

## **CONTRIBUTION OF MAINTENANCE ASSISTANCE TO GOVERNMENT AIDED SCHOOLS**

Ministry of Education Malaysia

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### **Key Highlights**

#### **What was audited?**

- Contributions of maintenance assistance to Government Aided Schools (SBK).

#### **Why it is important to be audited?**

- To determine whether the distribution and use of maintenance assistance contributions is in accordance with established financial guidelines, procedures and regulations.

#### **What are the audit findings?**

- The audit findings are as follows:
  - failure to implement technical assessment and market study resulting a difference of RM1.25 million between the purchased price compared to the current price estimation;
  - a total of RM0.13 million was paid for the works not performed at Sekolah Jenis Kebangsaan Tamil Ladang Kampung Baru;
  - a total of RM0.39 million was paid for unapproved works in three schools; and
  - a total of RM0.41 million was paid for incompleted works and failed to adhere with approved works specifications in two schools.

#### **Audit Recommendations**

- The audit recommendations are as follows:
  - adhere to the existing procedures to ensure application and distribution of contributions of the schools must be channelled through State Education Department/ District Education Office (JPN/PPD), as to ensure the proposal submitted by the schools are evaluated objectively on the technical aspect and proposed cost;

- review the proposals to ensure that only approved scope of maintenance works is granted as per the guidelines. Special approval is required from Asset Management Division, Ministry of Education Malaysia (BPA, KPM) for the maintenance of works not listed in the existing guidelines;
- improve the existing guidelines as to provide better understanding towards officers involved and the stakeholders. Therefore the management of the contributions will become more efficient and thus accommodating effective monitoring activities towards the best value; and
- ensure the monitoring mechanisms by the BPA, KPM such as observing the submission of BPA-6 Report by the schools is being done for the purpose of continuous evaluation of the project.