



**AOG**  
AUDIT OFFICE OF GUYANA

# **REPORT OF THE AUDITOR GENERAL**



**ON THE COMPLIANCE AUDIT OF THE  
PROCUREMENT OF TEXTBOOKS BY  
THE MINISTRY OF EDUCATION  
FOR THE YEAR ENDED  
31 DECEMBER 2016**

COMPLIANCE AUDIT REPORT

PROCUREMENT OF TEXTBOOKS BY  
THE MINISTRY OF EDUCATION





The Auditor General is the external auditor of the public accounts of Guyana, and is responsible for conducting financial and compliance, and performance and value-for-money audits with respect to the consolidated financial statements, the accounts of all budget agencies, the accounts of all local government bodies, the accounts of all bodies and entities in which the State has a controlling interest, and the accounts of all projects funded by way of loans or grants by any foreign State or organisation.

In conducting compliance audits, the Auditor General assess whether activities, financial transactions and information are in all material respect, in compliance with the authorities, laws and regulations.

This audit was conducted in accordance with Section 26 of the Audit Act 2004, which gives the Auditor General the mandate to conduct special audits and at his discretion, prepare special reports when such audits are completed.

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## EXECUTIVE SUMMARY

This report contains the results of a compliance audit of the procurement process (planning, sourcing and contract management) of textbooks by the Ministry of Education for the financial year ending 31 December 2016.

The audit was carried out as part of an initiative by the Caribbean Organisation of Supreme Audit Institutions (CAROSAI). Moreover, thirteen Supreme Audit Institutions (SAIs) in the Region undertook procurement audits that were to be done simultaneously. The aim was to share audit methodologies and approaches, with a view to utilising the best and most up-to-date and appropriate practices.

The main objective of the audit was to obtain sufficient appropriate audit evidence to enable the Auditor General to form a conclusion on whether the procurement practices of the Ministry of Education complied in all material respects with the relevant acts, regulations and policies governing the procurement of textbooks for the financial year ending 31 December 2016.

Our audit included:

- gaining an understanding of the entity;
- evaluating its procurement internal control policies;
- assessing the procurement process; and
- reviewing procurement transactions.

### *Main Findings*

- ***The sum of \$35.064M was misallocated due to breach of the Fiscal Management and Accountability Act 2003***

The sum of \$35.064M was paid in excess of the Ministry's approved allocation under Line Item 6224 for the Nursery and Primary levels.

- ***Poor planning costs the Ministry \$15.916M***

The Ministry bought 3,609 'New 30 SEA Practice Test in Mathematics (Student Edition)' textbooks in 2016 at a cost of \$15.916M. Of the books bought, 3,559 were distributed. Subsequently, the Ministry purchased 12,550 '32 SEA Practice Test in Mathematics' (Student Edition and Teacher Book) for the sum of \$61.269M to replace the New 30 SEA Practice Test in Mathematics (Student Edition).

- ***The Ministry received 15,000 textbooks for the contracted cost of 30,000***

The sum of \$1,924,500 was paid for 15,000 'Timehri Readers/Animal Friends W/Book 1' textbooks, at a unit cost of \$128.30. However, the Ministry had contracted the same contractor to supply 30,000 of the said textbooks at a unit price of \$64.15, giving a total value of \$1,924,500. As a result, the Ministry received 15,000 textbooks for the contracted price of 30,000 of the said textbooks.

- ***We could not determine whether the Ministry received textbooks valued \$91.639M, which is approximately 26% of the total textbooks paid for in 2016***

We were unable to verify the receipt of textbooks valued \$91.639M; since, various registers to record the textbooks received were not updated regularly.

- ***The correctness and accuracy of payments totalling \$247.668M, which is more than two-thirds (approximately 70%) of the total payments for textbooks could not be verified***

Relevant documents, including payment vouchers and its supporting documents for sums totalling \$247.668M were not submitted for audit scrutiny. As a result, we could not determine whether the payments were made in accordance with prescribed requirements.

- ***We could not determine whether contractors complied with the requirements of contracts totalling \$276.015M***

Supporting documents were not presented for four contracts amounting to \$276.015M. As a result, we could not verify key information, including technical specifications of textbooks, price and delivery schedules, among other requirements.

### **Overall Conclusion**

The Ministry of Education did not comply in all material respects with the relevant acts, regulations and policies governing the procurement of textbooks during the financial year ending 31 December 2016.



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## BACKGROUND INFORMATION

1. The Ministry of Education plays a vital role in the development of the country's human resources. Through its various departments, the Ministry effectively and efficiently coordinate, monitor and manage the delivery of education at the nursery, primary and secondary levels in accordance with national education policies and curricula. The Ministry sought to accomplish its mission through six programmes as stated in table below. For the purpose of this audit, programmes 3, 4 and 5 were relevant.

| Programme No. | Name of Programme                     |
|---------------|---------------------------------------|
| 1             | Policy Development and Administration |
| 2             | Training and Development.             |
| 3             | Nursery Education                     |
| 4             | Primary Education                     |
| 5             | Secondary Education                   |
| 6             | Post-Secondary/Tertiary Education.    |

2. Textbooks are mainly allocated based on needs and other policy related regulations. Further, certain textbooks are distributed on a termly basis. The following are determining factors in allocating these textbooks:

- Actual enrolment in each class;
- Schools' needs; and
- Quality of books.

3. The Education Departments in the ten administrative regions are required to uplift their supply of books from the Book Distribution Unit and distribute to schools in their respective regions. In Georgetown, each school uplifts its allocation of textbooks.

4. The National Procurement and Tender Administration (NP&TA) exercises control over the country's tendering process. The Ministry of Education is responsible for the administration of contracts, including approval of payments. The collection, storage and distribution of the textbooks are done through the Book Distribution Unit of the Ministry.

5. The Ministry through the annual national budget for 2016, received an allocation of \$506.569M (Line Item 6224 – Print and Non-Print), which included provisions for the procurement of textbooks for the nursery, primary and secondary schools.

| Levels       | Approved Budget \$'000 |
|--------------|------------------------|
| Nursery      | 14,017                 |
| Primary      | 181,870                |
| Secondary    | 310,682                |
| <b>Total</b> | <b>506,569</b>         |

### REASON FOR UNDERTAKING THE AUDIT

6. The Ministry never had a comprehensive review of the procurement of textbooks. As such, deficiencies affecting such procurement could occur unnoticed. In addition, the Auditor's General 2015 Annual Report highlighted the following discrepancies as it related to the procurement of textbooks:

- Contracts were not signed;
- Contracts were not in place but payments were made; and
- Textbooks were not delivered as specified in contracts.

7. Further, possible deficiencies in the procurement process were highlighted through interviews conducted with the Ministry's key personnel, who provided indications that there were instances of non-compliance with procurement regulations.

8. Given these factors, the Auditor General took a decision to conduct the Procurement Audit using the ***Compliance Audit Approach***, with a view of having management of the Ministry address any deficiency to effect positive change.

#### AUDIT MANDATE

9. Section 24 of the Audit Act 2004 gives the Auditor General the mandate to conduct audits, including compliance audits. In addition, according to Section 28 of the said Act, 'The Auditor General shall, in accordance with Article 223(3) of the Constitution, submit his reports to the Speaker of the National Assembly, who shall cause them to be laid before the National Assembly'.

#### AUDIT OBJECTIVE

10. The main objective of this audit was to obtain sufficient appropriate audit evidence to enable the Auditor General to form a conclusion on whether the procurement of textbooks for the financial year 2016 by the Ministry of Education complied in all material respects to established criteria, and to report the findings and conclusions.

#### AUDIT SCOPE

11. This audit covered the procurement process (planning, sourcing and contract management) of the Ministry of Education in procuring textbooks for the nursery, primary and secondary schools for the financial year ending 31 December 2016.

## AUDIT CRITERIA

12. The audit criteria were obtained from the following acts and legislations that governed the public sector procurement practice:

- The Procurement Act 2003;
- The Regulations to the Procurement Act 2003;
- The Stores Regulations 2003;
- The Ministry of Education Book Policy 2007;
- Guyana Public Procurement Guide 2009;
- The National Tender Board Procedure Manual; and
- Fiscal Management and Accountability Act 2003.

## AUDIT METHODOLOGY

13. Testing of appropriate controls and substantive procedures are necessary in achieving our objectives. Hence, we used the following audit methodology:

- a. Gaining an understanding of the entity and evaluate its procurement internal control policies;
- b. Assess the procurement processes (planning, sourcing and contract management) for compliance with the relevant laws and regulations;
- c. Review one hundred percent (100%) NP&TA procurement contracts of textbooks; and
- d. Test and review procurement transactions to gain reasonable assurance.

## FINDINGS AND RECOMMENDATIONS

Overview of Expenditure

14. The sum of \$506.569M was allocated under Line item 6224 Print and Non-Print. Included in this allocation is provision for the procurement of textbooks. Audit scrutiny revealed that ten contracts in the sum of \$375.128M were awarded. Of this sum, amounts totalling \$358.457M were expended. *See summary in table below:*

| NP&TA Ref. No.             | Levels    | Contractors   | Approved Budget \$'000 | Contract Sum \$'000 | Payments \$'000 |
|----------------------------|-----------|---------------|------------------------|---------------------|-----------------|
| 1044/2016/40<br>17/10/2016 | Nursery   | International |                        | 3,743               | 3,743           |
|                            |           | Local         |                        | 1,470               | 0               |
|                            |           | International |                        | 37,179              | 37,179          |
| <b>Sub-Total</b>           |           |               | <b>14,017</b>          | <b>42,392</b>       | <b>40,922</b>   |
| 1868/2016/40<br>24/10/2016 | Primary   | Local         |                        | 7,549               | 7,549           |
|                            |           | International |                        | 25,704              | 25,704          |
|                            |           | International |                        | 23,469              | 23,469          |
| 1478/2016/40<br>09/06/2016 | Primary   | International |                        | 683                 | 683             |
|                            |           | International |                        | 132,624             | 132,624         |
| <b>Sub-Total</b>           |           |               | <b>181,870</b>         | <b>190,029</b>      | <b>190,029</b>  |
| 1478/2016/40<br>09/06/2016 | Secondary | International |                        | 54,764              | 39,563          |
|                            |           | International |                        | 14,761              | 14,761          |
|                            |           | International |                        | 23,849              | 23,849          |
|                            |           | International |                        | 49,333              | 49,333          |
| <b>Sub-Total</b>           |           |               | <b>310,682</b>         | <b>142,707</b>      | <b>127,506</b>  |
| <b>Grand-Total</b>         |           |               | <b>506,569</b>         | <b>375,128</b>      | <b>358,457</b>  |

**Detailed Findings and Recommendations**

15. The findings and recommendations are presented hereunder as per the three phases of the procurement process.

**PLANNING**

- *The sum of \$35.064M was misallocated due to breach of the Fiscal Management and Accountability Act 2003*

16. The sum of \$35.064M was paid in excess of the Ministry's approved allocation under Line Item 6224 for the Nursery and Primary levels. This represented a misallocation of expenditure, which is a breach of the Fiscal Management and Accountability Act 2003. See summary in table below:

| Levels       | Approved Budget<br>\$'000 | Amount Paid<br>\$'000 | Variances<br>\$'000 |
|--------------|---------------------------|-----------------------|---------------------|
| Nursery      | 14,017                    | 40,922                | (26,905)            |
| Primary      | 181,870                   | 190,029               | (8,159)             |
| <b>Total</b> | <b>195,887</b>            | <b>230,951</b>        | <b>(35,064)</b>     |

17. The Ministry entered into contracts exceeding its approved allocation by \$36.534M. This is also a breach of the Fiscal Management and Accountability Act 2003, which prohibits agencies from entering into contract that exceeds its approved allotment for any given period. See summary in table below:

| Levels       | Approved Budget<br>\$'000 | Contract Sum<br>\$'000 | Variances<br>\$'000 |
|--------------|---------------------------|------------------------|---------------------|
| Nursery      | 14,017                    | 42,392                 | (28,375)            |
| Primary      | 181,870                   | 190,029                | (8,159)             |
| <b>Total</b> | <b>195,887</b>            | <b>232,421</b>         | <b>(36,534)</b>     |

- ***The suitability and context of textbooks purchased could not be determined***

18. Documentation, including minutes of relevant committees' meetings were not received for audit. As a result, we were unable to determine how many meetings were held and what, if any, decisions were made with regards to the acquisition of textbooks. This is in contravention to the Book Policy of the Ministry, which states that a Textbook Evaluation Committee and an Education System Committee should be maintained to:

- Determine the suitability of texts; and
- Seek additional information about the contexts of textbooks.

- ***Poor planning costs the Ministry \$15.916M***

19. The Ministry bought 3,609 'New 30 SEA Practice Test in Mathematics (Student Edition)' textbooks in 2016 at a cost of \$15.916M. Of the books bought, 3,559 were distributed. Subsequently, the Ministry purchased 12,550 '32 SEA Practice Test in Mathematics' (Student Edition and Teacher Book) for the sum of \$61.269M to replace the New 30 SEA Practice Test in Mathematics (Student Edition).

### **SOURCING**

- ***Transparency of the procurement system was not upheld***

20. Contracts for the nursery and secondary levels were not published as required by Part II, 11(1) of the Procurement Act 2003, which states that '*The procuring entity shall publish notice of procurement contract awards within seven days of awarding such contracts*'.

- ***We could not determine whether contractors complied with the requirements of contracts totalling \$276.015M***

21. Supporting documents were not presented for four contracts amounting to \$276.015M (see table overleaf). As a result, we could not verify key information, including technical specifications of textbooks, price and delivery schedules, among other requirements. The contracts were awarded for the supply of 'Publisher' books.



| NP&TA Ref. No. | Levels                | Contractor    | Contract Sum \$'000 |
|----------------|-----------------------|---------------|---------------------|
| 1478/2016/40   | Primary and Secondary | International | 54,764              |
|                |                       | International | 14,761              |
|                |                       | International | 24,533              |
|                |                       | International | 181,957             |
| <b>Total</b>   |                       |               | <b>276,015</b>      |

- *Recommendations by the Evaluation Committee could not be verified*

22. Key documents, including tenders were partially submitted. As a result, the verification of decisions made by the Evaluation Committee and the scoring of each bid to the set criteria could not be verified.

#### **CONTRACT MANAGEMENT**

- *The Ministry received 15,000 textbooks for the contracted cost of 30,000*

23. The Ministry had contracted a contractor to supply 30,000 'Timehri Readers/Animal Friends Work Book 1' textbooks at a unit price of \$64.15, giving a total value of \$1,924,500. However, the sum of \$1,924,500 was paid for 15,000 of the said textbooks, at a unit cost of \$128.30. As a result, the Ministry received 15,000 textbooks for the contracted price of 30,000 of the said textbooks.

24. The finding above also represented a breach in contract. The Ministry had explained that the NP&TA was engaged on the matter. However, evidence was not produced to verify that the change in price approved.

25. Further, the change in price from the contracted amount of \$64.15 per copy of textbook to invoice amount of \$128.30 resulted in the contractor having the highest price. This represented an unfair treatment of the other qualified bidders.

- **The correctness and accuracy of payments totalling \$247.668M, equivalent to approximately 69.90% of the total payments for textbooks could not be verified**

26. Relevant documents, including payment vouchers and its supporting documents for sums totalling \$247.668M were not submitted for audit scrutiny (see table below).

| Date                         | Voucher No. | Contractors   | Amount \$'000  |
|------------------------------|-------------|---------------|----------------|
| <b>Contract 1044/2016/40</b> |             |               |                |
| Not Seen                     | Not Seen    | Local         | 1,470          |
| <b>Contract 1468/2016/40</b> |             |               |                |
| Jan 4, 2017                  | 4016318     | International | 39,563         |
| Not Seen                     | 4018627     | International | 14,761         |
| Jan 4, 2017                  | 4015702     | International | 82,333         |
| Jan 4, 2017                  | 4015701     | International | 99,000         |
| <b>Contract 1868/2016/40</b> |             |               |                |
| Not Seen                     | 4020775     | Local         | 10,169         |
| Not Seen                     | Not Seen    |               | 372            |
| <b>Total</b>                 |             |               | <b>247,668</b> |

- **We could not determine whether the Ministry received textbooks valued \$91.639M, which is approximately 26% of the total textbooks paid for in 2016**

27. We were unable to verify the receipt of textbooks valued \$91.639M (see Annex A). Moreover, various registers to record the textbooks received were not updated regularly.

28. Further, bin cards were not updated to reflect the true position as it relates to the receipt and issue of textbooks. As a result, we were unable to obtain assurance on whether the textbooks procured, distributed and in stock were accurately accounted for.

- **Absence of performance security bonds places Ministry in a quandary to levy on defaulting contractors**

29. There was no evidence that performance security bonds were provided by contractors. According to the Contracts and the Letters of Notification/Acceptance the awarded contractors were to provide performance security valued ten percent of their respective contract sums. As a result, the Ministry would be placed in a challenging position to levy on any defaulting contractor for poor performance.

- ***Adherence of contractual requirements could not be determined due to absence of key documents***

30. There was no evidence that key documents including certificates of origin, as well as insurance and inspection certificates, among others, existed. As a result, assurance could not be obtained that the contractors adhered to the terms and conditions of the contractual agreements. This constitutes a breach of Section VII Special Conditions of Contract GCC 12:1 (i- vii).

- ***Textbooks had no identification as being the property of the Ministry***

31. A physical inspection conducted revealed that the official stamp of the Ministry was not affixed on textbooks examined. As a result, the Ministry would be unable to identify its property. This could lead to the perpetration of wrongdoing without prompt detection. This situation also represented a breach of the Book Policy.

- ***Poor storage at the Book Distribution Unit***

32. A physical inspection of the Unit's bond revealed the following unsatisfactory features:

- Some textbooks were stored on the floor;
- Racks/shelves were dusty. This posed a health hazard; and
- The bottom flat of the bond is at the same level of the yard; hence, flooding could pose a threat.

33. This is breach of the Book Policy, which states that, "*adequate and appropriate facilities should be in place to ensure safe and secure storage of books. This may include a repository with book racks/shelves and pallets to prevent ground moisture and destruction*".

- ***The Book Distribution Unit is unable to determine whether the Unit was receiving the quantities of books as per contract***

34. The Coordinator of the Book Distribution Unit was not familiar with the procurement documents. Further, the Book Distribution Unit was not aware of the supply requirements of the contracts. Moreover, the Unit was not aware of the quantities of books it should be receiving against any particular contract.

## RECOMMENDATIONS

35. The Audit Office recommends that the Ministry:
- (i) Comply with all relevant legislation, including the following:
    - Procurement Act 2003;
    - Fiscal Management and Accountability Act 2003;
    - Stores Regulations 2003; and
    - Book Policy 2007.
  - (ii) Document its meetings and secure same to aid audit scrutiny;
  - (iii) Secure all relevant documents/records for audit in a way that aids easy retrieval for audit scrutiny; and
  - (iv) Enforce all requirements of its contracts.

## CONCLUSION

36. Internal controls were weak and not functioning in some instances. Moreover, pertinent records were not properly maintained. Whilst, relevant records were also not located and submitted for audit scrutiny. In addition, the manner and environment in which textbooks were stored presented a health and safety hazard.

37. In view of the findings detailed, and summarized above, it was concluded that the Ministry of Education did not comply in all material respects with the relevant acts, regulations and policies governing procurement of textbooks during the financial year 2016.

## ANNEX A

| Invoice No.                                | Contractor    | Name of Textbooks                             | Quantity | Unit Cost (\$) | Total          |
|--|---------------|---|----------|----------------|----------------|
| <b>NP&amp;TA Contract No. 1044/2016/40</b> |               |   |          |                |                |
|  | International | Roraima Reader Manual Yr. 1                   | 500      | 338.58         | G\$169,290     |
| <b>Total GS</b>                            |               |   |          |                | <b>169,290</b> |
| <b>NP&amp;TA Contract No. 1478/2016/40</b> |               |   |          |                |                |
| August 23, 2016                            | International | Advance Prof. Communication Studies           | 270      | US\$25         | US\$6,750      |
| August 23, 2016                            | International | Tourism - Principles & Practice               | 160      | US\$132        | US\$21,120     |
| <b>Total US\$</b>                          |               |   |          |                | <b>27,870</b>  |
| <b>NP&amp;TA Contract No. 1868/2016/40</b> |               |   |          |                |                |
| Invoice No.                                | Contractor    | Name of Textbooks                             | Quantity | Unit Cost GS   | Total GS       |
| Not Seen                                   | International | Social Studies for Our Children Book 4        | 18       | 438.50         | 7,893          |
| Not Seen                                   | International | Workbook 1 pages 126 plus cover-saddle stitch | 19,000   | 243.81         | 4,632,390      |
| Not Seen                                   | Local         | Science Around Us Book 6                      | 1,000    | 1,508          | 1,508,000      |
| Not Seen                                   | Local         | Nursery Child Development Index Cards         | 3,000    | 46.4           | 139,200        |
| Not Seen                                   | Local         | Primary Child Development Index Cards         | 3,000    | 69.6           | 208,800        |
| Not Seen                                   | Local         | Entry Profile                                 | 3,000    | 40.6           | 121,800        |
| Not Seen                                   | Local         | Log Books                                     | 100      | 1,972          | 197,200        |
| Not Seen                                   | Local         | Fun with Language Book 3                      | 653      | 368.41         | 240,572        |
| Not Seen                                   | Local         | Let's Do Mathematics Book 4                   | 78       | 525            | 40,950         |
| Not Seen                                   | Local         | Let's Do Mathematics Book 6                   | 10       | 419.55         | 4,196          |

| Invoice No.     | Contractor | Name of Textbooks                               | Quantity | Unit Cost (\$) | Total             |
|-----------------|------------|---|----------|----------------|-------------------|
| Not Seen        | Local      | Workbook 2 – pages 138 plus cover-saddle stitch | 19,000   | 275            | 5,225,000         |
| Not Seen        | Local      | Workbook 3 – pages 102 plus cover-saddle stitch | 24       | 272.16         | 6,532             |
| Not Seen        | Local      | Secondary Lesson Plan Books                     | 155,000  | 468.7          | 72,648,500        |
| Not Seen        | Local      | Let's do Mathematics Book 5                     | 1,000    | 635.62         | 635,620           |
| <b>Total \$</b> |            |   |          |                | <b>85,616,653</b> |

Summary

| Currency                   | Amount   | Exchange Rate | G\$               |
|----------------------------|----------|---------------|-------------------|
| <b>1044/2016/40</b>        |          |               |                   |
| Guyana                     |          |               | 169,290           |
| Sub-Total                  |          |               | <b>169,290</b>    |
| <b>1478/2016/40</b>        |          |               |                   |
| US                         | \$27,870 | 210           | 5,852,700         |
| Sub-Total                  |          |               | <b>5,852,700</b>  |
| <b>1868/2016/40</b>        |          |               |                   |
| Guyana                     |          |               | 85,616,653        |
| Sub-Total                  |          |               | <b>85,616,653</b> |
| Grand Total Guyana Dollars |          |               | <b>91,638,643</b> |

| ANNEX B    |  |  |
|------------|--|--|
| Paragraphs | Reference  | Contents   |
| 16 - 17    | Fiscal Management and Accountability Act 2003, 22 (c)<br><br>Fiscal Management and Accountability Act 2003, 30(1). | (c) <i>the amount of an appropriation for any programme may not be varied under this section by more than ten per cent of the total amount appropriated for that programme in the applicable appropriation Act;</i><br><br><i>No contract or other arrangement providing for the payment of public moneys with respect to any programme for which there is an appropriation or an item included in the annual budget proposal then before the National Assembly to which that payment is to be charged shall be entered into unless there is a sufficient unencumbered balance available in the appropriation or the proposed budget item, as the case may be, to make that payment.</i> |
| 18         | Ministry of Education, Book Policy 2007, №.3, Pages 4 and 5  | <i>The Ministry shall maintain a <b>Textbook Evaluation Committee</b> who shall use an evaluation instrument to:</i> <ul style="list-style-type: none"> <li>• <i>determine the suitability of texts and (b) to seek additional information about the contexts of textbooks”</i></li> <li>• <i>Each textbook shall be given a score using the checklist (Appendix 1).</i></li> <li>• <i>The committee shall indicate whether the book is a Basic Text or Supplementary Text, or to be used as Class Sets, Teacher’s Reference and Library Set. (This is absolutely necessary in order to calculate the quantities).</i></li> </ul>  |
| 23 - 25    | Contract Agreement, 14 Contract Price, №.14.1 Page 9   | <i>Prices changed by the Supplier for the Goods supplied and the Related Services performed under the contract shall not vary from the price quoted by the Supplier in its bid, with the exception of any price adjustment authorized in the SCC.</i>  |

| ANNEX B    |   |   |
|------------|---|---|
| Paragraphs | Reference                                   | Contents  |
| 26         | Procurement Act 2003,<br>Part II, 10:1(a-h) | <p><i>The procuring entity shall maintain a record of the procurement proceedings including:</i></p> <ul style="list-style-type: none"> <li><i>(a) A brief description of the goods, services, construction, or consulting to be procured;</i></li> <li><i>(b) The name and address of suppliers or contractors that submitted tenders, proposals, or quotations, and the name and address of the supplier or contractor with which the contract is entered into and the contract price;</i></li> <li><i>(c) Information relating to the qualifications, or lack thereof, of suppliers or contractors that submitted tenders, proposals, offers or quotations;</i></li> <li><i>(d) The price and a summary of the other principal terms and conditions of each tender or proposal;</i></li> <li><i>(e) The means used to solicit suppliers or contractors and a record of any such advertisement;</i></li> <li><i>(f) The time and place for the opening of tenders;</i></li> <li><i>(g) The names of the suppliers or contractors or their representatives or members of the public attending the opening of tenders or proposals;</i></li> <li><i>(h) The form of tender and those pages containing the original bills of quantities for construction (N/A);</i></li> </ul> |
| 28         | Stores Regulations 2003,<br>6 (1)           | <i>Every storekeeper shall keep Bin Cards in form 1 to record the receipt and issue of stores</i>   |
| 29         | Contract Agreement,<br>Section VII, Special | <b>A Performance Security shall be required.</b>  |



| ANNEX B    |   |  |
|------------|---|--|
| Paragraphs | Reference   | Contents   |
|            | Conditions of Contract, GCC 17.1, Page 22                     | <i>(Performance Security shall be 10% of the contract value).</i>  |
| 30         | Section VII Special Conditions of Contract GCC 12:1 (i- vii). | <p><i>Details of Shipping and other Documents to be furnished by the Supplier are given below:</i></p> <p><i>Upon delivery of the goods to the transporter/consignee, the supplier shall notify the purchaser prior to delivery and mail the following documents to the purchaser:</i></p> <ul style="list-style-type: none"> <li><i>(i) Copies of Supplier invoice showing contract number, goods description, quantity, unit price, total amount;</i></li> <li><i>(ii) Delivery note, or acknowledgement of receipt of goods from Consignee;</i></li> <li><i>(iii) Copy of packing list identified contents of each package;</i></li> <li><i>(iv) Insurance Certificate;</i></li> <li><i>(v) Inspection certificate issued by the nominated inspection agency, and the Supplier's factory inspected report; and Certificate of origin.</i></li> </ul> <p><i>The above documents shall be received by the Purchaser before arrival of the Goods (except where it is handed over to the Consignee with all documents) and if not received, the supplier will be responsible for any consequent expenses.</i></p> |
| 31         | Ministry of Education, Book Policy 2007, №.5.2, Page 9        | <i>Affix the Ministry's Education's stamp on all books received.</i>   |
| 32 - 33    | Ministry of Education, Book Policy 2007, №.5.2, Pages 8 & 9   | <i>Storage and distribution are essential and decisive factors, which require special attention from education planners. Experience has shown that improper storage</i>  |

| ANNEX B    |           |  |
|------------|-----------|--|
| Paragraphs | Reference | Contents   |
|            |           | <p>and distribution contribution to a high loss rate of textbooks.</p> <p>The Book Distribution Unit would:-</p> <ul style="list-style-type: none"> <li>• Operate within a spacious and cool environment, compatible to care and longevity of books.</li> <li>• Ensure that the environment is fumigated on a regular basis.</li> <li>• Ensure that there are adequate and appropriate facilities within the Book Distribution Unit to ensure safe and secure storage of books. This may include a repository with book rack/shelves and pallets to prevent damage from ground.</li> </ul> |

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