number of orders		2	1			2	4	6	11	8	3	17	54	72
	Percentage (%)		1.6%	0.8%			1.6%	3.2%	4.8%	8.7%	6.3%	2.4%	13.5%	42.9%	57.1%

**(F) Financial year 2004/05 - Orders for circuits**

Financial year 2004/05 Orders for ccircuits							
Activity within the procurement process	*No of orders/percentages	Period between activities in weeks				Total number of orders	Number of orders with incomplete information
		Less than a week	1-2 weeks	26-30 weeks	More than 30 weeks		
Completion of orders at school and approval by Inspector	Number of orders						3
	Percentage(%)						100%
Approval by Inspectors and receipt of the quotation	Number of orders						3
	Percentage(%)						100%
Receipt of quotation and completion of internal requisitions	Number of orders	1				1	2
	Percentage(%)	33.3%				33.3%	66.7%
Completion and approval of internal requisitions	Number of orders	3				3	0
	Percentage(%)	100.0%				100.0%	
Approval of internal requisitions and receipt of internal requisitions at HQ	Number of orders	2				2	1
	Percentage(%)	66.7%				66.7%	33.3%
Receipt of internal requisitions at HQ and the completion of the purchase order	Number of orders	2				2	1
	Percentage(%)	66.7%				66.7%	33.3%
Completion and approval of purchase orders	Number of orders	2				2	1
	Percentage(%)	66.7%				66.7%	33.3%
Approval of the purchase order and the submission to the supplier	Number of orders		2			2	1
	Percentage(%)		66.7%			66.7%	33.3%
Submission of the order to the supplier and order send from supplier	Number of orders	1	1			2	1
	Percentage(%)	33.3%	33.3%			66.7%	33.3%
Order send from supplier and date delivered at schools	Number of orders	3				3	0
	Percentage(%)	100.0%				100.0%	
Completion of orders at school and delivery of order (total duration)	Number of orders				2	2	1
	Percentage(%)				66.7%	66.7%	33.3%

## ANNEXURE 1.2

### Orders analyzed for the procurement of stationery and cleaning material from Government Stores

#### Notes to the tables under Annexure 1.2

- This Annexure illustrates the period between activities within the procurement process from the completion of orders at school level through up to the delivery at schools for textbooks categorized in weeks.
- The column “Activity within the procurement process” illustrates each activity within the procurement cycle. Also, the columns with different periods indicate the frequency of orders with regard to the time spent on each activity.
- The column “Activity completed prior to the required date” indicate the frequency of orders analyzed for which the activity being illustrated took place before it was supposed to, i.e. not according to the normal flow of events.
- The row “no of orders /percentages” illustrates the number of orders analyzed within the category in weeks and the percentages illustrate a portion of the total number of orders within a given period.
- The blank spaces under the column “period between activities” indicate that there are no orders for the period which remained blank.
- For each financial year there are two tables, one for schools and one for circuits, since orders were issued either per individual school or per circuit.

**(A) Financial year 2002/03 - Orders of stationery for circuits**

Financial year 2002/03 Orders of stationery for circuits															
Activity within the procurement process	*No of orders/ percentages	Activity completed prior to required date	Period between activities in weeks											Total number of orders	Number of orders with incomplete information
			Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks		
Completion of the order at school and the approval by Inspector	Number of orders		6											6	3
	Percentage (%)		66.7%											66.7%	33.3%
Approval of the order by the Inspector and completion of the Internal Requisition	Number of orders			1	1			1	2	1				6	3
	Percentage (%)			11.1%	11.1%			11.1%	22.2%	11.1%				66.7%	33.3%
Completion and approval of Internal requisition	Number of orders		2	4										6	3
	Percentage (%)		22.2%	44.4%										66.7%	33.3%
Approval of the internal requisition and completion of the Order for purchase	Number of orders		5	1										6	3
	Percentage (%)		55.6%	11.1%										66.7%	33.3%
Completion and approval of order for purchase	Number of orders			9										9	
	Percentage (%)			100%										100%	
Completion of the Internal requisition and approval of the order for purchase	Number of orders			6										6	3
	Percentage (%)			66.7%										66.7%	33.3%
Approval of the Gov store order and the submission to the supplier	Number of orders		7								1			8	1
	Percentage (%)		77.8%								11.1%			88.9%	11.1%
Issue of stock and dispatch of stock	Number of orders		8	1										9	
	Percentage (%)		88.9%	11.1%										100%	
Dispatch and delivery of order	Number of orders		4											4	5
	Percentage (%)		44.4%											44.4%	55.6%
Completion of the order at school and dispatch of the order from supplier	Number of orders								3	1				4	5
	Percentage (%)								33.3%	11.1%				44.4%	55.6%
Completion of the order at school and delivery at school	Number of orders								5	1				6	3
	Percentage (%)								55.6%	11.1%				66.7%	33.3%

**(B) Financial year 2002/03 - Orders of stationery for schools**

Financial year 2002/03 Orders of stationery for schools															
Activity within the procurement process	*No of orders/ percentages	Activity completed prior to required date	Period between activities in weeks											Total number of orders	Number of orders with incomplete information
			Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks		
Completion of the order at school and the approval by Inspector	Number of orders		11	2	1	2	1	1	2					20	19
	Percentage (%)		28.2%	5.1%	2.6%	5.1%	2.6%	2.6%	5.1%					51.3%	48.7%
Approval of the order by the Inspector and completion of the Internal Requisition	Number of orders	4	9	2		1	2				2			20	19
	Percentage (%)	10.3%	23.1%	5.1%		2.6%	5.1%				5.1%			51.3%	48.7%
Completion and approval of Internal requisition	Number of orders		6	5	1	1	5	5						23	16
	Percentage (%)		15.4%	12.8%	2.6%	2.6%	12.8%	12.8%						59.0%	41.0%
Approval of the internal requisition and completion of the Order for purchase	Number of orders	17	2	1		1			1				1	24	15
	Percentage (%)	43.6%	5.1%	2.6%		2.6%			2.6%				2.6%	61.5%	38.5%
Completion and approval of order for purchase	Number of orders		4	6	4	4	4	12	3		1			38	1
	Percentage (%)		10.3%	15.4%	10.3%	10.3%	10.3%	30.8%	7.7%		2.6%			97.4%	2.6%
Completion of the Internal requisition and approval of the order for purchase	Number of orders	5		4	1	1	3	5	2	1			2	24	15
	Percentage (%)	12.8%		10.3%	2.6%	2.6%	7.7%	12.8%	5.1%	2.6%			5.1%	61.5%	38.5%
Approval of the Gov store order and the submission to the supplier	Number of orders		16	6	7	3								32	7
	Percentage (%)		41.0%	15.4%	17.9%	7.7%								82.1%	17.9%
Issue of stock and dispatch of stock	Number of orders		28	3		2							2	35	4
	Percentage (%)		71.8%	7.7%		5.1%							5.1%	89.7%	10.3%
Dispatch and delivery of order	Number of orders		2											2	37
	Percentage (%)		5.1%											5.1%	94.9%
Completion of the order at school and dispatch of the order from supplier	Number of orders				1		1		2	4	3	3	5	19	20
	Percentage (%)				2.6%		2.6%		5.1%	10.3%	7.7%	7.7%	12.8%	48.7%	51.3%
Completion of the order at school and delivery at school	Number of orders														39
	Percentage (%)														100%

**(C) Financial year 2003/04 - Orders of stationery for schools**

Financial year 2003/04 Orders of stationery for schools															
Activity within the procurement process	*No of orders/ percentages	Activity completed prior to required date	Period between activities in weeks										Total number of orders	Number of orders with incomplete information	
			Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks			More than 30 weeks
Completion of the order at school and the approval by Inspector	Number of orders		15	16	3		2	1	1	5	1		1	45	18
	Percentage (%)		23.8%	25.4%	4.8%		3.2%	1.6%	1.6%	7.9%	1.6%		1.6%	71.4%	28.6%
Approval of the order by the Inspector and completion of the	Number of orders	7	15	2	1						1			26	37
	Percentage (%)	11.1%	23.8%	3.2%	1.6%						1.6%			41.3%	58.7%
Completion and approval of Internal requisition	Number of orders		5	4	4	6	4	3	1					27	36
	Percentage (%)		7.9%	6.3%	6.3%	9.5%	6.3%	4.8%	1.6%					42.9%	57.1%
Approval of the internal requisition and completion of the order for purchase	Number of orders	18	5		2					2				27	36
	Percentage (%)	28.6%	7.9%		3.2%					3.2%				42.9%	57.1%
Completion and approval of order for purchase	Number of orders		15	11	7	5	1	3	7	1	1			51	12
	Percentage (%)		23.8%	17.5%	11.1%	7.9%	1.6%	4.8%	11.1%	1.6%	1.6%			81.0%	19.0%
Completion of the Internal requisition and approval of the order for purchase	Number of orders		2	5	4	6	4	1			2	1	2	25	38
	Percentage (%)		3.2%	22%	6.3%	9.5%	6.3%	1.6%			3.2%	1.6%	5.1%	39.7%	60.3%
Approval of the Gov store order and the submission to the supplier	Number of orders		19	22	4		1							46	17
	Percentage (%)		30.2%	34.9%	6.3%		1.6%							73.0%	27.0%
Issue of stock and dispatch of stock	Number of orders		30	15	3				1					49	14
	Percentage (%)		47.6%	23.8%	4.8%				1.6%					77.87%	22.2%
Dispatch and delivery of order	Number of orders														63
	Percentage (%)														100%
Completion of the order at school and dispatch of the order from supplier	Number of orders			1			5	1		2	3	13	17	42	21
	Percentage (%)			1.6%			7.9%	1.6%		3.2%	4.8%	20.6%	27.0%	66.7%	33.3%
Completion of the order at school and delivery at school	Number of orders														63
	Percentage (%)														100%

**(D) Financial year 2004/5 - Orders for stationery for circuits**

Financial year 2004/05 Orders of stationery for circuits															
Activity within the procurement process	*No of orders/ percentages	Activity completed prior to required date	Period between activities in weeks											Total number of orders	Number of orders with incomplete information
			Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks		
Completion of the order at school and the approval by Inspector	Number of orders		10	2										12	1
	Percentage (%)		76.9%	15.4%										92.3%	7.7%
Approval of the order by the Inspector and completion of the Internal requisition	Number of orders		4	5							1		2	12	1
	Percentage (%)		30.8%	38.5%							7.7%		15.4%	92.3%	7.7%
Completion and approval of Internal requisition	Number of orders		5	4		3								12	1
	Percentage (%)		38.5%	30.8%		23.1%								92.3%	7.7%
Approval of the internal requisition and completion of the order for purchase	Number of orders	5	5		1						1			12	1
	Percentage (%)	38.5%	38.5%		7.7%						7.7%			92.3%	7.7%
Completion and approval of order for purchase	Number of orders		5	4		2		1					1	13	
	Percentage (%)		38.5%	30.8%		15.4%		7.7%					7.7%	100%	
Completion of the Internal requisition and approval of the order for purchase	Number of orders		4	4		2			1				1	12	1
	Percentage (%)		30.8%	30.8%		15.4%			7.7%				7.7%	92.3%	7.7%
Approval of the Gov store order and the submission to the supplier	Number of orders		10	2										12	1
	Percentage (%)		76.9%	15.4%										92.3%	7.7%
Issue of stock and dispatch of stock	Number of orders		11						2					13	
	Percentage (%)		84.6%						15.4%					100%	
Dispatch and delivery of order	Number of orders			1										1	12
	Percentage (%)			7.7%										7.7%	92.3%
Completion of the order at school and dispatch of the order from supplier	Number of orders								1	1	4		5	11	2
	Percentage (%)								7.7%	7.7%	30.8%		38.5%	84.6%	15.4%
Completion of the order at school and delivery at school	Number of orders														13
	Percentage (%)														100%



**(E) Financial year 2004/05 - Orders of stationery for schools**

Financial year 2004/05 Orders of stationery for schools																
Activity within the procurement process	*No of orders/ percentages	Activity completed prior to required date	Period between activities in weeks											Total number of orders	Number of orders with incomplete information	
			Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks			
Completion of the order at school and the approval by Inspector	Number of orders		7	13											20	55
	Percentage (%)		9.3%	17.3%											26.7%	73.3%
Approval of the order by the Inspector and completion of the Internal Requisition	Number of orders	7	10	1	1										19	56
	Percentage (%)	9.3%	13.3%	1.3%	1.3%										25.3%	74.7%
Completion and approval of Internal requisition	Number of orders		11	7	2										20	55
	Percentage (%)		14.7%	9.3%	2.7%										26.7%	73.3%
Approval of the internal requisition and completion of the order for purchase	Number of orders	19										1			20	55
	Percentage (%)	25.3%										1.3			26.7%	73.3%
Completion and approval of order for purchase	Number of orders		14	41	6	9		1		1					72	3
	Percentage (%)		18.7%	54.7%	8.0%	12.0%		1.3%		1.3%					96.0	4.0%
Completion of the Internal requisition and approval of the order for purchase	Number of orders		8	9	2							1			20	55
	Percentage (%)		10.7%	12.0%	2.7%							1.3%			26.7%	73.3%
Approval of the Gov store order and the submission to the supplier	Number of orders		39	4											43	32
	Percentage (%)		52.0%	5.3%											57.3%	42.7%
Issue of stock and dispatch of stock	Number of orders		33	24					1						58	17
	Percentage (%)		44.0%	32.0%					1.3%						77.3%	22.7%
Dispatch and delivery of order	Number of orders		51	5											56	19
	Percentage (%)		68.0%	6.7%											74.7%	25.3%
Completion of the order at school and dispatch of the order from supplier	Number of orders			1					2	4	10	4	9		30	45
	Percentage (%)			1.3%					2.7%	5.3%	13.3%	5.3%	12.0%		40.0%	60.0%
Completion of the order at school and delivery at school	Number of orders								2	9	4		2		17	58
	Percentage (%)								2.7%	12.0%	5.3%		2.7%		22.7%	77.3%

## ANNEXURE 2

2.1 The tables in the Annexure below indicate the statistics on the total number of textbooks required as well as the number of books issued to different grades. The shortages or excess textbooks which are the difference between the number of text books required and the number of text books issued are also reflected in the table below. The statistics below were derived from the Annual Census compiled by different schools and was done during August of each school year.

Availability of textbooks School year 2002				Availability of textbooks School year 2003			Availability of textbooks School year 2004		
Grade	Books required per grade	Number of books issued per grade	Shortages(-) Excess (+)	Books required per grade	Number of books issued per grade	Shortages(-) Excess (+)	Books required per grade	Number of books issued per grade	Shortages(-) Excess (+)
1	11064	3484	-7580	9856	3481	-6375	10200	2875	-7325
2	10032	3714	-6318	8828	3779	-5049	9804	5277	-4527
3	9828	5542	-4286	8772	6253	-2519	9892	4826	-5066
4	9104	6281	-2823	8168	5625	-2543	10100	6150	-3950
5	26540	9398	-17142	21870	10528	-11342	25320	9261	-16059
6	26110	11397	-14713	19440	8279	-11161	22340	8561	-13779
7	24410	10390	-14020	21340	9446	-11894	22060	9159	-12901
8	57645	21286	-36359	42196	17653	-24543	55140	20178	-34962
9	45330	18645	-26685	33023	15647	-17376	42480	17375	-25105
10	32850	17028	-15822	27573	13338	-14235	33720	16004	-17716
11	13392	7084	-6308	10568	5091	-5477	14880	5966	-8914
12	11112	6492	-4620	8302	4417	-3885	14004	7458	-6546

2.2 Tables below reflect the availability of textbooks per region according to the promotional subjects. The information was derived by taking the total number of learners and comparing it with the allocated number of books per learner.

<b>Financial year 2002 - 2004</b>											
		<b>2002</b>			<b>2003</b>			<b>2004</b>			
	<b>Grade</b>	<b>Subject</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>
<b>CAPRIVI</b>	<b>5</b>	<b>Maths</b>	2010	1581	-429	2049	1375	-674	2250	1382	-868
		<b>Natural Science</b>	2035	1431	-604	2059	1342	-717	2259	1341	-918
		<b>Social Science</b>	2004	1379	-625	2080	1257	-823	2264	1231	-1033
		<b>Total</b>	<b>6049</b>	<b>4391</b>	<b>-1658</b>	<b>6188</b>	<b>3974</b>	<b>-2214</b>	<b>6773</b>	<b>3954</b>	<b>-2819</b>
	<b>6</b>	<b>Maths</b>	2106	1470	-636	1939	1480	-459	1944	1636	-308
		<b>Natural Science</b>	2106	1439	-667	1929	1309	-620	1944	1373	-571
		<b>Social Science</b>	2101	1024	-1077	1922	1005	-917	1944	1086	-858
		<b>Total</b>	<b>6313</b>	<b>3933</b>	<b>-2380</b>	<b>5790</b>	<b>3794</b>	<b>-1996</b>	<b>5832</b>	<b>4095</b>	<b>-1737</b>
	<b>7</b>	<b>Maths</b>	2300	1889	-411	2063	1783	-280	2003	1548	-455
		<b>Natural Science</b>	2274	1768	-506	2073	1542	-531	2003	1372	-631
		<b>Social Science</b>	2300	1718	-582	2095	1659	-436	2003	1479	-524
		<b>Total</b>	<b>6874</b>	<b>5375</b>	<b>-1499</b>	<b>6231</b>	<b>4984</b>	<b>-1247</b>	<b>6009</b>	<b>4399</b>	<b>-1610</b>

(continued)

<b>Financial year 2002-2004</b>											
		<b>2002</b>			<b>2003</b>			<b>2004</b>			
	<b>Grade</b>	<b>Subject</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>TEXT Books Available</b>	<b>Short/Surplus</b>
<b>ERONGO</b>		<b>Maths</b>	2370	1900	-470	2522	2071	-451	2425	1814	-611
	<b>5</b>	<b>Natural Science</b>	2321	1765	-556	2495	1951	-544	2388	1807	-581
		<b>Social Science</b>	2368	2004	-364	2519	2148	-371	2389	1879	-510
		<b>Total</b>	<b>7059</b>	<b>5669</b>	<b>-1390</b>	<b>7536</b>	<b>6170</b>	<b>-1366</b>	<b>7202</b>	<b>5500</b>	<b>-1702</b>
	<b>6</b>	<b>Maths</b>	2006	1719	-287	2121	1793	-328	2323	2050	-273
		<b>Natural Science</b>	2039	1616	-423	2088	1710	-378	2323	2026	-297
		<b>Social Science</b>	2076	1736	-340	2082	1482	-600	2302	1625	-677
		<b>Total</b>	<b>6121</b>	<b>5071</b>	<b>-1050</b>	<b>6291</b>	<b>4985</b>	<b>-1306</b>	<b>6948</b>	<b>5701</b>	<b>-1247</b>
	<b>7</b>	<b>Maths</b>	1793	1675	-118	1949	1762	-187	2076	1880	-196
		<b>Natural Science</b>	1717	1592	-125	1897	1850	-47	2013	1802	-211
		<b>Social Science</b>	1772	1520	-252	1933	1807	-126	2063	1752	-311
		<b>Total</b>	<b>5282</b>	<b>4787</b>	<b>-495</b>	<b>5779</b>	<b>5419</b>	<b>-360</b>	<b>6152</b>	<b>5434</b>	<b>-718</b>
<b>HARDAP</b>	<b>5</b>	<b>Maths</b>	2095	1869	-226	2122	1694	-428	2110	1703	-407
		<b>Natural Science</b>	2023	1509	-514	2036	1563	-473	2020	1460	-560
		<b>Social Science</b>	2095	1525	-570	2122	1728	-394	2110	1772	-338
		<b>Total</b>	<b>6213</b>	<b>4903</b>	<b>-1310</b>	<b>6280</b>	<b>4985</b>	<b>-1295</b>	<b>6240</b>	<b>4935</b>	<b>-1305</b>

(continued)

<b>Financial year 2002-2004</b>											
		<b>2002</b>			<b>2003</b>			<b>2004</b>			
	<b>Grade</b>	<b>Subject</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>
	<b>6</b>	<b>Maths</b>	1862	1612	-250	1922	1350	-572	1891	1340	-551
		<b>Natural Science</b>	1845	1745	-100	1869	1342	-527	1876	1443	-433
		<b>Social Science</b>	1871	1498	-373	1892	1432	-460	1891	1644	-247
		<b>Total</b>	<b>5578</b>	<b>4855</b>	<b>-723</b>	<b>5683</b>	<b>4124</b>	<b>-1559</b>	<b>5658</b>	<b>4427</b>	<b>-1231</b>
	<b>7</b>	<b>Maths</b>	1768	1627	-141	1777	1469	-308	1847	1672	-175
		<b>Natural Science</b>	1747	1517	-230	1759	1521	-238	1847	1578	-269
		<b>Social Science</b>	1768	1695	-73	1776	1591	-185	1845	1602	-243
		<b>Total</b>	<b>5283</b>	<b>4839</b>	<b>-444</b>	<b>5312</b>	<b>4581</b>	<b>-731</b>	<b>5539</b>	<b>4852</b>	<b>-687</b>
<b>HEAD OFFICE</b>	<b>5</b>	<b>Maths</b>	29	3	-26	27	7	-20	10	10	0
		<b>Natural Science</b>	29	3	-26	27	7	-20	10	10	0
		<b>Social Science</b>	29	3	-26	27	7	-20	10	10	0
		<b>Total</b>	<b>87</b>	<b>9</b>	<b>-78</b>	<b>81</b>	<b>9</b>	<b>-72</b>	<b>30</b>	<b>30</b>	<b>0</b>
	<b>6</b>	<b>Maths</b>	20	13	-7	15	15	0	39	10	-29
		<b>Natural Science</b>	20	13	-7	9	9	0	39	10	-29
		<b>Social Science</b>	20	13	-7	15	15	0	39	10	-29
		<b>Total</b>	<b>60</b>	<b>39</b>	<b>-21</b>	<b>39</b>	<b>39</b>	<b>0</b>	<b>117</b>	<b>72</b>	<b>-45</b>

(continued)

<b>Financial year 2002-2004</b>											
		<b>2002</b>			<b>2003</b>			<b>2004</b>			
	<b>Grade</b>	<b>Subject</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>
	<b>7</b>	<b>Maths</b>	13	13	0	16	16	0	34	30	-4
		<b>Natural Science</b>	13	13	0	16	16	0	34	41	7
		<b>Social Science</b>	13	13	0	16	16	0	34	46	12
		<b>Total</b>	<b>39</b>	<b>37</b>	<b>-2</b>	<b>48</b>	<b>60</b>	<b>12</b>	<b>102</b>	<b>117</b>	<b>15</b>
<b>KARAS</b>	<b>5</b>	<b>Maths</b>	1798	1420	-378	1768	1678	-90	1942	1384	-558
		<b>Natural Science</b>	1791	1326	-465	1780	1453	-327	1919	1516	-403
		<b>Social Science</b>	1753	1475	-278	1803	1547	-256	1888	1412	-476
		<b>Total</b>	<b>5342</b>	<b>4221</b>	<b>-1121</b>	<b>5351</b>	<b>4678</b>	<b>-673</b>	<b>5749</b>	<b>4312</b>	<b>-1437</b>
	<b>6</b>	<b>Maths</b>	1566	1327	-239	1640	1534	-106	1612	1285	-327
		<b>Natural Science</b>	1538	1292	-246	1640	1534	-106	1572	1320	-252
		<b>Social Science</b>	1551	1167	-384	1640	1460	-180	1612	1308	-304
		<b>Total</b>	<b>4655</b>	<b>3786</b>	<b>-869</b>	<b>4809</b>	<b>4258</b>	<b>-551</b>	<b>4796</b>	<b>3913</b>	<b>-883</b>
	<b>7</b>	<b>Maths</b>	1266	1370	104	1577	1620	43	1604	1667	63
		<b>Natural Science</b>	1212	1050	-162	1523	1369	-154	1546	1353	-193
		<b>Social Science</b>	1275	1274	-1	1577	1616	39	1574	1438	-136
		<b>Total</b>	<b>3753</b>	<b>3694</b>	<b>-59</b>	<b>4677</b>	<b>4605</b>	<b>-72</b>	<b>4724</b>	<b>4458</b>	<b>-266</b>

(continued)

<b>Financial year 2002-2004</b>											
		<b>2002</b>			<b>2003</b>			<b>2004</b>			
	<b>Grade</b>	<b>Subject</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>
<b>KAVANGO</b>	<b>5</b>	<b>Maths</b>	6980	3581	-3399	7271	3679	-3592	7343	3184	-4159
		<b>Natural Science</b>	6929	2965	-3964	7229	2995	-4234	7297	2855	-4442
		<b>Social Science</b>	7020	3600	-3420	7288	3870	-3418	7368	3170	-4198
		<b>Total</b>	<b>20929</b>	<b>10146</b>	<b>-10783</b>	<b>21788</b>	<b>10544</b>	<b>-11244</b>	<b>22008</b>	<b>9209</b>	<b>-12799</b>
	<b>6</b>	<b>Maths</b>	5653	2911	-2742	5303	2973	-2330	5627	2713	-2914
		<b>Natural Science</b>	5573	2464	-3109	5297	2234	-3063	5626	2212	-3414
		<b>Social Science</b>	5573	2464	-3109	5298	2825	-2473	5594	2414	-3180
		<b>Total</b>	<b>16851</b>	<b>8935</b>	<b>-7916</b>	<b>15898</b>	<b>8032</b>	<b>-7866</b>	<b>16847</b>	<b>7339</b>	<b>-9508</b>
	<b>7</b>	<b>Maths</b>	6980	3581	-3399	5350	3285	-2065	5032	2949	-2083
		<b>Natural Science</b>	6929	2965	-3964	5318	2774	-2544	5063	2609	-2454
		<b>Social Science</b>	7020	3600	-3420	5358	3930	-1428	4925	3247	-1678
		<b>Total</b>	<b>20929</b>	<b>10146</b>	<b>-10783</b>	<b>16026</b>	<b>9989</b>	<b>-6037</b>	<b>15020</b>	<b>8805</b>	<b>-6215</b>

(continued)

<b>Financial year 2002-2004</b>											
		<b>2002</b>			<b>2003</b>			<b>2004</b>			
	<b>Grade</b>	<b>Subject</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>
<b>KHOMAS</b>	<b>5</b>	<b>Maths</b>	5258	4751	-507	5718	5055	-663	5722	4555	-1167
		<b>Natural Science</b>	5132	4227	-905	5514	4572	-942	5652	4352	-1300
		<b>Social Science</b>	5168	4229	-939	5686	4803	-883	5762	4249	-1513
		<b>Total</b>	<b>15558</b>	<b>13207</b>	<b>-2351</b>	<b>16918</b>	<b>14430</b>	<b>-2488</b>	<b>17136</b>	<b>13156</b>	<b>-3980</b>
	<b>6</b>	<b>Maths</b>	4836	4019	-817	4903	4328	-575	5345	4833	-512
		<b>Natural Science</b>	4640	3670	-970	4903	4328	-575	5252	4296	-956
		<b>Social Science</b>	4745	3696	-1049	4762	3777	-985	5357	4392	-965
		<b>Total</b>	<b>14221</b>	<b>11385</b>	<b>-2836</b>	<b>14532</b>	<b>12114</b>	<b>-2418</b>	<b>15954</b>	<b>13521</b>	<b>-2433</b>
	<b>7</b>	<b>Maths</b>	4256	3705	-551	4723	4169	-554	4780	4078	-702
		<b>Natural Science</b>	4069	3793	-276	4497	4052	-445	4632	3784	-848
		<b>Social Science</b>	4176	3963	-213	4590	4015	-575	4780	3887	-893
		<b>Total</b>	<b>12501</b>	<b>11461</b>	<b>-1040</b>	<b>13810</b>	<b>12236</b>	<b>-1574</b>	<b>14192</b>	<b>11749</b>	<b>-2443</b>
<b>KUNENE</b>	<b>5</b>	<b>Maths</b>	1560	1003	-557	1647	998	-649	1708	1051	-657
		<b>Natural Science</b>	1574	980	-594	1647	845	-802	1751	990	-761
		<b>Social Science</b>	1537	907	-630	1635	916	-719	1708	903	-805
		<b>Total</b>	<b>4671</b>	<b>2890</b>	<b>-1781</b>	<b>4929</b>	<b>2759</b>	<b>-2170</b>	<b>5167</b>	<b>2944</b>	<b>-2223</b>

(continued)



<b>Financial year 2002-2004</b>											
		<b>2002</b>			<b>2003</b>			<b>2004</b>			
	<b>Grade</b>	<b>Subject</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>
	<b>6</b>	<b>Maths</b>	1401	929	-472	1311	863	-448	1410	872	-538
		<b>Natural Science</b>	1395	783	-612	1289	735	-554	1367	778	-589
		<b>Social Science</b>	1401	1016	-385	1311	915	-396	1373	852	-521
		<b>Total</b>	<b>4197</b>	<b>2728</b>	<b>-1469</b>	<b>3911</b>	<b>2513</b>	<b>-1398</b>	<b>4150</b>	<b>2502</b>	<b>-1648</b>
	<b>7</b>	<b>Maths</b>	1163	873	-290	1238	769	-469	1255	815	-440
		<b>Natural Science</b>	1148	820	-328	1238	684	-554	1255	833	-422
		<b>Social Science</b>	1163	906	-257	1216	860	-356	1255	951	-304
		<b>Total</b>	<b>3474</b>	<b>2599</b>	<b>-875</b>	<b>3692</b>	<b>2313</b>	<b>-1379</b>	<b>3765</b>	<b>2599</b>	<b>-1166</b>
<b>OHANGWENA</b>	<b>5</b>	<b>Maths</b>	9772	5507	-4265	9732	5916	-3816	9989	6092	-3897
		<b>Natural Science</b>	9831	5548	-4283	9772	5788	-3984	9961	5790	-4171
		<b>Social Science</b>	9831	5309	-4522	9760	5087	-4673	9954	4808	-5146
		<b>Total</b>	<b>29434</b>	<b>16364</b>	<b>-13070</b>	<b>29264</b>	<b>16791</b>	<b>-12473</b>	<b>29904</b>	<b>16690</b>	<b>-13214</b>
	<b>6</b>	<b>Maths</b>	8629	4917	-3712	8166	4915	-3251	8411	5238	-3173
		<b>Natural Science</b>	8613	6130	-2483	8199	5681	-2518	8448	5591	-2857
		<b>Social Science</b>	8703	6164	-2539	8159	5917	-2242	8448	5748	-2700
		<b>Total</b>	<b>25945</b>	<b>17211</b>	<b>-8734</b>	<b>24524</b>	<b>16513</b>	<b>-8011</b>	<b>25307</b>	<b>16577</b>	<b>-8730</b>

(continued)

<b>Financial year 2002-2004</b>											
		<b>2002</b>			<b>2003</b>			<b>2004</b>			
	<b>Grade</b>	<b>Subject</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>
	<b>7</b>	<b>Maths</b>	8391	5629	-2762	8270	5388	-2882	7827	5327	-2500
		<b>Natural Science</b>	8391	5832	-2559	8182	5345	-2837	7862	5064	-2798
		<b>Social Science</b>	8391	6338	-2053	8222	5804	-2418	7827	5497	-2330
		<b>Total</b>	<b>25173</b>	<b>17799</b>	<b>-7374</b>	<b>24674</b>	<b>16537</b>	<b>-8137</b>	<b>23516</b>	<b>15888</b>	<b>-7628</b>
<b>OMAHEKE</b>	<b>5</b>	<b>Maths</b>	1539	1192	-347	1657	1150	-507	1671	1270	-401
		<b>Natural Science</b>	1603	1277	-326	1537	1105	-432	1633	1034	-599
		<b>Social Science</b>	1603	1156	-447	1657	1151	-506	1671	1039	-632
		<b>Total</b>	<b>4745</b>	<b>3625</b>	<b>-1120</b>	<b>4851</b>	<b>3406</b>	<b>-1445</b>	<b>4975</b>	<b>3343</b>	<b>-1632</b>
	<b>6</b>	<b>Maths</b>	1300	1075	-225	1341	823	-518	1336	911	-425
		<b>Natural Science</b>	1314	1083	-231	1237	768	-469	1267	883	-384
		<b>Social Science</b>	1314	1026	-288	1341	909	-432	1336	775	-561
		<b>Total</b>	<b>3928</b>	<b>3184</b>	<b>-744</b>	<b>3919</b>	<b>2500</b>	<b>-1419</b>	<b>3939</b>	<b>2569</b>	<b>-1370</b>
	<b>7</b>	<b>Maths</b>	1191	1082	-109	1252	1100	-152	1261	847	-414
		<b>Natural Science</b>	1170	1046	-124	1184	1031	-153	1261	883	-378
		<b>Social Science</b>	1172	1095	-77	1265	1193	-72	1285	922	-363
		<b>Total</b>	<b>3533</b>	<b>3223</b>	<b>-310</b>	<b>3701</b>	<b>3324</b>	<b>-377</b>	<b>3807</b>	<b>2652</b>	<b>-1155</b>

(continued)

<b>Financial year 2002-2004</b>											
		<b>2002</b>			<b>2003</b>			<b>2004</b>			
	<b>Grade</b>	<b>Subject</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>
<b>OMUSATI</b>	<b>5</b>	<b>Maths</b>	9887	6438	-3449	10237	6518	-3719	10326	8478	-1848
		<b>Natural Science</b>	9897	6079	-3818	10163	6479	-3684	10395	6775	-3620
		<b>Social Science</b>	9887	6283	-3604	10122	5754	-4368	10395	6223	-4172
		<b>Total</b>	<b>29671</b>	<b>18800</b>	<b>-10871</b>	<b>30522</b>	<b>18751</b>	<b>-11771</b>	<b>31116</b>	<b>21476</b>	<b>-9640</b>
	<b>6</b>	<b>Maths</b>	8864	5701	-3163	8559	5308	-3251	8645	5527	-3118
		<b>Natural Science</b>	8897	6760	-2137	8559	6138	-2421	8613	6193	-2420
		<b>Social Science</b>	8897	6264	-2633	8522	5866	-2656	8579	5684	-2895
		<b>Total</b>	<b>26658</b>	<b>18725</b>	<b>-7933</b>	<b>25640</b>	<b>17312</b>	<b>-8328</b>	<b>25837</b>	<b>17404</b>	<b>-8433</b>
	<b>7</b>	<b>Maths</b>	8450	6580	-1870	8579	6663	-1916	8445	7478	-967
		<b>Natural Science</b>	8450	6452	-1998	8579	6484	-2095	8490	7256	-1234
		<b>Social Science</b>	8450	6918	-1532	8559	7131	-1428	8490	7752	-738
		<b>Total</b>	<b>25350</b>	<b>19950</b>	<b>-5400</b>	<b>25717</b>	<b>20278</b>	<b>-5439</b>	<b>25425</b>	<b>22486</b>	<b>-2939</b>
<b>OSHANA</b>	<b>5</b>	<b>Maths</b>	5683	3795	-1888	5680	3520	-2160	5547	3653	-1894
		<b>Natural Science</b>	5683	3676	-2007	5733	3606	-2127	5547	3439	-2108
		<b>Social Science</b>	5607	3606	-2001	5733	3331	-2402	5547	3225	-2322
		<b>Total</b>	<b>16973</b>	<b>11077</b>	<b>-5896</b>	<b>17146</b>	<b>10457</b>	<b>-6689</b>	<b>16641</b>	<b>10317</b>	<b>-6324</b>

(continued)

<b>Financial year 2002-2004</b>											
		<b>2002</b>			<b>2003</b>			<b>2004</b>			
	<b>Grade</b>	<b>Subject</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>
	<b>6</b>	<b>Maths</b>	5055	3062	-1993	5165	3419	-1746	5210	3572	-1638
		<b>Natural Science</b>	5090	3566	-1524	5165	3539	-1626	5179	3600	-1579
		<b>Social Science</b>	5090	3306	-1784	5165	3637	-1528	5179	3384	-1795
		<b>Total</b>	<b>15235</b>	<b>9934</b>	<b>-5301</b>	<b>15495</b>	<b>10595</b>	<b>-4900</b>	<b>15568</b>	<b>10556</b>	<b>-5012</b>
	<b>7</b>	<b>Maths</b>	4758	3930	-828	5087	3772	-1315	5280	3858	-1422
		<b>Natural Science</b>	4784	3771	-1013	5087	3726	-1361	5271	4132	-1139
		<b>Social Science</b>	4744	3754	-990	5087	3772	-1315	5309	4027	-1282
		<b>Total</b>	<b>14286</b>	<b>11455</b>	<b>-2831</b>	<b>15261</b>	<b>11270</b>	<b>-3991</b>	<b>15860</b>	<b>12017</b>	<b>-3843</b>
<b>OSHIKOTO</b>	<b>5</b>	<b>Maths</b>	5934	3642	-2292	6128	3733	-2395	6006	3614	-2392
		<b>Natural Science</b>	5956	3716	-2240	6081	3575	-2506	6003	3447	-2556
		<b>Social Science</b>	5899	3579	-2320	6128	3290	-2838	6034	3231	-2803
		<b>Total</b>	<b>17789</b>	<b>10937</b>	<b>-6852</b>	<b>18337</b>	<b>10598</b>	<b>-7739</b>	<b>18043</b>	<b>10292</b>	<b>-7751</b>
	<b>6</b>	<b>Maths</b>	5406	3059	-2347	5253	3109	-2144	5322	3009	-2313
		<b>Natural Science</b>	5452	3355	-2097	5229	3746	-1483	5298	3165	-2133
		<b>Social Science</b>	5388	3286	-2102	5240	3230	-2010	5276	3075	-2201
		<b>Total</b>	<b>16246</b>	<b>9700</b>	<b>-6546</b>	<b>15722</b>	<b>10085</b>	<b>-5637</b>	<b>15896</b>	<b>9249</b>	<b>-6647</b>

(continued)

<b>Financial year 2002-2004</b>											
		<b>2002</b>			<b>2003</b>			<b>2004</b>			
	<b>Grade</b>	<b>Subject</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>	<b>Total learners</b>	<b>Text books available</b>	<b>Short/Surplus</b>
	<b>7</b>	<b>Maths</b>	5162	3587	-1575	5147	3621	-1526	5130	3639	-1491
		<b>Natural Science</b>	5088	3455	-1633	5147	3494	-1653	5100	3381	-1719
		<b>Social Science</b>	5162	3772	-1390	5147	3583	-1564	5101	3669	-1432
		<b>Total</b>	<b>15412</b>	<b>10814</b>	<b>-4598</b>	<b>15441</b>	<b>10698</b>	<b>-4743</b>	<b>15331</b>	<b>10689</b>	<b>-4642</b>
<b>Otjondjupa</b>	<b>5</b>	<b>Maths</b>	5934	3642	-2292	6128	3733	-2395	6006	3614	-2392
		<b>Natural Science</b>	5956	3716	-2240	6081	3575	-2506	6003	3447	-2556
		<b>Social Science</b>	5899	3579	-2320	6128	3290	-2838	6034	3231	-2803
		<b>Total</b>	<b>17789</b>	<b>10937</b>	<b>-6852</b>	<b>18337</b>	<b>10598</b>	<b>-7739</b>	<b>18043</b>	<b>10292</b>	<b>-7751</b>
	<b>6</b>	<b>Maths</b>	5406	3059	-2347	5253	3109	-2144	5322	3009	-2313
		<b>Natural Science</b>	5452	3355	-2097	5229	3746	-1483	5298	3165	-2133
		<b>Social Science</b>	5388	3286	-2102	5240	3230	-2010	5276	3075	-2201
		<b>Total</b>	<b>16246</b>	<b>9700</b>	<b>-6546</b>	<b>15722</b>	<b>10085</b>	<b>-5637</b>	<b>15896</b>	<b>9249</b>	<b>-6647</b>
	<b>7</b>	<b>Maths</b>	5162	3587	-1575	5147	3621	-1526	5130	3639	-1491
		<b>Natural Science</b>	5088	3455	-1633	5147	3494	-1653	5100	3381	-1719
		<b>Social Science</b>	5162	3772	-1390	5147	3583	-1564	5101	3669	-1432
		<b>Total</b>	<b>15412</b>	<b>10814</b>	<b>-4598</b>	<b>15441</b>	<b>10698</b>	<b>-4743</b>	<b>15331</b>	<b>10689</b>	<b>-4642</b>

## SUPPLIERS' PERFORMANCE

### EDUMEDS & GAMSBERG

The tables below illustrate the two suppliers' (Gamsberg and Edumeds) performances in terms of the time frame spent on activities. It indicates the duration that each supplier takes from the time they receive the purchase orders from head office for processing up to when the orders are delivered at school. The periods were done according to the financial years 2002-2005.

#### (A) 2002/03 - Submission of the purchase order to the supplier and stock sent from the supplier

Name of the supplier			Period in weeks									Total number of orders	Number of orders with incomplete information	
			Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks			
Edumeds	School	No information												
	Circuit	Frequency	26	13	17	2	80	60	94	118	195	605	365	
		Percent	2.7	1.3	1.8	0.2	8.2	6.2	9.7	12.2	20.1	62.4	37.6	
Gamsberg	School	No information												
	Circuit	Frequency	31	6	9	6	10	13	24	1	100	105		
		Percent	15.1	2.9	4.4	2.9	4.9	6.3	11.7	0.5	48.8	51.2		

**(B) 2002/03 - Completion of the order at schools and the delivery of the order at schools**

Name of the supplier			Period in weeks					Total number of orders	Number of orders with incomplete information
			11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks		
Edumeds	School	No information							
	Circuit	Frequency	3	16	110	113	362	604	366
		Percent	0.3	1.6	11.3	11.6	37.3	62.3	37.7
Circuit	School	No information							
	Circuit	Frequency	1					1	204
		Percent	0.5					0.5	99.5

**(C) 2002/03 - Submission of the purchase order to the supplier and order delivered at schools**

Name of supplier			Period in weeks							Total number of orders	Number of orders with incomplete information	
			Less than a week	1-2 weeks	3-4 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks			26-30 weeks
Edumeds	School	No information										366
	Circuit	Frequency		3	16		110	94	376	5	604	
		Percent		0.3	1.6		11.3	9.7	38.8	0.5	62.3	
Gamsberg	School	No information										
	Circuit	Frequency	30			10	28	32			100	
		Percent	14.6			4.9	13.7	15.6			48.8	

**(D) 2003/04 - Submission of the purchase order to the supplier and stock sent from the supplier**

Name of supplier			Period in weeks									Total number of order	Number of orders with incomplete information
			Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks		
Edumeds	School	Frequency	2	5		2	3		1	2	1	16	1
		Percent	11.8	29.4		11.8	17.6		5.9	11.8	5.9	94.1	5.9
	Circuit	Frequency	17	104	119	1	17	1	27	33		319	39
		Percent	4.7	29.1	33.2	0.3	4.7	0.3	7.5	9.2		89.1	10.9
Gamsberg	School	Frequency	2	2		1	2	1	2	2	1	2	15
		Percent	13.3	13.3		6.7	13.3	6.7	13.3	13.3	6.7	13.3	100.0
	Circuit	No orders for circuit done by Gamsberg											



**(E) 2003/04 - Completion of the order at schools and the delivery of the order at schools**

Name of supplier			Period in weeks							Total number of order	Number of orders with incomplete information
			7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks		
Edumeds	School	Frequency	1		1	4	1	1	1	9	8
		Percent	5.9		5.9	23.5	5.9	5.9	5.9	52.9	47.1
	Circuit	Frequency	13	40	110	10		3	6		
		Percent	3.6	11.2	30.7	2.8		0.8	1.7		
Gamsberg	School	Frequency		2	1	3	2		4	12	3
		Percent		13.3	6.7	20.0	13.3		26.7	80.0	20.0
	Circuit	No orders for circuit done by Gamsberg									

**(F) 2003/04 - Submission of the purchase order to the supplier and order delivered at schools**

Name of the supplier			Period in weeks									Total number of order	Number of orders with incomplete information
			1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	21-25 weeks	26-30 weeks	More than 30 weeks		
Edumeds	School	Frequency	1	1	3	2	5	1	3			16	1
		Percent	5.9	5.9	17.6	11.8	29.4	5.9	17.6			94.1	5.9
	Circuit	Frequency	37	5	81	37	9		4	4	1	178	
		Percent	10.3	1.4	22.6	10.3	2.5		1.1	1.1	.3	49.7	
Gamsberg	School	Frequency		2	1		3	2	2	1	4	15	0
		Percent		13.3	6.7		20.0	13.3	13.3	6.7	26.7	100.0	
	Circuit	Frequency	No orders for this supplier										180
		Percent											50.3

**(G) 2004/05 - Submission of the purchase order to the supplier and stock sent from the supplier**

Name of supplier			Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks	Total number of orders	No of orders with incomplete information
Edumeds	Schools	No of orders	13	2		5	1	4	6	17	3	4	1	56	19
		Percent	17.3	2.7		6.7	1.3	5.3	8.0	22.7	4.0	5.3	1.3	74.7	25.3
	Circuit	No information													
Gamsberg	School	Frequency	13	2	1	5	2	2	6	9	2			42	9
		Percent	25.5	3.9	2.0	9.8	3.9	3.9	11.8	17.6	3.9			82.4	17.6
	Circuit	Frequency	1	1										2	1
		Percent	25.00	25.00										50.00	50.0

**(H) 2004/05 - Completion of the order at schools and the delivery of the order at schools**

Name of supplier			Less than a week	1-2 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks	Total number of orders	Number of orders with incomplete information
Edumeds	School	Frequency	1	1	1	3	1	7	3	3	11	31	44
		Percent	1.3	1.3	1.3	4.0	1.3	9.3	4.0	4.0	14.7	41.3	58.7
	Circuit	No information											
Gamsberg	School	Frequency	1		1	1	5	4	5		6	23	28
		Percent	2.0		2.0	2.0	9.8	7.8	9.8		11.8	45.1	54.9
	Circuit	Frequency									2	2	
		Percent									100.00	100.00	

**(I) 2004/05 - Submission of the purchase order to the supplier and order delivered at schools**

Name of the supplier			Period in weeks											Total	Number of incomplete information
			Less than a week	1-2 weeks	3-4 weeks	5-6 weeks	7-8 weeks	9-10 weeks	11-14 weeks	15-20 weeks	21-25 weeks	26-30 weeks	More than 30 weeks		
<b>Edumeds</b>	School	Frequency	1	12	3	2	4	2	7	5	10	10	4	75	15
		Percent	1.3	16.0	4.0	2.7	5.3	2.7	9.3	6.7	13.3	13.3	5.3	100.0	20.0
	Circuits	Frequency												1	1
		Percent												100	100
<b>Gamsberg</b>	School	Frequency	6	5	2	1	1	1	6	9	8	3		51	9
		Percent	11.8	9.8	3.9	2.0	2.0	2.0	11.8	17.6	15.7	5.9		100.0	17.6
	Circuits	Frequency	1											2	1
		Percent	50.0											100.0	50.0