



REPORT OF THE AUDITOR GENERAL

ON



**RECEIPT, STORAGE AND DISTRIBUTION
OF TEXTBOOKS TO SCHOOLS**

PERFORMANCE AUDIT



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

In conducting performance/value-for-money audits, the Auditor General examines the extent to which a public entity is applying its resources and carrying out its activities economically, efficiently and effectively with due regard to effective internal management control.

This report has been prepared in accordance with Part V Sections 24 and 28 of the Audit Act 2004. In conducting this audit, we followed the Code of Ethics and Standards and Guidelines for Performance Auditing of the International Organization of Supreme Audit Institutions (INTOSAI), of which the Audit Office of Guyana is a member.

For further information about the Audit Office of Guyana please contact:

Audit Office of Guyana

63 High Street

Kingston, Georgetown.

Telephone: (592) 225-7592

Fax: (592) 226-7257

Website: <http://www.audit.org.gy>

PERFORMANCE AUDIT REPORT

Receipt, Storage and Distribution of Textbooks to Schools



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EXECUTIVE SUMMARY

Why we did this audit

Education is provided largely by the Ministry of Education, which provides free education to all government schools. A Performance Audit was conducted for the period January 2017 to December 2019, to find out how well the Ministry of Education managed the receipt, storage, allocation and distribution of textbooks, to meet the needs of schools.

Key messages

The Ministry spent millions to purchase textbooks, yet failed to supply 71% of the textbooks requested by the Regions. There was stock-out of core textbooks for long periods at the Book Distribution Unit. Seventeen schools had over 5,000 excess, unused textbooks stored, while many other schools had shortages of the same textbooks.

What we found

Schools suffered shortages even though millions were spent on textbooks. Over \$989M worth of textbooks were purchased for schools in 2017 and 2018, yet the Ministry had stock-out of core textbooks for several months. This affected the distribution of textbooks to schools and learners who needed them.

Ministry failed to give schools thousands of textbooks requested. The Ministry did not deliver 71% of the 303,422 textbooks requested by schools in Regions № 2, 4, 6 and 7 for the years 2017 and 2018. This caused shortages of textbooks at primary and secondary schools, as each learner could not receive a textbook for core subjects, as required in the Ministry’s Book Policy.

Schools stored thousands of unused textbooks. While many schools had inadequate textbooks to distribute to each learner, 17 schools had over 5,000 excess unused textbooks stored in cupboards and book rooms. As a result, textbooks were not being used efficiently as intended by the Ministry, whose objective is to have equitable allocation and distribution of textbooks at schools.

Rats and termites damaged textbooks were stored at schools. Suddie, Soesdyke and New Amsterdam Primary schools had textbooks that were damaged by termites and rodents and exposed to rodents’ feces. This is a health hazard to learners and teachers who may come into contact with the damaged and feces infected textbooks.

Way forward

The Audit Office made 16 recommendations to management for improvements. Through the full implementation of the recommendations, textbooks allocation will be better managed to meet the needs of schools.

Introduction

1. We conducted a Performance Audit on the Receipt, Storage, Allocation and Distribution of Textbooks to Schools for the period 1 January 2017 to 31 December 2019. Our audit focused on how efficient and timely the Ministry’s Book Distribution Unit (BDU), Regional Departments of Education and schools distributed textbooks to meet the needs of schools and learners.

2. The Ministry of Education is dedicated to ensuring that all citizens of Guyana have equal access to quality education. Education in Guyana is provided largely by the Government of Guyana, through the Ministry of Education, who is responsible for allocating textbooks. The Ministry’s Book Distribution Unit is responsible for receiving, storing and distributing books to schools across Guyana. The Regional Departments of Education which falls under the ambit of the Regional Democratic Councils distributes textbooks to schools in the Regions.

Reasons for undertaking the audit

3. Over the years, there have been large budgetary allocations for the procurement of textbooks for schools countrywide. For the years 2017 and 2018, the Ministry expended over \$989M on primary and secondary education, as shown in Table 2 below. Although large sums of money were expended, there has been general concern of stakeholders because of textbooks shortages at schools. The shortages resulted in parents having to purchase textbooks for their children, which are costly. In addition, previous Auditor General reports commented on many deficiencies and continued breaches of the Procurement Act 2003 and the Stores Regulations. Taking the above into consideration, a performance audit was undertaken.

Audit objective

4. The audit sought to determine whether the Ministry of Education, and its Book Distribution Unit, Regional Departments of Education and schools managed the receipt, storage, allocation and distribution of textbooks to meet the needs of learners in an efficient and timely manner and in compliance with the Ministry’s Book Policy, relevant laws and regulations.

Audit criteria

5. Audit criteria are reasonable standards against which management practices, controls and reporting systems can be assessed. The audit criteria and sources are presented in the “**About the Audit**” section of this report.

Background

6. The education system comprises of four basic levels, namely: Nursery, Primary, Secondary and Post-Secondary. However, for the purpose of this audit we will be focusing on Primary and Secondary schools. The academic year begins in September and ends in July the following year and is made up of three terms, as follows:

- (i) Christmas Term - September to December
- (ii) Easter Term - January to April
- (iii) August Term - April to July

7. The country is divided into ten Administrative Regions with a total of eleven education districts. Region № 4 comprises of three districts – Georgetown, East Coast Demerara and East Bank Demerara. The number of primary and secondary schools in each of the 10 Regions of Guyana are stated in Table 1 below.

Region	Primary Schools	Secondary Schools	Total Schools
Region 1	51	3	54
Region 2	37	8	45
Region 3	61	14	75
Region 4 - East Bank	25	7	32
Region 4 - East Coast	32	11	43
Region 4 - Georgetown	30	33	63
Region 5	30	7	37
Region 6	55	18	73
Region 7	31	3	34
Region 8	42	2	44
Region 9	47	4	51
Region 10	32	7	39
Total	473	117	590

Table 1 – Number of primary and secondary schools in Guyana
Source: Ministry of Education records

8. The Ministry of Education’s mission is to provide an education system that delivers quality education and training at all levels and in particular:

- Eliminate illiteracy
- Modernize education
- Strengthen tolerance

9. In the mid 70's the Ministry of Education, in a bid to ensure equality and equity, made a policy decision to distribute exercise books and textbooks, including readers to all school-aged children. As a consequence, the Book Distribution Unit was established to coordinate the receipt, storage, allocation and distribution of books. Basic and supplementary textbooks were distributed to schools. At the primary level texts and readers were intended to enhance the delivery of the curriculum in the core subjects, Mathematics, English Language, Science and Social Studies, while textbooks were provided for all subjects offered at the secondary schools.

10. The main areas of operation for the Ministry and Book Distribution Unit are procurement, receipt, storage, allocation and distribution of textbooks. Fig.1 gives an illustration of the process flow.

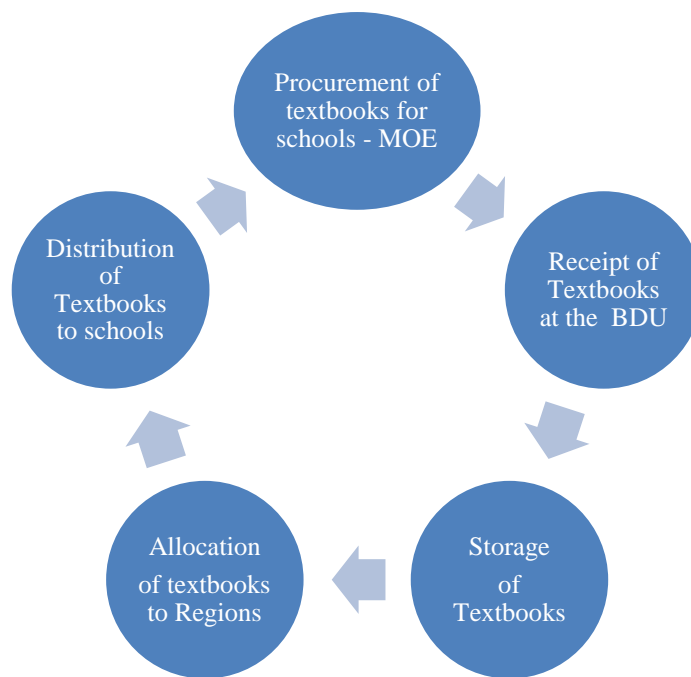


Fig. 1 - Supply Chain Process Flow for Textbooks at Ministry's BDU
Source: Interviews and system documentation

11. The Book Distribution Unit has the responsibility to:

- Receive and store texts and non-text in a safe and cool environment.
- Allocate and distribute textbooks and school supplies on a national basis, in a timely manner and in good condition.
- Monitor the supply and receipt of books across education districts.
- Report on a quarterly basis work done in relation to delivery of books and instructional material.
- Train staff operating within the unit to be more productive and knowledgeable about the management and value of books.

- Collaborate with other relevant agencies to facilitate training and transportation issues.
- Monitor the distribution of books from Regions to schools; and
- Ensure timely upliftment of books from Book Distribution Unit by Regional Education Department Officers.

12. Further, an organizational structure was established, to manage the Unit. Roles and responsibilities are outlined below.

Head of Budget Agency

13. The Head of Budget Agency (HBA) has overall responsibility for the management of the Ministry’s Education Programmes. The HBA is not directly involved in the day-to-day operations of the Book Distribution Unit; however, matters of a financial nature require his/her concurrence and/or approval before execution. The HBA heads the Management Team, responsible for the formulation, coordination and implementation of plans, evaluation and other measures of efficiency in the education and related processes. The HBA is assisted by a Chief Education Officer, who has overall responsibility for professional matters pertaining to education throughout the system. The HBA is also assisted by the Book Distribution Coordinator, who is tasked with the management of the Book Distribution Unit and has the overall responsibility for the receipt, storage, allocation and distribution of textbooks.

Budgeting and funding

14. The procurement of textbooks is funded through annual appropriations received from Parliament. The following table outlines the budgeted and actual amounts expended on textbooks. For the years 2017 and 2018, the Ministry expended over \$989M, as shown in Table 2 below.

Line Item	Description	Original Budget 2017 \$'000	Actual Expenditure 2017 \$'000	Original Budget 2018 \$'000	Actual Expenditure 2018 \$'000	Total Budget 2017 & 2018 \$'000	Actual Expenditure 2017 & 2018 \$'000
6224							
404	Primary Education	336,770	256,037	133,224	130,007	469,994	386,044
405	Secondary Education	324,477	272,527	320,474	331,146	644,951	603,673
Total		661,247	528,564	453,698	461,153	1,114,945	989,717

Table 2. - Source: Ministry of Education Appropriation Accounts for the years 2017 & 2018
Source: Estimates of the Current and Capital Revenue and Expenditure for 2017 & 2018

Report structure

15. The report consists of the following chapters, which cover the *Lines of Enquiry* considered by the audit:

Chapter 1 - Receipt and Storage of Textbooks

Chapter 2 - Allocation and Distribution of Textbooks

Chapter 1

Receipt and Storage of Textbooks

Audit Objective: To determine whether the Ministry of Education, Departments of Education, and schools managed the receipt and storage of textbooks for primary and secondary schools, to meet the needs of learners in an efficient manner and in compliance with the Ministry's Book Policy, relevant laws, and regulations.

Criterion 1:

The Ministry of Education has a documented policy in place for the receipt and storage of textbooks.

Book Policy in place for textbooks

14. The Ministry should have an approved and updated Book Policy that outlines the procedures for the receipt and storage of textbooks at the Book Distribution Unit (BDU), Departments of Education, and schools. Ministry officials informed us that the Ministry of Education has a revised Book Policy with guidelines for managing textbooks. During an interview, the Permanent Secretary stated that the Policy was revised and approved in June 2011. However, we did not receive documentary evidence to verify when the Book Policy was approved, revised, or implemented.

15. The Book Policy outlines the procedures for textbook selection, textbook evaluation committee, procurement, and the function of the Book Distribution Unit, Regional Democratic Council, and schools. The main objectives for receipt, storage, and distribution of textbooks at the BDU are:

- To make the Distribution Unit the first repository accountable for the receipt, storage, care, and distribution of books.
- To ensure the equitable allocation and distribution of books across the country/school system.

Receipt, Storage, and Distribution of Textbooks to Schools

16. Section 5.1 of the Book Policy states that “*the Book Distribution Unit has the responsibility to receive and store texts and non-text in a safe and cool environment.*” Section 5.2 of the Policy outlines the guidelines for storage of textbooks and states that “... *improper storage can lead to a high loss rate of textbooks.*” The Policy also detailed the conditions for storing books at the BDU to minimize damage and loss.

Criterion 2:

The Ministry of Education and its Book Distribution Unit, Departments of Education in the Regions, and Head Teachers of schools properly account for the receipt of all textbooks according to the Book Policy and the Stores Regulations.

Receipt of textbooks at the Book Distribution Unit

17. The Ministry of Education entered into ten contracts totalling \$789M for the supply of 979,037 textbooks for the years 2017 and 2018. Audit examination of the purchase invoices and Goods Received Books showed the Book Distribution Unit received 980,848 books for the period, as shown in Table 3 below.

Date	Contract No	Contract Sum \$	Amount Paid \$	Number of Textbooks per Contract	Number of Textbooks Received per GRB	Difference in Textbooks Received
02.06.2017	812/2017	62,297,630	62,297,630	12,567	12,550	-17
08.08.2017	2161/2017	29,040,000	29,040,000	197,500	197,090	-410
28.08.2017	2160/2017	84,753,049	73,353,049	184,684	185,060	376
11.09.2017	1882/2017	10,188,965	9,985,186	25,081	25,081	0
09.11.2017	2158/2017	167,635,325	167,635,325	453,802	453,802	0
11.11.2017	2159/2017	29,843,625	29,843,625	20,000	20,000	0
Total 2017		383,758,594	372,154,815	485,634	485,583	-51
15.05.2018	1515/2018	170,442,090	170,363,394	39,980	39,976	-4
15.05.2018	1516/2018	87,848,364	88,408,894	52,782	52,781	-1
24.05.2018	2929/2018	99,554,865	84,859,046	356,041	357,640	1,599
25.08.2018	3049/2018	47,637,640	32,937,640	44,600	44,868	268
Total 2018		405,482,959	376,568,974	493,403	495,265	1,862
Grand Total		789,241,553	748,723,789	979,037	980,848	1,811

Table 3 – Number of textbooks received at the BDU
Source: Ministry of Education records for 2017 & 2018

Receipt, Storage, and Distribution of Textbooks to Schools

18. As can be noted, contract № 2161/2017 had 410 textbooks outstanding, even though the supplier received the entire contract sum. Overall, 1,811 excess textbooks were verified as received in the Goods Received Book. An examination of the contracts revealed the following: -

- a) The contracts presented by the Procurement Department and the Book Distribution Unit did not always have the list of textbooks procured. Alternative checks were done with purchase invoices to determine the number of books procured.
- b) Six contracts totalling \$341M had no delivery schedules attached. As a result, we could not determine whether the suppliers delivered the books on time.
- c) The dates on the delivery schedules for four contracts totalling \$448M were compared to the dates the items were to be delivered to the Book Distribution Unit. Three instances were seen where the suppliers delivered the items over 22 days after the scheduled delivery dates, as detailed in Table 4 below:

Date of Contract	Contract №	Delivery Days Stated in Contract	Latest Date for Delivery of Items	Date Received and Entered in GRB	№ of Days Late
09.11.2017	2158/2017	45-60 days	09.01.2018	01.02.2018	23
15.05.2018	1515/2018	45-60 days	15.07.2018	06.08.2018	22
25.08.2018	3049/2018	30-120 days	25.12.2018	30.01.2019	36

Table 4 – Dates textbooks delivered to BDU
Source: Ministry of Education records for 2017 & 2018

19. As a result, the Ministry did not manage the contracts to ensure that the suppliers adhered to their obligations. Poor contract management caused the items to be delivered late to the Book Distribution Unit, the Unit responsible for allocating and distributing textbooks to schools on time.

Recommendation:

The Audit Office recommends that the Head of Budget Agency and the Procurement Officer ensure proper contract management for the procurement and prompt delivery of textbooks to avoid textbook shortages in schools.

Ministry's Response:

The Book Distribution Unit records all receipts of books in three separate and distinct records: Book Received Ledger, Bin Cards, and Stock Ledger. The actual number of books received during the period under review was also documented and forwarded to the procurement unit indicating the type and quantity of books received.

In cases where excess books were received, the actual amounts received were recorded and sent to the procurement section indicating the actual amount received.

Bin Cards not updated in a timely manner

20. Section 18 of the Stores Regulations states, “*all goods purchased shall be taken to the stores and shall be subject to store-keeping procedures outlined in the Regulations....*” In addition, Section 19 states, “*Upon receipt of goods the storekeeper shall immediately take steps to bring to account in the Bin Cards....*”

21. We expect the Storekeeper to properly account for all textbooks received by maintaining the records required by the Stores Regulations. The Storekeeper at the Book Distribution Unit signed and retained copies of the supplier's invoices and maintained Goods Received Book and Bin Cards to account for textbooks received for the years 2017 and 2018.

22. The amounts on the supplier's invoices were compared with that in the Goods Received Book and on Bin Cards to determine whether the books were delivered to the Book Distribution Unit promptly and accurately brought to account in the records. We examined six purchase invoices and selected 18 textbook titles to verify the number of books recorded in the Goods Received Book and on the Bin Cards. The Storekeeper failed to document the quantity of textbook received on the Bin Cards after recording them in the Goods Received Books. The Storekeeper took as long as 193 days to update Bin Cards, as shown in Table 5 below.

Receipt, Storage, and Distribution of Textbooks to Schools

Bin Textbook Title	Number of Books Received	Date Entered in GRB	Date Entered on Bin Card	Days Taken to Update Bin Cards	
Numeracy Assessment Year 1	15,000	01.11.2017	24.01.2018	84	
Diagnostic Assessment Year 2	15,000		31.01.2018	91	
Timehri Readers Animal Friends Workbook 2	15,000		23.01.2018	83	
Social Studies For Our Children Bk 1	2,798	29.11.2017	18.04.2018	140	
Let's Do Mathematics Bk 2 Part 1	3,675	22.12.2017	16.04.2018	115	
Fun With Language Bk 3	4,188		03.07.2018	193	
Fun With Language Bk 6	2,991		29.05.2018	158	
Science Around Us Bk 3	2,853		10.04.2018	109	
Science Around Us Bk 6	4,190		10.04.2018	109	
Social Studies For Our Children Bk 5	3,749		16.04.2018	115	
Social Studies For Our Children Bk 6	3,908		18.04.2018	117	
Science in Daily Life 1	5,781		16.04.2018	115	
Science in Daily Life 2	6,194		16.04.2018	115	
Science in Daily Life 3	5,071		16/04.2018	115	
Home Econ. for Sec. Schools in Guyana Bk 1	3,589		03.07.2018	193	
Literacy Assessment Year 1	250		22.12.2017	09.04.2018	108
Numeracy Assessment- Year 1 Booklets	1,000		12.09.2018	12.12.2018	91
Numeracy Assessment- Year 2 Booklets	1,500	26.10.2018	17.02.2019	114	
Total days				2,165	

Table 5 – Time taken to update Bin Cards at the BDU
Source: BDU records for 2017 & 2018

23. The delay in updating the Bin Cards with textbooks received can affect Bin Cards' balances and mislead the Storekeeper when issuing or ordering books.

Ministry's Response:

The Ministry acknowledged the finding and stated that systems have since been put in place to update Bin Cards in keeping with the regulations.

Bin Cards not accurately updated

24. We examined ten suppliers' invoices for the number of textbooks received and compared the amounts entered on the Bin Cards to determine the accuracy of the Bin Cards. We found six instances where the Bin Cards had differences. Also, five cases where Bin Cards were not updated with 6,794 textbooks received and once where 376 excess books were recorded on the Bin Card. The differences are shown in Table 6 below.

Receipt, Storage, and Distribution of Textbooks to Schools

Date	Contract №	Number of Textbooks on Supplier Invoices	Number of Textbooks on Bin Cards	Difference
02.06. 2017	812/17	12,567	12,550	(17)
08.08.2017	2161/17	197,500	197,495	(5)
28.08.2017	2160/17	184,684	185,060	376
Total 2017		394,751	395,105	354
15.05.2018	1515/18	39,980	39,976	(4)
24.05.2018	2929/18	356,041	354,330	(1,711)
25.08.2018	3049/18	44,600	39,167	(5,433)
Total 2018		440,621	433,473	(7,148)
Grand Total		835,372	828,578	(6,794)

Table 6 – Differences on Bin Cards
Source: Ministry of Education records for 2017 & 2018

25. As a result, the Storekeeper did not fully adhere to the requirements of the Stores Regulations to have the Bin Cards updated with the correct quantity of textbooks received to reflect accurate balances.

Ministry’s Response:

The Storekeeper records the actual number of textbooks received and not merely the quantity stated on the invoice or delivery note. In instances where there were differences between the invoice and the actual quantity supplied, the actual quantity that was supplied was entered into the Bin Cards and same communicated to the procurement department.

Stores Ledger not updated with all textbooks received

26. The Ministry’s Accounts Department should update the Stores Ledgers with the number of textbooks received on the Purchase Invoice and Goods Received Note. We examined the Stores Ledgers to verify that the Department promptly recorded the books in the ledgers. We noted ten instances where the Department took more than three months to update the records, as shown in Table 7 below.

27. As a result, the Ministry did not fully comply with the requirements of the Stores Regulations. Also, the accuracy of the balances in the ledger would be affected, leading to wrong management decisions when reordering books.

Receipt, Storage, and Distribution of Textbooks to Schools

Date Received	Date Entered in Stores Ledger	Purchase Invoice №	Textbook Title	Number of Textbooks
13.12.2017	13.03.2018	AIPS-MoE 07/2017	Fun With Language Bk 2 Part 1	3,695
07.12.2017	13.03.2018	14259	Fun With Language Bk 1 Part 1	4,939
07.12.2017	29.11.2018	14259	Fun With Language Bk 3	4,188
07.12.2017	28.06.2018	14259	Fun With Language Bk 4	4,167
07.12.2017	28.06.2018	14259	Science Around Us Bk 5	4,332
07.12.2017	28.06.2018	14259	Science Around Us Bk 6	4,190
07.12.2017	28.06.2018	14259	New Horizon in Social Studies Bk 1	4,193
07.12.2017	13.03.2018	14259	Social Studies For Our Children Bk 6	3,908
13.02.2018	26.06.2018	111124	Social Studies For Our Children Bk 6	4,213
21.11.2018 12.12.2018	05.05.2019	111159	Fun with Numbers-Term 2 Books	120
Total				45,386

Table 7 - Textbooks not recorded in Stores Ledger
Source: Ministry of Education records 2017 - 2019

Recommendation:

The Audit Office recommends that the Head of Budget Agency and the Coordinator of the Book Distribution Unit ensure that the Stores Records are updated promptly to correct the deficiencies found.

Ministry's Response:

Some of textbooks received were inadvertently not entered in the Stores Ledger. These receipts were however entered in the Bin Cards. Action was taken to have the Stores Ledger updated. A system has since been put in place to ensure prompt entries into the Stores Ledger.

Departments of Education did not maintain inventory records

Section 6.1 of the Book Policy states, “*All books/packages received from the Distribution Unit...shall be accounted for and records kept accurately on the prescribed form and the Textbook Ledger/Inventory must be prepared accordingly to Subject Areas.*”

28. We expected the Departments of Education to verify the accuracy of textbooks received from the Book Distribution Unit. We examined the Consignment Notes for books distributed to Regions № 2, 4, 6, and 7 for the years 2017 and 2018 to determine the records maintained for textbooks. For the years, the Departments of Education received 380,382 books for primary and secondary schools, as detailed in Table 8 below.

Receipt, Storage, and Distribution of Textbooks to Schools

Region №	Year 2017	Year 2018	Total Textbooks
2	17,555	45,725	63,280
4	66,889	121,553	188,442
6	30,617	75,182	105,799
7	4,889	17,972	22,861
Total	119,950	260,432	380,382

Table 8 – Textbooks distributed to Regions
Source: Ministry of Education records

29. The Departments of Education did not maintain Textbook Ledgers to account for textbooks received from the Book Distribution Unit. Instead, the Departments presented copies of Consignment Notes or Spreadsheets prepared by the Book Distribution Unit to account for the textbooks received. As such, the Departments of Education did not comply with the requirements of the Book Policy.

Recommendation:

The Audit Office recommends that for proper accountability and audit trail, the Regional Education Officers adhere to the Book Policy and maintain the required records to account for textbooks received.

Departments' Responses:

Region № 2 - Corrective action has been taken and this activity will be completed by 15 October 2020.

Region № 4 - The Department of Education has since addressed this issue of ensuring that there is an updated Textbook Ledger/Inventory for all three levels at the Department of Education and each school in the Region. Officers at the three levels were instructed to have updated textbook inventories for each school at their respective levels.

Head Teachers were required to record the quantities of textbooks received from the BDU and sign on the Book Issue Vouchers to acknowledge the receipt and update the Textbook Inventory Ledger accordingly.

Region № 6 - Noted. The Department of Education has not been keeping Textbook Inventory; however, textbook records were kept through copies of consignment notes issued by the Book Distribution Unit which have been signed by Head Teachers. Textbook inventory will be put in place at the level of the Department of Education with immediate effect.

Region № 7 - The Regional Education Officer noted the finding and will have discussions to put systems in place.

Textbook records at schools had differences

30. The Book Distribution Unit prepared Consignment Notes and Book Issue Vouchers (BIV) to account for textbooks distributed to the Regional Education Officers, whose responsibility was to distribute the books to schools within the Regions. Head Teachers were required to record the quantities of textbooks received and sign on the Book Issue Vouchers to acknowledge the receipt and update the Textbook Inventory Ledgers accordingly.

31. We examined the schools' Consignment Notes and Book Issue Vouchers to confirm whether Textbook Inventory Ledgers reflected the amount and titles of textbooks received from the Book Distribution Unit. We found differences between the number of books recorded on the Consignments Notes, Book Issue Vouchers, and Textbook Inventory Ledgers at schools, as shown in Table 9 below.

Region №	Number of Textbooks on Consignment Note 2017 & 2018	Number of Textbooks on BIV 2017 & 2018)	Textbooks in School Inventory Ledger 2017 & 2018
2	19,733	12,758	11,110
4	23,207	19,830	13,759
6	16,698	13,428	9,604
7	12,154	7,742	7,677
Total	71,792	53,758	42,150

Table 9 – Number of textbooks on Consignment Notes, BIV & Ledgers
Source: BDU & school records

32. The above differences were a result of: -
- a) Differences between the quantities received and the quantities recorded on Consignment Notes.
 - b) All schools did not present the Book Issue Vouchers to verify the total amount of textbooks received.
 - c) All schools did not provide the Textbook Inventory Ledgers for us to confirm the number of books recorded.
 - d) Textbook Inventory Ledgers presented were not regularly updated with the receipt of all textbooks.

Departments' Responses:

Region № 2 -

- (1) Vouchers received for the period under review were still not located, however, a filing system will be put in place.
- (2) This information was communicated to BDU for their intervention and verification.
- (3) All textbook inventories were updated.

Region № 4 - The Department of Education will enforce the guidelines of the Book Policy and hold Head Teachers' accountable for full compliance with this Policy. Virtual training will be done to remind Head Teachers of the key areas in relation to the Policy, in order to facilitate improvement, in relation to the use and maintenance of textbook records.

Region № 6 - Noted. With reference to textbooks received by schools and not properly inventoried, written reminder will be issued to Head Teachers instructing them to comply with this guideline.

Region № 7 - The Regional Education Officer noted the finding and will have discussions to put systems in place.

Textbook inventory records not seen at all schools

33. Section 7.1 of the Book Policy requires Head Teachers to manage textbooks allocated to schools by ensuring that all books are inventoried and records maintained. Head Teachers were expected to properly inventorise and account for all books received, as required by the Ministry's Book Policy. In addition, Head Teachers were required to appoint four-member Textbook Management Committees to manage the books received by schools.

34. We conducted an audit examination from September to December 2019 at 28 primary and 19 secondary schools to determine whether the Head Teachers properly inventoried and accounted for all textbooks received. The 47 schools received 71,792 books, or 12% of the total books distributed to the Regions in 2017 and 2018, as shown in Table 10 below.

Receipt, Storage, and Distribution of Textbooks to Schools

Region №	Total Textbooks Distributed to Regions 2017 & 2018	Number of Textbooks Distributed to Schools Visited 2017 & 2018	% of Textbooks Distributed to Schools Visited 2017 & 2018
2	63,280	19,733	31
4	188,442	23,207	13
6	105,799	16,698	16
7	22,861	12,154	53
Total	380,382	71,792	12%

Table 10 – Number of textbooks received & distributed to schools
Source: Book Distribution Unit Records

35. We found that only 40 schools had Textbook Inventory Ledgers to account for textbooks received. Our examination of the records showed that 13,604 and 22,393 books received in 2017 and 2018, respectively, were not recorded in ledgers, as shown in Table 11 below.

Region №	Number of Books on Con. Notes 2017	Books not recorded in ledger 2017	Number of Books on Con. Notes 2018	Books not recorded in ledger 2018
2	5,317	2,280	14,416	6,343
4	9,416	5,320	13,478	4,973
6	6,047	2,426	10,651	4,849
7	6,054	3,578	11,145	6,228
Total	26,834	13,604	49,690	22,393

Table 11 – Textbooks not recorded in ledgers
Source: Ministry of Education & schools records

36. Head Teachers did not fully comply with the requirements of the Book Policy for maintenance and updating of the Textbooks Inventory Ledgers. We found that Textbooks Inventory Ledgers did not reflect relevant information such as Book Issue Vouchers numbers, dates, and quantities of textbooks received. As a result of the omissions, it was time-consuming and difficult to verify the total number of books received at schools. In the absence of updated records accounting for all textbooks received, we conclude that schools lacked proper accountability for books.

Recommendation:

The Audit Office recommends that the Regional Education Officers monitor schools to ensure that Head Teachers comply with the Book Policy relating to accounting for textbooks received.

Departments' Responses:

Region № 2 - A Professional Development Session was conducted on the Book Policy. Presently this is in process and is expected to be completed by 30 November 2020.

Region № 4 - A training session was held with Head Teachers of the primary level to address the issue of textbook records. A virtual training session will be held with Nursery and Secondary Head Teachers to also address this issue by 30 September 2020. These training sessions will be aimed at addressing the issues highlighted in this audit report. Teachers will be empowered to ensure that they have a clear understanding of the Book Policy.

Region № 6 - Noted. Schools will be required to account for BIV. Measures will be put in place to ensure Teachers account for books using appropriate records.

Region № 7 - The Regional Education Officer noted the finding and will have discussions to put systems in place.

37. We expected Head Teachers to adhere to the policy and appoint Committees to efficiently and effectively manage books allocated to schools. We also expected minutes to be prepared that will give details of matters discussed and the decisions reached by the Committees.

38. We visited twenty-three (23) Grade A and Grade B schools that were required to have Textbook Management Committees. The Head Teachers did not give us the minutes of meetings held in 2017. As a result, we could not determine that Committees were in place for the year. Further, for 2018, only three (3) of the twenty-three (23) schools presented minutes that proved the existence of committees at schools.

39. As a result of the absence of the minutes for committee meetings, there was no evidence that the committees existed at schools. As such, the Head Teachers did not comply with the requirements of the Book Policy.

Recommendation:

The Audit Office recommends that the Regional Education Officers monitor schools to ensure accountability and compliance with the Book Policy for the appointment of Textbook Management Committees at schools.

Departments' Responses:

Region № 2 - Textbook Management Committees are in place for all List A and B Schools. Minutes of Textbook Management Committee meetings are kept by all list A and B schools.

Receipt, Storage, and Distribution of Textbooks to Schools

Region № 4 - The Department of Education will continue to enforce the Book Policy to ensure that Head Teachers comply with the prescribed guidelines. Virtual meetings will be held to remind Head Teachers of their roles. Defaulting Head Teachers will be held accountable since these roles were repeatedly enforced at Head teachers' meetings and other training sessions.

Region № 6 - Noted. The Department of Education would ensure that all A and B Grade schools comply with this regulation with immediate effect.

Region № 7 - The Regional Education Officer noted the finding and will have discussions to put systems in place.

40. We checked the books in 261 storage areas at the forty-seven (47) schools to determine whether the quantities and titles on hand agreed with the inventory records. Inventory records were only maintained for 119 of the 261 storage areas, as shown in Table 12 below. Further, the Head Teachers failed to ensure that the number of books in 63 areas was accurate by not promptly updating the textbook records.

Region №	Total № of Storage Areas	Records Not Maintained	Records Maintained
2	30	4	26
4	138	86	52
6	47	24	23
7	46	28	18
Total	261	142	119

Table 12 – Records not maintained for storage areas
Source: Physical count & verification of school records

41. As a result of the non-submission of class logs and records to account for the quantity and titles of textbooks received by Class Teachers, we could not ascertain the accuracy of books at schools.

Recommendation:

The Audit Office recommends that the Regional Education Officers monitor schools to ensure that Head Teachers maintain records to reflect when books are received and issued to Class Teachers for proper accountability and audit trail.

Departments' Responses:

Region № 2 - This could not be verified since school is not in process. Follow-up will be done when school reopens.

Receipt, Storage, and Distribution of Textbooks to Schools

Region № 4 - The Department of Education will continue to enforce the Book Policy and will hold defaulting Head Teachers accountable. Virtual Cluster meetings will be held to ensure that our Head Teachers and Senior Teachers are reminded of the guidelines outlined in the Book Policy. Officers of the Department of Education will be reminded and held accountable accordingly.

Region № 6 - Noted. An examination of Supervisory Instruments completed by Education Officers revealed that in some schools, records were not maintained by all Class Teachers and custodians of textbooks. During school visits, Officers have given schools timelines to establish/update records; however, in most cases, those timelines were not met by Head Teachers. Measures will be put in place to ensure a higher level of compliance.

Region № 7 – The Regional Education Officer noted the finding and will have discussions to put systems in place.

Criterion 3:

The Book Distribution Unit, Departments of Education, and schools efficiently store and safeguard textbooks against loss and damage in keeping with the Book Policy and the Stores Regulations.

Book Distribution Unit storage and safety of textbooks

42. Section 5.1 of the Book Policy requires the Book Distribution Unit to store texts and non-texts in a safe and cool environment. In addition, Section 5.2 requires the Book Distribution Unit to: -

- a) operate within a spacious and cool environment;
- b) fumigate on a regular basis; and
- c) have adequate and appropriate facilities with racks/shelves and pallets to prevent damage from the ground.

43. In this regard, we expected the Book Distribution Unit to comply with the requirements of the Book Policy for the safe and secure storage of textbooks. The Stores Supervisor and Stores Clerks were responsible for storing the books received at the Book Distribution Unit.

Receipt, Storage, and Distribution of Textbooks to Schools

44. The books in the Books Bond were well arranged, and the bond was spacious, secured by cameras, locks on the doors, and grills to the windows. The Books Bond was well ventilated using open windows and doors. Figure 2 below shows the textbooks stored on shelves, racks, and pallets. There was no evidence of termites, rodents or leakage therein. Therefore, the Book Distribution Unit complied with the requirements of the Book Policy for the storage and safety of textbooks.



Fig. 2 – Books stored in BDU’s Books Bond
Source: Audit Office of Guyana

Stock counts of textbooks showed differences

45. Section 4 (vii) of the Stores Regulations requires the Storekeeper to make frequent test checks of stores with the Bin Card balances. As such, the Storekeeper should have conducted constant counts of textbooks and compared the amount with Bin Card balances to determine the accuracy of the books on hand.

46. On 21 August 2019, we conducted stock verification at the Book Distribution Unit’s Bond, with a sample of 486 textbooks for primary and secondary schools. We requested from the Storekeeper 38 Bins Cards to verify the balances of textbooks in stock at the bond. Twelve of the 38 Bin Cards examined had shortages amounting to 505 textbooks, as shown in Table 12 below. In addition, there was no evidence that Bin Card balances were checked off during the period under review, as required by the Stores Regulations.

Receipt, Storage, and Distribution of Textbooks to Schools

№	Bin Card Title	Balance		Difference
		Physical Count	Bin Card Balance	
<i>Primary School Textbooks</i>				
1	Let's Learn Science Workbook Standard 1	1	29	-28
2	Let's Learn Science Workbook Standard 2	1	64	-63
3	Let's Learn Science Textbook Standard 3	1	8	-7
4	Social Studies For Our Children Book 2	3	20	-17
5	HFLE Macmillan Activity Book 3	1	14	-13
6	New 32 SEA Practice Test in Math (Student)	2	155	-153
<i>Secondary School Textbooks</i>				
7	Science in Daily Life Book 1	29	71	-42
8	To Kill A Mocking Bird	20	102	-82
9	Mathematics A Complete Course with CXC Questions	15	57	-42
10	A Comprehensive English Course Book 1 (Rev. Ed.)	8	30	-22
11	POB - A Comprehensive Course	1	19	-18
12	Longman Office Administration for CSEC (2nd Ed.)	1	19	-18
	Total	83	588	-505

Table 12 – Stock count differences at the BDU
Source: Physical count and BDU's records

47. As a result, the Storekeeper did not fully comply with the Stores Regulations to update all Bin Cards with all textbooks received and issued, which resulted in differences in the records.

Recommendation:

The Audit Office recommends that the Book Distribution Unit Coordinator and Store Keeper ensure that the requirement of the Stores Regulations is adhered to for proper accountability of textbooks.

Ministry's Response:

This was due to outstanding posting that had to be completed in the Bin Cards. These Bin Cards have since been updated with the posting of books issued.

Departments of Education improper textbooks storage facilities

48. Section 6.3 of the Book Policy states, “*the Department of Education is responsible for the proper storage and distribution of books.*” The Policy requires the Regional Education Officers to have adequate and appropriate facilities, including racks, shelves, and pallets, to ensure safe and secure storage of textbooks. It also states that books should be protected from termites, rodents, and elements of the weather and storage areas fumigated.

Receipt, Storage, and Distribution of Textbooks to Schools

49. The Departments of Education are required to have safe and secure facilities to properly store textbooks until they are distributed to schools. We conducted inspections at storage facilities from September to November 2019 to determine whether there was compliance with the Book Policy. We found that: -

- a) The Departments of Education in Regions № 2, 6, and 7 had storage facilities to store textbooks received. However, the Departments were not in full compliance with the requirements of the Book Policy since there were no racks or shelves to store the books. In Region № 2, packages with textbooks were on the floor, as shown in Figure 3 below.



Fig. 3 - Department of Education Region № 2 – textbooks on floor
Source: Audit Office of Guyana

- b) The Department of Education in Region № 4 had no facility to store textbooks. The Regional Education Officer explained that textbooks were stored in the Region's enclosed canter truck, which distributed textbooks to schools. At the end of the day, undistributed textbooks were locked in the truck and the keys were secured until the books were distributed the following day. As a result, there was non-compliance with the requirements of the Book Policy.

Recommendation:

The Audit Office recommends that the Regional Education Officers ensure that textbooks received for distribution are properly stored in accordance with the requirement of the Book Policy to prevent damage.

Departments' Responses:

Region № 2 - This was rectified. Books received from BDU are immediately distributed to the coastal schools while books for the river and lake schools are then packed and distributed accordingly within one week.

Region № 4 - Books are not stored at the Department of Education, Region 4. The system that is in place for the distribution of textbooks in the Region is that books are collected from the Book Distribution Unit and taken directly to the schools. Systems are in place to ensure that adequate and appropriate storage facilities are at each of the schools in the Region.

Region № 6 - Noted. Region № 6 does not have a designated textbook storage bond. Books received from the Book Distribution Unit are distributed from the lorry upon receipt, hence no books were seen in storage. On rare occasions when books cannot be distributed due to mechanical problems which the vehicle may develop. The books are stored temporarily in one room at the New Amsterdam Resource Centre, which was not designed to store books.

Region № 7 – Provision will be made in the 2021 Budget for shelves to be constructed in the Storage Bond. When books are received by the DOE, they are distributed to the schools on the same day. In rare cases we may not be able to deliver books to one school - 72 Miles Primary, due to the availability of transportation. However, the longest the books are kept at the DOE is two days.

Textbooks not properly stored and secured at schools

50. Section 6.3 of the Book Policy states, *“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.... Particular attention should be given to ensure that the books are protected from termites, rodents and elements of the weather.”*

51. Head Teachers are required to have a safe and secure place to store textbooks. Audit checks were done at schools to determine the safety and security of books at schools. We found that: -

- a) Textbooks were stored on tables, bookshelves, benches, and cupboards and were not always secured, as shown in Figures 4 to 11 below.
- b) Textbook storage spaces were not always labeled to identify the title of books.
- c) Book titles of similar types were not always stored together, which made the physical counts tedious and time-consuming.

Receipt, Storage, and Distribution of Textbooks to Schools

- d) Bookshelves with books at Soesdyke Secondary and Suddie and New Amsterdam Primary schools had evidence of termites, insects, and feces of rodents. Also, some of the books were damaged by rodents and termites, as shown in Figures 4, 8, 9, and 10 below.



Fig. 4 - Suddie Primary – evidence of termites
Source: Audit Office of Guyana

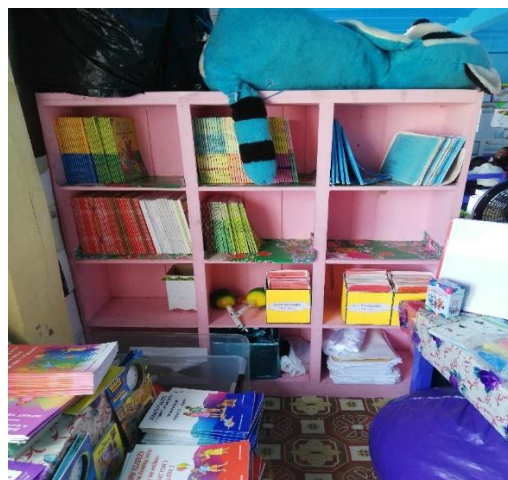


Fig. 5 - Riverstown Primary – textbooks on floor
Source: Audit Office of Guyana

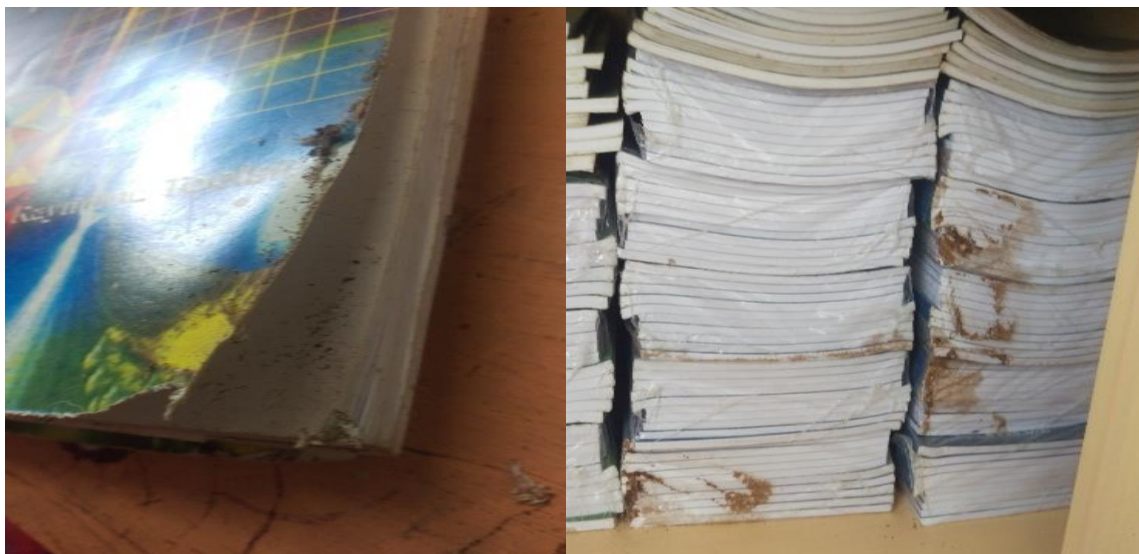


Fig. 6 - New Diamond Primary - books in room
Source: Audit Office of Guyana



Fig. 7 - Peter's Hall Primary - books on bookshelf
Source: Audit Office of Guyana

Receipt, Storage, and Distribution of Textbooks to Schools



Figs. 8 & 9 - Soesdyke Secondary School - textbooks damaged by termites

Source: Audit Office of Guyana



Fig.10 - New Amsterdam Primary - evidence of feces & damaged books by rodents Source: Audit Office of Guyana



Fig. 11 - 72 Miles Primary – textbook cupboard Source: Audit Office of Guyana

52. As a result of the above findings, schools were non-compliant with the requirements of the Book Policy for the safe and secure storage of textbooks. Unsecured books could have resulted in theft, loss, and damage, depriving learners of their use. Insect-infested books will have a shorter lifespan, is a health hazard to learners, and can create an unhealthy school environment.

Recommendation:

The Audit Office recommends that the Regional Education Officers and Head Teachers conduct regular checks at schools to ensure the security of textbooks in classrooms and other storage areas. Also, Regional Education Officers and Head Teachers should ensure that schools are fumigated to protect books from termites and rodents.

Departments' Responses:

Region № 2 - Books were packed according to titles. However, there is still a need for additional bookshelves, book racks, and cupboards in order to accommodate additional textbooks.

Additionally, due to inadequate storage facilities, books are still packed on the floor and tables at two schools which accounted for 20% of the schools visited.

Region № 4 - The Department of Education will put systems in place to ensure that there are adequate and appropriate storage facilities for textbooks in each of the 134 schools in Region № 4. The Department of Education will continue to engage Head Teachers to ensure that there is an improved system for the use and maintenance of textbooks and related records.

Region № 6 - Noted. Schools are not fully compliant with the requirements of the Book Policy regarding the storage of textbooks. Schools utilize the resources available. However, additional book racks will be supplied based on budgetary allocation. Further, extermination services would be provided more frequently provided funds are available. The Textbook Management Committees and School Administrators will be charged with the responsibility of ensuring that schools are fully compliant with textbook policy as it relates to storage.

Region № 7 - Adequate shelves for the various schools will be budgeted for in the 2021 Budget Estimates.

Conclusion:

53. The Store's records were not accurately updated on time, which caused differences with Bin Cards and stock balances. The Regional Departments of Education did not maintain Textbook Ledgers to account for textbooks received from the Book Distribution Unit. The schools failed to document, secure, and protect books, which resulted in termites and rodents damaging books used by learners.

54. Also, the Ministry's Book Distribution Unit had stock-outs of core textbooks, and restocking took over four months. As a result, we must conclude that the Book Distribution Unit, Regional Departments of Education, and schools did not fully manage the receipt and storage of textbooks.

Chapter 2

Allocation and Distribution of Textbooks

Audit Objective: To determine whether the Book Distribution Unit allocated and distributed textbooks to the Departments of Education, primary and secondary schools in an efficient and timely manner and complied with the Book Policy, relevant laws, and regulations.

Criterion 1:

The Book Distribution Unit and Departments of Education allocate and distribute textbooks to schools to meet the needs of learners in an efficient and timely manner and in compliance with the Book Policy.

Ministry did not meet the needs of schools

55. We expect the Ministry to allocate textbooks to Regions according to needs identified by schools. We examined the needs requests presented by Regions № 2, 4, 6, and 7 to determine the number of textbooks needed by each Region. The total needs amounted to 303,422. We found that 215,381, or 71% of the books, were not given to the Regions. Figure 12 below shows the needs of each Region and the actual textbooks received from the Book Distribution Unit for the years 2017 and 2018.

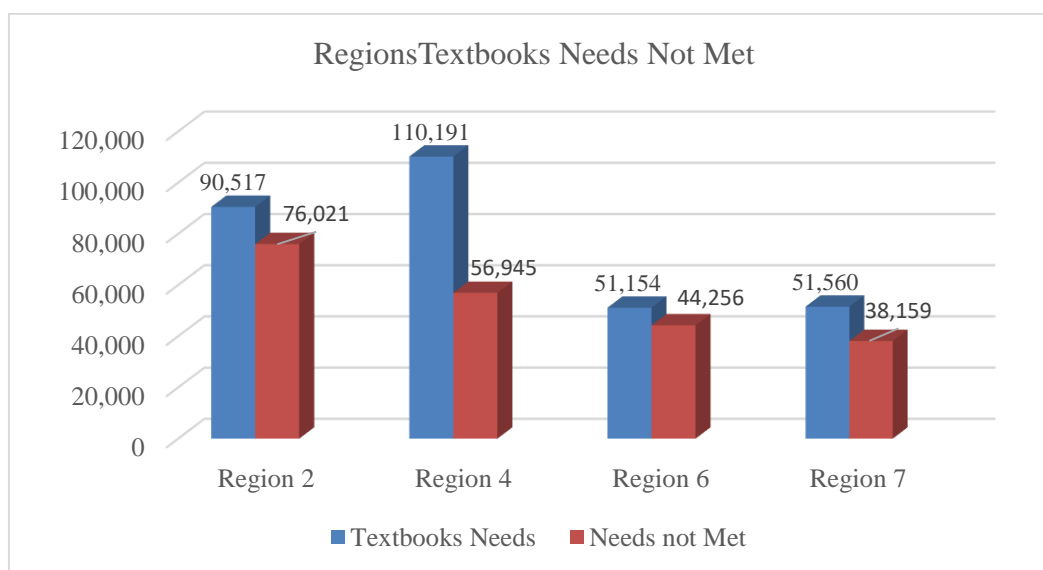


Figure 12 – Total needs & quantity of textbooks not allocated to Regions in 2017 & 2018
Source: BDU & Regions' records

Receipt, Storage, and Distribution of Textbooks to Schools

56. At the schools visited in Regions № 2, 4, 6, and 7, we examined the needs requests that were sent to the Book Distribution Unit along with Consignment Notes and Book Issue Vouchers to determine whether the number of core textbooks distributed met the needs of schools. We found that the needs of schools were partly met by the Unit, as shown in Table 13 below. See Appendix I for further details of schools' needs met in 2017 and 2018.

№	Region №	Year	Name of School	Textbook Needs	Textbooks Distributed	% of Needs Met
1	2	2017	Charity Secondary	523	35	7
2	2	2017	Aurora Secondary	685	0	0
3	2	2018	Aurora Secondary	216	14	6
4	4	2017	North Georgetown Primary	255	190	75
5	6	2017	New Amsterdam Primary	16	7	44
6	6	2018	New Amsterdam Primary	537	89	17
7	6	2017	Mibicuri Primary	120	35	29
8	7	2017	St John's Primary	1,149	625	54
9	7	2017	St. Anthony's Primary	241	177	73
10	7	2017	Holy Name Primary	47	29	62
11	7	2017	Batavia Primary	147	93	63
12	7	2017	Karrau Primary	3	2	67
13	7	2017	Iteballi Primary	67	49	73
14	7	2017	72 Miles Primary	45	32	71
15	7	2017	Agatash Primary	61	36	59
16	7	2017	Three Miles Secondary	472	0	0
17	7	2018	Three Miles Secondary	444	0	0
18	7	2017	Bartica Secondary	499	0	0
19	7	2018	Bartica Secondary	597	0	0
20	2	2017	Aurora Primary	216	14	6
21	2	2018	Queenstown Primary	131	110	84
22	2	2018	Riverstown Primary	163	102	63
23	2	2018	Suddie Primary	2,364	101	4
24	4	2018	Plaisance Primary	50	32	64
25	4	2018	Enmore Primary	432	106	25
26	4	2018	Soesdyke Primary	136	66	49
27	4	2018	New Diamond/Grove Primary	823	100	12
28	4	2018	Peter's Hall Primary	436	63	14
29	6	2018	Sheet Anchor Primary	324	36	11
30	6	2018	Rose Hall Primary	159	26	16
Total				11,358	2,169	19

Table 13 – Percentage of school's needs met for 2017 & 2018.

Source: Schools and BDU records

57. The schools only received just over 2,000 of the almost 12,000 textbooks requested for 2017 and 2018. As such, the Book Distribution Unit did not supply 81% of the books needed by schools.

58. The Book Distribution did not meet the needs of Aurora, Three Miles, and Bartica Secondary Schools for 2017 and 2018. These schools needed almost 3,000 core textbooks books for English Language and Mathematics. The Unit's denial of each school's requests could have negatively impacted the learners.

Ministry's Response:

The schools' textbook needs could not be fully met due to the limited quantity of textbooks in stock at the Distribution Unit. The Unit's primary responsibility is to receive books, store in a safe condition, and stamp and allocate books to each school in each Department of Education. Books can only be distributed based on books in stock at a given point.

Departments' Responses:

Region № 2 - The Department of Education indicated that the finding remains the same.

Region № 4 - The Department received textbook needs for the period under review. However, textbooks are procured by the Ministry of Education and given to the Region for distribution. The distribution of textbooks to schools is done based on the quantity received from the Book Distribution Unit. The textbook inventories and books to be acquired are then updated and submitted to the respective Assistant Chief Education Officers for further procurement. This is an ongoing process, since the enrolment of learners fluctuates from one term to the next.

Region № 7 - Textbook needs are submitted to the Book Distribution Unit the previous term, but the amount sent to the schools may not be adequate in all cases.

59. As a result, we conclude that the textbook allocation process used by the Book Distribution Unit did not fully meet the needs of the Regions and schools, as fewer textbooks were issued than were requested.

Ministry's Response:

The Book Distribution Unit was only capable of distributing books received. The Book Distribution Unit could not allocate textbooks to meet all the needs. Allocation and distribution of textbooks to schools were dependent on books in stock at the Book Distribution Unit.

The Book Distribution Unit is primarily responsible for the distribution of books received. As such, the Unit could not distribute what was not in stock. The full complement of textbooks needed by the regions could not be met because the required books were not supplied to the Book Distribution Unit.

Textbook notices sent late to Education Officers

60. We expect the Book Distribution Unit to send textbook distribution notices to the Regional Education Officers before the start of a school term. We requested the notifications sent to the Regional Education Officers to verify that the Unit confirmed our expectations.

61. We examined the notices from the Book Distribution Unit to Regional Education Officers, who were required to uplift the allocated books and distribute them to schools. We checked the dates on the notices to determine the date of issue. We observed that the Unit sent the information for the 2017 and 2018 Easter terms after the school term started. The notifications were dated 19 January 2017, 16 January 2018, and 20 February 2018 and dispatched more than two weeks after the Easter school term commenced. See details in Table 14 below.

School Term	Date notices sent to REDOs			
	Region № 2	Region № 4	Region № 6	Region № 7
January/Easter 2017	19 January 2017	19 January 2017	Not Seen	19 January 2017
Feb-Mar/Easter 2018	20 February 2018	Not Seen	20 February 2018	20 February 2018
January/Easter 2018	16 January 2018	16 January 2018	16 January 2018	16 January 2018
Christmas 2018	20 August 2018	20 August 2018	20 August 2018	20 August 2018
Christmas 2018	14 June 2018	14 June 2018	14 June 2018	14 June 2018

Table 14 – Dates notices sent to Regional Education Officers
Source: BDU records 2017 & 2018

62. As a result, the Regional Education Officers could not distribute textbooks to schools before the Easter school term and may have deprived learners of books when school commenced.

Ministry’s Response:

The notices were sent at points when books were received and ready for distribution. Distribution notices are usually sent before the end of one school term so that at the beginning of the subsequent school term, the learners will have access to the textbooks.

Receipt, Storage, and Distribution of Textbooks to Schools

Criterion 2:

The Book Distribution Unit, Departments of Education, and schools meet the needs of learners by distributing textbooks in an efficient and timely manner and in compliance with the Book Policy.

Core textbooks distributed to Regions

63. The core subjects for primary schools are Mathematics, English Language, Science, and Social Studies. Secondary schools' core subjects are Mathematics and English Language. The Book Distribution Unit and schools' Consignment Notes and Book Issue Vouchers were examined and analyzed to determine the number of core textbooks distributed to Regions № 2, 4, 6, and 7. The Unit issued just over 60,000 core textbooks to Regional primary and secondary schools in 2017 and 2018, as shown in Table 15 below.

Textbook Title	Number of Textbooks Distributed					
	Region № 2	Region № 4			Region № 6	Region № 7
		GT	EBD	ECD		
Fun With Language Bk 1 Pt 1	568	600	100	395	683	479
Fun With Language Bk 1 Pt 2	113	406	100	263	273	945
Fun With Language Bk 1 Pt 3	115	134	95	98	261	1,166
Fun With Language Bk 2 Pt 1	201	470	435	427	512	1,406
Fun With Language Bk 2 Pt 2	200	392	362	338	666	530
Fun With Language Bk 4	741	918	593	792	1,197	884
Let's Do Mathematics Bk 1 Pt 1	440	590	340	100	566	475
Let's Do Mathematics Bk 1 Pt 2	350	630	310	30	273	450
Let's Do Mathematics Bk 1 Pt 3	420	760	330	125	526	251
Let's Do Mathematics Bk 2 Pt 1	490	576	518	600	765	259
Let's Do Mathematics Bk 2 Pt 2	520	360	500	598	753	594
Let's Do Mathematics Bk 2 Pt 3	670	550	600	595	681	454
Let's Do Mathematics Bk 4	526	840	665	637	987	551
Science Around Us Bk 1	495	414	120	376	542	375
Science Around Us Bk 2	179	164	116	429	327	798
Science Around Us Bk 4	617	540	421	485	819	454
Social Studies For Our Children Bk 1	145	144	0	171	300	863
Social Studies For Our Children Bk 2	468	440	284	607	566	518
Social Studies For Our Children Bk 4	151	268	155	296	450	1,148
English Language Grade 7	0	0	1,070	0	189	12
English Language Grade 9	157	0	0	101	745	129
English Language Grade 10	257	1,070	0	0	617	306
Mathematics Grade 7	12	756	156	466	119	0
Mathematics Grade 9	339	0	0	165	11	536
Total	8,174	11,022	7,270	8,094	12,828	13,583
Grand Total	60,971					

Table 15 – Number of core textbooks distributed to Regions in 2017 & 2018

Source: BDU and schools' records

Time taken to distribute textbooks to schools

64. Section 6.3 Part (iv) of the Book Policy states that “*arrangements must be in place at the Department of Education/BDU to ensure that textbooks are distributed expeditiously to schools within the distribution time.*” Table 16 below shows the distribution time for schools on the coast and in riverine areas.

Location	Distribution Time
Schools on the Coast	Within 7 days
Schools within Riverine Areas	Within 7 – 14 days
Schools within Deep Riverine and Hinterland Areas	Within 7 – 21 days

Table 16 – Textbook distribution time
Source: Ministry’s Book Policy

65. The Department of Education was required to distribute textbooks to schools within the time specified in the Book Policy. We examined Consignment Notes and Book Issue Vouchers to determine the time taken to distribute textbooks to schools. We found that: -

- a) The Department of Education of Region № 2 took more than 40 days instead of 7 to deliver textbooks to schools on the coast using vehicles and boats.
- b) The Department of Education in Region № 4 took an average of 22 days instead of 7 days to deliver textbooks to schools on the East Bank of Demerara. However, in Central Georgetown, delivery to schools took one day. The Ministry used its canter truck to transport the books to schools.
- c) The Department of Education in Region № 6 took over 20 days instead of 7 days to deliver textbooks to schools on the coast. The Department took 24 days instead of 14 days to hand over books in riverine areas. A canter truck and boats were used to deliver textbooks to schools.
- d) The Department of Education in Region № 7 used vehicles and boats to deliver textbooks. It took an average of 25 days instead of 7 days to hand over books to schools on the coast and 22 days instead of 14 days in riverine areas.

66. The Departments of Education’s late delivery of textbooks to schools shows that the Regional Education Officers did not fully comply with the requirement of the Book Policy. This resulted in textbooks being distributed to schools after the required time.

Recommendation:

The Audit Office recommends that the Regional Education Officers ensure that the needed resources are available for the timely distribution of textbooks to schools.

Departments' Responses:

Region № 2 - The Department of Education indicated that the finding has been rectified.

Region № 4 - The Department of Education has the responsibility to uplift and distribute textbooks, exercise books, and school feeding materials to 134 schools in Region 4. There are instances when all of these resources are available at the same time for distribution hence, the need to hire transportation. However, there are instances when monies are not available and the Department of Education relies solely on the two canters attached to the department. Please note that schools in Region № 4 are also located in the riverine/ remote areas along the Linden/Soesdyke Highway.

Region № 6 - Noted. The Department of Education does not have storage; hence, books are distributed directly upon receipt. It is very difficult to deliver books to one hundred twenty-nine schools within seven days given the accountability procedure and the geographical reach of the Region. In addition, there is only one distribution unit. Efforts will be made to ensure textbooks are uplifted promptly after notification by the BDU.

Region № 7 – The Department of Education noted the finding and will have discussions to put systems in place.

Stock-out of textbooks at the Book Distribution Unit

67. The Book Distribution Unit provides textbooks and non-textbooks to Government schools in Guyana. We expected the Book Distribution Unit to have books in stock to distribute to schools when needed. We examined Bin Cards for the core textbooks for primary and secondary schools for the years 2017 and 2018 to determine whether books were in stock. We found three core textbooks for primary and secondary schools that were out of stock. It took more than a year to restock the secondary school Mathematics textbook. Details are in Table 17 below.

Receipt, Storage, and Distribution of Textbooks to Schools

Textbook Title	Date of Stock-Out	Days Stock-Out	Date Textbook Received	Purchase Order №	Textbooks Received
Social Studies For Our Children Bk 1	01/12/2017	138	18/04/2018	AJPLAS0417	2,798
Mathematics a Complete Course Vol. 2	19/10/2017	586	28/05/2019	CK11308	1,000
Comprehensive English Course Bk 3	14/06/2018	245	14/02/2019	Inv № 1	27

Table 17 – Stock-out of textbooks at the BDU
Source: Ministry & BDU records for 2017 & 2018

68. As can be seen, it took more than four months to restock the textbooks at the bond, which would have affected the allocation and distribution to schools that needed them. We observed that Rose Hall Primary School, with a grade size of 69 learners, had no Social Studies For Our Children Bk 1 when we conducted our audit verification. Also, Mibicuri, Sheet Anchor, and Enmore Primary Schools requested 3, 14, and 9 respectively, of the same book in 2017 and 2018, but got none. In addition, four more primary schools had shortages of the Social Studies textbook.

69. Further, Charity and Aurora Secondary schools needed 35 and 85 Comprehensive English Course Bk 3 in 2017 but got none. As a result of the long stock-out time, we conclude that the Ministry of Education and the Book Distribution Unit did not have an effective management system to avoid textbooks being out of stock at the Bond, which affected the allocation of books to schools.

Recommendation:

The Audit Office recommends that the Head of Budget Agency and the Coordinator of the Book Distribution Unit have an effective reordering system to avoid textbooks being out of stock.

Ministry’s Response:

The Book Distribution Unit does not have books in stock at all times. The Unit functions primarily as a central point where books are received before onward distribution to schools. Book Distribution Unit is the first repository accountable for the receipt, storage, care, and distribution of books. The Book Distribution Unit is not responsible for the restocking of books.

Receipt, Storage, and Distribution of Textbooks to Schools

Shortage of core textbooks at schools

70. Under the Book Policy, the ratio for allocating textbooks for core subjects in school is one learner per textbook or 1:1. As such, we expected each learner at primary and secondary schools to have a book for the core subjects.

71. In Regions № 2, 4, 6, and 7, textbooks were physically counted and compared to the number of learners enrolled in Grades 1, 2, and 4 for primary schools and Grades 7, 9, and 10 for secondary schools. We found that the combined number of textbooks available for the core subjects in each grade was insufficient to distribute to each learner. Twenty-five (25) primary and sixteen (16) secondary schools had a shortage of books for all the grades examined. See Table 18 below for examples, and Appendix III for further details.

Region №	Name of School	Textbook Title	№ of Learners	№ of Textbooks	Textbook Shortage
2	Charity Primary	Fun With Language Bk 4	104	41	63
	Suddie Primary	Let's Do Mathematics Bk 4	100	50	50
4	Enmore Primary	Fun With Language Bk 1 Pt 1	22	2	20
	North G/town Primary	Let's Do Mathematics Bk 1 Pt 1	22	4	18
	Peter's Hall Primary	Let's Do Mathematics Bk 1 Pt 1	115	9	106
	Enmore Primary	Let's Do Mathematics Bk 1 Pt 2	22	6	16
	Peter's Hall Primary	Let's Do Mathematics Bk 1 Pt 2	110	8	102
	Enmore Primary	Fun With Language Bk 2 Pt 3	23	3	20
	Bel Air Primary	Fun With Language Bk 4	30	3	27
	Peter's Hall Primary	Fun With Language Bk 4	90	5	85
7	St. John's Primary	Let's Do Mathematics Bk 1 Pt 2	116	36	80
	Batavia Primary	Let's Do Mathematics Bk 1 Pt 3	15	1	14
	Batavia Primary	Fun With Language Bk 2 Pt 1	21	4	17
	St. John's Primary	Social Studies For Our Children Bk 4	79	3	76
	St. John's Primary	Science Around Us Bk 4	79	3	76
2	Abram Zuil Secondary	English Language Grade 7	145	55	90
	Charity Secondary	English Language Grade 7	106	7	99
	Charity Secondary	Mathematics Grade 7	106	19	87
4	Plaisance Secondary	English Language Grade 7	114	12	102
	St. Roses High	English Language Grade 7	111	34	77
	President's College	Mathematics Grade 10	99	3	96
6	Rose Hall Secondary	Fun With Language Bk 2 Pt 3	90	1	89
	New Amsterdam Sec.	Let's Do Mathematics Bk 2 Pt 2	68	2	66
	Skeldon High	Mathematics Grade 7	112	34	78
	Orealla Secondary	Mathematics Grade 9	16	3	13
7	3 Miles Secondary	Mathematics Grade 7	152	30	122
	3 Miles Secondary	Mathematics Grade 9	119	26	93
	Bartica Secondary	Mathematics Grade 10	59	21	38
Total		2,245	425	1,820	

Table 18 - Primary and secondary schools with inadequate textbooks
Source: Physical count & school records

Receipt, Storage, and Distribution of Textbooks to Schools

72. We found Grades 1, 2, and 4 in twenty-three (23) primary schools had no Mathematics, English Language, Science, and Social Studies textbooks. Similarly, Grades 7, 9, and 10 in seven secondary schools had no English Language and Mathematics textbooks at the time of the audit. See Table 19 below for examples and Appendix II for full details.

Region No	Name of School	Textbook Title	No of Learners	No of Textbooks
2	Aurora Primary	Fun With Language Bk 1 Pt 2	26	0
		Let's Do Mathematics Bk 1 Pt 3	26	0
		Science Around Us Bk 4	30	0
4	St. Sidwell's Primary	Fun With Language Bk 1 Pt 2	10	0
		Let's Do Mathematics Bk 1 Pt 3	10	0
	Soesdyke Primary	Fun With Language Bk 2 Pt 3	55	0
	Plaisance Primary	Fun With Language Bk 2 Pt 3	32	0
6	Rose Hall Primary	Let's Do Mathematics Bk 1 Pt 1	69	0
		Let's Do Mathematics Bk 1 Pt 3	69	0
	Mibicuri Primary	Fun With Language Bk 2 Pt 3	31	0
7	72 Miles Primary	Let's Do Mathematics Bk 1 Pt 1	8	0
		Fun With Language Bk 1 Pt 2	8	0
		Let's Do Mathematics Bk 1 Pt 3	8	0
	Iteballi Primary	Let's Do Mathematics Bk 2 Pt 1	13	0
	Batavia Primary	Fun With Language Bk 2 Pt 3	21	0
2	Aurora Secondary	English Language Grade 7	80	0
		English Language Grade 9	70	0
		Mathematics Grade 9	70	0
		Mathematics Grade 10	46	0
6	Berbice High	Mathematics Grade 9	107	0
	Black Bush Secondary	Mathematics Grade 10	33	0
7	3 Miles Secondary	English Language Grade 9	119	0
		English Language Grade 10	79	0
	Bartica Secondary	Mathematics Grade 9	161	0

Table 19 - Primary and secondary schools without textbooks

Source: Physical count & school records

73. The failure of the Ministry of Education and the Book Distribution Unit to allocate sufficient textbooks to schools may have resulted in poor learning in all grades, which could have negatively impacted the quality of education in schools.

Recommendation:

The Audit Office recommends that the Chief Education Officer and Regional Education Officers conduct assessments at schools with shortages of textbooks to determine reasons and allocate books to schools to meet the needs of learners.

Ministry's Response:

Since not enough textbooks were procured for distribution in the schools, it is acknowledged that shortages will result. Shortages may also result from instances where the textbooks in question may have been issued to learners on loan earlier in the term and when the physical count was made by the Auditors those books on loan may not be captured in their count.

74. We interviewed Head Teachers of schools to find out what strategies were in place to deal with the shortage of textbooks. The Head Teachers told us that whenever there was an inadequate supply of books, they made use of the following strategies: -

- a) books on hand were shared among learners; or
- b) learners used photocopied books; or
- c) parents were requested to purchase the needed books.

Schools with large quantities of excess textbooks

75. While many schools visited had shortages and, in some cases, no textbooks for the core subjects, seventeen (17) schools with only 3,729 learners had almost 9,500 excess books in libraries, cupboards, and bookshelves. Therefore, the schools had nearly 6,000 books more than what was needed. Further, the six (6) schools highlighted in Table 20 below each had in excess of 200 core textbooks.

Name of School	Textbook Titles	Nº of Learners	Nº of Textbooks Seen	Nº of Excess Textbooks
Aurora Primary	Science Around Us Bk 2	45	171	126
	Let's Do Mathematics Bk 1 Pt 1	26	127	101
Charity Primary	Fun With Language Bk 1 Pt 1	80	389	309
	Let's Do Mathematics Bk 1 Pt 1	80	187	107
New Diamond Primary	Fun With Language Bk 1 Pt 1	198	304	106
	Fun With Language Bk 1 Pt 3	198	338	140
	Fun With Language Bk 2 Pt 2	165	270	105
	Fun With Language Bk 4	167	279	112
	Let's Do Mathematics Bk 1 Pt 1	198	324	126
	Let's Do Mathematics Bk 1 Pt 3	198	339	141
	Let's Do Mathematics Bk 2 Pt 1	165	275	110
	Let's Do Mathematics Bk 2 Pt 2	165	302	137
	Let's Do Mathematics Bk 2 Pt 3	165	312	147
	Let's Do Mathematics Bk 4	167	340	173
	Social Studies For Our Children Bk 1	198	299	101
Mibicuri Primary	Fun With Language Bk 1 Pt 2	30	131	101
	Fun With Language Bk 1 Pt 3	30	155	125
	Let's Do Mathematics Bk 1 Pt 3	30	159	129
Tucville Primary	Let's Do Mathematics Bk 1 Pt 2	73	261	188
	Let's Do Mathematics Bk 1 Pt 3	73	285	212
	Science Around Us Bk 2	68	178	110

Receipt, Storage, and Distribution of Textbooks to Schools

Name of School	Textbooks	Nº of Learners	Nº of Textbooks Seen	Nº of Excess Textbooks
St. Anthony's Primary	Social Studies For Our Children Bk 1	15	130	115
	Social Studies For Our Children Bk 2	33	133	100
Soesdyke Primary	Fun With Language Bk 1 Pt 1	53	237	184
New Amsterdam Primary	Science Around Us Bk 1	43	189	146
Bel Air Primary	Social Studies For Our Children Bk 1	30	178	148
Abram Zuil Secondary	Mathematics Grade 9	95	374	279
	Mathematics Grade 10	109	298	189
Berbice High	English Language Grade 10	109	325	216
Bartica Secondary	Mathematics Grade 10	59	163	104
Lancaster Secondary	Mathematics Grade 7	98	215	117
	English Language Grade 9	32	138	106
New Amsterdam Secondary	Mathematics Grade 7	84	273	189
	English Language Grade 9	83	208	125
Soesdyke Secondary	Mathematics Grade 9	138	455	317
St. Roses High	English Language Grade 9	77	234	157
3 Miles Secondary	English Language Grade 7	152	502	350
Total		3,729	9,477	5,748

Table 20 - Primary and secondary schools with excess textbooks
Source: Physical count & school records

76. The main objective of the Book Policy is to ensure the equitable distribution and allocation of books to schools. We expected the Ministry's officials and Regional Education Officers to adhere to this policy by ensuring that schools had an adequate supply of books. We also expected officials to do frequent checks at schools to determine shortages and excess and transfer or move excess books to those schools with little or no books.

77. The officials failed to comply with the Book Policy so that there was an equitable distribution of books among schools. Had these officials complied with the policy and exercised proper management of textbooks, then many schools would have had the right number of books for learners.

78. We found many instances where excess books at one school could have satisfied the needs of two or more schools, sometimes in the same Region. We show in Table 21 some examples from the records of schools.

Receipt, Storage, and Distribution of Textbooks to Schools

Textbook Title	Name of School	Excess Books	Name of School	Shortage Books
Fun With Language Bk 1 Pt 2	Charity Primary	309	Aurora Primary	26
	Mibicuri Primary	101	St. Sidwell's Primary	10
			72 Miles Primary	8
Total		410		44
Let's Do Mathematics Bk 1 Pt 1	Charity Primary	107	Rose Hall Primary	69
	New Diamond Primary	126	72 Miles Primary	8
	Aurora Primary	101		
Total		334		77
Let's Do Mathematics Bk 1 Pt 3	New Diamond Primary	141	Aurora Primary	26
	Mibicuri Primary	129	72 Miles Primary	8
Total		270		34
Science Around Us Bk 2	Aurora Primary	126	North G/town Primary	76
	Tucville Primary	110	Peters Hall Primary	22
			Soesdyke Primary	3
			Plaisance Primary	19
			Sheet Anchor Primary	27
Total		236		147
Let's Do Mathematics Bk 2 Pt 1	New Diamond Primary	110	Iteballi Primary	13
Let's Do Mathematics Bk 2 Pt 3	New Diamond Primary	147	Batavia Primary	21
		257		34
Let's Do Mathematics Bk 1 Pt 3	Tucville Primary	212	St. Sidwell's Primary	10
			Rose Hall Primary	69
Total		212		79
Mathematics Grade 9	Abram Zuil Secondary	279	Aurora Primary	70
	Soesdyke Secondary	317	Berbice High	107
			Bartica Secondary	161
Total		596		338
Mathematics Grade 10	Abram Zuil Secondary	189	Aurora Primary	46
	Bartica Secondary	104	Black Bush Secondary	33
Total		293		79
English Language Grade 9	Lancaster Secondary	106	Aurora Secondary	70
	St. Roses High	157	3 Miles Secondary	119
	New Amsterdam Sec.	125		
Total		388		189

Table 21 – Comparison of schools with excess & shortage of textbooks
Source: Physical count & school records

Recommendation: *The Chief Education Officer and the Regional Education Officers should assess schools with excess textbooks to determine the reason why so many books are in stock and allocate them where they are most needed.*

Ministry's Response:

- (a) The instances in which the Auditors observed excess textbooks in some schools may not be as a result of excess supply of those textbooks to those schools in a given year. The enrolment of a particular class changes from year to year. Another reason why those schools may have had excess textbooks, was instead of issuing the books to learners every year, some schools retain the books in their schools. The cumulative count of those books over a wide range of years of receipts amounted to the excess observed.
- (b) Also, there have been instances in which some schools, instead of getting damaged books written off and disposed of, they retain damaged books and include the damaged books in their count of books in stock.
- (c) The problem of some schools not issuing books to learners is being addressed. Also, the recommendation to allocate the excess books that some schools have to other schools in need will be addressed.

Departments' Responses:

Region № 2 - Movement of excess textbooks will commence when school reopens to provide for schools in need.

Region № 4 - The Department of Education partially addressed the issue of excess textbooks in schools. Textbooks were removed from secondary schools and distributed to secondary departments attached to primary schools. The necessary documentation was done to account for these books. Greater emphasis will be placed on addressing this issue as soon as schools reopen. However, the necessary documentation will be done to facilitate the process when schools reopen.

Region № 6 - Noted. However, the Book Distribution Unit does not supply textbooks necessary based on number requested. Textbooks are distributed by Book Distribution Unit based on the availability of same. It should be noted that the process of reassigning textbooks from schools with excess to those with storage has commenced at primary level schools in the Region.

Region № 7 – The Regional Education Officer noted the finding and will have discussions to put systems in place.

Schools stored unserviceable textbooks

79. Head Teachers are responsible for conducting annual self-audits at schools. Section 7.3 (a) of the Book Policy states, “*The school shall conduct annually a self-audit of textbooks in its custody....to ascertain the quantity, titles and levels on hand and the number of unserviceable and current needs.*” We expected Head Teachers to conduct annual self-audits to determine the quantities of usable textbooks on hand, the number of unserviceable books in stock, and the current needs of schools.

80. We found that only twenty-five (25) of the forty-seven (47) schools visited conducted self-audits for 2017 and thirty-six (36) for 2018. However, officials failed to provide evidence to substantiate audits done at the remaining twenty-two (22) schools in 2017 and eleven (11) in 2018. In the absence of the audits, we could not determine how Head Teachers determined: -

- a) the quantity, titles, and levels of books on hand for each grade;
- b) the number of unserviceable books according to titles and levels; and
- c) the current number of textbooks needed by the schools.

Recommendation:

The Audit Office recommends that the Regional Education Officers conduct checks at schools to determine why Head Teachers did not carry out self-audits and monitor schools to ensure that they comply with the requirements of the Book Policy.

Departments’ Responses:

Region № 2 - Self-audits/Internal audits were conducted termly and submitted to the Department of Education.

Region № 4 - Audits were done on a termly basis by schools. However, the Department of Education will engage the Field Auditors from the Ministry of Education to have audits done at the schools in Region 4. The Department of Education will ensure that all Headteachers are reminded and held accountable for the self-audits that must be done in keeping with the Book Policy.

Region № 6 - Noted. Of the twelve schools visited, nine had submitted Textbooks Needs for the year 2017 and eleven schools had submitted Textbook Needs for the year 2018. This indicates that an audit had to have been done at the school level for the period. The accuracy of such an audit, however, was not ascertained. Copies of textbooks needs submitted by Headteachers for 2017 and 2018 are filed at the Department of Education and can be verified.

Receipt, Storage, and Distribution of Textbooks to Schools

Region № 7 - The Regional Education Officer noted the finding and will have discussions to put systems in place.

81. We expected Head Teachers to identify and prepare a list of unserviceable books in stock and have them removed from schools. Also, a damaged books report with the quantity and titles of books should be prepared to ensure proper record management, accountability, and control.

82. A total of 18 of the 47 schools audited had unserviceable textbooks on hand. The books were disorganized on shelves in an untidy manner, were in bags on the floor, and there were no labels to identify them, as shown in Figures 13 and 16 below.



Figs.13 &14 – Charity & Peters Hall Primary Schools - unserviceable books
Source: Audit Office of Guyana

Receipt, Storage, and Distribution of Textbooks to Schools



Figs. 15 & 16 – Sheet Anchor Primary & Iteballi/ Batavia School - unserviceable textbooks
Source: Audit Office of Guyana

83. Only two of the eighteen schools with unserviceable books presented a list for audit verification, as shown in Table 22 below. This finding indicated a lack of record keeping at the schools. Further, the Head Teachers were unaware of the disposal process and were to communicate with the Department of Education to commence the process.

Region No	No of Schools Visited	Schools with Unserviceable Textbooks	No of Schools that Presented List
2	10	3	2
4	15	5	0
6	12	5	0
7	10	5	0
Total	47	18	2

Table 22 – Schools with unserviceable textbooks
Source: Physical verification of textbooks at schools

84. As a result, we conclude that Head Teachers did not adhere to the requirements of the Book Policy, and the Departments of Education did not monitor schools to ensure that unserviceable books were documented in records, then disposed to clear storage spaces.

Recommendation:

The Audit Office recommends that the Regional Education Officers and Head Teachers take steps to document all unserviceable textbooks and remove them from schools.

Departments' Responses:

Region № 2 - A letter was written to the Regional Executive Officer for a textbook audit to be completed and unserviceable textbooks to be written off. Due to the physical and unhygienic conditions of the books, they were disposed by the schools.

Region № 4 - The Department of Education through the Regional Executive Officer will request the services of Field Auditors from the Ministry of Education to aid in the process of documenting and disposing of books that are unserviceable. There is no Field Auditor attached to Region № 4.

Region № 6 - Noted. Systems would be put in place at the level of the Department of Education for officers to conduct scheduled monitoring visits to supervise textbook management by schools. Head Teachers will be required to submit a list of all unserviceable textbooks to the Department of Education. These lists would be forwarded to the Office of the Regional Field Audit.

Region № 7 - The Regional Stock Verifier or the Field Auditor was the person who assisted the Department in disposing of unserviceable books, but that position remained vacant for a long period of time.

85. Section 7.3 (b) requires the Departments of Education to engage the Ministry's Audit Section to audit schools to verify the need for textbooks. We expect the Departments and the auditor to collaborate to confirm the accuracy of needs identified by schools. The Regional Education Officers did not engage the Audit Department to conduct audits at schools for the years 2017 and 2018.

86. As such, the Regional Education Officers who were responsible for the verification of self-audits and monitoring of schools did not comply with the requirements of the Book Policy. This failure on the part of Regional Education Officers could have resulted in schools requesting more books than needed, which can cause shortages in schools with little or no books.

Departments' Responses:

Region № 2 – A letter was written to the Regional Executive Officer for Field Auditors to conduct external audits. No external audit was done to date.

Region № 4 - The Regional Democratic Council does not have a Field Auditor attached to the Region, however, the Department of Education through the Regional Democratic Council will request the services of the Field Auditor attached to the Ministry of Education to conduct the audits. The Department of Education will continue to give guidance and conduct training sessions with Head Teachers and respective Teachers to ensure that there is full compliance.

Receipt, Storage, and Distribution of Textbooks to Schools

Region № 6 - Noted. The Regional Education Officer had written to the Regional Executive Officer on 26 February 2018, requesting that the Regional Field Audit Department conduct Textbook Audit at schools in the Region; however, no audit was undertaken.

Region № 7 - The Regional Education Officer noted the finding and will have discussions to put systems in place.

Schools did not always loan textbooks to learners

87. Section 7.2 of the Book Policy states that “...*Head Teachers and Class Teachers have a pivotal role to ensure that the books are used for class teaching and to aid the completion of homework assignments.*” We expect that Head Teachers and Class Teachers will loan textbooks to learners to aid in the completion of homework assignments.

88. We found thirty-seven (37) of the forty-seven (47) schools visited loaned textbooks to learners to take home to complete their homework. However, only twenty-two (22) schools presented loan forms and registers to account for the issue and return of books loaned to learners, as shown in Table 26. The remaining fifteen (15) schools did not present evidence to verify the books loaned. As such, there was a breakdown in the controls over textbooks loaned. The ten (10) schools that did not lend books to learners deprived them of the tools to support their learning experience in and out of the classrooms.

Region №	№ of Schools Visited	№ of Schools that Loaned Books	№ of schools that presented Evidence
2	10	9	6
4	15	11	4
6	12	10	10
7	10	7	2
Total	47	37	22

Table 26 – Schools that loaned books to learners
Source: Schools records for 2017 & 2018

89. We could not determine the total textbooks loaned at the time of our verification since the records failed to show the books loaned, the number of books received from previous years, and the current balance. The failure to properly account for books loaned to learners indicated a breakdown in internal control over books on loan.

Receipt, Storage, and Distribution of Textbooks to Schools

Departments' Responses:

Region № 4 - The Department of Education will address this issue with all schools to remind Head Teachers, to enforce the Book Policy and to hold Head Teachers accountable for breach of policy. The Department of Education will plan and execute virtual training and development sessions to address compliance with the Book Policy.

Region № 6 - Noted. Measures will be put in place to ensure higher level of compliance. Schools will be tasked to update loan registers accurately and in a timely manner. Head Teachers of non-compliant schools will be instructed to comply.

Region № 7 - The Regional Education Officer noted the finding and will have discussions to put systems in place.

90. The Book Policy directs Head Teachers to manage the textbooks allocated to schools by ensuring that parents sign the Agreement Form for textbooks loaned to learners. The Class Teachers were responsible for securing the forms, and parents and learners were accountable for the care and return of books. We expected Head Teachers to ensure parents signed the Agreement Forms for textbooks loaned. We found that only twelve of the 37 schools required parents to sign the Forms, as shown in Table 27 below.

91. As a result, all Head Teachers did not comply with the requirements of the Book Policy and did not hold parents accountable for the care and return of textbooks. This lack of care on the part of Head Teachers could have resulted in a shortage of books due to theft, damage, or loss.

Region №	№ of Schools Visited	№ of Schools that Loaned Textbooks to Learners	№ of Schools that had Loan Forms
2	10	9	4
4	15	11	1
6	12	10	6
7	10	7	1
Total	47	37	12

Table 27 – Schools with evidence of loans to learners
Source: Schools records for 2017 & 2018

Departments' Responses:

Region № 2 - Head Teachers will be written to for non-compliance with the Book Policy.

Receipt, Storage, and Distribution of Textbooks to Schools

Region № 4 - The Department of Education will continue to request updated textbook inventories and needs to ensure that the request is made to Book Distribution Unit through the respective ACEOs for the Books to be acquired for each school in the Region. However, whilst books are being procured, systems are put in place to use Class set, Library set, and Teacher’s reference to continue the delivery of the Curriculum. The number of textbooks received and distributed is dependent on the number of textbooks procured by the Book Distribution Unit for the Region.

Region № 6 - Noted. Measures will be adopted to ensure that all schools utilize textbook loan forms. Officers will ensure compliance during monitoring visits.

Region № 7 - The Regional Education Officer noted the finding and will have discussions to put systems in place.

Textbooks distributed to private individuals

92. We expected only the learners in schools would have benefitted from the textbooks purchased by the Ministry of Education. We found that the Book Distribution Unit gave out almost 800 books, shown in Table 28 below, to private individuals, staff of the Ministries of Education and the Presidency, National Centre of Education Research Development, and School of the Nations, a private school. The applications were authorized and approved by personnel of the Ministry.

Books Issued To	2017	2018	Total Textbooks
Individuals	234	36	270
Ministry of Education Employees	145	107	252
Ministry of Presidency Employees	0	81	81
Book Distribution Unit Employees	13	34	47
National Centre for Education Research Development	12	29	41
Guyana Society for the Blind	32	0	32
School of the Nations	0	33	33
Total	436	320	756

Table 28 – Textbooks distributed to individuals & organizations

Source: - Ministry and BDU records for 2017 and 2018

93. The actions of the Ministry to allocate and distribute books to individuals is not recommended in the Book Policy. This created shortages in schools and deprived learners of much-needed books.

Ministry’s Response:

Textbooks issued to the Ministry of Education employees were done based on a loan system in place for employees. All authorization and documentation were in place before such books were issued on loan. With reference to books issued to organizations, these books were given based on approval.

Conclusion:

94. The Ministry's Book Distribution Unit did not allocate and distribute textbooks to schools in an efficient and timely manner according to the needs identified. The Unit failed to comply with the Book Policy. We base our conclusion on the following: -

- The Book Distribution Unit did not allocate and distribute textbooks to fully meet the needs of schools. On average, the Unit did not meet 71% of the needs of the Regions.
- There were shortages of core textbooks at schools, which prevented the Ministry from issuing a book to each learner. Many grades had inadequate or no textbooks. This shortage resulted in many grades having inadequate or no books for learners.
- Some schools had large numbers of excess textbooks, which could have been redistributed to those schools with a small amount or no books.
- On average only 19% of schools' needs were met when we examined the needs with books received. A total of 11,358 textbooks were needed, but only 2,169 textbooks were distributed to schools. As such 81% of the needs were not met. Even though schools' needs were not fully met, the Ministry distributed 756 textbooks to private individuals and organizations.
- There were no equitable allocation and distribution of textbooks to schools. While many schools had inadequate or no textbooks for learners in the various grades, we found 5,748 excess textbooks at seventeen (17) of the forty-seven (47) schools examined. There were thirty-seven instances where schools had more than 100 excess textbooks for core subjects being stored at the schools.
- The Regional Education Officers did not monitor schools to ensure that they comply with the requirements of the Book Policy. All Head Teachers did not conduct self-audits to identify school needs. Also, a Textbook Management Committee was not in place at many schools to manage textbooks.
- Head Teachers did not ensure that accurate records were maintained for textbooks distributed to schools, Class Teachers, and learners. Ten schools did not loan textbooks to learners to aid in the completion of their home assignments, as required by the Book Policy.

Receipt, Storage, and Distribution of Textbooks to Schools

- The Book Distribution Unit did not always notify and distribute textbooks to the Regional Education Officers in a timely manner. This resulted in notices being uplifted after the school term started, resulting in textbooks being distributed more than two weeks after the school term commenced.

About the Audit

The audit sought to determine whether the Ministry of Education, Departments of Education, and schools managed the receipt, storage, allocation, and distribution of textbooks to meet the needs of learners in an efficient and timely manner and in compliance with the Ministry's Book Policy, relevant laws, and regulations.

Scope and Approach

The audit covered the period 1 January 2017 to 31 December 2018. Audit work was conducted to assess how the Book Distribution Unit, Departments of Education, and schools managed textbooks for the period. We examined how the Unit, Departments, and schools accounted for the receipt and storage of textbooks. Also, whether the allocation and distribution of textbooks were done in a timely manner and met the needs of learners.

Audit Methodology

The Audit Office undertook the following methodological approach: -

- (a) Interviews were conducted with staff of the Ministry of Education, Book Distribution Unit, Regional Departments of Education, and primary and secondary schools to understand their roles and responsibilities.
- (b) Reviews were done of the Procurement Act, Stores Regulations, Book Policy, contracts and annual estimates of expenditure, accounting records, stores records, schools' records and other key documents to gain a comprehensive understanding and to gather sufficient and appropriate audit evidence.
- (c) Reviews were done of key systems of internal control and documentation maintained by the Book Distribution Unit to gain an understanding of the operation of systems and controls.
- (d) Reviews of financial and stores accounting activities, including detailed tests of transactions were done to determine whether the transactions were authorized by competent authorities.

Receipt, Storage, and Distribution of Textbooks to Schools

- (e) Physical verification of textbooks received and inputted into the records to determine whether textbooks were delivered according to the contract agreement and properly brought to account in the store's records.
- (f) Physical verification of textbooks received at Departments of Education and schools to determine whether textbooks were received and properly brought to account in Schools' Textbook Ledgers.

Audit Criteria and Sources

The main criteria that were used to conduct this audit and their sources are as follows:

CHAPTER 1 - RECEIPT AND STORAGE OF TEXTBOOKS

CRITERIA	SOURCES
1. The Ministry of Education has a documented policy in place for the receipt and storage of textbooks.	Ministry of Education Book Policy
2. The Ministry of Education and its Book Distribution Unit, Departments of Education in the Regions, and Head Teachers of schools properly account for the receipt of all textbooks according to the Book Policy and the Stores Regulations.	Ministry of Education Book Policy Stores Regulations Contracts Agreement Purchase Orders Goods Received Notes Bin Cards & Stock Ledgers Consignment Notes Book Issue Vouchers Schools' Textbooks Ledger
3. The Book Distribution Unit, Departments of Education, and schools efficiently store and safeguard textbooks against loss and damage in keeping with the Book Policy and the Stores Regulations.	Ministry of Education Book Policy Stores Regulations

CHAPTER 2 - ALLOCATION AND DISTRIBUTION OF TEXTBOOKS

CRITERIA	SOURCES
1. The Book Distribution Unit and Departments of Education allocate and distribute textbooks to schools to meet the needs of learners in an efficient and timely manner and in compliance with the Book Policy.	Ministry of Education Book Policy Consignment Notes Book Issue Vouchers School Needs
2. The Book Distribution Unit, Departments of Education, and schools meet the needs of learners by distributing textbooks in an efficient and timely manner and in compliance with the Book Policy.	Ministry of Education Book Policy Consignment Notes Book Issue Vouchers School Needs School's Textbook Ledger

Receipt, Storage, and Distribution of Textbooks to Schools

Appendix I

School textbook needs for 2017 and 2018

Region № 2

Textbook Titles	Charity Secondary		Aurora Secondary	
	2017 Needs	Needs Met	2017 Needs	Needs Met
English Alive Bk 1	100	0	75	0
Adventures in English Bk 1	100	0	70	0
Complete English Course Bk 1	0	0	100	0
Comprehensive English Course Bk 1	0	0	100	0
A Complete Math Course for Sec. Sch Bk 1	173	0	50	0
English Alive Bk 3	0	0	55	0
Adventures in English Bk 3	80	35	65	0
Complete English Course Bk 3	35	0	85	0
Comprehensive English Course Bk 3	35	0	85	0
Total	523	35	685	0

Textbook Titles	Aurora Primary		Huis 'T' Dieren Primary		Queenstown Primary		Riverstown Primary		Suddie Primary	
	2018 Needs	Needs Met	2018 Needs	Needs Met	2018 Needs	Needs Met	2018 Needs	Needs Met	2018 Needs	Needs Met
Fun With Language Bk 1 Pt 1	0	0	0	12	0	11	56	11	153	11
Fun With Language Bk1 Pt 2	27	0	2	0	6	0	0	0	186	0
Fun With Language Bk 1 Pt 3	0	0	10	0	15	0	16	0	168	0
Let's Do Mathematics Bk 1 Pt 1	0	0	0	8	0	8	0	8	126	8
Let's Do Mathematics Bk 1 Pt 2	5	2	0	9	0	9	0	8	158	8
Let's Do Mathematics Bk 1 Pt 3	17	0	0	8	0	8	0	7	147	7
Science Around Us Bk 1	13	1	0	9	0	8	28	7	91	7
Social Studies For Our Children Bk 1	5	0	30	0	0	0	30	0	87	0
Fun With Language Bk 2 Pt 1	17	0	22	0	0	0	0	0	167	0
Fun With Language Bk 2 Pt 2	12	0	22	0	0	0	4	0	62	0
Fun With Language Book 2 Pt 3	72	0	10	0	48	0	16	0	251	0
Let's Do Mathematics Bk 2 Pt 1	6	0	0	8	0	8	0	7	102	7
Let's Do Mathematics Bk 2 Pt 2	0	2	0	10	0	10	6	9	116	9
Let's Do Mathematics Bk 2 Pt 3	1	2	0	10	0	10	0	9	116	8
Science Around Us Bk 2	9	2	0	1	0	1	0	1	0	1
Social Studies For Our Children Bk 2	0	0	10	8	0	8	3	8	143	8
Fun With Language Book 4	4	4	0	12	34	12	0	12	121	12
Let's Do Mathematics Bk 4	21	0	0	8	0	8	4	7	72	7
Science Around Us Bk 4	6	1	0	9	4	9	0	8	20	8
Social Studies For Our Children Bk 4	1	0	0	0	24	0	0	0	78	0
Total	216	14	106	112	131	110	163	102	2,364	101

Receipt, Storage, and Distribution of Textbooks to Schools

Region № 4

Textbook Titles	Tucville Primary		Bel Air Primary		North Georgetown Primary		St. Sidwell's Primary	
	2017 Needs	Needs Met	2017 Needs	Needs Met	2017 Needs	Needs Met	2017 Needs	Needs Met
Fun With Language Bk 1 Pt 1	0	0	0	0	50	20	0	0
Fun With Language Bk 1 Pt 2	0	0	0	0	40	15	0	0
Fun With Language Bk 1 Pt 3	0	0	0	0	30	20	0	0
Fun With Language Bk 2 Pt 1	0	0	0	0	20	20	0	0
Let's Do Mathematics Bk 2 Pt 1	0	0	0	0	20	20	0	0
Let's Do Mathematics Bk 2 Pt 3	0	0	10	10	0	0	0	0
Science Around Us Bk 2	0	0	15	20	0	0	0	0
Social Studies For Our Children Bk 2	0	0	15	15	0	0	0	0
Fun With Language Bk 4	15	20	10	10	20	20	5	10
Let's Do Mathematics Bk 4	0	0	0	0	25	25	0	0
Science Around Us Bk 4	5	5	20	20	25	25	5	5
Social Studies For Our Children Bk 4	0	0	0	0	25	25	0	0
Total	20	25	70	75	255	190	10	15

Textbook Titles	Plaisance Primary		Enmore Primary		Soesdyke Primary		New Diamond Primary		Peter's Hall Primary	
	2018 Needs	Needs Met	2018 Needs	Needs Met	2018 Needs	Needs Met	2018 Needs	Needs Met	2018 Needs	Needs Met
Fun With Language Bk 1 Part 1	0	0	24	9	0	0	56	11	0	0
Fun With Language Bk 1 Part 2	0	0	26	1	0	0	30	2	5	0
Fun With Language Bk 1 Part 3	0	0	11	1	0	0	0	0	26	0
Let's Do Mathematics Bk 1 Pt 1	0	0	44	8	4	10	62	10	56	10
Let's Do Mathematics Bk 1 Pt 2	0	0	44	8	0	0	22	10	19	10
Let's Do Mathematics Bk 1 Pt 3	0	0	29	9	22	12	97	11	0	0
Science Around Us Bk 1	0	0	14	5	0	0	0	0	0	0
Social Studies For Our Children Bk 1	0	0	9	0	0	0	0	0	0	0
Fun With Language Bk 2 Pt 1	0	0	25	0	0	0	0	0	8	0
Fun With Language Bk 2 Pt 2	0	0	24	5	10	7	0	0	37	7
Fun With Language Bk 2 Pt 3	32	0	34	0	52	0	177	0	82	0
Let's Do Mathematics Bk 2 Pt 1	0	0	20	10	0	0	16	11	68	12
Let's Do Mathematics Bk 2 Pt 2	6	10	20	9	0	0	40	11	72	12
Let's Do Mathematics Bk 2 Pt 3	0	0	27	9	2	12	92	11	63	12
Science Around Us Bk 2	0	0	17	1	0	0	0	0	0	0
Social Studies For Our Children Bk 2	0	0	6	6	0	0	0	0	0	0
Fun With Language Bk 4	5	12	12	10	33	13	0	0	0	0
Let's Do Mathematics Bk 4	7	10	23	9	13	12	118	11	0	0
Science Around Us Bk 4	0	0	9	5	0	0	76	9	0	0
Social Studies For Our Children Bk 4	0	0	14	1	0	0	37	3	0	0
Total	50	32	432	106	136	66	823	100	436	63

Receipt, Storage, and Distribution of Textbooks to Schools

Region № 6

Textbook Titles	Sheet Anchor Primary		New Amsterdam Primary		Orealla Primary		Mibicuri Primary		Rose Hall Primary	
	2017 Needs	Needs Met	2017 Needs	Needs Met	2017 Needs	Needs Met	2017 Needs	Needs Met	2017 Needs	Needs Met
Fun With Language Bk 1 Part 1	0	0	0	0	0	0	10	0	0	0
Fun With Language Bk 1 Part 2	0	0	0	0	0	0	1	0	0	0
Let's Do Mathematics Bk 1 Pt 1	0	0	6	1	1	5	5	0	0	0
Let's Do Mathematics Bk 1 Pt 2	0	0	4	0	0	0	0	0	0	0
Let's Do Mathematics Bk 1 Pt 3	0	0	0	0	0	0	1	0	0	0
Social Studies For Our Children Bk 1	0	0	0	0	0	0	3	0	0	0
Fun With Language Bk 2 Pt 1	0	0	0	0	0	0	5	0	0	0
Fun With Language Bk 2 Pt 2	0	0	1	1	1	10	10	10	10	37
Let's Do Mathematics Bk 2 Pt 1	0	0	0	0	0	0	6	5	5	25
Let's Do Mathematics Bk 2 Pt 2	0	0	1	1	1	18	18	0	0	0
Let's Do Mathematics Bk 2 Pt 3	0	0	0	0	0	0	18	0	0	0
Science Around Us Bk 2	0	0	0	0	0	0	5	0	0	0
Social Studies For Our Children Bk 2	0	0	0	0	0	0	9	0	0	0
Fun With Language Bk 4	0	0	1	1	1	14	14	10	10	72
Let's Do Mathematics Bk 4	0	0	3	3	3	6	6	10	10	49
Science Around Us Bk 4	11	11	0	0	0	0	0	0	0	0
Social Studies For Our Children Bk 4	0	0	0	0	0	0	9	0	0	0
Total	11	11	16	7	7	53	120	35	35	183

Textbook Titles	Sheet Anchor Primary		New Amsterdam Primary		Rose Hall Primary	
	2018 Needs	Needs Met	2018 Needs	Needs Met	2018 Needs	Needs Met
Fun With Language Bk 1 Pt 1	0	0	25	9	0	0
Fun With Language Bk 1 Pt 2	0	0	25	1	0	0
Fun With Language Bk 1 Pt 3	0	0	25	1	0	0
Let's Do Mathematics Bk 1 Pt 1	0	0	41	7	3	7
Let's Do Mathematics Bk 1 Pt 2	0	0	41	6	13	0
Let's Do Mathematics Bk 1 Pt 3	0	0	25	7	76	7
Science Around Us Bk 1	8	8	0	0	0	0
Social Studies For Our Children Bk 1	14	0	0	0	0	0
Fun With Language Bk 2 Pt 1	0	0	35	0	0	0
Fun With Language Bk 2 Pt 2	0	0	60	6	0	0
Let's Do Mathematics Bk 2 Pt 1	0	0	55	7	0	0
Let's Do Mathematics Bk 2 Pt 2	0	0	55	7	0	0
Let's Do Mathematics Bk 2 Pt 3	0	0	35	7	0	0
Science Around Us Bk 2	52	1	40	1	0	0
Social Studies For Our Children Bk 2	0	0	30	6	0	0
Fun With Language Bk 4	80	11	20	10	0	0
Let's Do Mathematics Bk 4	78	8	15	7	22	7
Science Around Us Bk 4	68	7	10	7	31	5
Social Studies For Our Children Bk 4	24	1	0	0	14	0
Total	324	36	537	89	159	26

Receipt, Storage, and Distribution of Textbooks to Schools

Region № 7

Textbook Titles	St. John's Primary		St. Anthony's Primary		Holy Name Primary		Batavia Primary	
	2017 Needs	Needs Met	2017 Needs	Needs Met	2017 Needs	Needs Met	2017 Needs	Needs Met
Fun With Language Bk 1 Pt 1	71	20	0	0	0	0	10	5
Fun With Language Bk 1 Pt 2	0	0	0	0	0	0	15	5
Fun With Language Bk 1 Pt 3	96	20	0	0	0	0	15	8
Let's Do Mathematics Bk 1 Pt 1	96	12	0	0	0	0	11	2
Let's Do Mathematics Bk 1 Pt 2	96	12	0	0	0	0	0	0
Let's Do Mathematics Bk 1 Pt 3	96	18	0	0	0	0	0	0
Science Around Us Bk 1	96	44	70	20	0	0	6	6
Social Studies For Our Children Bk 1	96	96	10	15	0	0	6	8
Fun With Language Bk 2 Pt 1	26	26	0	0	14	14	4	4
Fun With Language Bk 2 Pt 2	26	15	0	0	14	7	16	10
Let's Do Mathematics Bk 2 Pt 1	26	0	0	0	11	0	12	0
Let's Do Mathematics Bk 2 Pt 2	71	71	0	0	0	0	2	2
Let's Do Mathematics Bk 2 Pt 3	71	50	0	0	0	0	8	8
Science Around Us Bk 2	26	26	0	0	0	0	11	10
Social Studies For Our Children Bk 2	26	26	0	0	0	0	7	7
Fun With Language Bk 4	88	88	90	90	4	4	8	8
Let's Do Mathematics Bk 4	88	88	30	30	4	4	9	9
Science Around Us Bk 4	41	0	19	0	0	0	6	0
Social Studies For Our Children Bk 4	13	13	22	22	0	0	1	1
Total	1149	625	241	177	47	29	147	93

Region № 7

Textbook Titles	Karrau Primary		Iteballi Primary		72 Miles Primary		Agatash Primary	
	2017 Needs	Needs Met	2017 Needs	Needs Met	2017 Needs	Needs Met	2017 Needs	Needs Met
Fun With Language Bk 1 Pt 1	0	0	2	2	1	1	2	2
Fun With Language Bk 1 Pt 2	0	0	2	2	2	2	3	3
Fun With Language Bk 1 Pt 3	0	0	0	0	0	0	1	1
Let's Do Mathematics Bk 1 Pt 1	3	2	3	2	8	2	17	2
Let's Do Mathematics Bk 1 Pt 3	0	0	0	0	3	3	0	0
Science Around Us Bk 1	0	0	11	11	0	0	0	0
Fun With Language Bk 2 Pt 1	0	0	0	0	0	0	2	2
Fun With Language Bk 2 Pt 2	0	0	19	10	7	7	12	6
Let's Do Mathematics Bk 2 Pt 1	0	0	8	0	7	0	7	0
Let's Do Mathematics Bk 2 Pt 2	0	0	0	0	2	2	1	4
Let's Do Mathematics Bk 2 Pt 3	0	0	0	0	2	2	0	0
Fun With Language Bk 4	0	0	11	11	4	4	10	10
Let's Do Mathematics Bk 4	0	0	11	11	9	9	6	6
Total	3	2	67	49	45	32	61	36

Receipt, Storage, and Distribution of Textbooks to Schools

Region № 7

Textbook Titles	Three Miles Secondary		Bartica Secondary	
	2017 Needs	Needs Met	2017 Needs	Needs Met
An English Course for Caribbean Secondary Schools Bk 1	139	0	183	0
An English Course for Caribbean Secondary Schools Bk 3	100	0	145	0
A Complete Mathematics Course for Secondary Schools with CXC Questions Vol. 1 & 2	0	0	75	0
An English Course for Caribbean Secondary Schools Examination Level	233	0	96	0
Total	472	0	499	0

Textbook Titles	Three Miles Secondary		Bartica Secondary	
	2018 Needs	Needs Met	2018 Needs	Needs Met
An English Course for Caribbean Secondary Schools Bk 1	140	0	178	0
An English Course for Caribbean Secondary Schools Bk 3	129	0	208	0
A Complete Mathematics Course for Secondary Schools with CXC Questions Vol. 1 & 2	0	0	95	100
An English Course for Caribbean Secondary Schools Examination Level	175	0	116	0
Total	444	0	597	100

Receipt, Storage, and Distribution of Textbooks to Schools

Appendix II
Schools without textbooks

Region № 2

Name of School	Textbook Titles	№ of Learners	№ of Textbooks	Textbook Shortage
Aurora Primary	Fun With Language Bk 1 Pt 2	26	0	26
Aurora Primary	Let's Do Mathematics Bk 1 Pt 3	26	0	26
Aurora Primary	Science Around Us Bk 4	30	0	30
Huis 'T' Dieren Primary	Let's Do Mathematics Bk 1 Pt 1	30	0	30
Huis 'T' Dieren Primary	Let's Do Mathematics Bk 2 Pt 3	30	0	30
Charity Primary	Let's Do Mathematics Bk 1 Pt 3	80	0	80
Aurora Secondary	English Language Grade 7	80	0	80
Aurora Secondary	English Language Grade 9	70	0	70
Aurora Secondary	Mathematics Grade 9	70	0	70
Aurora Secondary	Mathematics Grade 10	46	0	46

Region № 4

Name of School	Textbook Titles	№ of Learners	№ of Textbooks	Textbook Shortage
St. Sidwell's Primary	Fun With Language Bk 1 Pt 2	10	0	10
St. Sidwell's Primary	Fun With Language Bk 1 Pt 3	10	0	10
St. Sidwell's Primary	Fun With Language Bk 2 Pt 3	6	0	6
St. Sidwell's Primary	Let's Do Mathematics Bk 2 Pt 1	6	0	6
St. Sidwell's Primary	Let's Do Mathematics Bk 2 Pt 2	6	0	6
Soesdyke Primary	Fun With Language Bk 2 Pt 3	55	0	55
New Diamond Primary	Fun With Language Bk 2 Pt 3	165	0	165
Bel Air Primary	Fun With Language Bk 2 Pt 3	31	0	31
Plaisance Primary	Fun With Language Bk 2 Pt 3	32	0	32
Peter's Hall Primary	Fun With Language Bk 2 Pt 3	110	0	110
Tucville Primary	Fun With Language Bk 2 Pt 3	68	0	68

Receipt, Storage, and Distribution of Textbooks to Schools

Region № 6

Name of School	Textbook Titles	№ of Learners	№ of Textbooks	Textbook Shortage
Rose Hall Primary	Let's Do Mathematics Bk 1 Pt 1	69	0	69
Rose Hall Primary	Let's Do Mathematics Bk 1 Pt 3	69	0	69
Rose Hall Primary	Social Studies For Our Children Bk 1	69	0	69
Rose Hall Primary	Fun With Language Bk 2 Pt 3	90	0	90
Rose Hall Primary	Let's Do Mathematics Bk 2 Pt 2	90	0	90
Rose Hall Primary	Let's Do Mathematics Bk 2 Pt 3	90	0	90
Sheet Anchor Primary	Fun With Language Bk 2 Pt 3	36	0	36
Mibicuri Primary	Fun With Language Bk 2 Pt 3	31	0	31
New Amsterdam Pri	Fun With Language Bk 2 Pt 3	68	0	68
New Amsterdam Sec.	Mathematics Grade 9	83	0	83
Orealla Primary	Fun With Language Bk 2 Pt 3	10	0	10
Orealla Secondary	English Language Grade 7	20	0	20
Black Bush Secondary	Mathematics Grade 7	41	0	41
Black Bush Secondary	Mathematics Grade 9	33	0	33
Black Bush Secondary	Mathematics Grade 10	19	0	19
Berbice High	Mathematics Grade 9	107	0	107

Region № 7

Name of School	Textbook Titles	№ of Learners	№ of Textbooks	Textbook Shortage
72 Miles Primary	Let's Do Mathematics Bk 1 Pt 1	8	0	8
72 Miles Primary	Let's Do Mathematics Bk 1 Pt 2	8	0	8
72 Miles Primary	Let's Do Mathematics Bk 1 Pt 3	8	0	8
72 Miles Primary	Fun With Language Bk 2 Pt 2	8	0	8
72 Miles Primary	Fun With Language Bk 2 Pt 3	8	0	8
72 Miles Primary	Let's Do Mathematics Bk 2 Pt 1	8	0	8
Batavia Primary	Let's Do Mathematics Bk 1 Pt 1	15	0	15
Batavia Primary	Fun With Language Bk 2 Pt 2	21	0	21
Batavia Primary	Fun With Language Bk 2 Pt 3	21	0	21
Batavia Primary	Let's Do Mathematics Bk 2 Pt 1	21	0	21
Batavia Primary	Let's Do Mathematics Bk 2 Pt 2	21	0	21
Karrau Primary	Fun With Language Bk 2 Pt 2	15	0	15
Karrau Primary	Fun With Language Bk 2 Pt 3	15	0	15
St. John Primary	Fun With Language Bk 2 Pt 2	102	0	102
Iteballi Primary	Let's Do Mathematics Bk 1 Pt 2	15	0	15
Iteballi Primary	Fun With Language Bk 2 Pt 2	13	0	13
Iteballi Primary	Fun With Language Bk 2 Pt 3	13	0	13
Iteballi Primary	Let's Do Mathematics Bk 2 Pt 1	13	0	13
Agatash Primary	Fun With Language Bk 2 Pt 2	13	0	13
Agatash Primary	Fun With Language Bk 2 Pt 3	13	0	13
St. Anthony's Primary	Fun With Language Bk 2 Pt 2	33	0	33
Holy Name Primary	Fun With Language Bk 2 Pt 2	8	0	8
Holy Name Primary	Fun With Language Bk 2 Pt 3	8	0	8
3 Miles Secondary	English Language Grade 9	119	0	119
3 Miles Secondary	English Language Grade 10	79	0	79
Bartica Secondary	Mathematics Grade 9	161	0	161

Receipt, Storage, and Distribution of Textbooks to Schools

Appendix III

Schools with inadequate textbooks

Region № 2

Name of School	Textbook Titles	№ of Learners	№ of Textbooks	Textbook Shortage
Huis 'T' Dieren Primary	Fun With Language Bk 1 Pt 2	30	16	14
Huis 'T' Dieren Primary	Fun With Language Bk 2 Pt 1	30	27	3
Huis 'T' Dieren Primary	Let's Do Mathematics Bk 2 Pt 1	30	12	18
Huis 'T' Dieren Primary	Let's Do Mathematics Bk 2 Pt 2	30	24	6
Huis 'T' Dieren Primary	Fun With Language Bk 4	35	20	15
Huis 'T' Dieren Primary	Let's Do Mathematics Bk 4	35	33	2
Huis 'T' Dieren Primary	Social Studies For Our Children Bk 4	35	32	3
Suddie Primary	Fun With Language Bk 1 Pt 1	47	39	8
Suddie Primary	Let's Do Mathematics Bk 1 Pt 1	47	41	6
Suddie Primary	Let's Do Mathematics Bk 1 Pt 2	47	32	15
Suddie Primary	Let's Do Mathematics Bk 1 Pt 3	47	26	21
Suddie Primary	Social Studies For Our Children Bk 1	47	33	14
Suddie Primary	Let's Do Mathematics Bk 2 Pt 1	59	56	3
Suddie Primary	Let's Do Mathematics Bk 2 Pt 3	59	45	14
Suddie Primary	Fun With Language Bk 4	100	77	23
Suddie Primary	Let's Do Mathematics Bk 4	100	50	50
Suddie Primary	Social Studies For Our Children Bk 4	100	74	26
Charity Primary	Fun With Language Bk 1 Pt 1	80	63	17
Charity Primary	Fun With Language Bk 2 Pt 1	90	78	12
Charity Primary	Let's Do Mathematics Bk 2 Pt 1	90	77	13
Charity Primary	Fun With Language Bk 4	104	41	63
Charity Primary	Let's Do Mathematics Bk 4	104	57	47
Charity Primary	Science Around Us Bk 4	104	103	1
Charity Primary	Social Studies For Our Children Bk 4	104	61	43
Charity Secondary	English Language Grade 7	106	7	99
Charity Secondary	Mathematics Grade 7	106	19	87
Charity Secondary	English Language Grade 9	163	147	16
Charity Secondary	Mathematics Grade 9	163	143	20
Charity Secondary	English Language Grade 10	98	62	36
Charity Secondary	Mathematics Grade 10	98	87	11
Aurora Primary	Fun With Language Bk 2 Pt 1	45	40	5
Aurora Primary	Let's Do Mathematics Bk 4	38	30	8
Aurora Secondary	Mathematics Grade 7	80	51	29
Aurora Secondary	English Language Grade 10	46	42	4
Abram Zuil Secondary	English Language Grade 7	145	55	90

Region № 4

Name of School	Textbook Titles	№ of Learners	№ of Textbooks	Textbook Shortage
Bel Air Primary	Fun With Language Bk 1 Pt 1	30	22	8
Bel Air Primary	Fun With Language Bk 1 Pt 2	30	3	27
Bel Air Primary	Fun With Language Bk 1 Pt 3	30	15	15
Bel Air Primary	Let's Do Mathematics Bk 1 Pt 1	30	12	18

Receipt, Storage, and Distribution of Textbooks to Schools

Name of School	Textbook Titles	Nº of Learners	Nº of Textbooks	Textbook Shortage
Bel Air Primary	Let's Do Mathematics Bk 1 Pt 2	30	26	4
Bel Air Primary	Fun With Language Bk 2 Pt 2	31	27	4
Bel Air Primary	Fun With Language Bk 4	41	19	22
Bel Air Primary	Let's Do Mathematics Bk 4	41	29	12
Bel Air Primary	Social Studies For Our Children Bk 4	41	39	2
Enmore Primary	Science Around Us Bk 4	41	25	16
Enmore Primary	Fun With Language Bk 1 Pt 1	22	2	20
Enmore Primary	Let's Do Mathematics Bk 1 Pt 2	22	6	16
Enmore Primary	Let's Do Mathematics Bk 1 Pt 3	22	18	4
Enmore Primary	Fun With Language Bk 2 Pt 1	23	20	3
Enmore Primary	Fun With Language Bk 2 Pt 3	23	3	20
Enmore Primary	Let's Do Mathematics Bk 2 Pt 2	23	12	11
Enmore Primary	Fun With Language Bk 4	45	25	20
Enmore Primary	Let's Do Mathematics Bk 4	45	36	9
Enmore Primary	Social Studies For Our Children Bk 4	45	27	18
Enmore Primary	Science Around Us Bk 4	45	39	6
North G/Town Primary	Fun With Language Bk 1 Pt 1	148	133	15
North G/Town Primary	Let's Do Mathematics Bk 1 Pt 1	22	4	18
North G/Town Primary	Fun With Language Bk 2 Pt 3	164	26	138
North G/Town Primary	Let's Do Mathematics Bk 2 Pt 3	164	142	22
North G/Town Primary	Science Around Us Bk 2	164	88	76
North G/Town Primary	Fun With Language Bk 4	141	122	19
Peter's Hall Primary	Social Studies For Our Children Bk 4	141	128	13
Peter's Hall Primary	Fun With Language Bk 1 Pt 1	115	102	13
Peter's Hall Primary	Fun With Language Bk 1 Pt 2	115	81	34
Peter's Hall Primary	Let's Do Mathematics Bk 1 Pt 1	115	9	106
Peter's Hall Primary	Let's Do Mathematics Bk 1 Pt 2	115	28	87
Peter's Hall Primary	Let's Do Mathematics Bk 1 Pt 3	115	10	105
Peter's Hall Primary	Science Around Us Bk 1	115	70	45
Peter's Hall Primary	Social Studies For Our Children Bk 1	148	112	36
Peter's Hall Primary	Let's Do Mathematics Bk 2 Pt 1	110	8	102
Peter's Hall Primary	Let's Do Mathematics Bk 2 Pt 2	110	34	76
Peter's Hall Primary	Let's Do Mathematics Bk 2 Pt 3	110	72	38
Peter's Hall Primary	Science Around Us Bk 2	110	88	22
Peter's Hall Primary	Social Studies For Our Children Bk 2	110	64	46
Peter's Hall Primary	Fun With Language Bk 4	90	5	85
Peter's Hall Primary	Let's Do Mathematics Bk 4	90	39	51
Peter's Hall Primary	Social Studies For Our Children Bk 4	90	47	43
Peter's Hall Primary	Science Around Us Bk 4	90	63	27
Soesdyke Primary	Fun With Language Bk 1 Pt 2	53	44	9
Soesdyke Primary	Fun With Language Bk 1 Pt 3	53	45	8
Soesdyke Primary	Fun With Language Bk 2 Pt 1	31	19	12
Soesdyke Primary	Let's Do Mathematics Bk 2 Pt 2	55	51	4
Soesdyke Primary	Science Around Us Bk 2	55	52	3
Soesdyke Primary	Fun With Language Bk 4	59	34	25
Soesdyke Primary	Let's Do Mathematics Bk 4	59	45	14
Soesdyke Primary	Science Around Us Bk 4	59	40	19
Plaisance Primary	Fun With Language Bk 1 Pt 2	30	1	29
Plaisance Primary	Fun With Language Bk 1 Pt 3	30	1	29
Plaisance Primary	Let's Do Mathematics Bk 1 Pt 1	30	2	28

Receipt, Storage, and Distribution of Textbooks to Schools

Name of School	Textbook Titles	Nº of Learners	Nº of Textbooks	Textbook Shortage
Plaisance Primary	Fun With Language Bk 2 Pt 1	32	5	27
Plaisance Primary	Fun With Language Bk 2 Pt 2	32	4	28
Plaisance Primary	Let's Do Mathematics Bk 2 Pt 1	32	9	23
Plaisance Primary	Let's Do Mathematics Bk 2 Pt 2	32	18	14
Plaisance Primary	Let's Do Mathematics Bk 2 Pt 3	32	26	6
Plaisance Primary	Science Around Us Bk 2	32	13	19
Plaisance Primary	Fun With Language Bk 4	28	26	2
Tucville Primary	Social Studies For Our Children Bk 1	115	78	37
Tucville Primary	Fun With Language Bk 2 Pt 1	68	31	37
Tucville Primary	Fun With Language Bk 2 Pt 2	68	28	40
Tucville Primary	Fun With Language Bk 4	75	50	25
Tucville Primary	Let's Do Mathematics Bk 4	75	38	37
Tucville Primary	Social Studies For Our Children Bk 4	75	32	43
Tucville Primary	Science Around Us Bk 4	75	61	14
St. Sidwell's Primary	Fun With Language Bk 4	10	8	2
St. Sidwell's Primary	Let's Do Mathematics Bk 4	10	7	3
New Diamond Primary	Social Studies For Our Children Bk 4	167	158	9
Lancaster Secondary	English Language Grade 7	98	51	47
Lancaster Secondary	Mathematics Grade 9	32	26	6
Lancaster Secondary	English Language Grade 10	70	32	38
Lancaster Secondary	Mathematics Grade 10	70	38	32
Plaisance Secondary	English Language Grade 7	114	12	102
St. Roses High	English Language Grade 7	111	34	77
St. Roses High	Mathematics Grade 7	111	74	37
St. Roses High	English Language Grade 10	76	105	29
Houston Secondary	English Language Grade 7	135	20	115
Houston Secondary	Mathematics Grade 7	135	64	71
Houston Secondary	English Language Grade 9	95	70	25
Houston Secondary	Mathematics Grade 9	95	24	71
Houston Secondary	Mathematics Grade 10	95	13	82
Soesdyke Secondary	Mathematics Grade 7	111	69	42
Soesdyke Secondary	English Language Grade 9	138	131	7
Soesdyke Secondary	English Language Grade 10	147	84	63
Soesdyke Secondary	Mathematics Grade 10	147	44	103
Plaisance Secondary	Mathematics Grade 7	114	89	25
Plaisance Secondary	Mathematics Grade 9	80	30	50
Plaisance Secondary	Mathematics Grade 10	92	4	88
President's College	English Language Grade 9	88	20	68
President's College	Mathematics Grade 9	88	24	64
President's College	English Language Grade 10	99	76	23
President's College	Mathematics Grade 10	99	3	96

Receipt, Storage, and Distribution of Textbooks to Schools

Region № 6

Name of School	Textbook Titles	№ of Learners	№ of Textbooks	Textbook Shortage
Sheet Anchor Primary	Fun With Language Bk 1 Pt 1	19	15	4
Sheet Anchor Primary	Fun With Language Bk 1 Pt 2	19	14	5
Sheet Anchor Primary	Let's Do Mathematics Bk 1 Pt 1	19	10	9
Sheet Anchor Primary	Let's Do Mathematics Bk 1 Pt 2	19	6	13
Sheet Anchor Primary	Let's Do Mathematics Bk 1 Pt 3	19	8	11
Sheet Anchor Primary	Science Around Us Bk 1	19	11	8
Sheet Anchor Primary	Social Studies For Our Children Bk 1	19	10	9
Sheet Anchor Primary	Fun With Language Bk 2 Pt 1	36	10	26
Sheet Anchor Primary	Fun With Language Bk 2 Pt 2	36	18	18
Sheet Anchor Primary	Let's Do Mathematics Bk 2 Pt 1	36	9	27
Sheet Anchor Primary	Science Around Us Bk 2	39	9	27
Sheet Anchor Primary	Social Studies For Our Children Bk 2	36	15	21
Sheet Anchor Primary	Fun With Language Bk 4	40	37	3
Sheet Anchor Primary	Let's Do Mathematics Bk 4	40	35	5
Rose Hall Primary	Fun With Language Bk 1 Pt 1	69	60	9
Rose Hall Primary	Fun With Language Bk 1 Pt 2	69	41	28
Rose Hall Primary	Fun With Language Bk 1 Pt 3	69	20	49
Rose Hall Primary	Fun With Language Bk 2 Pt 1	90	33	57
Rose Hall Primary	Let's Do Mathematics Bk 1 Pt 2	69	34	35
Rose Hall Primary	Fun With Language Bk 2 Pt 2	90	34	56
Rose Hall Primary	Let's Do Mathematics Bk 2 Pt 1	90	1	89
Rose Hall Primary	Science Around Us Bk 2	90	89	1
Rose Hall Primary	Social Studies For Our Children Bk 4	86	84	2
Orealla Primary	Fun With Language Bk 1 Pt 2	14	10	4
Orealla Primary	Fun With Language Bk 1 Pt 3	14	4	10
Orealla Primary	Let's Do Mathematics Bk 1 Pt 2	14	8	6
Orealla Primary	Let's Do Mathematics Bk 2 Pt 1	10	4	6
Orealla Primary	Let's Do Mathematics Bk 2 Pt 2	10	3	7
Orealla Primary	Science Around Us Bk 2	10	9	1
Orealla Primary	Social Studies For Our Children	16	15	1
New Amsterdam Primary	Fun With Language Bk 1 Pt 2	43	27	16
New Amsterdam Primary	Fun With Language Bk 1 Pt 3	43	25	18
New Amsterdam Primary	Let's Do Mathematics Bk 1 Pt 2	43	5	38
New Amsterdam Primary	Fun With Language Bk 2 Pt 1	68	15	53
New Amsterdam Primary	Fun With Language Bk 2 Pt 2	68	20	48
New Amsterdam Primary	Let's Do Mathematics Bk 2 Pt 1	68	22	46
New Amsterdam Primary	Let's Do Mathematics Bk 2 Pt 2	68	2	66
New Amsterdam Primary	Science Around Us Bk 2	68	17	51
New Amsterdam Primary	Social Studies For Our Children	68	33	35
New Amsterdam Primary	Fun With Language Bk 4	67	29	38
New Amsterdam Primary	Let's Do Mathematics Bk 4	67	25	42
New Amsterdam Primary	Social Studies For Our Children	67	31	36
New Amsterdam Primary	Science Around Us Bk 4	67	24	43
Mibicuri Primary	Fun With Language Bk 4	38	33	5
Mibicuri Primary	Let's Do Mathematics Bk 4	38	27	11
Berbice High	English Language Grade 7	103	32	71
Berbice High	Mathematics Grade 10	109	83	26
Skeldon High	Mathematics Grade 7	112	34	78

Receipt, Storage, and Distribution of Textbooks to Schools

Name of School	Textbook Titles	Nº of Learners	Nº of Textbooks	Textbook Shortage
Skeldon Secondary	Mathematics Grade 9	82	50	32
Skeldon Secondary	English Language Grade 10	107	99	8
Skeldon Secondary	Mathematics Grade 10	107	28	79
Orealla Secondary	English Language Grade 9	9	8	8
Orealla Secondary	Mathematics Grade 9	16	3	13
Orealla Secondary	English Language Grade 10	11	10	1
JC Chandisingh Secondary	Mathematics Grade 9	123	114	9
JC Chandisingh Secondary	English Language Grade 10	79	63	16
New Amsterdam Secondary	Mathematics Grade 10	81	53	28

Region Nº 7

Name of School	Textbook Titles	Nº of Learners	Nº of Textbooks	Textbook Shortage
St. John's Primary	Fun With Language Bk 1 Pt 1	116	64	52
St. John's Primary	Fun With Language Bk 1 Pt 2	116	77	39
St. John's Primary	Let's Do Mathematics Bk 1 Pt 2	116	36	80
St. John's Primary	Let's Do Mathematics Bk 1 Pt 3	116	79	37
St. John's Primary	Science Around Us Bk 1	116	102	14
St. John's Primary	Fun With Language Bk 2 Pt 1	102	54	48
St. John's Primary	Fun With Language Bk 2 Pt 3	102	53	49
St. John's Primary	Let's Do Mathematics Bk 2 Pt 1	102	53	49
St. John's Primary	Let's Do Mathematics Bk 2 Pt 2	102	99	3
St. John's Primary	Let's Do Mathematics Bk 2 Pt 3	102	75	27
St. John's Primary	Science Around Us Bk 2	102	47	55
St. John's Primary	Social Studies For Our Children Bk 2	102	47	55
St. John's Primary	Fun With Language Bk 4	79	67	12
St. John's Primary	Let's Do Mathematics Bk 4	79	27	52
St. John's Primary	Social Studies For Our Children Bk	79	3	76
St. John's Primary	Science Around Us Bk 4	79	3	76
Iteballi Primary	Fun With Language Bk 1 Pt 2	15	6	9
Iteballi Primary	Let's Do Mathematics Bk 1 Pt 1	15	8	7
Iteballi Primary	Let's Do Mathematics Bk 1 Pt 3	15	6	9
Iteballi Primary	Science Around Us Bk 2	13	6	7
Iteballi Primary	Fun With Language Bk 4	20	12	8
Iteballi Primary	Social Studies For Our Children Bk 2	13	6	7
Agatash Primary	Let's Do Mathematics Bk 1 Pt 2	12	9	3
Agatash Primary	Let's Do Mathematics Bk 1 Pt 3	12	9	3
Batavia Primary	Let's Do Mathematics Bk 1 Pt 2	15	8	7
Batavia Primary	Let's Do Mathematics Bk 1 Pt 3	15	1	14
Batavia Primary	Science Around Us Bk 1	15	12	3
Batavia Primary	Fun With Language Bk 2 Pt 1	21	4	17
Batavia Primary	Let's Do Mathematics Bk 2 Pt 3	21	19	2
Batavia Primary	Science Around Us Bk 2	21	14	7
Batavia Primary	Social Studies For Our Children Bk 2	21	14	7
Karrau Primary	Let's Do Mathematics Bk 1 Pt 2	15	7	8
Karrau Primary	Social Studies For Our Children Bk 1	15	12	3
Karrau Primary	Fun With Language Bk 2 Pt 1	15	8	7
Karrau Primary	Let's Do Mathematics Bk 2 Pt 1	15	6	9
Karrau Primary	Let's Do Mathematics Bk 2 Pt 2	15	6	9

Receipt, Storage, and Distribution of Textbooks to Schools

Name of School	Textbook Titles	Nº of Learners	Nº of Textbooks	Textbook Shortage
Karrau Primary	Science Around Us Bk 2	15	4	11
Karrau Primary	Social Studies For Our Children Bk 2	15	4	11
Karrau Primary	Fun With Language Bk 4	7	2	5
Karrau Primary	Let's Do Mathematics Bk 4	7	6	1
Karrau Primary	Social Studies For Our Children Bk 4	7	3	4
Karrau Primary	Science Around Us Bk 4	7	3	4
St. Anthony's Primary	Fun With Language Bk 2 Pt 3	102	19	14
St. Anthony's Primary	Let's Do Mathematics Bk 2 Pt 1	33	19	14
Holy Name Primary	Let's Do Mathematics Bk 2 Pt 1	8	7	1
Holy Name Primary	Let's Do Mathematics Bk 2 Pt 2	8	7	1
Bartica Secondary	English Language Grade 7	151	77	74
Bartica Secondary	English Language Grade 9	161	69	92
Bartica Secondary	English Language Grade 10	59	21	38
3 Miles Secondary	Mathematics Grade 7	152	30	122
3 Miles Secondary	Mathematics Grade 9	119	26	93

Receipt, Storage, and Distribution of Textbooks to Schools

Appendix IV

Schools with Excess Textbooks

Region № 2

Name of School	Textbook Titles	№ of Learners	№ of Textbooks	Excess Textbook
Huis'T' Dieren Primary	Fun With Language Bk1 Pt1	30	44	14
Huis 'T' Dieren Primary	Let's Do Mathematics Bk 1 Pt 1	30	62	32
Huis 'T' Dieren Primary	Let's Do Mathematics Bk 1 Pt 3	30	84	54
Huis 'T' Dieren Primary	Science Around Us Bk 1	30	54	24
Huis 'T' Dieren Primary	Social Studies For Our Children Bk 1	30	73	43
Huis 'T' Dieren Primary	Science Around Us Bk 2	30	46	16
Aurora Primary	Fun With Language Bk1 Pt1	26	76	50
Aurora Primary	Fun With Language Bk1 Pt 3	26	89	63
Aurora Primary	Let's Do Mathematics Bk 1 Pt 1	26	127	101
Aurora Primary	Let's Do Mathematics Bk 1 Pt 2	26	82	56
Aurora Primary	Science Around Us Bk 1	26	84	58
Aurora Primary	Social Studies For Our Children Bk 1	26	97	71
Aurora Primary	Fun With Language Bk 2 Pt 2	45	58	13
Aurora Primary	Let's Do Mathematics Bk 2 Pt 1	45	69	24
Aurora Primary	Let's Do Mathematics Bk 2 Pt 2	45	60	15
Aurora Primary	Science Around Us Bk 2	45	171	126
Aurora Primary	Social Studies For Our Children Bk 2	45	80	35
Aurora Primary	Let's Do Mathematics Bk 2 Pt 3	45	63	18
Aurora Primary	Fun With Language Bk 4	38	58	20
Aurora Primary	Social Studies For Our Children Bk 4	38	48	10
Suddie Primary	Fun With Language Bk1 Pt 2	47	75	28
Suddie Primary	Fun With Language Bk1 Pt 3	47	60	13
Suddie Primary	Fun With Language Bk 2 Pt 2	59	98	39
Suddie Primary	Let's Do Mathematics Bk 2 Pt 2	59	81	22
Suddie Primary	Science Around Us Bk 2	59	90	31
Suddie Primary	Social Studies For Our Children	59	108	49
Suddie Primary	Science Around Us Bk 4	100	126	26
Charity Primary	Fun With Language Bk1 Pt 2	80	389	309
Charity Primary	Fun With Language Bk1 Pt 3	80	96	16
Charity Primary	Let's Do Mathematics Bk 1 Pt 1	80	187	107
Charity Primary	Let's Do Mathematics Bk 1 Pt 2	80	109	29
Charity Primary	Science Around Us Bk 1	80	112	32
Charity Primary	Social Studies For Our Children Bk 1	80	135	55
Charity Primary	Let's Do Mathematics Bk 2 Pt 2	90	108	18
Charity Primary	Let's Do Mathematics Bk 2 Pt 3	45	131	41
Charity Primary	Science Around Us Bk 2	90	130	40
Charity Primary	Social Studies For Our Children	90	109	19
Abram Zuil Secondary	English Language Grade 9	95	156	61
Abram Zuil Secondary	Mathematics Grade 9	95	374	279
Abram Zuil Secondary	Mathematics Grade 10	109	298	189
Aurora Secondary	English Language Grade 10	46	65	19

Receipt, Storage, and Distribution of Textbooks to Schools

Region № 4

Name of School	Textbook Titles	№ of Learners	№ of Textbooks	Excess Textbook
Soesdyke Primary	Fun With Language Bk1 Pt1	53	237	184
Soesdyke Primary	Let's Do Mathematics Bk 1 Pt 1	53	76	23
Soesdyke Primary	Let's Do Mathematics Bk 1 Pt 3	53	73	20
Soesdyke Primary	Social Studies For Our Children Bk 1	53	112	59
Soesdyke Primary	Let's Do Mathematics Bk 2 Pt 1	55	77	22
Soesdyke Primary	Let's Do Mathematics Bk 2 Pt 3	55	70	15
New Diamond Primary	Fun With Language Bk1 Pt1	198	304	106
New Diamond Primary	Fun With Language Bk1 Pt 2	198	232	34
New Diamond Primary	Fun With Language Bk1 Pt 3	198	338	140
New Diamond Primary	Let's Do Mathematics Bk 1 Pt 1	198	324	126
New Diamond Primary	Let's Do Mathematics Bk 1 Pt 2	198	275	77
New Diamond Primary	Let's Do Mathematics Bk 1 Pt 3	198	339	141
New Diamond Primary	Science Around Us Bk 1	198	253	55
New Diamond Primary	Social Studies For Our Children Bk 1	198	299	101
New Diamond Primary	Fun With Language Bk 2 Pt 1	165	228	63
New Diamond Primary	Fun With Language Bk 2 Pt 2	165	270	105
New Diamond Primary	Let's Do Mathematics Bk 2 Pt 1	165	275	110
New Diamond Primary	Let's Do Mathematics Bk 2 Pt 2	165	302	137
New Diamond Primary	Let's Do Mathematics Bk 2 Pt 3	165	312	147
New Diamond Primary	Science Around Us Bk 2	165	215	50
New Diamond Primary	Social Studies For Our Children Bk 2	165	225	60
New Diamond Primary	Fun With Language Bk 4	167	279	112
New Diamond Primary	Let's Do Mathematics Bk 4	167	340	173
New Diamond Primary	Science Around Us Bk 4	167	212	45
Tucville Primary	Fun With Language Bk1 Pt 2	73	90	17
Tucville Primary	Fun With Language Bk1 Pt 3	73	105	32
Tucville Primary	Let's Do Mathematics Bk 1 Pt 1	73	157	84
Tucville Primary	Let's Do Mathematics Bk 1 Pt 2	73	261	188
Tucville Primary	Let's Do Mathematics Bk 1 Pt 3	73	285	212
Tucville Primary	Science Around Us Bk 1	73	109	36
Tucville Primary	Social Studies For Our Children Bk 1	73	88	15
Tucville Primary	Science Around Us Bk 2	68	178	110
Tucville Primary	Social Studies For Our Children Bk 2	68	157	89
North G/Town Primary	Fun With Language Bk1 Pt 2	148	241	93
North G/Town Primary	Let's Do Mathematics Bk 1 Pt 1	148	179	31
North G/Town Primary	Let's Do Mathematics Bk 1 Pt 2	148	219	71
North G/Town Primary	Let's Do Mathematics Bk 1 Pt 3	148	210	62
North G/Town Primary	Fun With Language Bk 2 Pt 1	164	229	65
North G/Town Primary	Fun With Language Bk 2 Pt 2	164	232	68
North G/Town Primary	Let's Do Mathematics Bk 2 Pt 1	164	244	80
North G/Town Primary	Let's Do Mathematics Bk 2 Pt 2	164	227	63
North G/Town Primary	Social Studies For Our Children Bk 2	164	210	46
North G/Town Primary	Science Around Us Bk 4	141	222	81
Plaisance Primary	Let's Do Mathematics Bk 1 Pt 2	30	53	23
Plaisance Primary	Let's Do Mathematics Bk 1 Pt 3	30	51	21
Plaisance Primary	Science Around Us Bk 1	30	109	79
Plaisance Primary	Social Studies For Our Children Bk 1	30	78	48
Plaisance Primary	Social Studies For Our Children Bk 2	32	107	75

Receipt, Storage, and Distribution of Textbooks to Schools

Plaisance Primary	Science Around Us Bk 4	28	56	28
Plaisance Primary	Social Studies For Our Children Bk 4	28	75	47
Bel Air Primary	Let's Do Mathematics Bk 1 Pt 2	30	45	15
Bel Air Primary	Science Around Us Bk 1	30	56	26
Bel Air Primary	Social Studies For Our Children Bk 1	30	178	148
Bel Air Primary	Let's Do Mathematics Bk 2 Pt 1	31	48	17
Bel Air Primary	Let's Do Mathematics Bk 2 Pt 3	31	58	27
Bel Air Primary	Social Studies For Our Children Bk 2	31	56	25
St. Sidwell's Primary	Science Around Us Bk 1	10	58	48
St. Sidwell's Primary	Fun With Language Bk 2 Pt 2	6	24	18
St. Sidwell's Primary	Science Around Us Bk 2	6	80	74
St. Sidwell's Primary	Social Studies For Our Children Bk 2	6	71	65
St. Sidwell's Primary	Science Around Us Bk 4	10	57	47
St. Sidwell's Primary	Social Studies For Our Children Bk 4	10	60	50
Peter's Hall Primary	Fun With Language Bk1 Pt 3	115	154	39
Peter's Hall Primary	Fun With Language Bk 2 Pt 1	110	133	23
Peter's Hall Primary	Fun With Language Bk 2 Pt 2	110	148	38
Enmore Primary	Fun With Language Bk1 Pt1	22	2	20
Enmore Primary	Social Studies For Our Children Bk 1	22	75	53
Enmore Primary	Social Studies For Our Children Bk 2	23	76	53
Soesdyke Secondary	English Language Grade 7	111	148	37
Soesdyke Secondary	Mathematics Grade 9	138	455	317
President's College	English Language Grade 7	47	101	54
Lancaster Secondary	Mathematics Grade 7	98	215	117
Lancaster Secondary	English Language Grade 9	32	138	106
St. Roses High	English Language Grade 9	77	234	157
St. Roses High	English Language Grade 10	76	105	29
St. Roses High	Mathematics Grade 10	76	97	21

Region № 6

Name of School	Textbook Titles	№ of Learners	№ of Textbooks	Excess Textbook
Mibicuri Primary	Fun With Language Bk1 Pt1	30	72	42
Mibicuri Primary	Fun With Language Bk1 Pt 2	30	131	101
Mibicuri Primary	Fun With Language Bk1 Pt 3	30	155	125
Mibicuri Primary	Let's Do Mathematics Bk 1 Pt 1	30	101	71
Mibicuri Primary	Let's Do Mathematics Bk 1 Pt 2	30	72	42
Mibicuri Primary	Let's Do Mathematics Bk 1 Pt 3	30	159	129
Mibicuri Primary	Science Around Us Bk 1	30	68	38
Mibicuri Primary	Social Studies For Our Children Bk 1	30	121	91
Mibicuri Primary	Fun With Language Bk 2 Pt 1	31	40	9
Mibicuri Primary	Fun With Language Bk 2 Pt 2	31	43	12
Mibicuri Primary	Let's Do Mathematics Bk 2 Pt 1	31	48	17
Mibicuri Primary	Let's Do Mathematics Bk 2 Pt 2	31	68	37
Mibicuri Primary	Let's Do Mathematics Bk 2 Pt 3	31	68	37
Mibicuri Primary	Science Around Us Bk 2	31	80	49
New Amsterdam Primary	Fun With Language Bk1 Pt1	43	93	50
New Amsterdam Primary	Let's Do Mathematics Bk 1 Pt 3	43	58	15
New Amsterdam Primary	Science Around Us Bk 1	43	189	146
New Amsterdam Primary	Social Studies For Our Children Bk 1	43	118	75
New Amsterdam Primary	Let's Do Mathematics Bk 2 Pt 3	68	83	15

Receipt, Storage, and Distribution of Textbooks to Schools

Orealla Primary	Social Studies For Our Children Bk 1	14	43	29
Orealla Primary	Social Studies For Our Children Bk 2	10	22	12
Rose Hall Primary	Science Around Us Bk 1	69	101	32
Rose Hall Primary	Social Studies For Our Children Bk 2	90	117	27
Rose Hall Primary	Fun With Language Bk 4	86	104	18
New Amsterdam Secondary	English Language Grade 7	84	109	25
New Amsterdam Secondary	Mathematics Grade 7	84	273	189
New Amsterdam Secondary	English Language Grade 9	83	208	125
New Amsterdam Secondary	English Language Grade 10	81	151	70
Skeldon Secondary	English Language Grade 7	112	166	54
Skeldon Secondary	English Language Grade 9	82	177	95
JC Chandisingh Secondary	English Language Grade 9	123	213	90
JC Chandisingh Secondary	Mathematics Grade 10	79	124	45
Berbice High	English Language Grade 9	107	173	66
Berbice High	English Language Grade 10	109	325	216
Black Bush Secondary	English Language Grade 9	33	95	62
Black Bush Secondary	English Language Grade 10	19	109	90

Region № 7

Name of School	Textbook Titles	№ of Learners	№ of Textbooks	Excess Textbook
Holy Name Primary	Fun With Language Bk 1 Pt 1	16	75	59
Holy Name Primary	Fun With Language Bk 1 Pt 2	16	26	10
Holy Name Primary	Let's Do Mathematics Bk 1 Pt 2	16	68	52
Holy Name Primary	Let's Do Mathematics Bk 1 Pt 3	16	50	34
Holy Name Primary	Social Studies For Our Children Bk 1	16	41	25
Holy Name Primary	Fun With Language Bk 2 Pt 1	8	22	14
Holy Name Primary	Let's Do Mathematics Bk 2 Pt 3	8	21	13
Holy Name Primary	Science Around Us Bk 2	8	41	33
Holy Name Primary	Social Studies For Our Children Bk 2	8	25	17
Holy Name Primary	Fun With Language Bk 4	6	40	34
Holy Name Primary	Let's Do Mathematics Bk 4	6	22	16
Holy Name Primary	Social Studies For Our Children Bk 4	6	28	22
Holy Name Primary	Science Around Us Bk 4	6	42	36
St. Anthony's Primary	Fun With Language Bk 1 Pt 1	15	54	39
St. Anthony's Primary	Fun With Language Bk 1 Pt 2	15	66	51
St. Anthony's Primary	Let's Do Mathematics Bk 1 Pt 1	15	55	40
St. Anthony's Primary	Let's Do Mathematics Bk 1 Pt 2	15	59	44
St. Anthony's Primary	Let's Do Mathematics Bk 1 Pt 3	15	114	99
St. Anthony's Primary	Science Around Us Bk 1	15	101	86
St. Anthony's Primary	Social Studies For Our Children Bk 1	15	130	115
St. Anthony's Primary	Fun With Language Bk 2 Pt 1	33	78	45
St. Anthony's Primary	Let's Do Mathematics Bk 2 Pt 2	33	64	31
St. Anthony's Primary	Let's Do Mathematics Bk 2 Pt 3	33	60	27
St. Anthony's Primary	Social Studies For Our Children Bk 4	37	73	36
St. Anthony's Primary	Science Around Us Bk 2	33	90	57
St. Anthony's Primary	Social Studies For Our Children Bk 2	33	133	100
Batavia Primary	Fun With Language Bk 1 Pt 1	15	43	28
Batavia Primary	Social Studies For Our Children Bk 1	15	37	22
Batavia Primary	Fun With Language Bk 4	18	34	16
Batavia Primary	Social Studies For Our Children Bk 4	18	47	29

Receipt, Storage, and Distribution of Textbooks to Schools

Batavia Primary	Science Around Us Bk 4	18	36	18
Agatash Primary	Fun With Language Bk 1 Pt 1	12	24	12
Agatash Primary	Fun With Language Bk 1 Pt 2	12	42	30
Agatash Primary	Science Around Us Bk 1	12	31	19
Agatash Primary	Social Studies For Our Children Bk 1	12	28	16
Agatash Primary	Fun With Language Bk 2 Pt 1	13	64	51
Agatash Primary	Let's Do Mathematics Bk 2 Pt 2	13	43	30
Agatash Primary	Let's Do Mathematics Bk 2 Pt 3	13	36	23
Agatash Primary	Science Around Us Bk 2	13	52	39
Agatash Primary	Social Studies For Our Children Bk 2	13	33	20
Agatash Primary	Fun With Language Bk 4	24	48	24
Agatash Primary	Social Studies For Our Children Bk 4	24	59	35
72 Miles Primary	Fun With Language Bk 1 Pt 1	8	20	12
72 Miles Primary	Fun With Language Bk 1 Pt 2	8	35	27
72 Miles Primary	Science Around Us Bk 1	8	17	9
72 Miles Primary	Social Studies For Our Children Bk 1	8	40	32
72 Miles Primary	Fun With Language Bk 2 Pt 1	8	54	46
72 Miles Primary	Science Around Us Bk 2	8	41	33
72 Miles Primary	Fun With Language Bk 4	6	30	24
72 Miles Primary	Let's Do Mathematics Bk 4	6	29	23
72 Miles Primary	Social Studies For Our Children Bk 4	6	46	40
72 Miles Primary	Science Around Us Bk 4	6	39	33
Iteballi Primary	Fun With Language Bk 1 Pt 1	15	34	19
Iteballi Primary	Science Around Us Bk 1	15	31	16
Iteballi Primary	Social Studies For Our Children Bk 1	15	26	11
Iteballi Primary	Fun With Language Bk 2 Pt 1	13	72	59
Itaballi Primary	Let's Do Mathematics Bk 2 Pt 3	13	61	48
Itaballi Primary	Science Around Us Bk 4	20	31	11
St. John's Primary	Let's Do Mathematics Bk 1 Pt 1	116	123	7
St. John's Primary	Social Studies For Our Children Bk 1	116	196	80
3 Miles Secondary	English Language Grade 7	152	502	350
3 Miles Secondary	Mathematics Grade 10	79	112	23
Bartica Secondary	Mathematics Grade 7	151	152	1
Bartica Secondary	Mathematics Grade 10	59	163	104



REPUBLIC OF GUYANA
REGIONAL DEMOCRATIC COUNCIL REGION 4
DEPARTMENT OF EDUCATION
Triumph, East Coast Demerara
Tel. Nos.: 220-3383; 220-3917; 220-6204

18/09/2020

Ms. Claireann James
Audit Director (ag)
Audit Office of Guyana

Dear Ms. James

**RESPONSE TO PERFORMANCE AUDIT ON THE RECEIPT AND DISTRIBUTION
OF TEXTBOOKS TO SCHOOLS IN REGION 4 FOR THE PERIOD 01 JANUARY 2017
TO 31 DECEMBER 2018**

1 Receipt and Storage of Textbooks

Criterion 1

Paragraph 1-3

Department's Response:

The Department of Education has since addressed this issue of ensuring that there is an updated Textbook Ledger/Inventory for all three levels at the Department of Education and each school in the Region. Officers at the three levels were instructed to have updated Textbook inventories for each school at their respective levels.

Head Teachers were required to record the quantities of textbooks received from the BDU and sign on the Book Issue Vouchers to acknowledge the receipt and update the Textbook Inventory Ledger accordingly.

Paragraph 4-6

Department's Response: The Department of Education will enforce the guidelines of the Book Policy and hold Headteachers' accountable for full compliance to this Policy. Virtual training will be done to remind headteachers of the key areas in relation to the policy in order to facilitate improvement in relation to the use and maintenance of Textbook records.

- Textbooks received not inventoried at all schools visited

- Section 7.1 of the Book Policy, under the Guidelines for Schools requires Head Teachers to manage the textbooks allocated to the schools by ensuring that all textbooks are inventoried and records maintained. We expect Head Teachers at schools in Region Ng 4 to properly account for all textbooks received, as required by the Ministry's Book Policy.

Paragraph 7-10

Department's Response: A training session was held with head teachers of the Primary level to address the issue of Textbook records. A virtual training session will be held with Nursery and Secondary head teachers to also address this issue by September 30,2020. These training sessions will be aimed at addressing the issues highlighted in this audit report. Teachers will be empowered to ensure that they have a clear understanding of the Book Policy.

Criterion 2

Paragraph 11-13

Department's Response: Books are not stored at the Department of Education, Region 4. The system that is in place for the distribution of Textbooks in the region is that books are collected from the Book distribution Unit and taken directly to the schools. Systems are in place to ensure that adequate and appropriate storage facilities are at each of the schools in the Region.

Paragraph 14-17

Department's Response: The Department of Education will put systems in place to ensure that there are adequate and appropriate storage facilities for Textbooks in each of the 134 schools in Region 4. The Department of Education will continue to engage head teachers to ensure that there is an improved system for the use and maintenance of textbooks and the related records.

Paragraph 18-20

Department's Response: The Department of Education through the Regional Executive Officer will request the services of Field Auditors from Ministry of Education to aid in the process of documenting and disposing of books that are damaged or obsolete. There is no Field Auditor attached to Region 4.

2 Allocation and Distribution of Textbooks

Criterion 1

Paragraph 21-24

Department's Response: Audits were done on a termly basis by schools however the Department of Education will engage the Field Auditors from the Ministry of Education to have audits done at the schools in Region 4. The Department of Education will ensure that all headteachers are reminded and held accountable for the self-audits that must be done in keeping with the Book Policy.

Paragraph 25-26

Department's Response: The Department of Education will continue to enforce the Book Policy to ensure that head teachers comply with the prescribed guidelines. Virtual meetings will be held to remind head teachers of their roles. Defaulting head teachers will be held accountable since these roles were repeatedly enforced at Head teachers' meetings and other training sessions.

Paragraph 27-29

Department's Response: The Department of Education will continue to enforce the Book Policy and will hold defaulting head teachers accountable. Virtual Cluster meetings will be held to ensure that our head teachers and senior teachers are reminded of the guidelines outlined in the Book Policy. Officers of the Department of Education will be reminded and held accountable accordingly.

Paragraph 30-31

Department's Response: The Department of Education will address this issue with all schools to remind head teachers, to enforce the Book Policy and to hold head teachers accountable for breach of policy. The Department of Education will plan and execute Virtual training and development sessions to address compliance with the Book Policy.

Paragraph 32-33

Department's Response: The Regional Democratic Council does not have a Field Auditor attached to the Region however the Department of Education through the Regional Democratic Council will request the services of the Field Auditor attached to the Ministry of Education to conduct the audits. The Department of Education will continue to give guidance and conduct training sessions with head teachers and respective teachers to ensure that there is full compliance.

Criterion 2

Paragraph 34-38

Department's Response: The Department received textbook needs for the period under review however Textbooks are procured by the Ministry of Education and given to the Region for distribution. The distribution of textbooks to schools are done based on the quantity received from the Book Distribution Unit. The textbook inventories and Books to be acquired and then updated and submitted to the respective ACEOs for further procurement. This is an ongoing process since the enrolment of learners fluctuates from one term to the next.

Paragraph 39-41

Department's Response: The Department of Education has the responsibility to uplift and distribute textbooks, exercise books and school feeding materials to 134 schools in Region 4. There are instances when all of these resources are available at the same time for distribution hence the need to hire transportation. However, there are instances when monies are not available and the Department of Education relies solely on the two Canters attached to the department. Please note that schools in Region 4 are also located in the riverine/ remote areas along the Linden/Soesdyke highway.

Paragraph 42-44

Department's Response: The Department of Education will continue to emphasize the need for head teachers to adhere to the prescribed guidelines in the Book Policy. Training sessions will be designed to address the various issues highlighted in order to have a structured approach to addressing the discrepancies.

Paragraph 45-46

Department's Response: The Department of Education will continue to request updated Textbook inventories and needs to ensure that the request is made to Book Distribution Unit through the respective ACEOs for the Books to be acquired for each school in the Region. However, whilst books are being procured, systems are put in place to use Class set, Library set, and Teacher's reference to continue the delivery of the Curriculum. The number of textbooks received and distributed is dependent on the number of textbooks procured by the Book Distribution Unit for the Region.

Paragraph 47-54

Department's Response: The Department of Education partially addressed the issue of excess textbooks in schools. Textbooks were removed from secondary schools and distributed to Secondary departments attached to Primary schools. The necessary documentation was done to account for these books. Greater emphasis will be placed on addressing this issue as soon schools reopen however the necessary documentation will be done to facilitate the process when schools reopen.

Respectfully,

Tiffany Favourite-Harvey

REdO

Region 4.

**EAST BERBICE / CORENTYNE REGION
REGIONAL DEMOCRATIC COUNCIL**



Office of the Regional Education Officer

30 Philadelphia Street, New Amsterdam | Tel: 333-2517 | Email: doe_reg6@rocketmail.com

2020-09-14

State Audit Office
Office of the Regional Democratic Council
Region 6
Vryman's Erven
New Amsterdam

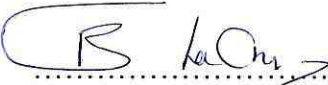
Dear Sir/Madam,

RE: Response to Textbook Audit Report Query

With reference to the subject at caption, please see attached responses to textbook audit query.

Thank you.

Yours respectfully,


.....
Bhagmatie La Cruz
Regional Education Officer (ag)
East Berbice/ Corentyne
Region No. 6



Response to Textbook Audit Report Query

Query 1: Inventory records not maintained by the Department of Education for receipt of textbooks.

Response: Noted. The Department of Education has not been keeping Textbook Inventory; however, textbook records were kept through copies of consignment notes issued by the Book Distribution Unit which have been signed by headteachers. Textbook inventory will be put in place at the level of the Department of Education with immediate effect.

Query 2: All textbooks received at school not inventoried.

Response: Noted. With reference to textbook received by schools and not properly inventoried, written reminder will be issued to headteachers instructing them to comply with this guideline.

Query 3: Difference in records maintained for the textbook distributed.

Response: Noted. School will be required to account for BIV. Measures will be put in place to ensure teachers account for books using appropriate records. It should be noted however, an anomaly was observed with reference to information presented in table three; - Performance Audit 282/ R6.AD.2.2020

Year	Quantity of Consignment Note	Quantity of Consignment Note
	Audit Office	Department of Education
	Textbooks	Textbooks
2017	6,047	2,732
2018	10,651	9,170

The above information can be verified by consignment notes filed at the Department of Education.

Query 4: Department of Education textbook storage facility

Response: Noted. Region 6 does not have a designated textbook storage bond. Books received from the Book Distribution Unit are distributed from the lorry upon receipt, hence no books were seen in storage. On rare occasions when books cannot be distributed due to mechanical problems which the vehicle may develop, the books are stored temporarily in one room at the New Amsterdam Resource Centre which was not designed to store books.

Query 5: Storage of textbooks at schools – schools partly compliant with policy.

Response: Noted. Schools are not fully compliant with requirements of Textbook Policy regarding the storage of textbooks. Schools utilise resources available, however additional book racks will be supplied based on budgetary allocation. Further, extermination services would be provided more frequently provided funds are available. The Textbook Management Committees and School Administrators will be charged with the responsibility of ensuring that schools are fully compliant with textbook policy as it relates to storage.

Query 6: Damaged/obsolete textbooks on hand-Department of Education not monitoring to ensure that books are stored properly and not affected by insects and rodents.

Response: Noted. Systems would be put in place at the level of the Department of Education for Officers to conduct schedule monitoring visits to supervise textbook management by schools. Headteachers will be required to submitted a list of all damage/obsolete textbook to the Department of Education. These lists would be forward to the Office of the Regional Field Audit.

Query 7: Self Audit not done at school level.

Response: Noted. Of the twelve schools visited, nine had submitted Textbooks Needs for the year 2017 and eleven schools had submitted Textbook Needs for the year 2018. This indicates that an audit had to have been done at the school level for the period. The accuracy of such audit, however, was not ascertained. Copies of textbooks needs submitted by headteachers for 2017 and 2018 are filed at the Department of Education and can be verified.

Query 8: Audit not verified by Regional Democratic Level

Response: Noted. The Regional Education Officer had written to the Regional Executive Officer on February 26, 2018 requesting that the Regional Field Audit Department conduct Textbook Audit at schools in the Region; however, no audit was undertaken.

See appendix 1- Letter of Request attached.

Query 9: Minutes not kept for Textbook Management Committee

Response: Noted. The Department of Education would ensure that all A and B Grade schools comply with this regulation with immediate effect.

Query 10: Verification of schools textbooks records

Response: Noted. An examination of Supervisory Instruments completed by Education Officers revealed that in some schools records were not maintained by all Class Teachers and custodians of text books. During school visits, Officers have given schools timelines to establish/update records; however, in most cases those timelines were not met by Headteachers. Measures will be put in place to ensure higher level of compliance.

Query 11: Textbooks loaned to learners to take home

Response: Noted. Measures will be put in place to ensure higher level of compliance. Schools will be tasked to update loan registers accurately and in a timely manner. Headteachers of non-compliant schools will be instructed to comply.

Query 12: The textbook needs of school were not fully met:

- a) Textbooks were collected after the specified time from the Book Distribution Unit.

Response: Noted. Efforts would be made to ensure Textbooks are picked up promptly after notification by Book Distribution Unit.

- b) Department of Education did not comply with the Book Policy timeline for distribution of textbooks to schools within the region.

Response: Noted. The Department of Education does not have storage; hence books are distributed directly upon receipt. It is very difficult to deliver books to one hundred twenty-nine schools within the seven days given the accountability procedure and the geographical reach of the Region. In addition, there is only one distribution unit.

Query 13: Records not properly updated to show total number of books on loan

Response: Noted. Response stated for Query 2 will be employed.

Query 14: All schools did not comply with requirement of Textbook Policy – Use of loan forms

Response: Noted. Measures will be adopted to ensure that all schools utilize textbook loan forms. Officers will ensure compliance during monitoring visits.

Query 15: a) Textbooks available for core subjects were insufficient for number of students and the 1:1 ratio required by the Ministry of Education was not met.

Response: Noted. However, the Book Distribution Unit does not supply textbook necessary based on number requested. Textbooks are distributed by Book Distribution Unit base on the availability of same. It should be noted that the process of reassigning textbooks from school with excess to those with storage has commenced at Primary level schools in the Region.

DEPARTMENT OF EDUCATION

REGION 6

30 Philadelphia Street
New Amsterdam
Berbice
Guyana



DESK OF THE REGIONAL EDUCATION OFFICER

February 26, 2018

Ms. Kim Willams-Stephen
Regional Executive Officer.
Region 6
Office of the Regional Democratic Council
Vryman's Erven
New Amsterdam

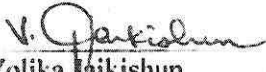
Dear Ms. Stephen.

RE: Request for Textbook Audit

With reference to the subject at caption, request is humbly sought for the Regional Field Audit Department to conduct Textbook Audit in all schools across the Region. This request is made in keeping with the Ministry of Education's Policies and Guidelines.

All for you information and guidance.

Yours respectfully.


Volika Jaikishun
Regional Education Officer.
East Berbice Corentyne

MISSION STATEMENT:

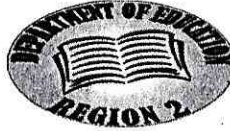
*To eliminate illiteracy
To modernise education
To strengthen tolerance*



333-2594 / 2517

Department of Education

Cotton Field, Region No.2
Pomeroon/Supenaam



Tel. No: 771-5379 or 771-4130
E-mail: dept.ed2@gmail.com

9th November, 2020

Mr. Deodat Sharma
Auditor General
Audit Office of Guyana
63 High Street
Kingston
Georgetown.

Dear Mr. Sharma,
Please find attached information on Text Book Audit Report.

All for your information.

.....
Ms. Nichola Matthews
Regional Education Officer
Pomeroon/ Supenaam

Chapter 1 - Receipt and Storage of Textbooks

Inventory records not maintained by the Department of Education for textbooks received

Department's Response: Corrective action has been taken and this activity will be completed by 15 October 2020.

Differences in the quantity of textbooks sent by the Book Distribution Unit

Department's Response:

Bullet 1- Vouchers received for the period under review were still not located. However, a filing system was put in place to ensure all vouchers are accounted for.

Bullet 2- This information was communicated to BDU for their intervention and verification.

Bullet 3- All textbook inventories were updated.

Textbooks received not inventoried at all schools visited

Department's Response: A Professional Development Session was conducted on the Book Policy. Presently this is in process and is expected to be completed by 30 November 2020.

Storage of textbooks at the Department of Education

Department's Response: This was rectified. Books received from BDU are immediately distributed to the coastal schools while books for the river and lake schools are then packed and distributed accordingly within one week.

Storage for textbooks at schools

Department's Response: Books were packed according to titles. However, there is still a need for additional bookshelves, book racks, and cupboards in order to accommodate additional textbooks.

Additionally, due to inadequate storage facilities, books are still packed on the floor and tables at two schools which accounted for 20% of the schools visited.

Obsolete/damaged textbooks in schools

Department's Response: Letter was written to the Regional Executive Officer for a textbook audit to be completed and unserviceable textbooks to be written off.

Due to the physical and unhygienic conditions of the books, they were disposed by the schools.

Chapter 2 - Allocation and Distribution of Textbooks

Self-audits not conducted by schools

Department's Response: Self-audits/Internal audits were conducted termly and submitted to the Department of Education.

Minutes of Textbook Management Committees' meeting not kept

Department's Response: Please refer to the attached documentation for the minutes of Textbook Management Committee meetings for schools that did not present Minutes of Textbook Committee meetings for the period 2017 and 2018; except for Charity Secondary School where no minutes were kept for the period under review, however corrective actions were taken from September 2019.

Verification of textbooks on hand with school records

Department's Response: This could not be verified since school is not in process. Follow up will be done when school reopens.

Textbooks loaned to learners to take home

Department's Response: All schools are now in compliance with effect from January 2019.

Regional Democratic Council conducted no audits of schools

Department's Response: letter was written to the Regional Executive Officer for Field Auditors to conduct external audits. No external audit was done to date.

The BDU and DOE did not distribute and uplift textbooks in a timely manner

Department's Response: This has been rectified.

Loans Registers were not written up

Department's Response: Schools are in the process of updating loan Registers.

Parents did not sign Agreement Forms for textbooks loaned

Department's Response: Headteachers will be written to for non-compliance to the Book Policy.



REPUBLIC OF GUYANA
REGIONAL DEMOCRATIC COUNCIL REGION #7
DEPARTMENT OF EDUCATION
LOT 2 FIRST AVENUE
BARTICA
TEL: 455-2211 FAX: 4552211
Email: eddep07@moe.gov.gy

2020 – 11 – 11

Mr. Deodat Sharma
Auditor General
Audit Office of Guyana
63 High Street
Kingston
Georgetown

Dear Sir:

Response to Performance Audit Report on Receipt and Distribution of Textbooks to Schools

In response to Criterion 1:

- Letters were written to the headteachers of the schools stated in the response section to provide an update on the findings by the Audit Team
- Books from the Distribution Unit are packed in bags and sent to the department, these sealed bags are sent directly to the schools. An officer will accompany the bags and have the Headteachers verify the books and sign the Issue Vouchers and Consignment sheets.

Criterion 2:

Provision will be made in the 2021 Budget for shelves to be constructed in the Storage Bond. When books are received by the Department, they are distributed to the schools on the same day. In rare cases we may not be able to deliver books to one school (72 Miles Primary) due to the availability of transportation, but the longest the books are at the Department is for two days.

Adequate shelves for the various schools will be budgeted for in the 2021 Budget Estimates.

The regional stock verifier or the field auditor was the person who assisted the department in disposing of unserviceable books but that position remained vacant for a long period of time.

Textbook needs are submitted to the Distribution Unit the previous Term, but the amount sent to the schools may not be adequate in all cases.

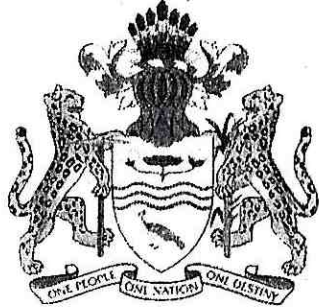
Books for every new Term are sent to the region the previous term so that by the beginning of the new term all students will have the textbooks in their possession.

All other recommendations were noted and will be discussed with the headteachers and Education Officers so that by the time school reopens all of the recommendations will be put in place.

For your information

A handwritten signature in cursive script that reads "Akbar Chindu". The signature is written in black ink and is positioned above a horizontal line.

Akbar Chindu
Education Officer 1



Ministry of Education

Permanent Secretary

26 Brickdam, Stabroek, Georgetown, Guyana.

Tel: # 592 226 3891 | Fax # 592 226 3891 | P.O. Box 1014

Email: alfred.king@moe.gov.gy

November 24, 2020

Mr. Deodat Sharma
Auditor General
Audit Office of Guyana
63 High Street, Kingston
Georgetown

Dear Mr. Sharma,

Re: Performance Audit on the Receipt and Distribution of Textbooks at the Book Distribution Unit for the Period 01 January 2017 to 31 December 2018

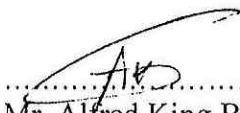
Reference is made to your letter dated November 9, 2020

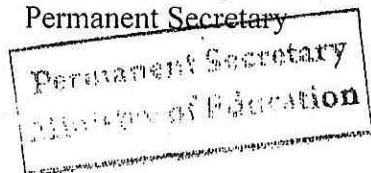
Please see the attached report for the Ministry's response towards the recently concluded Performance Audit on the Receipt and Distribution of Textbooks at the Book Distribution Unit for the Period 01 January 2017 to 31 December 2018.

For your information and guidance.

Kind regards,

Yours sincerely,


.....
Mr. Alfred King B.Ed (Hons), MSc
Permanent Secretary



RESPONSE TO
PERFORMANCE AUDIT REPORT

ON THE

MINISTRY'S BOOK DISTRIBUTION UNIT
RECEIPT AND DISTRIBUTION OF TEXTBOOKS TO SCHOOLS
FOR THE PERIOD 1ST JANUARY 2017- 31ST DECEMEBR 2018

Date Submitted: 20th November 2020

6. All requested documentation was presented to the Auditors. At no point was there a situation where any document was requested and not provided.

The Book Distribution Unit records all receipts of books in three separate and distinct records: Book Received Ledger, The Bin Cards and Stock Ledger. The actual number of books received during the period under review were also documented and forwarded to the procurement unit indicating types and quantity of books received.

In cases where excess books were received, the actual amounts received were recorded and sent to the procurement section indicating the actual amount received.

10. Acknowledged.

Systems have since been put in place to update Bin Cards in keeping with the regulations.

12-13. The Storekeeper records the actual number of textbooks received and not merely the quantity stated on the invoice or delivery note. In instances where there were differences between the invoice and the actual quantity supplied, the actual quantity that was supplied was entered into the Bin Cards and same communicated to the procurement department.

14. Some of textbooks received were inadvertently not entered in the Store's Stock Ledger. Seven of the seventeen receipts in question were entered into the Stores Stock Ledger before the audit was done capturing 14,476 of the textbooks. Please see table below of dates these entries were made in the Stock Ledger.

These receipts were, however, entered in the Bin Cards. Action was taken to have the Store's Stock Ledger updated. A system has since been put in place to ensure prompt entries into the Stock Ledger.

Date	Purchase Invoice №	Title	Quantity of Textbook	Date Entered into the Stores Ledger
24 Nov. 2017	AIPS-MoE 04/2017	Science Around Us Bk 2	2,955	2/1/2018
7 Dec. 2017	14259	New Horizon in Social Studies Bk 2	4,547	12/2/2018
29 Jun. 2018	General 40	Developing Language Skills Bk 2	1,864	September 2022 6/8/2018

16 Jul. 2018	9282	To Kill A Mocking Bird for CSEC	3,000	6/8/2018
16 Jul. 2018	9282	High School Student's Companion	1,070	6/8/2018
21 Nov. & Dec 12 2018	110913 111105	Fun with Numbers-Term 2 Books	1,040	15/5/2019
Total			14,476	

19. It's only upon approval by way of a written document from the Internal Auditors that damaged textbooks were disposed of at the Book Distribution Unit. The distribution Unit is unsure of how the Auditors arrived at the conclusion that 16 textbooks were disposed of on the 31st July 2018 based on table 6 of the Audit Report.

When books became damaged, they were secured in a separate room and kept until a thorough check is made for all damaged books at the distribution unit. At various intervals, a comprehensive list of damaged books was then made and sent to the Internal Auditors with a request for damaged books to be written off.

A system will be put in place to have a list of damaged books prepared for each batch of damaged books.

21. All Bin Cards requested by the Auditors were presented to them. The particular Bin Cards in question were with the Auditor that conducted annual audits. The Auditors who conducted the Performance Audit were advised that they could obtain the said Bin Cards from the State Auditor that conducts annual audits.

22-23. Regarding the table 8 in which differences were observed between Bin Card and physical count, this was due to outstanding posting that had to be completed in the Bin Cards. These Bin Cards have since been updated with the posting of books issued.

24. The Book Distribution does not have books in stock at all times. The Unit functions primarily as a central point where books are received before onward distribution to schools. BDU is the first repository accountable for the receipt, storage, care and distribution of books.

25. The Books Distribution Unit is not responsible for the restocking of books.

26. The Distribution Unit was only capable of distributing books received.

29. The Book Distribution Unit could not allocate textbooks to meet all the needs. Allocation and distribution of textbooks to schools were dependent on books in stock at BDU.

30 -36 The Book Distribution Unit is primarily responsible for the distribution of books received. As such, the Unit could not distribute what was not in stock. The full complement of textbooks needed by the regions could not be met because the required books were not supplied to the Distribution Unit.

The schools' textbook needs could not be fully met due to the limited quantity of textbooks in stock at the Distribution Unit. The Unit's primary responsibility is to receive books, store in a safe condition, stamp and allocate books to each school in each Department of Education. Books can only be distributed based on books in stock at a given point.

Since not enough textbooks were procured for distribution in the schools, it is acknowledged that shortages will result. Shortages may also result from instances where the textbooks in question may have been issued to students on loan earlier in the term and when the physical count was made by the Auditors those books on loan may not be captured in their count.

37- 38. The instances in which the Auditors observed excess textbooks in some schools may not be as a result of excess supply of those textbooks to those schools in a given year. The enrolment of a particular class changes from year to year. Another reason why those schools may have had excess textbooks, was, instead of issuing the books to students every year, some schools retained the books in their schools. The cumulative count of those books over a wide range of years of receipts amounted to the excess observed.

Also, there have been instances in which some schools, instead of getting damaged books written off and disposed of, they retain damaged books and include the damaged books in their count of books in stock.

The problem of some schools not issuing books to students is being addressed. Also, the recommendation to allocate the excess books that some schools have to other schools in need will be addressed.

39-41. Distribution notices to Regional Education Officers were not sent late. The notices were sent at points when books were received and ready for distribution. Distribution notices are usually sent before the end of one school term so that at the beginning of the subsequent school term, the learners will have access to the textbooks.

42. Textbooks issued to the Ministry of Education Employees were done based on a loan system in place for employees. All authorization and documentation were in place before such books were issued on loan.

With reference to books issued to organizations, these books were given based on approval.