11.1 Printing and Supply of Primary School Text Books

Some Rs 26.7 million were spent during the financial year 2005-06 for the printing and supply of primary school text books for the academic year 2006.

11.1.1 Quality of Printing Material

A contract for 37 ‘titles’ involving some 900,000 books, was awarded to a private company for a total amount of Rs 11.38 million. A first consignment of 83,025 books in respect of five titles was received by the Ministry on 30 September 2005.

Following an adverse article in the press, the Ministry, on 24 October 2005, requested the Mauritius Standards Bureau (MSB) to carry out tests on the quality of paper of two specific textbooks, one of which was in respect of that first consignment. On 7 November 2005, MSB replied that both the hard cover and the inside pages differed from the specifications. The supplier was subsequently informed that the books supplied were not in accordance with specifications found in the tender documents.

The private company informed the Ministry that it agreed to deduct an amount of Rs 98,605 representing a discount of 10 per cent on the consignment valued at Rs 986,047.

Had the Ministry not reacted following the article in the press, the amount of Rs 98,605 would not have been recovered. Nevertheless, it could not be ascertained whether the Ministry had been fully compensated.

Despite the above, the Ministry did not ascertain whether the quality of paper of other consignments was according to specifications. As such, it was not known whether any other amounts should have been recovered from suppliers.

Ministry’s Reply

The quality of the books is ascertained at two different levels, namely at the National Centre for Curriculum Research and Development (NCCRD) and at the Central Supplies Division (CSD) of the Ministry. Some five sample copies of each text forwarded to the Ministry were examined by the NCCRD against specifications. They were found to be in accordance with specifications and green light was given to the CSD to accept the supplies. The CSD also carried out sample checks of the textbooks but did not come across any sub-standard textbooks.

Nevertheless, the Ministry is contemplating to:

- Random check a larger number of samples of textbooks in the future
Provide in future contracts for cost of sample checks to be carried out at the expense of the supplier in case the results show the items are not as per specifications.

11.1.2 Number of Pages per Book

When the actual number of pages exceeded the quantity specified in the tender document, suppliers claimed for the extra pages printed on a pro rata basis. In respect of one particular textbook, an additional 34 pages had involved additional payments of more than Rs 100,000 for the 21,700 copies printed.

Books that were in store, that is 65 titles, were checked by my Officers to see whether the number of pages was in accordance with specifications. In 11 cases, the actual number of pages was less than the quantity specified in the tender document with variations ranging from 2 to 66 pages. In one case, the actual number of pages was 84 while as per specification it was 150 pages. In respect of the 11 cases, a total of Rs 179,230 was overpaid to the suppliers.

I drew the attention of the Ministry to the fact that although the amount overpaid was not significant, it would indicate that the actual number of pages printed was not verified systematically before payment was effected to the supplier.

Ministry’s Reply

- In order to have new books on time, an estimated number of pages based on the draft is used for tendering purpose.
- It is proposed to make provision in future contracts for the inclusion of a clause for payment to be made on the basis of the actual number of pages printed.
- NCCRD has been detailed to ensure that the verification of samples covers also the pages printed against pages as per specifications.
- The Ministry is computing the amount overpaid with a view to requesting the Contractor for refund thereof.


Tender for the supply of 45,206 Atlas was launched on 6 October 2005. Following the approval of the Central Tender Board (CTB), the letter of award of contract was issued on 28 October 2005 for the supply of 45,206 copies at Rs 47.25 each. The total contract sum was Rs 2,135,983. The books were to be delivered by end of December 2005.

On 22 November 2005, the supplier sent a ‘dummy’ copy of the revised edition to the Ministry for comments before undergoing printing. No comments were given by the Ministry.
A final printed copy of the Atlas was received on 2 December 2005. It was only then that an error was found and the supplier was informed accordingly. However, the supplier replied that given the tight schedule, the full quantity of the Atlas had already been loaded on the vessel.

After analysing various possibilities, it was agreed that a sticker would be placed on one of the page of the Atlas. This had cost the Ministry an additional amount of Rs 149,948 for printing and supply of the stickers. This expenditure could have been avoided had the Ministry vetted the ‘dummy’ copy of the revised edition promptly.

Ministry’s Reply

The three Technical Officers to whom the ‘dummy copy’ was sent had a very short time to go through the revised edition. They found the revised edition acceptable. However, when it was realised that it would be wiser for ‘Tromelin Island’ to appear conspicuously in page 28 of the Atlas, decision was taken for the printing of the stickers, the cost of which was borne with the approval of the CTB.

11.2 Contribution towards Pre-Primary Education

The Pre School Trust Fund (PSTF), created under the Statutory Bodies (Accounts and Audit) Act, has the object to promote and provide pre-school education and services in Mauritius. It falls under the aegis of the Ministry of Education & Human Resources. The activities of the PSTF are financed through grants from the Ministry under the item ‘Contribution towards Pre-Primary Education’. The voted provision and the actual expenditure under this item of the Ministry for the past four financial years are shown as per Table 50.

<table>
<thead>
<tr>
<th>Financial Year</th>
<th>Voted Provision (Rs m)</th>
<th>Actual Expenditure (Rs m)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002-03</td>
<td>69.71</td>
<td>68.31</td>
</tr>
<tr>
<td>2003-04</td>
<td>75.17</td>
<td>78.67</td>
</tr>
<tr>
<td>2004-05</td>
<td>85.00</td>
<td>107.01</td>
</tr>
<tr>
<td>2005-06</td>
<td>99.00</td>
<td>100.76</td>
</tr>
</tbody>
</table>

One of the conditions of the grant, as set out in the Financial Regulations, provides that statements of accounts and annual reports are produced within the delay prescribed in the respective legislation.

The PSTF did not comply with the Statutory Bodies (Accounts and Audit) Act regarding the submission of accounts within the statutory time limit of three months after the year-end. For example, financial statements for the years 1996-97 to 1999-2000 were submitted in November 2002 and those for 2000-01 and 2001-02 were submitted in April 2003. As of
30 September 2006, the Financial Statements for the years 2002-03 to 2005-06 have still not been received by my Office.

Legislation also provides that the PSTF shall furnish to the Minister an Annual Report and a copy of the accounts duly audited, together with the report of the Director of Audit thereon.

As such, funds amounting to more than Rs 354 million for the past four years have remained outside the scope of parliamentary accountability.

Ministry’s Reply

➢ The PSTF has, since inception, suffered from systematic failure through the absence of both an appropriate structure and an Administrative Head. An Officer-in-charge has now been designated to look into the day to day running of the Organisation and also to define an appropriate structure for the Organisation.

➢ The following corrective measures are being taken:

■ Accounts for financial years 2002-03 to 2005-06 are being finalised for submission by 31 October 2006 at latest.

■ PSTF will recruit a Purchasing and Supply Officer and an Internal Auditor by January 2007 and March 2007 respectively.

11.3 School Information Technology Project

In January 2001, Government decided to embark on the School Information Technology Project (SITP). One of the objectives of the SITP was to introduce Information Communication Technology (ICT) as a subject in primary schools. In this context, computer laboratories were to be set up in primary schools for the teaching of ICT initially as a subject from Std 1 to Std V1 and eventually to use ICT as a pedagogical aid for the teaching of all subjects across the curriculum.

The three major components of the SITP were:

➢ Setting up of computer laboratories.

➢ Procurement of hardware and software.

➢ Training and staffing.
Setting up of Computer Laboratories

The construction of computer laboratories was to start in September 2002 and was expected to be completed by November 2003. Tenders were launched for 34 schools in June and September 2003; but later the project was shelved.

The SITP was revived in April 2004 and it was decided to adopt a phased implementation approach which would span over a period of six years as follows:

- In first two years, spare rooms available in primary schools would be converted into computer laboratories.
- In remaining four years, new computer laboratories would be constructed in remaining primary schools.

A list of 50 schools, spread over the four zones covering all regions of the country, was drawn for conversion of spare rooms to computer laboratories. The 50 schools were divided into five lots comprising of around 10 schools each and tenders were floated in February/March 2005.

The contracts for the conversion of spare rooms into computer laboratories were awarded in five lots from April to June 2005 to different contractors for a total amount of some Rs 35.5 million. Works were completed in December 2005.

The following were noted:

- In February 2006, the SITP took a new shape. It was decided to discontinue with the setting up of fully equipped computer laboratories in 50 schools. Equipment purchased for the 50 completed laboratories were distributed to all schools equitably, with all schools getting the same number of personal computers (PCs).
- The project was marked by a lack of planning. Funds provided for since the year 2001-02 for the SITP project had remained unutilised to a large extent, as shown in Table 51.
Table 51 Funds provided for SITP

<table>
<thead>
<tr>
<th>Financial year</th>
<th>Amount provided (Rs)</th>
<th>Remarks</th>
<th>Actual amount spent (Rs)</th>
<th>Amount unutilised (Rs)</th>
<th>Amount spent icw SITP (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001-02</td>
<td>230,000,000</td>
<td>Rs 200 million earmarked for the construction of computer laboratories and reading room</td>
<td>12,553,559</td>
<td>217,446,441</td>
<td>Nil</td>
</tr>
<tr>
<td>2002-03</td>
<td>225,000,000</td>
<td>Provided for the construction of computer rooms and reading rooms</td>
<td>25,032,836</td>
<td>199,967,164</td>
<td>Nil</td>
</tr>
<tr>
<td>2003-04</td>
<td>215,000,000</td>
<td>,,</td>
<td>27,490,500</td>
<td>187,509,500</td>
<td>630,131</td>
</tr>
<tr>
<td>2004-05</td>
<td>55,000,000</td>
<td>Provided for the conversion of existing classrooms into computer laboratories</td>
<td>49,781,835</td>
<td>5,218,165</td>
<td>7,552,019</td>
</tr>
<tr>
<td>2005-06</td>
<td>40,000,000</td>
<td>Provision made under new vote 31-153.002: School IT Project- Conversion of Classrooms into Computer Laboratories</td>
<td>27,567,884</td>
<td>12,432,116</td>
<td>27,567,884</td>
</tr>
<tr>
<td>Total</td>
<td>765,000,000</td>
<td></td>
<td>142,426,614</td>
<td>622,573,386</td>
<td>35,750,034</td>
</tr>
</tbody>
</table>

- The contract for the first lot of 11 schools was awarded in April 2005, that is, some eight months after the Ministry of Public Infrastructure and Land Transport (MPI) was requested to look into the matter. The remaining lots, involving 39 schools, were awarded with an additional delay of two months.

- For the financial year 2005-06, out of an amount of Rs 40 million provided in the Capital Budget, only some Rs 27.6 million were spent. At the beginning of the year there was a commitment of Rs 28 million relating to contracts awarded in 2004-05. Of the remaining Rs 12 million, Rs 10.55 million were reallocated in June 2006 to the item “Les Pailles Conference Centre” a new item created under the vote of the Ministry of Finance and Economic Development by Contingencies Fund Advance.

**Procurement of Hardware and Software**

The following were noted:

- Due to delay in the conversion of spare rooms to computer laboratories and construction of new ones, funds available under the vote of the Ministry of Information Technology and Telecommunications (MITT) for financial years 2003-04 and 2004-05 had remained
unutilised. More than Rs 145 million out of the Rs 150 million provided for during these two years had been reallocated to other expenditure items.

- During financial year 2005-06, an amount of Rs 40 million was provided to equip the IT laboratories with PCs and Printers. Although the 50 laboratories were ready in December 2005, tenders were launched by the MITT in March 2006 and contracts awarded in May 2006.

- Distribution of computers was made to all schools during period June/July 2006. Each school was issued with five PCs and one printer.

**Staffing and Training**

During the period April to July 2002, 253 teachers were recruited by the Ministry on contract basis for a period of four years. After having followed a one year full time course at the Mauritius Institute of Education, they were posted in schools to teach ICT. Pending the implementation of the school IT project, a contingency plan was worked out for the posting of the trained ICT teachers to all schools as from January 2003. The contingency plan provided for the basic competencies and skills which pupils need to acquire and consolidate up to Std V1.

By the time classrooms were equipped with hardware and software, the contract of the ICT teachers expired. The contracts of 233 teachers were renewed for a further period of two years.

The following were noted:

- Because of the delay to complete the laboratories, pupils did not fully benefit from practical teaching of ICT. Some Rs 89 million have been disbursed as salaries for the three years to the 253 ICT teachers posted to Government schools.

- At time of audit, in September 2006, there was a shortage of ICT teachers.

**Site Visits**

My Officers carried out visits to 14 primary schools in September 2006. Included in this sample were four schools which formed part of the 50 schools where spare rooms were converted into computer laboratories.

Main problems noted were lack of space and non-availability of full time ICT teachers. For example:

- In only three schools, ICT classes were carried out smoothly. In respect of other schools, at times there was adequate space but no full time teacher while in other cases, although there was a full time teacher, pupils were not deriving full benefits of ICT classes. In one of the schools visited, computers were still kept in boxes in the office of the Head Teacher.
Pupils were not working in a conducive environment. There were no appropriate furniture and pupils had to sit on stools or benches. Due to limited space, in one case, tables and chairs earmarked for that school could not be accepted. Rooms allocated for ICT was also being used as reading room, audiovisual and staff room.

Three schools had a part time ICT teacher while two schools had no teachers - in one case, the teacher went on maternity leave and was not replaced while in the other case, there was no teacher since June 2006.

The site visit showed that the objective of the project in the short term has not been met. There was a disparity in the teaching of ICT in primary schools whereby in some schools ICT classes were being run smoothly, while in others only theoretical classes were held. In some other schools, there was no ICT teaching at the time the site visits were carried out.

**Funds provided in the Recurrent Budget of the Ministry**

Due to delay in the taking off of the SITP, funds earmarked in the recurrent budget of the Ministry under the item “Computer Laboratories in Primary Schools” for the purchase of consumables in connection with the setting up of the School IT Project, had been reallocated to other expenditure items during the past few years. In 2005-06, a total amount of Rs 9,195,000 representing more than 90 per cent of the voted provision had been reallocated.

**Ministry’s Reply**

- Purchase of equipment was to be effected by the Ministry of Information Technology and Telecommunications with specifications worked out by the Central Informatics Bureau. Substantial delays have been encountered as a decision in the mode of acquisition could not be taken at the level of the Ministry of Finance and Economic Development.

- In a spirit of fairness and equity to all primary school children, there was a change in strategy with regards to implementation of the project. Decision was taken to provide at least five PC’s and one printer in all primary schools with a view to enabling all schools to be exposed to IT for both theoretical lessons and hands-on experience.

- The staffing plan did not include recruitment of full fledged ICT teachers. Teachers were employed on a contract basis and a certain amount of mobility was noted amongst them.

**11.4 Construction/Upgrading of Toilets in State Schools and Primary Aided Schools**

An amount of Rs 25 million was provided for the construction/upgrading of toilet blocks in State Schools and Primary Aided Schools, of which Rs 8.5 million were to be allocated to ongoing projects. It was expected that the balance of Rs 16.5 million would be used for the construction of new toilet blocks. However, as of 29 June 2006, an amount of Rs 9 million was reallocated to the Vote Item 31-034.011: ‘Vehicles, Launch and Equipment’. Total amount spent under that item, during 2005-06, was some Rs11.1 million.
**Ministry’s Reply**

- MPI completed only five of the eight ongoing projects for which funds were earmarked, in spite of close follow up by this Ministry at regular monitoring meetings where the urgency of giving priority of consideration was repeatedly indicated.

- Funds for the construction of eight new toilet blocks were also earmarked. Subsequent to surveys carried out by MPI, it was decided to renovate existing toilet blocks at two Government schools instead of constructing new ones. Consequently, the MPI had to review its designs. They were still at the design stage at the MPI. As for the other toilet blocks earmarked for construction, they were still at the tender document stage at the MPI in spite of repeated requests to start the project urgently.

**Construction of New Toilet Blocks**

The contract for the construction of new toilet blocks in three primary schools was entrusted to the Development Works Corporation (DWC) on 29 August 2005 for the fixed sum of Rs 14,422,152, inclusive of external works, electrical works, VAT and a contingency sum of Rs 700,000. Works started on 27 September 2005 and were to be completed within period of 32 weeks, that is, on 9 May 2006.

The following were noted:

- Extension of time was granted on two occasions. The revised completion date was 7 July 2006. Following Government’s decision to close the DWC, the latter was required to leave sites by 15 August 2006. Works were normally expected to be completed by then. However, works were still outstanding. As at mid September 2006, an amount of Rs 5,475,570, representing 38 per cent of the total contract value was disbursed in respect of the project.

- The contract awarded to the DWC was for a fixed sum. Valuation of works was effected on estimated percentage of works carried out based on the understanding that the final amount payable would be equivalent to the contract sum. However, with the closure of the DWC, there is a risk that interim amount paid may not reflect the value of works actually carried out.

- An amount of Rs 3,552,300 representing 30 per cent of the contract value on builder’s work was advanced to the DWC. Up to the last payment effected, an amount of Rs 604,532 was recouped leaving a balance of Rs 2,947,768. It is not known how the balance of outstanding advance payment would be recovered.

- At time of audit, in September 2006, tender documents were being prepared for invitation of tenders to potential contractors to complete the outstanding works.

The existing toilets on the three sites had to be pulled down as they dated very long and were inconvenient for use. With the stoppage of works, pupils had to continue to bear with these old toilets despite the fact that funds had been made available for that purpose.
Additional costs would have to be incurred in terms of mobilisation of the new contractor. Pending the award of contract for completion of works, it was not known how much these toilet blocks would ultimately cost Government.

Ministry’s Reply

The Ministry has been informed by MPI that:

- As per final account computed by their Quantity Surveying (QS) Section on 9 October 2006, a negative balance of Rs 496,455 has been recorded.

- The DWC and their QS Section are presently reconciling all the accounts on various projects undertaken by the Corporation and all outstanding overpayments (due to advance payment granted) and payments due are being re-adjusted.

- To date, a significant balance is still due to the DWC on various projects commissioned by the Ministry of Education.

- At the time of the award of the contract, there was no indication that DWC would close down. There will surely be mobilisation cost but it is not known whether these toilet blocks would ultimately cost more.

11.5 Construction/Conversion/Extension of Secondary Schools

An amount of Rs 600 million was provided for the construction/conversion/extension of secondary schools.

Funds were not fully utilised. The following were noted:

- An amount of Rs 307.6 million, representing only 51 per cent of the voted provision was spent. Expenditure amounting to Rs 224.4 million was incurred in respect of ongoing projects while Rs 83.2 million were spent in respect of new contracts for construction, upgrading, conversion and extension of secondary schools awarded during the year.

- A total amount of Rs 291.3 million was reallocated to different votes, out of which Rs 230 million were reallocated to the item: ‘Les Pailles Conference Centre Ltd’ in June 2006.

- Some projects did not take off for reasons such as ‘land was not yet vested in the Ministry’ or ‘projects were at design or tender preparation stage’.

Ministry’s Reply

- The contract for six of the 14 on-going projects was awarded to DWC. Works on four projects are still outstanding, mainly because of the unanticipated closure of the Corporation.
The 14 new projects of estimated value of Rs 280 million comprise four new State Secondary Schools (SSS) and 10 new Science Blocks. The MPI is still finalising the drawings for one of these SSS while the project in respect of another SSS is delayed due to unavailability of land. The project for the third SSS has been shelved while that of the fourth one is still under consideration.

Regarding the contract awarded to the DWC for the new science blocks at four SSS’s, the MPI has to assess the value of outstanding works upon the closure of the DWC for the allocation of new contracts to private contractors.