



e-LEARNING JAMAICA COMPANY LIMITED

ANNUAL REPORT

APRIL 2013 -MARCH 2014



**THE e-LEARNING JAMAICA COMPANY LIMITED
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I. BOARD OF DIRECTORS 2013-14

Names	Organization & Position
Mrs. Yvonne McCalla Sobers (Chairman)	Management Consultant and Human Rights Activist
Dr. David McBean (Deputy Chairman)	Independent Management & Technology Consultant
Ms. P. Audrey Budhi	Senior Director Child Development Agency
Ms. Fae Ellington	Lecturer Caribbean Institute of Media & Communication
Mrs. Elaine Foster-Allen	Permanent Secretary, Ministry of Education
Ms. Jean Hastings	Director, Education Transformation, Ministry of Education
Ms. Lisa Lewis (Resigned November 2013)	Group Projects Director, Digicel Group
Mr. Lloyd Lovindeer	Veteran Musician, Educator
Ms. Wahkeen Murray	Chief Technical Director Ministry of Science, Technology, Energy and Mining
Mr. Christopher Reckord	Founder and Past Executive Director of Innovative Corporate Solutions, Director Sales and Marketing, tTech Limited
Ms. Rachel – Leigh Thompson	Office of the Prime Minister. Media Monitoring Unit
Dr. Christine Walters	Lecturer & Health Research Scientist, Faculty of Medical Sciences UWI, Mona
Dr. Stacey-Ann Wilson	Advisor to the Hon. Julian Robinson, Minister of State Ministry of Science, Technology Energy & Mining





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CHAIRMAN'S REPORT

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BACKGROUND

The e-Learning Jamaica Company Ltd (eLJam) was established in March 2005 as a limited liability company under the Ministry with portfolio responsibility for Telecommunications, to implement e-Learning projects in collaboration with the Ministry of Education (MOE). The Company is managed by a Board of Directors appointed by the portfolio Minister.

Cabinet approval was obtained in June 2005 to implement the initial project targeted at the high schools, with the primary goal to utilize Information and Communication Technologies (ICTs) to contribute to an improvement in the quality of education in the high schools and in the level of passes in the school-leaving CXC CSEC examinations. This e-Learning High School project was developed as a joint initiative with the MOE after much consultation with principals and teachers and other stakeholders. Its components include providing digitalised instructional materials for teachers and students, computers and multimedia equipment, and training of teachers in the use of the technology in instructional delivery. An amount of US\$50million was approved by Cabinet to be accessed from the Universal Access Fund.

The period up to August 2006 was utilised to establish the organisation in thirty (30) of the initially targeted one hundred and fifty (150) education institutions and the project commenced officially in September 2006 with a one (1) year pilot project. This was aimed at testing all the planned procedures and methodologies of the project, identifying best practises and determining the support systems that have to be in place for successful project implementation.

By March 2008, the scope of the project was expanded to include the eight (8) Colleges that train teachers for the high schools, and one (1) Independent High School. In addition, based on results from a technology capacity survey conducted by the MOE which became available at that time, the MOE requested that the project include ICT training and certification of all approximately eleven thousand five hundred (11,500) teachers and lecturers in the high schools and teachers colleges. However, there were significant delays causing an extension of the project timeline from August 2009 to March 2011, but mitigating strategies were put in place to ensure that the original timeframe for completing the equipment installation could still be met.

The technology portfolio was moved to the Office of the Prime Minister (OPM) in 2008 and the 3rd Board of Directors appointed to November 2010 was asked to continue to March 2011. A new Board was appointed in April 2011.

By March 2010, the scope of the project was further expanded to include the five (5) Community Colleges and fifteen (15) additional Independent High schools that assist in placement of students from the GSAT and GNAT examinations, bringing the total number of institutions to two hundred and three (203). In addition, several elements were added or amended to more meaningfully reflect the MOE's vision of a 21st century classroom and to better ensure sustainability. These included the placement of the grade 10 and 11 classrooms on the schools local area network and the provision of additional laptops and multimedia projectors to ensure that all grade 10 and 11 teachers were fully equipped to utilize all aspects of the technology, including the internet, in whole-class delivery. In 2011, interactive whiteboard technology was also agreed as a whole-class strategy.



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As a result of the Public Sector restructuring recommendations, e-LJam was relocated to the MOE in June 2011, but was moved back to the technology ministry, the Ministry of Science, Technology, Energy and Mining (MSTEM) in January 2012, and a new Board appointed in February 2012.

The focus of the company during the period 2012-13 was in completing the High School Project for handover to the MOE by end March 2013 and to develop a second project for the Primary, All age and Junior high schools. However, the completion of the high school project was further delayed, mainly due to delays experienced in the procurement processes, the slow pace of the building infrastructure at MOE to house the Central Repository, and the slow pace of content development. The primary schools project was also deferred pending the completion by the MOE of the development of ICT in Education Policy which was needed to give policy direction to the project, as well the piloting of revised curriculum.

The MOE requested that e-LJam defer the handover of those elements of the high school project that were completed until they were in a better position to take on the functions and bear the cost of sustaining the interventions. Further in November 2013, the MOE asked e-LJam to consider providing Equipment Management and Support Services to the MOE as the Ministry felt that e-LJam had developed expertise to enable it to provide these services efficiently and effectively. This would result in e-LJam retaining responsibility for management and ownership of all equipment and other interventions provided to the schools as well as management and ownership of the Central Repository for Educational Materials (CREM) under a service level agreement with the MOE. The Board agreed to provide the services while transferring the ownership of the tangible assets to the MOE by deed of gift.

The MOE also requested that the Board to consider partnering in a business venture which would include taking over aspects of the Media Services Unit (the Unit targeted to take over the Content Management Function of the project), and establishing a publishing arm to exploit the marketability of content developed by both entities, the proceeds of which would be shared with the MOE. The feasibility of this venture was evaluated by UTECH's College of Business and Management, Consultancy Committee who suggested that there would be no benefit to the merger, e-LJam should consider selling its services to the wider Caribbean and beyond. However, the option recommended did not seem attractive to the Board as no profits would be realised within the first three (3) years of operation.

Comprehensive System Administration support continued to be provided both online and through reinforcement visits to schools. Meetings continued to be held island wide with Principals to provide updates on the various aspects of the project and to make them fully aware of the resources that had been provided and how the schools could benefit from their proper use. Most importantly, the meetings reinforced their obligations under the Memorandum of Understanding (MOU) signed with e-LJam for ensuring the safety and proper maintenance of those resources - human, technology, materials and intellectual property. Regular meetings were also held with the School e-Learning Implementation Committees (SEIMCs) to get reports on the implementation and assist in finding solutions for problems arising.

Workshops continued to be held island wide with subject teachers to ensure full understanding of all the materials that had been provided for the various subjects and how



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they should be used in instructional delivery – Teacher's Instructional Materials (TIMS), Student's Instructional Materials (SIMS), Video lectures, Items.

Considerable effort was also placed on rolling out the CXC-developed Grade 7 and 9 Diagnostic Tests to all high schools, and in ensuring a high standard of training delivery by the providers.

During the period 2013-14, it was again intended to complete the high school project and handover to the MOE by end March 2014 as well as develop and implement a pilot of a Community Model in eight (8) communities island-wide. However, in April 2013, e-LJam was asked by MSTEM to collaborate with the MOE and the Universal Service Fund (USF) to implement a Tablets in Schools (TIS) Pilot Project instead of the Community Model.

The TIS Pilot Project would deliver approximately twenty-five (25,000) tablet devices preloaded with apps and e-books, to students and teachers in thirty-eight (38) pre-primary, primary, secondary and tertiary schools across the island, and to train teachers in the schools in tablet integration and facilitators in learning centres in their immediate neighbourhoods in how to support the access to relevant e-content by learners of all ages.

With respect to the TIS Pilot Project, project set-up activities commenced in April 2013 and in December 2013, Cabinet approved an expenditure of J\$1.4billion from the USF to implement the pilot over the academic year September 2014 to June 2015. The project was designed and implementation monitored by a joint team from MSTEM, MOE, USF and e-LJam. Working groups were established to give in-depth consideration to the strategies required with respect to - Outreach and Public Education; Security – tablets, data, person; Research, Monitoring and Evaluation; Content and School Operations.

Extensive research was carried out on similar global interventions and lessons learned brought to bear on the project design. Significant work was also done in sensitizing the parents and the school community and in developing a policy and operations manual for the project.

2. ACHIEVEMENTS MARCH 2013 to APRIL 2014

2.1 GOVERNANCE AND ADMINISTRATION

2.1.1 Portfolio Ministry

The Ministry of Science, Technology, Energy and Mining (MSTEM) continued to have portfolio responsibility for e-LJam (since January 2012).

2.1.2 Board of Directors

The Board continued to operate under the Chairmanship of Mrs. Yvonne McCalla Sobers. Mrs. Lisa Lewis resigned from the Board in November 2013

At its Retreat in March 2013, the Board amended the company's Mandate, Mission and Vision to encompass the wider range of clients reflected in the mandate of the company approved by Cabinet in May 2005 (See attached at **Appendix 1**). The amendment was accepted by the Hon. Minister of MSTEM.



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2.1.3 Administration

During this period, all 12 staff members remained in the same positions. Resources required for project implementation continued to be contracted to the project through a competitive bidding process as needed. An organization review was planned in the hope of upgrading certain posts and increasing the number of established posts.

In light of the anticipated increase in project staff due to the additional project, efforts were made to locate additional office space on the building. This however did not materialise during the period under review.

2.1.4 Funding and Financial Accountability

Funds continued to be disbursed from the Consolidated Fund through the portfolio Ministry to e-LJam for the High School Project. Initially, expenditure for this project for the 2013-14 period was estimated at **J\$1.088billion**. However, the MOFP allocation for the period was only \$500 million based on the commitments which existed in January 2013 through signed contracts, which with a carry forward of \$353 million in hand from the previous financial year, provided **\$853million** for possible expenditure during the period.

Of the projected budget of **J\$834million**, approximately **\$253million** or 30% was expended during the period under review. This brought the total expended for the project since inception to March 2014 to **J\$4.64billion** or **US\$54million** (calculated using an average rate of exchange of J\$84: US\$1 from November 2005 to March 2014). The underutilization of the budget during the period continued to reflect the slow rate of development of the content, the delays in the building infrastructure at the MOE to house the Central Repository for Educational Materials (CREM) thus delaying payment for the computer equipment, and the inordinate delays experienced in the procurement process. (See **Appendix 2 for detailed achievements and expenditures for completion and handover of the high schools project for the period under review**).

For the TIS Pilot Project, it had been anticipated that **J\$1billion** would have been spent for the period April 2013 to March 2014. However, **J\$43million** was expended as there were significant procurement delays in contracting the suppliers for the tablets as well as late recognition of the need to get Cabinet approval of the project and funding allocation. (See **Appendix 3 for detailed achievements and expenditures for the TIS Pilot project over the period under review**).

2.1.5 Annual Reporting

The Audited Financial Statements, the reports on compliance with the GOJ procurement guidelines and the Directors' Reports for 2011-12 and 2012-13 were adopted at the Annual General Meeting held in September 2013.

2.1.6 Public Education

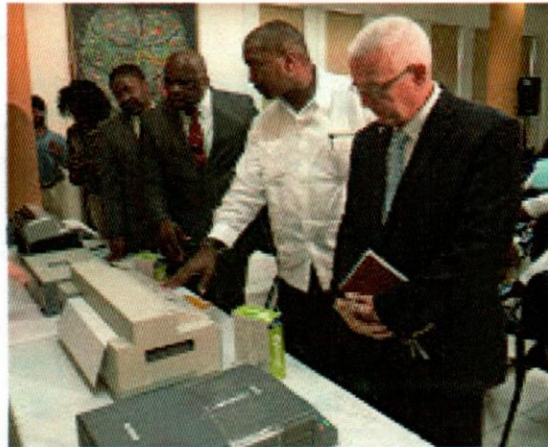
The website was redesigned and the links to social media site enacted resulting in increased hits on the website and the CREM. The company also collaborated with Digijam in a competition to develop mobile apps to access e-LJam and other online content.

TECHNOLOGY PLACED IN HIGH SCHOOLS AND SPECIAL SCHOOLS

BRAILE EQUIPMENT AND JUMBO KEYBOARD BRAILE EMOSSER



BRAILE KEYBOARD



BRAILE TYPEWRITER

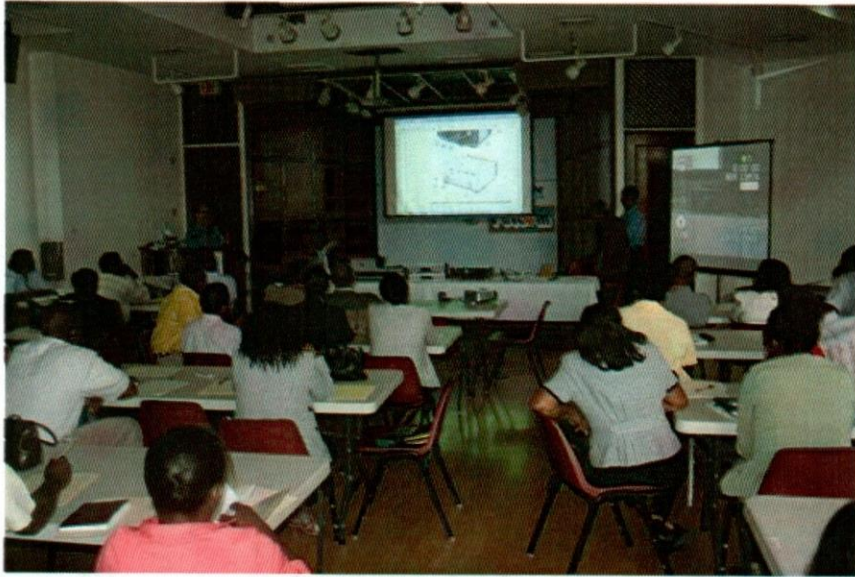


BRAILE PRINTER



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TEACHERS BEING TRAINED



TRAINING SESSION



CERTIFICATE BEING HANDED OUT BY MRS. KAREN BANTON

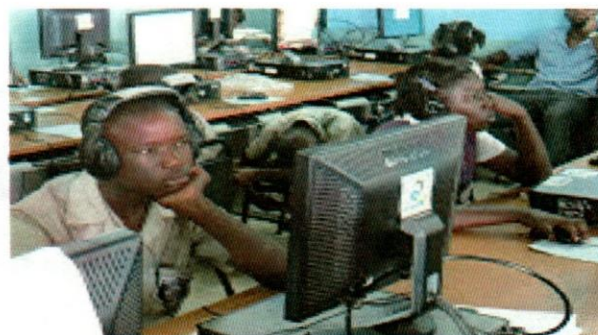
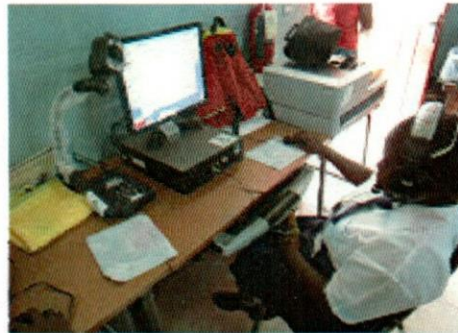
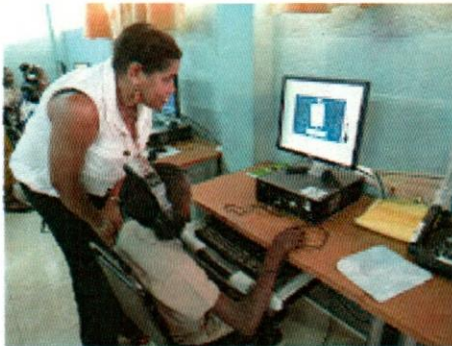


CERTIFICATE BEING HANDED OUT BY DR. CAROL GRANSTON



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STUDENTS IN VOLUNTEER PROGRAMME





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SUPPORTERS OF DIGIJAM COMPETITION





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2.2 ACHIEVEMENTS FOR COMPLETION AND HANDOVER OF HIGH SCHOOL PROJECT 2013-14

The table below shows the planned versus actual expenditure on the various activities undertaken on the completion of the high school project

ACHIEVEMENTS FOR COMPLETION AND HANDOVER OF HIGH SCHOOL PROJECT					
	Activity	Planned \$'000'	Actual \$'000'	Variance \$'000'	Achievements to March 2014 / Reasons for Variance
1	Content Development, acquisition, installation of LCMS/SMS application	205,193	111,108	94,085	<ul style="list-style-type: none"> All acquisition and development of TIMs, SIMs, Video Lectures and Item Bank completed as planned except for Information Technology TIMs and SIMs as the contract was transferred from UTECH to UWI in April 2013. Purchase of LCMS/SMS software deferred Subject Coordinators and Subject Advisory Groups in place to develop standards and review all materials produced.
2	Determine feasibility of merger with Media Services Unit of MOE and provide support for Content Management	38,890	29,368	9,504	UTECH Consultants completed final feasibility report
3	Provision of interactive whiteboards to all schools	144,000	56,575	87,425	Whiteboards delivered and installed and training commenced.
4	Replacement of memory in computers in all 196 schools	100,000	3,808	96,192	Decision to upgrade school networks to mitigate obsolescence and facilitate Microsoft operating system upgrade – 75% complete due to some delays in procurement process.
5	Relocation of CREM	57,000	0	57,000	<ul style="list-style-type: none"> Cost to relocate temporarily to Fiscal Services Limited (renamed eGov Jamaica Limited) proved prohibitive. RFP being published for long-term hosting services.
6	Acquire and train on Technology for Special Schools	50,000	4,744	45,256	Contract signed with UWI Centre for Disabilities in Jan 2014 to procure special equipment and software, and upgrade videos with sign language for Special schools. Delay due to the need for agreement on technologies



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ACHIEVEMENTS FOR COMPLETION AND HANDOVER OF HIGH SCHOOL PROJECT					
	Activity	Planned \$'000'	Actual \$'000'	Variance \$'000'	Achievements to March 2014 / Reasons for Variance
					with MOE and schools.
7	Training of 30 new Systems Administrators	2,700	2,023	677	Completed
8	Training of additional 2000 teachers in technology integration utilising resources available through the Microsoft PIL agreement, as well as Jamaica Library Service staff	65,249	954	64,295	<ul style="list-style-type: none"> • Negotiation with Microsoft delayed start-up • Master Trainers trained and in the process of training 2000 teachers. Training delayed due to the need to upgrade the school networks to facilitate the Microsoft programme. • Library staff trained except for one library.
9	Support for Education Technologists	2,051	0	2,051	Symposium deferred to following year to avoid clash with MOE's Eduvision Conference.
10	Administer Diagnostic Tests in 2013	44,200	17,855	26,345	Test administered in May and June 2013, preparatory activities carried out by in house expertise instead of CXC.
11	Acquire and install Help Desk solution and continue to provide Implementation Support, conduct annual equipment audit and purchase of insurance coverage	120,000	26,121	93,879	<ul style="list-style-type: none"> • Help Desk solution purchased, full installation awaiting upgrade of e-LJam servers. • 3rd annual audit completed. • Planned workshops and school visits reduced given required focus on new TIS Pilot Project schools • Audit conducted and insurance purchased.
12	Impact Assessment of the project	5,060	0	5,060	Decision taken to defer to end of project.
15	Provide technology support to ASTEP	0	0	0	Decision taken to provide \$12million for purchase of tablets, put to 2014-15 budget as no invoice yet received from MOE.
16	Process Documentation and handover to MOE	0	0	0	Preliminary proposal for Equipment Management and Support services discussed with MOE. Transfer of equipment awaiting completion of network upgrade in schools.
TOTAL HIGH SCHOOL PROJECT		834,343	252,556	581,769	



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2.3 ACHIEVEMENTS FOR PREPARATORY ACTIVITIES FOR THE TABLETS IN SCHOOLS PILOT PROJECT 2013-14

The table below shows the planned versus actual expenditure on the various activities undertaken on the completion of the high school project

ACHIEVEMENTS FOR TABLETS IN SCHOOL PILOT PROJECT					
	Activity	Planned to March 2014 \$'000'	Actual to March 2014 \$'000'	Variance \$'000'	Achievements to March 2014 / Reasons for Variance
1	Content acquisition - apps and e-books and preloaded on tablets, access to web resources	102,410	0	102,410	<ul style="list-style-type: none"> • Free apps identified • Negotiations with existing publishers in progress
2	Provision of tablets and supporting technology, charging carts for tablets, storage cabinets, laptops, whiteboards, etc for pre-primary and primary schools	809,728	0	809,728	Suppliers of tablets identified, delay due to need to get Cabinet approval and funding, as well as, procurement delays.
3	Training of teachers in basic ICT skills and tablet integration	55,935	24,405	31,530	<ul style="list-style-type: none"> • All teachers trained in basic ICT skills. • Customised tablet integration programme developed and trainers and education officers trained, pilot in progress. • Bills in hand.
4	Public Education	9,600	0	9,600	Public Education programme agreed to include, inter alia, <ul style="list-style-type: none"> • Weekly radio programme • Competition for Mascot
5	Implementation Support	19,927	18,498	1,428	Tablet in Schools Policy Manual developed, schools and parents sensitised in use and care of tablets, School Implementation Committees and school community advisory groups formed.
6	Project Evaluation	2,400	0	2,400	Baseline surveys completed.
TOTAL TIS		1,000,000	42,904	957,096	



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3. MEDIUM TO LONG TERM FOCUS

It is planned to roll-out the TIS Pilot Project during the next 3-4 years (over 1000 schools, over 600,000 children).

4. PROGRAMMES FOR FINANCIAL YEAR 2014/2015

The financial year 2014-15 will see the completion of the High School Project and hand over of the ownership of the equipment and other assets to the MOE. However, it is also expected that an arrangement will be made with the MOE for e-LJam to provide Equipment and Infrastructure Management and Support Services.

The major focus for the 2014/15 period is therefore:

- Completion of carry-over activities for the High School Project, estimated cost approximately **J\$161million**.
- Completion of negotiation with MOE and the commencement of the provision of Equipment and Infrastructure Management and Support Services to MOE, estimated cost **J\$842,000million**. Services will be provided with a mark-up.
- Completion of preparatory activities and implementation of the TIS Pilot Project, (estimated cost **J\$1.176million**) as well as completion of planning and preparatory activities for the rollout of the full project.

.....
Yvonne McCalla Sobers
Chairman

28/2/17
.....
Date



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APPENDIX 1

e-LJAM MANDATE (expanded in March 2013)

- To implement e-Learning projects in collaboration with Government Ministries, Departments and Agencies
- To promote the integration and infusion of technology in the education system, and
- To act as the implementation arm for approved interventions funded through the Universal Service Fund (USF) established under the Telecommunications Act 2001

e-LJAM VISION (revised February 2014)

To transform national learning outcomes using ICTs

e-LJAM MISSION (revised February 2014)

To facilitate the development of a knowledge-based society by using ICT methodologies.

e-LJam is committed to using indigenous Jamaican ICT solutions of world class standards.



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APPENDIX 2

THE HIGH SCHOOL PROJECT

1. Purpose and Scope

The purpose of the project is to utilize current state-of-the-art ICTs in Jamaica's high schools, grades 7-11, to

- ◆ Improve the quality of education
- ◆ Enhance the learning experience
- ◆ Improve the level of passes in the CXC CSEC exam

The project began with 150 educational institutions, but has been increased to 203 educational institutions, as follows

- ◆ 166 public high schools (*26 in pilot*)
- ◆ 6 public special schools (*1 in pilot*)
- ◆ 10 teachers colleges (*3 in pilot*)
- ◆ 16 independent high school (*1 in pilot, materials and training only*)
- ◆ 5 community colleges (*audio-visual equipment only*)

The project covers

- ◆ Grades 7-11 (*Grades 10 & 11 in pilot*)
- ◆ 11 subjects (*English, Maths, Chemistry, Biology, Information Technology, Spanish, Building Technology, Social Studies, Integrated Science, Physics, Geography, 1st 5 in pilot*)
- ◆ Over 11,400 teachers and lecturers (*2880 in pilot*)
- ◆ Over 260,000 students per year (*37,344 in pilot*)

2. Project Components

Component 1 - Instructional Materials

Acquisition / Development of a comprehensive set of standard ICT-based instructional materials for teachers and students in 11 subject areas:

- 4.1.1 Teachers Instructional Materials (TIMs)
- 4.1.2 Student's Instructional Materials (SIMs)
- 4.1.3 Interactive Educational Software to improve literacy and numeracy
- 4.1.4 Item Bank (25,000 questions, multiple choice and extended questions)
- 4.1.5 Video-taped Lecture Series (for 'challenging' topics)

Media

- ◆ Exciting Text
- ◆ CD-ROMs
- ◆ DVDs
- ◆ Power Point Presentations
- ◆ Video-taped lectures
- ◆ Cable TV, 1 channel per subject
- ◆ Database resources
- ◆ Interactive Software
- ◆ Video/Tele Conferencing
- ◆ On-line lessons, tutorials
- ◆ Chat rooms
- ◆ Links to other resources



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Development Methodology

- | | |
|---|--|
| ◆ International Standards | ◆ Expertise in writing items |
| ◆ Best Practices | ◆ Knowledge of the technology and how it can be integrated |
| ◆ Expertise in instructional design | ◆ Supervision |
| ◆ Expertise in writing instructional material | ◆ Quality Assurance |

Component 2 - Technology Infrastructure for Storage / Dissemination / Access

- i. Provision of ICT equipment and related software to schools, including computer networks connecting the remedial lab, library, staff rooms, grades 10&11 classrooms; multimedia equipment,
- ii. Establishment of a **Central Repository for Educational Materials (CREM)** at the MOE to store, reproduce, continuously update, and distribute materials, and to include a web-based repository accessible over the broad-band network
- iii. Upgrade of the Education Management Information System (EMIS) at the MOE to enhance management and administrative capability
- iv. Broad Band Internet Access (**provided by UAF Co. Ltd/USF**)

Technology

- | | |
|-----------------------------------|-------------------------|
| ◆ Desk tops | ◆ DVD/CD Players |
| ◆ Lap-tops | ◆ Scanners |
| ◆ Multimedia Projectors & Screens | ◆ Tape Recorder/Players |
| ◆ Intelligent White Boards | ◆ Televisions |
| ◆ Document Cameras | ◆ VCR Players |
| ◆ Digital Video Cameras | ◆ Local Area Network |
| | ◆ Internet Connectivity |

Component 3 - Teacher Training

- i. Principals' Awareness and Orientation
- ii. Training of Teachers and Subject Tutors in Teachers Colleges in 3 phases
- iii. Modern methodologies for delivery, change management
- iv. Training and Certification in ICT skills (to international standards)
- v. Integration of ICT into the teaching/learning process (certification to ISTE standards)
- vi. Training of select group of lecturers to Masters level to ensure sustainability of the training intervention

Training Methodology

- | | |
|--|--------------------------------------|
| ◆ 1 & 2 day Orientation Workshops | ◆ Modules On-line and on CD |
| ◆ Evening and Weekend Classes | ◆ Video Conferencing |
| ◆ Mixed Mode - Face-to-face and distance | ◆ 1&1 Onsite and group reinforcement |
| | ◆ Onsite Evaluation |



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Component 4 - Remedial Support

Collaborating with existing remedial interventions providing ICT-based materials and equipment and training of tutors and support personnel

Component 5 - Continuous Assessment

Introduction of standard examinations across the system at grades 7, 8 & 9 (Grade 11 CSEC and Grade 10 CCSC tests already in place)

Project Evaluation

- i. Baseline Surveys
- ii. Programme / Project Implementation Evaluation
- iii. Impact Assessments

Methodology

- ◆ Desk Reviews
- ◆ Formative surveys - questionnaires, interviews, review of school reports
- ◆ Summative surveys - questionnaires, interviews, review of school reports
- ◆ Examination Results
- ◆ Attitude Surveys
- ◆ Skills Surveys etc

3. CHALLENGES AND MITIGATION STRATEGIES FROM INCEPTION TO MARCH 2014

The project was planned to be implemented in 3 phases:

- i. Phase 1 – Pilot project - September 2006-August 2007
- ii. Phase 2 - September 2007-August 2008
- iii. Phase 3 - September 2008-August 2009

The following outlines some of the challenges experienced to March 2013 and some of the major strategies put in place to overcome these challenges.

3.1 Challenges to March 2014

- i. Delays in procurement because of a protest from the bidder on the major equipment contract, delaying the pilot project by 12 months
- ii. Protracted time to arrive at agreement on the philosophical framework to govern the deployment of materials and computer technology in the school.
- iii. Unforeseen delays in finalizing the scope of work with the supplier of the computer equipment and networks due to the changed deployment strategy.
- iv. The need to reinstitute the Partners in Learning Agreement (PIL) between the Ministry of Education and Microsoft, in order to obtain budgeted rates for Schools Microsoft software licenses for the schools, further delaying the start-up of manufacture of the computers.



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- v. Inordinate delays in the rate of completion of building works at the schools during the pilot of the project, initially due to pressure of work and other priorities of the MOE Building Officers.
- vi. Inability of the MOE to fund the building and electrical works in the schools after the pilot schools were completed thus affecting the rate of completion of computer network installations in the remaining 150 institutions.
- vii. Steep learning curve for local contractors to produce video lessons. However, this was deemed to be necessary in order to build capacity in Jamaica.
- viii. Lack of clarity as to whether the then UAF mandate supported the provision of certain technologies, such as interactive whiteboards, as well as teacher training, resulting in inordinate delays in submission of procurement requests for approvals.
- ix. Considerable delay in the production of teachers and students instructional materials as well as video lectures as extra care was taken in ensuring the integrity of the process and the usefulness of the materials produced.
- x. Faulty UPS units supplied by the contractor hampering the efficient running of the school network.
- xi. Less than due care being taken by some schools in securing and tracking equipment resulting in substantial losses being reported during the inventory audits undertaken in 2011 and 2012.
- xii. Inordinate delays in some procurement processes, exacerbated by the movement between Ministries (3 in the 2011)
- xiii. The need to redo the tender process for both the fixed and mobile interactive white boards as well as the tablet acquisition.
- xiv. The inability to establish the CREM initially scheduled for completion in July 2010, due to the lack of adequate building infrastructure at the MOE and the high cost associated with relocating temporarily to Fiscal Services Limited (eGov Jamaica Limited).

3.2. Mitigation Strategies to March 2014

- i. Towards the end of 2007, the decision was taken to fast-track various aspects of the project. By February 2008, audio-visual equipment was delivered to all schools, except for the 5 newly joined community colleges. This included multimedia projectors and screens, document cameras, video cameras, scanners, television, DVD /CD combos.
- ii. The MOE assigned dedicated Building Officers to the project in March 2008 and strategies were put in place to complete computer and network installation in the pilot schools by end June 2008 and in all 180 schools by August 2009 as had been originally planned. These strategies included:
 - ◆ Identification and fast tracking of schools only requiring electrical works and very little civil works (50 identified as at March 2008).
 - ◆ Focus on completing the schools needing civil works (approx. 35) in regions 1& 6 (where the pilot schools were) and to increase phase 2 schools by 10, moving this to 85.
 - ◆ Maintaining an installation completion rate of 36 schools per quarter.
- iii. However, given the lack of funding from MOE, focus had to be shifted to encouraging the remaining 150 schools to carry out the building and



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- electrical works on their own,. By June 2008, 140 schools had indicated how and when they would be able to complete the required infrastructure. As a result, the project was able to maintain and at some times exceed the installation rate, and was able to meet the original completion date of August 2009, for the computer installations and audio-visual equipment.
- iv. In December 2008, MOE undertook to fund the Electrical Consultant to inspect and sign off on the electrical work done by the schools, particularly those with faulty UPS units. This was completed by September 2009.
 - v. Faulty UPS units were replaced or repaired satisfactorily by the supplier during 2010 to 2011. However, it is still necessary that the Electrical Consultant be hired to inspect the remaining schools, especially where there are indications that faulty grounding and inadequate transformers may have contributed to the demise of some UPS units
 - vi. Regular sessions were held with Principals and Bursars, to underscore their responsibility with respect to securing and safeguarding the use of the equipment, resulting in replacement of equipment by some schools
 - vii. Regular meetings with Principals and SEIMCs, established in all schools and colleges to oversee the implementation of the project and ensure buy-in/ownership.
 - viii. Computer locks were sourced and delivered to the schools during 2011 to further assist in safe-guarding the equipment
 - ix. In early 2012, the decision was taken to identify alternate hosting services to the MOE for the Central Repository from the MOE
 - x. Visits to schools by the Implementation Officers hired to work closely with and monitor implementation of project in schools.
 - xi. Quarterly reporting by the schools as outlined in the signed MOU.
 - xii. Materials Subject Advisory Groups (SAG), including MOE subject experts, continued to review the materials to assure quality and maintenance of standards.
 - xiii. Materials Workshops held with subject teachers by the Subject Coordinators to ensure full understanding of all the content provided.
 - xiv. Full implementation of the Education Technology functions at the Teachers Colleges, responsible for ongoing training in the colleges and related schools.
 - xv. Local providers developing expertise in providing technology solutions to Jamaica's schools – HEART Trust/NTA and Mico University College (Teacher Training), UWI/JBTE and UTECH (Teacher and Student materials), CPT/ ZED/ Maykela/Orange Valley.

3.3 Some Lessons Learned

- i. The importance of collaboration / involvement of stakeholders, schools, MOE, funders, to create buy-in and ownership and provide the necessary policy guidance. The involvement of the MOE through a Memorandum of Understanding is yielding benefits of access to the experience of the Ministry's technical staff. The School Committees will ensure the timely involvement and accountability of the school leadership.



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- ii. The need for continuous research and refinement and flexibility– nothing cast in stone – especially in the pilot phase, it is desirable to have the will to try out new approaches and have the capacity to act without fear of failure.
- iii. The need to use existing materials, methodologies, know-how to get materials into the schools in the short-term – need not invent the wheel – this will also allow evaluation of the interaction of teachers and students with the electronic and print resources – in general, it is a strategic goal of the project to own materials for open adaptation and dissemination.
- iv. The need to maintain focus on learning rather than technology. There is a concern that schools may be more interested in the capital acquisition than in the pursuit of project goals and objectives.
- v. The need to estimate more realistic timeframes for all activities.
- vi. The need for strategy to maintain interest – e.g. in Item writing.
- vii. The need for strategy to minimize procurement delays.
- viii. The need for experts to be allowed the time to devote to providing critical input – standards, reviews, research, building contractor approvals etc.
- ix. The need to ensure that a mechanism exists to ensure full integration of the interventions into the life of the schools.
- x. The need to ensure a significant period for assimilation, reinforcement and practice in the schools after implementation of the technology prior to the ending of the project.



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APPENDIX 3

THE TABLET IN SCHOOLS PILOT PROJECT

1. Scope of TIS Pilot Project

The project is being implemented in:

- **38 educational institutions -**
 - 6 pre-primary schools,
 - 13 primary schools
 - 5 all age and junior schools,
 - 12 high schools
 - 1 special school and
 - 1 teachers college
- **29 community learning centres**
 - 15 Community Access Points
 - 14 Jamaican Foundation for Lifelong Learning Centres
- covering
 - approx. 24,000 Students
 - 1,200 Teachers
 - 142 Facilitators

2. The Technology Deployment Strategy will provide:

- i. Internet access provided by USF and telecom companies.
- ii. One tablet device per registered student in the selected schools, appropriately sized and configured to allow access to online e-learning content and pre-loaded with content and applications related to the learning objectives of the grade level of the student, and to enable tracking of the device if stolen or misplaced.
- iii. One tablet/computer device per teacher appropriately sized and configured to facilitate the integration of technology into instructional delivery.
- iv. A range of e-learning computer and multimedia devices provided to pre-primary and primary schools, to include mobile laptop kits, desktops, bank of tablets, interactive white-boards/projectors, scanners, printers and other technological devices to support teaching and learning.

3. Components of the TIS Pilot Project

- **Project Set-Up**
- **Provision of Tablets and Broadband connectivity**
- **Technology Infrastructure to pre-primary and primary schools**
- **Content Management and Delivery**
- **Teacher and Facilitator Training**
- **Implementation Support**
- **Project Monitoring and Evaluation**
- **Outreach and Public Education**



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**II DIRECTORS AND SENIOR EXECUTIVES
COMPENSATION 2013-2014**



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Appendix 1

DIRECTORS COMPENSATION

2013/2014

Position of Director	Fees (\$)	Motor Vehicle Upkeep/Travelling or Value of Assigned Motor Vehicle (\$)	Honoraria (\$)	All Other Compensation including Non-Cash Benefits as applicable (\$)	Total (\$)
CHAIRMAN	174,500.00				174,500.00
DIRECTOR 1	72,750.00				72,750.00
DIRECTOR 2	75,000.00				75,000.00
DIRECTOR 3	45,000.00				45,000.00
DIRECTOR 4	90,000.00				90,000.00



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DIRECTOR 5	90,000.00				90,000.00
DIRECTOR 6	22,500.00				22,500.00
DIRECTOR 7	67,500.00				67,500.00
DIRECTOR 8	82,500.00				82,500.00
DIRECTOR 9	22,500.00				22,500.00
DIRECTOR 10	67,500.00				67,500.00
DIRECTOR 11	60,000.00				60,000.00
DIRECTOR 12	37,500.00				37,500.00



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Total	907,250
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Notes

1. Where a non-cash benefit is received (e.g. government housing), the value of that benefit shall be quantified and stated in the appropriate column above.

CERTIFIED BY: WAHKEEN MURRAY





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Appendix 2

SENIOR EXECUTIVE COMPENSATION

Position of Senior Executive	Year	Salary (\$)	Gratuity of Performance Incentive (\$)	Motor Vehicle Upkeep/Travelling or Value of Assigned Motor Vehicle (\$)	Pension or Other Retirement Benefits (\$)	Other Allowances (\$) Mileage	Non-cash Benefits	Total (\$)
CEO/Project manager	2013/14	4,429,800	1,107,450	796,500.00		19,240		6,352,990.00
Finance & Admin Manager	2013/14	2,953,200	738,300	796,500.00		-		4,488,000.00
Education Specialist	2013/14	3,433,095	858,273.75	420,000.00		85,540		4,796,908.75
Training Consultant	2013/14	2,191,360.04	547,840.00	420,000.00		149,310		3,308,510.04
Snr ICT Specialist	2013/14	3,433,095	858,273.75	420,000.00		61,344.40		4,772,713.15

Notes:

1. Where contractual obligations and allowances are stated in a foreign currency, the sum in that stated currency must be clearly provided and not the Jamaican equivalent.
2. Other allowances (including laundry, entertainment, housing, utility, etc)
3. Where a non-cash benefit is received (e.g government, housing), the value of that benefit shall be quantified and stated in the appropriate column above.

CERTIFIED BY: WAHKEEN MURRAY

COMPANY SECRETARY



**THE e-LEARNING JAMAICA COMPANY LIMITED
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III AUDITED FINANCIAL STATEMENTS



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e-Learning Jamaica Company Limited

Financial statements

March 31, 2014





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e-Learning Jamaica Company Limited

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Statement of comprehensive surplus or deficit for the year ended March 31, 2014

Statement of changes in equity for the year ended March 31, 2014

Statement of cash flows for the year ended March 31, 2014

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Additional information – Auditors' report

Additional information – Supporting schedule of expenses for the year ended March 31, 2014

Additional information – Statement of income and expenditure for the e-Learning Jamaica Project (high schools) for the year ended March 31, 2014

Additional information – Supporting schedules of expenses for the e-Learning Jamaica Project (high schools) for the year ended March 31, 2014

Additional information – Statement of income and expenditure for the Tablets in Schools Pilot Project for the year ended March 31, 2014



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**Mair Russell Grant Thornton
Kingston**
3 Houghton Avenue
Kingston 10

Montago Bay
56 Market Street
St. James
Jamaica, West Indies

T +1 876 926 2597
F +1 876 754 3196
www.gtjamaica.com

Independent auditors' report

To the Members of
e-Learning Jamaica Company Limited

Report on the Financial Statements

We have audited the accompanying financial statements of e-Learning Jamaica Company Limited, which comprise the statement of financial position as at March 31, 2014 and the statements of comprehensive surplus or deficit, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards and with the requirements of the Jamaican Companies Act, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Partners:
Kenneth L. Lewis, CD
Morsia E. Francis
Sisto P. Coy
Audrey C. Hoyte
Karen A. Lewis

Chartered Accountants
Member of Grant Thornton International Ltd



**THE e-LEARNING JAMAICA COMPANY LIMITED
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Auditors' Responsibility (Cont'd)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of e-Learning Jamaica Company Limited, as at March 31, 2014, and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the Jamaican Companies Act.

Other Matter

The financial statements of e-Learning Jamaica Company Limited for the year ended March 31, 2013 were audited by another auditor who expressed an unmodified opinion on those financial statements on September 4, 2013.

Report on Other Legal and Regulatory Requirements

As required by the Jamaican Companies Act, we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

In our opinion, proper accounting records have been kept, so far as appears from our examination of those records, and the accompanying financial statements are in agreement therewith and give the information required by the Jamaican Companies Act, in the manner required.

Kingston, Jamaica

October 22, 2014

Mair Russell Grant Thornton
Chartered Accountants



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e-Learning Jamaica Company Limited

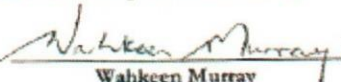
Statement of financial position as at March 31,
 2014

	Note	2014 \$'000	2013 \$'000
Assets			
Non-current			
Property, plant and equipment	(4)	14,521	7,928
Intangible assets	(5)	667	688
		<u>15,188</u>	<u>8,616</u>
Current			
Receivables and prepayment	(6)	132,852	662
Short-term investment	(7)	54,344	60,018
Taxation recoverable		782	732
Cash and bank	(8)	137,211	353,291
		<u>335,189</u>	<u>414,703</u>
Total assets		<u>350,377</u>	<u>423,319</u>
Equity			
Capital and reserves			
Share capital	(9)	-	-
Accumulated surplus		54,418	66,422
Total equity		<u>54,418</u>	<u>66,422</u>
Liabilities and projects funds			
Non-current			
Tablets in Schools Pilot Project fund	(10)	98,603	-
e-Learning Jamaica Project fund (high schools)	(11)	56,071	220,722
		<u>154,674</u>	<u>220,722</u>
Current			
Payables and accruals	(12)	141,285	136,175
		<u>141,285</u>	<u>136,175</u>
Total liabilities and project funds		<u>295,959</u>	<u>356,897</u>
Total equity and liabilities		<u>350,377</u>	<u>423,319</u>

The notes on the accompanying pages 7 to 24 form an integral part of these financial statements.

Approved for issue by the Board of Directors on October 22, 2014 and signed on its behalf by:


 Yvonne McCalla-Sobers
 Chairman of the Board of Directors


 Wahkeen Murray
 Finance Committee - Chairman

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e-Learning Jamaica Company Limited

Statement of comprehensive surplus or deficit for the year ended March 31, 2014

	Note	2014 \$'000	2013 \$'000
Income			
Government grants –	(1, 3f & 13)		
Operating income		78,205	92,530
Tablets in Schools Pilot Project	(10)	143,253	-
e-Learning Jamaica Project (high schools)	(11)	134,517	401,283
Total grants		355,975	493,813
Other income	(15)	78	2,128
		<u>356,053</u>	<u>495,941</u>
Expenses			
Tablets in Schools Pilot Project	(10)	(44,650)	-
e-Learning Jamaica Project (high schools)	(11)	(299,188)	(193,489)
Loss on foreign exchange		(2,556)	(1,874)
Administrative and general		(73,280)	(68,472)
Promotion and public education		(12,383)	(5,505)
Other operating expenses		(2,058)	(1,518)
		<u>(434,105)</u>	<u>(270,858)</u>
(Deficit)/surplus for the year before transfers	(14)	(78,052)	225,083
Capital grant			
Capital grant received during the year		-	71,470
Transfer to e-Learning Jamaica Project fund (high schools)		-	(71,470)
		<u>-</u>	<u>-</u>
(Surplus) attributable to Tablets in Schools Pilot Project	(10)	(98,603)	-
Deficit/(surplus) attributable to e-Learning Jamaica Project (high schools)	(11)	164,651	(207,794)
Total comprehensive (deficit)/surplus for the year		<u>(12,004)</u>	<u>17,289</u>

The notes on the accompanying pages 7 to 24 form an integral part of these financial statements.

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Statement of changes in equity for the year
ended March 31, 2014

	Share capital \$'000	Accumulated surplus \$'000	Total \$'000
Balance at March 31, 2012	-	49,133	49,133
Changes in equity 2013			
Surplus for year 2013	-	17,289	17,289
Total comprehensive surplus for the year	-	17,289	17,289
Balance at March 31, 2013	-	66,422	66,422
Changes in equity 2014			
Deficit for year 2014	-	(12,004)	(12,004)
Total comprehensive deficit for the year	-	(12,004)	(12,004)
Balance at March 31, 2014	-	54,418	54,418

The notes on the accompanying pages 7 to 24 form an integral part of these financial statements.

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e-Learning Jamaica Company Limited

**Statement of cash flows for the year ended
 March 31, 2014**

	Note	2014 \$'000	2013 \$'000
Cash flows from operating activities:			
(Deficit)/surplus for the year		(12,004)	17,289
Surplus from Tablets in Schools Pilot Project fund	(10)	98,603	-
(Decrease)/increase in e-Learning Jamaica Project fund (high schools)	(11)	(164,651)	184,781
Adjustments for:			
Depreciation	(4)	2,037	1,497
Amortisation	(5)	21	21
Loss on foreign exchange		2,556	1,874
Interest income	(16)	(4,557)	(4,165)
		(77,995)	201,297
Increase in receivables and prepayment		(132,190)	(132)
Increase in payables and accruals		2,554	27,273
Net cash (used in)/provided by operating activities		(207,631)	228,438
Cash flows from investing activities:			
Purchase of equipment	(4)	(8,630)	(2,806)
Increase in short-term investment		(5,501)	(2,799)
Interest received (net of withholding tax)		5,682	3,130
Net cash used in investing activities		(8,449)	(2,275)
Net (decrease)/increase in cash and cash equivalents		(216,080)	226,163
Cash and cash equivalents at beginning of year		353,291	127,128
Cash and cash equivalents at end of year	(8)	137,211	353,291

The notes on the accompanying pages 7 to 24 form an integral part of these financial statements.



THE e-LEARNING JAMAICA COMPANY LIMITED
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e-Learning Jamaica Company Limited

Notes to the financial statements

1. Identification

e-Learning Jamaica Company Limited is a government agency, and is a limited liability company, which was incorporated under the Laws of Jamaica on July 6, 2005. The majority shareholder of the Company is the Accountant-General of Jamaica, a Corporation Sole, who owns 99.99% of the issued shares. The Company is domiciled in Jamaica with registered offices located at the PCJ Building, 36 Trafalgar Road, Kingston 10, Jamaica.

The main activities of the Company include the management and implementation on behalf of the Government of Jamaica (GOJ), of:

- (i) The e-Learning Jamaica Project (high schools), designed to improve the quality of education in high schools, to promote the integration of technology in the teaching of various subjects in the education system and the implementation of various interventions, which draw on technology, to improve the quality of education throughout the school system.
- (ii) The Tablets in Schools Project, designed to encourage the use of tablet devices in schools to increase learning opportunities for students. During the year, implementation of Phase 1 of the Project, Tablet in Schools Pilot Project, commenced.

The Company is funded principally by grants from GOJ's Universal Service Fund (USF).

2. Statement of compliance and measurement basis

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) and have been prepared on the historical cost basis.

3. Basis of preparation and summary of significant accounting policies

a Changes in accounting policies

i Standards, amendments and interpretations effective during the current year

Certain new and amended standards and interpretations to existing standards have been published that became effective during the current financial year. Management has assessed the relevance of the new standards, amendments and interpretations and has adopted the following standards.

Amendments to IAS 1 'Financial Statements Presentation' The Amendments to IAS 1 require entities to group items presented in other comprehensive income (OCI) into those that, in accordance with other IFRSs, will not be reclassified subsequently to surplus or deficit and those that will be reclassified subsequently to surplus or deficit when specific conditions are met. The existing option to present items of OCI either before tax or net of tax remains unchanged; however, if the items are

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presented before tax, then the Amendments to IAS 1 require the tax related to each of the two groups of OCI to be shown separately. This amendment had no impact on the financial statements.

IFRS 13 'Fair Value Measurement'

IFRS 13 clarifies the definition of fair value and provides related guidance and enhanced disclosures about fair value measurements. It does not affect which items are required to be fair valued. The scope of IFRS 13 is broad and it applies for both financial and non-financial items for which other IFRSs require or permit fair value measurements or disclosures about fair value measurements except in certain circumstances. Its disclosure requirements need not be applied to comparative information in the first year of application. The Company has however included as comparative information the IFRS 13 disclosures that were required previously by IFRS 7 'Financial Instruments: Disclosures'. This amendment had no impact on the financial statements.

ii Standards, amendments and interpretations issued but not yet effective

At the date of authorisation of these financial statements, certain new standards and amendments and interpretations to existing standards have been published but are not yet effective, and have not been early adopted by the Company.

Management anticipates that all relevant pronouncements will be adopted in the Company's accounting policies for the first period beginning after the effective dates of the pronouncements. Information on new standards, amendments and interpretations that are expected to be relevant to the Company's financial statements is provided below:

Amendments to IFRS 7 'Financial Instruments Disclosures' on assets and liability offsetting. This amendment includes new disclosures to facilitate comparison between those entities that prepare IFRS financial statements to those that prepare financial statements in accordance with US GAAP.

Amendments to IFRS 12: Transition Guidance. The amendments clarify transition guidance and provide additional transition relief, limiting the requirement to provide adjusted comparative information to only the preceding comparative year.

IFRS 9 Financial Instruments

The IASB aims to replace IAS 39 Financial Instruments: Recognition and Measurement (IAS 39) in its entirety with IFRS 9. To date, the chapters dealing with recognition, classification, measurement and derecognition of financial assets and liabilities have been issued. These chapters are effective for annual periods beginning January 1, 2015. Chapters dealing with impairment methodology and hedge accounting are still being developed. Further in November 2011, the IASB tentatively decided to consider making limited modifications to IFRS 9's financial asset classification model to address application issues. The Company's management have yet to assess the impact of this new standard on the Company's financial statements. However, management does not expect to implement IFRS 9 until all of its chapters have been published and the Company can comprehensively assess the impact of all changes.



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Offsetting Financial Assets and Liabilities (Amendments to IAS 32)

The Amendments to IAS 32 add application guidance to address inconsistencies in applying IAS 32's criteria for offsetting financial assets and financial liabilities in the following two areas:

- the meaning of 'currently has a legally enforceable right of set-off'
- that some gross settlement systems may be considered equivalent to net settlement.

The Amendments are effective for annual periods beginning on or after January 1, 2014 and are required to be applied retrospectively.

Management does not anticipate a material impact on the Company's financial statements from these amendments.

Annual Improvements

The Annual Improvements 2010 – 2012 and 2011-2013 (the Annual Improvements) made several minor amendments to a number of IFRSs. The Annual Improvements are effective for annual periods beginning on or after January 1, 2014. Management does not anticipate a material impact on the Company's financial statements from these amendments.

b Critical judgements and sources of estimation uncertainty

The preparation of financial statements in accordance with International Financial Reporting Standards requires management to make estimates and assumptions that affect the amounts reported in the financial statements. These estimates are based on historical experience and management's best knowledge of current events and actions. Actual results may differ from these estimates and assumptions.

There were no critical judgements, apart from those involving estimation, that management has made in the process of applying the Company's accounting policies that have a significant effect on the amounts recognised in the financial statements.

The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below.

(i) Depreciation of property, plant and equipment

Depreciation is provided so as to write down the respective assets to their residual values over their expected useful lives and, as such, the selection of the estimated useful lives and the expected residual values of the assets require the use of estimates and judgements. Details of the estimated useful lives are as disclosed in note 3(c).

(ii) Amortisation of intangible assets

Amortisation is provided so as to write off the assets over their expected useful lives and as such the expected useful lives requires estimation and judgement. Details of the estimated useful lives are disclosed in note 3(d).



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c Property, plant and equipment

- (i) Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses. (Note 3(p)).
- (ii) Depreciation is charged on assets in the year after acquisition.

Depreciation is provided on the straight line basis at such rates as will write off the cost of assets over the period of their expected useful lives. The useful lives approximate to ten (10) years for leasehold improvements, office equipment, furniture and fixtures and five (5) years for computers, other electronic equipment and software.

No depreciation is charged on assets held in trust that were acquired for schools participating in e-learning projects which are managed by the Company on behalf of GOJ. (Note 3(c) (iv)).

- (iii) Repairs and renewals

The costs of repairs and renewals which do not enhance the value of existing assets are written off to surplus or deficit as they are incurred.

- (iv) Capital assets acquired and held in trust

Capital assets held in trust are assets acquired for the e-learning projects being managed and implemented on behalf of GOJ. Upon acquisition, the assets are distributed immediately to participating schools. The assets are accounted for off the statement of financial position, as a result, the assets are not reflected as assets in the financial statements of the Company, but are included in project expenses. However, the Company maintains memorandum records in the form of a register of the assets to account for all acquisitions. (Note 11(a)).

The assets are not depreciated and as such no charges for depreciation or impairment are included in these financial statements. Expenses incurred in respect of insurance and maintenance of the assets held in trust are included in project expenses. The assets are presently owned by the Company, however, they will be transferred to the Ministry of Education in accordance with GOJ policy.

d Intangible assets

Intangible assets are carried at cost less accumulated amortisation.

Amortisation is provided in the year after purchase on the straight line basis at such rates as will write off the assets over their expected useful lives. The useful lives approximate to forty (40) years for the e-Learning Jamaica Project jingle and logo and five (5) years for e-Learning Jamaica Project training video.

e Foreign currency

Functional and presentation currency

The financial statements are prepared and presented in Jamaican dollars, which is the functional currency of the Company.

Foreign currency translations and balances

- (i) Foreign currency balances at the end of the reporting period have been translated at the rate of exchange ruling at that date.



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- (ii) Transactions in foreign currency are converted at the rates of exchange ruling at the dates of those transactions.
- (iii) Gains/losses arising as a result of fluctuations in exchange rates are included in surplus or deficit.

f Recognition of revenue, operating expenses and results from project

(i) Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Government Grants

Government Grants comprise amounts received from GOJ to finance operations of the Company and projects managed by the Company on behalf of GOJ. Grants are recognised when received.

Interest and other income

Interest and other income is recognised on the accrual basis by reference to investment and other contracts/agreements in effect.

(ii) Expenses

Operating expenses of the Company are recognised in surplus or deficit upon utilisation of goods and services or as incurred, in the period to which they relate.

(iii) Results from project activities

Surplus/deficit arising from project activities is initially recognised in the Company's surplus or deficit for the year, then transferred to the relevant fund accounts of the projects.

g Financial instruments

A financial instrument is a contract that gives rise to both a financial asset of one enterprise and a financial liability or equity instrument of another enterprise. Financial assets, liabilities and equity instruments are recognised in the Company's statement of financial position when it has become a party to the contractual provisions of the instruments.

The financial instruments carried in the statement of financial position are receivables, short-term investment, cash and cash equivalents and payables. The particular recognition methods adopted are disclosed in the respective accounting policies associated with each item.

A financial asset is derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred to third parties.

A financial liability is derecognised when it is extinguished, discharged, cancelled or expired.

h Short-term investment



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The above comprises securities purchased under agreements to resell them on a specified future date and at a specified price ("resale agreements") are classified as loans and receivables.

The difference between the purchase price and the amount receivable on resale is recognised as interest income over the term of the agreement using the effective interest method. Interest income is accounted for in the period to which it relates.

i Cash and cash equivalents

Cash comprises cash on hand and in banks. Cash equivalents are short-term highly liquid instruments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term commitments rather than for investments or other purposes.

j Receivables

Receivables are classified as financial assets measured at amortised cost. These are initially recognised at original invoice amount (which represents fair value) and subsequently measured at amortised cost less provision for doubtful debt. Due to the short-term nature of receivables there is no discounting. A provision for doubtful debt is recognised when there is an indication that the debt is impaired.

k Payables and accruals

Payables and accruals are classified as financial liabilities measured at amortised cost. These are initially recognised at original invoice amount (which represents fair value) and subsequently measured at amortised cost. Due to the short-term nature of payables and accruals there is no discounting.

l Related party balances and transactions

A party is related to the Company if:

- (i) directly, or indirectly through one or more intermediaries, the party:
 - controls, is controlled by, or is under common control with, the Company (this includes parent ministry and other government agencies);
 - has an interest in the entity that gives it significant influence over the Company;
 - or
 - has joint control over the Company;
- (ii) the party is an associate of the Company;
- (iii) the party is a joint venture in which the Company is a venturer;
- (iv) the party is a member of the key management personnel of the Company or its Parent ministry;
- (v) the party is a close member of the family of any individual referred to in (i) or (iv);
- (vi) the party is an entity that is controlled, jointly controlled or significantly influenced by, or for which significant voting power in such entity resides with, directly or indirectly, any individual referred to in (iv) or (v); or
- (vii) the party is a post-employment benefit plan for the benefit of employees of the Company, or of any entity that is a related party of the Company.

Transactions with related parties are recorded in the normal course of business at arm's-length based on agreement in place. Income and expenses arising from transactions with related parties are recognised in the period to which they relate.



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m Employee benefits

Employee benefits comprise salaries, wages and related employer contributions, paid annual leave, paid sick leave, travelling and non-monetary benefits such as medical care, related job training and uniforms.

Leave entitlements

Employee entitlements to annual leave are recognised when they accrue to employees. An accrual is made for the estimated liability for annual leave for services rendered by employees up to the end of the reporting period.

n Equity

Share capital is determined using the proceeds received for the shares that have been issued net of direct issue costs.

Accumulated surplus/deficit includes all current and prior period results as disclosed in comprehensive surplus or deficit.

o Leases

The Company holds its offices under operating leases. Payments on operating leases are recognised as an expense on a straight line basis over the lease term. Associated costs, such as maintenance, are expensed as incurred.

p Impairment

The Company's property, plant and equipment are subject to impairment testing.

Individual assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of fair value, reflecting market conditions less costs to sell and value in use. All assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist.



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4. Property, plant and equipment

Details of the Company's property, plant and equipment and their carrying amounts at the end of the reporting period are as follows:

	Leasehold Improvements \$'000	Furniture, Fixtures & Equipment \$'000	Computers & Software \$'000	Total \$'000
Gross carrying amount				
Balance at April 1, 2013	966	10,494	9,990	21,450
Additions	-	2,311	6,319	8,630
Write-offs	-	(1,077)	-	(1,077)
Balance at March 31, 2014	966	11,728	16,309	29,003
Depreciation				
Balance at April 1, 2013	(634)	(4,960)	(7,928)	(13,522)
Charge for the year	(97)	(1,363)	(577)	(2,037)
Eliminated on write-off	-	1,077	-	1,077
Balance at March 31, 2014	(731)	(5,246)	(8,505)	(14,482)
Carrying amount at March 31, 2014	235	6,482	7,804	14,521

	Leasehold Improvements \$'000	Furniture, Fixtures & Equipment \$'000	Computers & Software \$'000	Total \$'000
Gross carrying amount				
Balance at April 1, 2012	966	9,419	8,459	18,844
Additions	-	1,075	1,531	2,606
Balance at March 31, 2013	966	10,494	9,990	21,450
Depreciation				
Balance at April 1, 2012	(538)	(4,027)	(7,460)	(12,025)
Charge for the year	(96)	(933)	(468)	(1,497)
Balance at March 31, 2013	(634)	(4,960)	(7,928)	(13,522)
Carrying amount at March 31, 2013	332	5,534	2,062	7,928

5. Intangible assets - e-Learning Jamaica Project (high schools)

Details and carrying amounts of intangible assets at the end of the reporting period are as follows:

	Jingle \$'000	Logo \$'000	Video \$'000	Total \$'000
Gross carrying amount				
Balance at April 1, 2013	630	200	560	1,390
Balance at March 31, 2014	630	200	560	1,390
Amortisation				
Balance at April 1, 2013	(107)	(35)	(560)	(702)
Charge for the year	(16)	(5)	-	(21)
Balance at March 31, 2014	(123)	(40)	(560)	(723)
Carrying amount at March 31, 2014	507	160	-	667



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	Jingle \$'000	Logo \$'000	Video \$'000	Total \$'000
Gross carrying amount				
Balance at April 1, 2012	630	200	560	1,390
Balance at March 31, 2013	630	200	560	1,390
Amortisation				
Balance at April 1, 2012	(91)	(30)	(560)	(681)
Charge for the year	(16)	(5)	-	(21)
Balance at March 31, 2013	(107)	(35)	(560)	(702)
Carrying amount at March 31, 2013	523	165	-	688

6. Receivables and prepayment

	2014 \$'000	2013 \$'000
Grant funds receivable – Universal Service Fund	130,000	-
Advances to schools	-	97
Staff loans	403	538
	<u>130,403</u>	<u>635</u>
Prepayment	2,449	27
Total	132,852	662

7. Short-term investment

	2014 \$'000	2013 \$'000
Assets under re-sale agreement:		
Government of Jamaica – Local Registered Stock	63,939	58,438
Interest receivable	405	1,580
Total	64,344	60,018

These securities are held at JN Fund Managers Limited with interest rate of 7% (2013 - 6.7%) per annum and will mature within one to three months after the end of the reporting period.

8. Cash and cash equivalents

	Interest rate % per annum	2014 \$'000	2013 \$'000
Cash at bank			
Bank of Nova Scotia Jamaica Limited –			
J\$ Current account	-	26,319	271,857
US\$ Savings account (US\$1.012 million (2013 – US\$0.823 million))	0.37	110,885	81,427
Cash in hand			
Petty cash		7	7
Total		137,211	353,291

Included in the general funds of the Company are e-Learning Jamaica Project (high schools) funds amounting to \$15.894 million (2013 - \$160.016 million (amount previously reported for 2013 - \$184.78 million – was reported in error. Amount is now corrected.)), Tablets in Schools Pilot Project funds amounting to \$98.603 million and amounts held for contractors amounting to J\$4.27 million (US\$0.04 million).



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9. Share capital

	2014 \$'000	2013 \$'000
Authorised: 100 ordinary shares		
Stated capital Issued and fully paid: 100 ordinary shares	-	-

Due to rounding to the nearest thousand in the financial statements, the carrying value of ordinary shares in the amount of \$100 is not reflected

All shares in issue are deemed to be without par value.

10. Tablets in Schools Pilot Project fund

The Tablets in Schools Pilot Project is being implemented by the Company on behalf of GOJ and is funded by the Universal Service Fund. (Note 1). Funds received are used to finance approved project activities. Movement of the fund during the year is as follows:

	2014 \$'000	2013 \$'000
Transactions during the year: Government grant received from Universal Service Fund	143,253	-
Expenditure (Note 18 (iii))	(44,650)	-
Balance at end of the year	98,603	-

The fund balance is represented by cash at bank. (Note 8).

11. e-Learning Jamaica Project fund (high schools)

The e-Learning Jamaica Project (high schools) is being managed and implemented on behalf of GOJ and is funded through the Universal Service Fund. Project activities include the acquisition of ICT based capital assets for distribution to participating schools, as well as content, teachers training and continuous assessment strategies aimed at improving learning. Expenditure on project activities to date is as follows:

(a) Capital Assets acquired and held in trust

Capital assets held in trust comprise computers, software, furniture, fixtures and other equipment. The assets have been distributed island-wide to participating high schools under the project. The movement on the trust account is as follows:

	2014 \$'000	2013 \$'000
At Cost:		
Cumulative as at April 1	2,568,139	2,501,142
Transactions during the year –		
Purchases	96,224	94,483
Write-offs	(1,509)	(27,486)
Recoveries	1,575	-
Cumulative as at March 31	2,664,429	2,568,139



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Write-offs represent the value of equipment that has been lost due to damage or theft. Recoveries represent equipment that has been replaced by some high schools from their own funds. Expenses incurred in respect of insurance and maintenance for project assets were expensed and are included in project expenses.

At present, the Company owns the assets. However, the assets are accounted for off the statement of financial position, to reflect the substance of the transaction and ownership. The Company is presently in the process of transferring ownership of the assets to the Ministry of Education, in keeping with GOJ policy, but documentation to give effect to the transfer was not completed at reporting date.

(b) Project expenses

The Project has incurred expenditure to date, other than for capital assets in (a) above as follows:

	Instructional Materials \$'000	Teacher Training \$'000	Continuous Assessment \$'000	Other \$'000	Total \$'000
Cumulative as at April 1, 2012	223,516	395,473	50,926	67,838	737,753
Costs incurred during the year 2013	73,751	51,132	17,027	51,579	193,489
Cumulative as at March 31, 2013	297,267	446,605	67,953	119,417	931,242
Costs incurred during the year 2014	136,324	10,054	17,904	38,662	202,944
Cumulative as at March 31, 2014	433,591	456,659	85,857	158,079	1,134,186

Included in Instructional materials is an amount of \$305.54 million (2013 - \$217.29 million) relating to instructional manuals for teachers and students (TIMS and SIMS), video lecture series and item bank developed for eleven subject areas for which the copyright has been obtained.

(c) Project fund

The movement of the fund balance is analysed as follows:

	2014 \$'000	2013 \$'000
Balance at beginning of the year	220,722	35,941
Transactions during the year:		
Government grants received from Universal Service Fund	130,000	397,150
Interest income	4,517	4,133
	134,517	401,283
Expenditure	(202,944)	(193,489)
Capital expenditure	(96,224)	-
Total expenditure (Note 18(ii))	(299,168)	(193,489)
	(164,651)	207,794
Unpaid capital expenditure	-	(23,013)
(Decrease)/increase for the year	(164,651)	184,781
Balance at end of the year	56,071	220,722

The fund balance represents unspent project funds at the end of the reporting period and is represented by:



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	2014 \$'000	2013 \$'000
Intangible assets (Note 5)	667	688
Due (to)/from e-Learning Jamaica Company Limited	(24,834)	78,589
Short-term investment (Local Registered Stock (Note 7))	64,344	60,018
Cash and cash equivalents (Note 8)	15,894	81,427
Total	56,071	220,722

The amount of \$24.834 million due to the Company at the end of the current reporting period represents payments made on behalf of the Project from the Company's general funds to settle local currency liabilities of the Project. The amount is recoverable by the Company from project funds. The amount due from the Company at the end of the prior reporting period represents project funds held in the general funds of the Company that were to be used to settle local currency liabilities of the Project in the subsequent period.

12. Payables and accruals

	2014 \$'000	2013 \$'000
(i) Foreign payables - e-Learning Projects (Note 12(i))	105,442	67,072
Local payables	8,762	10,505
Staff costs	749	906
Statutory deductions	5,422	2,572
Accruals	15,181	11,846
(ii) Retentions on contracts - e-Learning Projects (US\$0.014 million (2013 - US\$0.438 million))	1,462	43,274
Performance bond (US\$0.038 million)	3,656	-
Bid security (US\$0.006 million)	611	-
Total	141,285	136,175

(i) Foreign payables comprise:

Supplier	2014 US\$'000	2014 J\$'000	2013 US\$'000	2013 J\$'000
The Mico Foundation	358	39,226	332	32,831
Dell World Trade	90	9,861	3	297
Medianet	18	1,972	3	297
HEART/NTA	6	657	82	8,109
Illuminat	166	18,188	-	-
JBTE Foundation	247	27,063	-	-
Other foreign payables	77	8,475	280	25,538
Total	962	105,442	680	67,072

(ii) Retentions on contracts represent amounts of ten percent (10%) retained from contractors' fees billed to date, for the defects liability period under their contracts.

13. Government grants

This represents contributions received from GOJ to finance capital and general operating expenses of the Company, and costs incurred in respect of Projects the Company manages and implements on behalf of GOJ. (Note 1).



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14. (Deficit)/surplus for the year

(Deficit)/surplus for the year is stated after charging:

	2014	2013
	\$'000	\$'000
Directors' emoluments -		
Fees	907	712
Executive remuneration (Note 19 (ii))	23,719	25,430
Auditors' remuneration - current year	485	695
- prior year	264	-
Depreciation and amortisation	2,058	1,518

15. Other income

	2014	2013
	\$'000	\$'000
Interest income on staff loans	40	32
Other income	38	2,096
Total	78	2,128

16. Finance income

	2014	2013
	\$'000	\$'000
Interest income from cash and cash equivalents	190	4,133
Interest income on financial assets carried at amortised cost	4,367	1,580
Total	4,557	5,713

17. Taxation

- (i) The Company is exempt from income tax under Section 12 (b) of the Income Tax Act.
- (ii) Taxation recoverable represents withholding tax suffered at source on interest income earned on the Project's funds.

18. Expenses by nature

- (i) Total administrative and other operating expenses:

	2014	2013
	\$'000	\$'000
Directors' fees	907	712
Rent, maintenance and parking fees	7,502	3,952
Auditors' remuneration - current year	485	695
- prior year	264	-
Depreciation and amortisation	2,058	1,518
Employee benefits (Note 19(i))	50,916	57,943
Promotion and public education	12,393	5,505
Other expenses	13,206	5,170
Total	87,731	75,495



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(ii) Total direct e-Learning Jamaica Project (high schools) expenses:

	2014 \$'000	2013 \$'000
Instructional materials	136,324	73,751
Teacher training	10,054	51,132
Technology infrastructure in schools	130,143	31,449
Continuous assessment	17,904	17,027
Remedial	4,743	19,796
Project evaluation	-	334
Total	299,168	193,489

(iii) Total direct Tablets in Schools Pilot Project expenses:

	2014 \$'000	2013 \$'000
Surveys and implementation support	8,624	-
ICT teacher training	21,698	-
Integration training	304	-
Electricity grant	2,155	-
Staffing and administration costs	11,869	-
Total	44,650	-

19. Employee benefits

(i) Staff costs

	2014 \$'000	2013 \$'000
Salaries and related expenses	41,724	48,803
Travelling and subsistence	6,812	6,006
Medical and other staff benefits	2,380	3,134
Total	50,916	57,943

(ii) Key management personnel

Included in staff costs is executive remuneration as follows:

	2014 \$'000	2013 \$'000
Salaries and related expenses	16,441	17,769
Gratuity	4,110	4,442
Travelling	3,168	3,219
Total	23,719	25,430

20. Operating lease

The Company occupies premises under an operating lease. The lease is renewed on a biennial basis. Future minimum lease payments are as follows:

	Not later than 1 year \$'000
March 31, 2014	3,550
March 31, 2013	3,550

Lease payments recognized as expense during the year amounted to \$7.348 million (2013-\$3.441 million). This represents minimum lease payments. Lease payments for the current year includes additional charges for maintenance for the years 2008 to 2013, amounting to



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\$3.744 million that was charged by the landlord arising from a review of maintenances costs for the Strata.

No sub-lease payments or contingent rent payments were made or received. No sub-lease income was earned as the premises are used exclusively by the Company.

21. Commitments

At the end of the reporting period there were commitments totalling US\$2.204 million (2013 - US\$0.689 million) and J\$2.952 million (2013 - J\$5.533 million).

22. Risk management policies

The Company's activities expose it to a variety of financial risks in respect of its financial instruments: market risk (currency risk, interest rate risk and other price risk), credit risk and liquidity risk. The Company seeks to manage these risks by close monitoring of each class of its financial instruments as follows:

a Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices.

The Company is exposed to market risk through its use of financial instruments and specifically to currency risk, interest rate risk and certain other price risk, which result from both its operating and investing activities.

i Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The Company is exposed to currency risk due to fluctuations in exchange rates on balances that are denominated in currencies other than the Jamaican Dollar. For transactions denominated in United States Dollars (US\$) the Company however, maintains a US\$ bank account in an attempt to minimise this risk.

At the end of the reporting period the Company had net liabilities of approximately US\$2.212 million (2013 - US\$0.296 million) which were subject to foreign exchange rate changes as follows:

Concentrations of currency risk

	2014 US\$'000	2013 US\$'000
Financial assets		
- Cash at bank	1,012	823
Financial liabilities		
- Payables and accruals	(1,020)	(1,118)
- Commitments	(2,204)	(1)
Total	(2,212)	(296)

The above asset/(liabilities) are receivable/(payable) by the Company in United States Dollars (US\$). The exchange rate applicable at the end of the reporting period is J\$109.57 to US\$1 (2013 - J\$98.89 to US\$1).



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Foreign currency sensitivity

The following table illustrates the sensitivity of the net results of the Company/Project with regards to its financial assets and financial liabilities and US dollar to Jamaican dollar exchange rate changes. Only movements between the Jamaican dollar and US dollar are considered, as these are the two major currencies of the company.

The sensitivity analysis is based on foreign currency financial instruments existing at the end of the reporting period.

Effect on results from operations:

If the JA Dollar weakens by 15% (2013 – 10%) against the US Dollar then this would have the following effect on net results and equity in the next twelve months on the basis that all other variables will remain constant:

	Rate %	Weakens S'000
2014	15	(36,365)
2013	10	(2,892)

If the JA Dollar strengthens against the US Dollar by 1% (2013 – 1%) this would have the following impact on net results and equity in the next twelve months on the basis that all other variables will remain constant:

	Rate %	Strengthens S'000
2014	1	2,433
2013	1	289

ii Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's short-term investment and bank balances are subject to interest rate risk. However, the Company attempts to manage this risk by monitoring its interest-earning investment instruments closely and procuring the most advantageous rates under contracts with interest rates that are fixed for the life of the contract.

The Company maintains its short-term investment and bank accounts with licensed financial institutions. Interest rates on interest-bearing bank accounts are not fixed but are subject to fluctuations based on prevailing market rates. (Note B). Interest rate on the short-term investment is not affected by fluctuations due to changes in market rates as interest rate on the investment is fixed for the investment period. In addition, the Company has no overdraft facility and as such its current account balance is not affected by fluctuations in interest rates.

Interest rate sensitivity

Due to the fact that interest earned on the Company's interest-earning bank account is immaterial, there would be no material impact on the results of the Company's operations as a result of fluctuations in interest rates.

iii Other price risk

Other price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether those changes are caused by factors



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specific to the individual instrument or its issuer or factors affecting all instruments traded in the market. The Company's financial instruments are substantially independent of changes in market prices as they are short-term in nature.

b Credit risk

The Company faces credit risk in respect of its receivables, short-term investment and cash and cash equivalents. However, this risk is controlled by close monitoring of these assets. In addition, short-term investment and cash at bank are maintained with licensed financial institutions considered to be stable. Savings and current accounts held at commercial banks are insured under the Jamaica Deposit Insurance Scheme (JDIS).

The maximum credit risk faced by the Company is limited to the carrying amount of financial assets recognised at the end of the reporting period, as summarised below:

	2014 \$'000	2013 \$'000
Receivables	130,403	635
Short-term investment	64,344	60,018
Cash and bank	137,211	353,291
Total	331,958	413,944

However, for amounts held with commercial banks a total of \$600,000 (2013 - \$600,000) is insured under the JDIS at the end of the reporting period.

c Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting its commitments associated with financial liabilities.

The Company manages its liquidity risk by carefully monitoring its cash outflow needs for its day-to-day operations and maintaining an appropriate level of resources in liquid or near liquid form to meet its needs. The Company maintains cash with a licensed financial institution to meet its liquidity requirements.

The Company's financial liabilities comprise payables and accruals. These amounts, because of their short-term nature, are due within three (3) months after the end of the reporting period.

23. Summary of financial assets and liabilities by category

The carrying amount of the Company's financial assets and liabilities recognised at the end of the reporting period may also be categorised as follows:

	2014 \$'000	2013 \$'000
Financial assets measured at amortised cost		
Current assets		
Receivables	130,403	635
Short-term investment	64,344	60,018
Cash and bank	137,211	353,291
Total	331,958	413,944
Financial liabilities measured at amortised cost		
Current liabilities		
Payables and accruals	141,285	136,175
Total	141,285	136,175

The carrying amounts of the above financial assets and liabilities approximate to fair value.



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24. Capital management, policies and procedures

The Company's capital management objectives are to ensure the Company's ability to continue as a going concern and to sustain future development of the business to carry out its mandate. The Company receives budgetary support from GOJ through the Universal Service Fund to finance its operations and implement approved projects. The Company expects that it will continue to receive support from GOJ to support its operations. The Board of Directors review the financial position and performance of the Company at regular meetings.

The Company is not subject to any externally imposed capital requirements.



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Additional information – Auditors’ report

To the Directors of
e-Learning Jamaica Company Limited
on additional information

The additional information presented on pages 26 to 31 has been taken from the accounting records of the e-Learning Jamaica Company Limited and has been subjected to the tests and other auditing procedures applied in our examination of the financial statements of the Company for the year ended March 31, 2014.

In our opinion, the said information is fairly presented in all material respects in relation to the financial statements taken as a whole although it is not necessary for a fair presentation of the state of the Company’s affairs as at March 31, 2014 or of the results of its operations or its cash flows for the year then ended.

Mair Russell Grant Thornton
Chartered Accountants

Kingston, Jamaica
October 22, 2014



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Additional information – Supporting
schedule of expenses for the year ended
March 31, 2014

	2014	2013
	\$'000	\$'000
Administrative and general expenses		
Directors' fees	907	712
Salaries, related expenses and travelling and subsistence	48,536	54,809
Medical and other staff benefits	2,380	3,134
Rent and parking fees	818	949
Maintenance	6,884	3,003
Insurance	557	-
Office expenses	1,460	2,227
Foreign travel	430	-
Conference and seminars	8,007	551
Meeting expenses	1,204	999
Printing, stationery and software maintenance	524	405
Telephone	607	596
Courier	117	128
Auditors' remuneration – current year	485	695
– prior year	264	-
Security	96	88
Bank charges	137	94
Subscriptions	67	82
	73,280	68,472
Promotion costs		
Promotion and public education	12,393	5,505
	12,393	5,505
Other operating expenses		
Depreciation	2,037	1,497
Amortisation - intangible assets	21	21
	2,058	1,518



**THE e-LEARNING JAMAICA COMPANY LIMITED
ANNUAL REPORT APRIL 2013 TO MARCH 2014**

e-Learning Jamaica Company Limited

Additional information – Statement of
income and expenditure for the e-Learning
Jamaica Project (high schools) for the year
ended March 31, 2014

	2014 \$'000	2013 \$'000
Income		
Government grant – Universal Service Fund	130,000	397,150
Interest	4,517	4,133
Total income	134,517	401,283
Less: Expenditure		
Instructional Materials		
Materials development and planning	26,417	21,665
Instructional manuals for teachers and students – (TMS and SIMS)	70,170	28,704
Item bank	2,004	7,226
Lecture series	16,077	2,246
Materials management	21,656	13,910
Total (Page 28)	136,324	73,751
Teacher training		
Methodology training	954	32,974
ICT training	862	5,401
Teachers' colleges intervention	-	4,318
Implementation management	8,238	8,439
Total (Page 29)	10,054	51,132
Technology infrastructure in schools		
Schools	103,338	3,626
Implementation management	26,805	27,823
Total (Page 29)	130,143	31,449
Continuous assessment (Page 29)	17,904	17,027
Remedial (Page 30)	4,743	19,796
Project evaluation		
Consultant fees	-	334
Total	-	334
Total expenditure	299,168	193,489
(Deficit)/surplus for year	(164,651)	207,794



THE e-LEARNING JAMAICA COMPANY LIMITED
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e-Learning Jamaica Company Limited

**Additional information – Supporting
schedules of expenses for the e-Learning
Jamaica Project (high schools) for the year
ended March 31, 2014**

	2014 \$'000	2013 \$'000
Instructional materials		
Materials development & planning		
LCMS Consultant	4,797	-
Meeting expense	911	-
Instructional technology	2,147	-
Training and implementation	-	35
Standard specification phases I and II	6,574	4,318
Subject coordinators/SAGS	11,988	17,312
Total (Page 27)	26,417	21,685
Instructional manuals for teachers and students		
Materials, training and installation	1,162	8,314
Materials purchased	13,109	1,350
Purchase of base materials	1,153	-
Customisation writing phase I and II	54,746	19,040
Total (Page 27)	70,170	28,704
Item bank		
Item writing payment	1,069	4,089
Item review payment	935	3,157
Total (Page 27)	2,004	7,226
Lecture series (Page 27)	16,077	2,246
Materials management		
Photocopying, printing and stationery	6,827	4,747
Schools e-Learning Implementation Management Committee Meetings (SEIMC)	-	89
Delivery to schools	4,459	245
School visits	12	-
Implementation management meeting expenses	21	52
Advertisements	2,952	192
Evaluation and monitoring	3,481	3,547
Implementation officers	3,904	5,058
Total (Page 27)	21,656	13,910
Grand total (Page 27)	136,324	73,751



**THE e-LEARNING JAMAICA COMPANY LIMITED
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e-Learning Jamaica Company Limited

	2014 \$'000	2013 \$'000
Teacher training		
Methodology		
Methodology and integration	954	32,974
Total (Page 27)	954	32,974
ICT training		
Consultant fees – HEART/NTA Trust	603	5,360
Workshops, travelling and subsistence – current year	259	41
Total (Page 27)	862	5,401
Teachers' colleges intervention (Page 27)	-	4,318
Implementation management		
Photocopying, printing and stationery	4,279	1,385
Meeting expense	12	-
Teacher training meetings and workshops	-	1,859
Advertising	42	-
Procurement - Implementation officers and advertisement	3,905	5,099
School visits	-	96
Total (Page 27)	8,238	8,439
Grand total (Page 27)	10,054	51,132
Technology infrastructure		
Schools		
Network infrastructure	3,809	-
Computer equipment & locks	17,976	-
White board & class presentation	77,222	-
Furniture and equipment	894	-
Software-Microsoft licences	3,437	3,628
Total (Page 27)	103,338	3,628
Implementation management		
Technology plan workshops	-	219
Photocopying, printing and stationery	8,448	5,994
Advertisements	-	239
Insurance	7,062	9,077
Technology infrastructure meetings	28	84
School visits	707	711
SEIMC	-	35
Implementation officers	3,892	5,016
Audit equipment/materials	6,668	6,448
Total (Page 27)	26,805	27,823
Grand total (Page 27)	130,143	31,449
Continuous assessment		
Meeting expenses	44	5
Procurement cost	476	1,518
Consultant fees	17,384	15,504
Total (Page 27)	17,904	17,027



THE e-LEARNING JAMAICA COMPANY LIMITED
ANNUAL REPORT APRIL 2013 TO MARCH 2014

e-Learning Jamaica Company Limited

	2014	2013
\$'000	\$'000	\$'000
Remedial		
Volunteer programme	965	17,375
Training/Maintenance support	-	1,064
Special school intervention	3,262	-
Procurement costs	516	1,018
Meeting expenses	-	339
Grand total (Page 27)	4,743	19,796



THE e-LEARNING JAMAICA COMPANY LIMITED
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e-Learning Jamaica Company Limited

Additional information – Statement of
income and expenditure for the Tablets in
Schools Pilot Project for the year ended
March 31, 2014

	2014 \$'000	2013 \$'000
Income		
Government grant – Universal Service Fund	143,253	-
Total income	143,253	-
Less: Expenditure		
Surveys and implementation support	8,624	-
ICT teacher training	21,698	-
Integration training	304	-
Electricity grant	2,155	-
Staffing and administration costs	11,869	-
Total expenditure	44,650	-
Surplus for the year	98,603	-



**THE e-LEARNING JAMAICA COMPANY LIMITED
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**THE e-LEARNING JAMAICA COMPANY LIMITED
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IV PROCUREMENT AUDIT



**THE e-LEARNING JAMAICA COMPANY LIMITED
ANNUAL REPORT APRIL 2013 TO MARCH 2014**



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Limited**

**Report on Testing of the Company's
Compliance with Government of
Jamaica's Procurement Guidelines during
the period April 1, 2013 to March 31,
2014**



Report Date: September 26, 2014



**THE e-LEARNING JAMAICA COMPANY LIMITED
ANNUAL REPORT APRIL 2013 TO MARCH 2014**

e-Learning Jamaica Company Limited - Report on Testing of the Company's
Compliance with Government of Jamaica Procurement Guidelines
during the period April 1, 2013 to March 31, 2014

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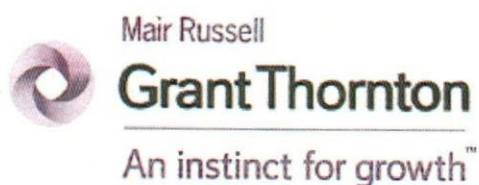
Report of Factual Findings

1. Information about the Company
2. Factual findings

Annex 1 – Procurement Plan for year 2013 - 2014



THE e-LEARNING JAMAICA COMPANY LIMITED
ANNUAL REPORT APRIL 2013 TO MARCH 2014



Report of Factual Findings

September 26, 2014

Mrs. Avril Crawford
CEO/Project Manager
e-Learning Jamaica Company Limited
PCJ Building
36 Trafalgar Road
Kingston 10

Dear Mrs. Crawford:

In accordance with our terms of reference dated August 7, 2014, that you agreed with us, we provide our Report of Factual Findings ("the Report"), with respect to e-Learning Jamaica Company Limited's procurement activities and its compliance with the procurement guidelines of the Government of Jamaica (GOJ) during the period April 1, 2013 to March 31, 2014. You requested certain procedures to be carried out in connection with your procurement activities and your compliance with GOJ procurement guidelines.

Objective

Our engagement was a compliance verification which is an engagement to perform certain agreed-upon procedures with regards to your compliance with GOJ procurement guidelines. The objective of this compliance verification is for us to carry out certain procedures to which we have agreed and to submit to you a report of factual findings with regard to the procedures performed.

Standards

Our engagement was undertaken in accordance with International Standard on Related Services ("ISRS") 4400 *Engagements to perform Agreed-upon Procedures regarding Financial information* as promulgated by the International Federation of Accountants (IFAC);

Mair Russell Grant Thornton

Kingston
3 Houghton Avenue
Kingston 10
T +1 876 929 9167/926 0443
F +1 876 754 3196
E mrgtkgn@gtjamaica.com

Montego Bay
56 Market Street
St. James
T +1 876 952 0798/2891
F +1 876 971 5836
E mrgtmbay@gtjamaica.com

Jamaica, West Indies
www.gtjamaica.com



**THE e-LEARNING JAMAICA COMPANY LIMITED
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Partners:
Kenneth L. Lewis, CD
Aorsia E. Francis
Sisto P. Coy

Associates:
Audrey C. Hoyte
Karen A. Lewis

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THE e-LEARNING JAMAICA COMPANY LIMITED
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Procedures performed

As requested, we have only performed the procedures stated in the Scope of Work of the terms of reference for this engagement and in Ministry of Finance Circular # 21 dated August 10, 2005:

1. We confirmed the procurement policies that are in place for the procurement of goods and services and confirmed with management that the Company utilizes the Government of Jamaica's Procurement Guidelines 2012 manual as evidence of the implementation of the policies.
2. We confirmed with management that there was a functional procurement Committee and confirmed that it was operating in accordance with the Government of Jamaica's Procurement Guidelines.
3. We reviewed minutes of Committee meetings held throughout the period being reviewed.
4. We reviewed the quarterly reports submitted to the Office of the Contractor General to ensure they are completed in accordance with the Government of Jamaica's Procurement Guidelines and were submitted on a timely basis.
5. We obtained a listing of contracts for of goods and services procured during the period to satisfy ourselves that goods and services procured were done in accordance with procurement guidelines.

We examined tender documents for solicitations sought to determine:

- Whether the procurement method used was appropriate to the nature of the goods and services being acquired and the value of estimated costs.
 - That all bidders had a valid Tax Compliance Certificate (TCC).
 - That Contractors submitted tender securities (where applicable).
 - That proposals received met the requirements as stipulated in tender documents.
 - That advertisement was done through the appropriate medium based on the value of the contract in accordance with the Government of Jamaica's Procurement guidelines.
 - That all bidders met the requirements for the bidding process including the possession of valid TCC and other documents.
6. We reviewed documentation to ascertain that the receiving and opening of tenders was done as stipulated in the tender documents and in accordance with the Government of Jamaica's Procurement Guidelines.
 7. We reviewed the contract awarding and authority to accept tender process and ensure this is done in accordance with the Government of Jamaica's Guidelines.



**THE e-LEARNING JAMAICA COMPANY LIMITED
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These procedures were performed solely to assist e-Learning Jamaica Company Limited (the Company) in evaluating whether the procurement activities of the Company carried out during the period April 1, 2013 to March 31, 2014, were carried out in accordance with the Government of Jamaica's Procurement Guidelines.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the factual findings in connection with e-Learning Jamaica Limited's compliance with the Government of Jamaica's Procurement Guidelines.

Had we performed additional procedures or had we performed an audit or review of the Company's compliance with the procurement guidelines in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Sources of Information

The Report is based on information provided to us by you in response to specific questions or as obtained and extracted from your records.

Factual Findings

We found that the Company's procurement plan for the period April 1, 2013 to March 31, 2014, was not updated to include procurement activities to be undertaken as a result of the Tablets in Schools Pilot Project, which had been assigned to the Company during the year, by GOJ. (Finding 1).

We also found that the Company was inconsistent in its preparation of correspondence to unsuccessful bidders concerning the status of their bids. (Findings 2).

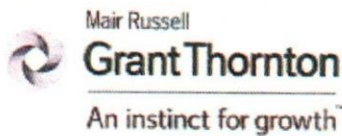
Except for the findings reported in the previous paragraphs, we did not find any instances where the procurement activities carried out by the Company during the period April 1, 2013 to March 31, 2014, were not in accordance with the Government of Jamaica's Procurement Guidelines.

In addition, we found that, in accordance with Section 4(2)(a) and 4(3) of the Contractor General's Act and revised requirement of the Office of the Contractor General (OCG), the Company submitted in a timely manner quarterly Contracts Awards Reports to the OCG for all quarters during the period. (Finding 3).

We report the details of our factual findings which result from the procedures that we performed in Chapter 2 of this Report.



**THE e-LEARNING JAMAICA COMPANY LIMITED
ANNUAL REPORT APRIL 2013 TO MARCH 2014**



Use of this Report

This Report is solely for the purpose set forth in the above objective.

This report is prepared solely for your own confidential use and solely for the purpose of submission by you to the Ministry of Finance and Planning in connection with the requirements as set out in the Ministry's Circular # 21 dated August 10, 2005. This report may not be relied upon by you for any other purpose, nor may it be distributed to any other parties

The Ministry of Finance and Planning (the Ministry) is not a party to the agreement (the terms of reference) between you and us and therefore we do not owe or assume a duty of care to the Ministry, which may rely upon this report of factual findings at its own risk and discretion. The Ministry of Finance and Planning can assess for itself the procedures and findings reported by us and draw its own conclusions from the factual findings reported by us.

This Report relates only to the Company's procurement activities and its compliance with the Government of Jamaica's Procurement Guidelines specified above and does not extend to any of your financial statements.

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance which may be required.

Yours sincerely,

Mair Russell Grant Thornton
CHARTERED ACCOUNTANTS

ACH/dt

September 26, 2014



THE e-LEARNING JAMAICA COMPANY LIMITED ANNUAL REPORT APRIL 2013 TO MARCH 2014

e-Learning Jamaica Company Limited - Report on Testing of the Company's
Compliance with Government of Jamaica Procurement Guidelines
during the period April 1, 2013 to March 31, 2014

1. Information about the Company

Background

The e-Learning Jamaica Company Limited (e-LJam), is a government body, which has the mandate to implement the Government of Jamaica's e-Learning Projects. The Projects involve certain interventions aimed at improving the quality of education in schools drawing heavily on information and communication technologies.

e-LJam is a limited liability company incorporated under the Laws of Jamaica, with the following objectives/mandate:

- i. To implement in schools GOJ's e-Learning Projects which are designed to improve the quality of education in schools.
- ii. To promote the integration of technology as part of teaching in various subjects in the education system.
- iii. To implement various interventions which draw on technology to improve the quality of education throughout the school system.

The Company must procure the necessary resources it will require to carry out and fulfil its mandate. However, as a government body, it is required to carry out its procurement activities in accordance with the Government of Jamaica's Procurement Guidelines. In addition, Section 4 of the Contractor Generals Act, requires the Company as a government body to file quarterly reports with the Office of the Contractor General in respect of contracts awarded with a value of J\$500,000 or more in each quarter.



THE e-LEARNING JAMAICA COMPANY LIMITED
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e-Learning Jamaica Company Limited - Report on Testing of the Company's Compliance with Government of Jamaica Procurement Guidelines during the period April 1, 2013 to March 31, 2014

2. Factual findings

We have performed the specific procedures set out in the Programme of Agreed-Upon Procedures for Testing Compliance with the Government of Jamaica Procurement Guidelines promulgated by the Institute of Chartered Accountants of Jamaica (ICAJ). These procedures cover:

1. General Procedures.
2. Procedures to verify the Company's procurement activities relating to procurement management structure.
3. Procedures to verify the Company's procurement activities relating to tendering, award of contracts and procurement expenditure.

We report our factual findings resulting from these procedures below:

Factual Findings

- (1) We obtained the Company's procurement plan for the period April 1, 2013 to March 31, 2014. However, we noted the plan was not up-dated to include procurement activities relating to the Tablets in Schools Project, which was assigned to Company during the year and for which some procurement activities had commenced during the year.

The lack of up-date of the plan meant that procurement relating to the Tablets in Schools Project procurement activities which were undertaken or commenced during the year could not be traced to the procurement plan as evidence that the activities were authorised to be undertaken.

- (2) In some instances, we did not see correspondence to unsuccessful bidders informing them of the results of the bidding process. In other instances correspondence to bidders stating the result was seen. In this regard, the Company was inconsistent in its documentation of all aspects of the process.
- (3) The Company submitted in a timely manner quarterly Contracts Awards reports to the Office of the Contractor General (OCG) for all quarters during the period.



**THE e-LEARNING JAMAICA COMPANY LIMITED
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**THE e-LEARNING JAMAICA COMPANY LIMITED
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e-Learning Jamaica Company Limited - Report on Testing of the Company's Compliance with Government of Jamaica Procurement Guidelines during the period April 1, 2013 to March 31, 2014

Annex 1 – Procurement Plan for year 2013 - 2014

Entry e-Learning Jamaica Company Limited
Procurement Plan for year 2013 - 2014

Ref. No.	Description	Unit of Measure	Quantity	Estimated Budget & Funding Source				Total J\$	Procurement Method	V/M	Proc. Method	Estimated dates			Status & Comments
				Loans	Grants	Self Financed						Prediction	Award	Start	
1.	Goods														
✓	Acquisition and development of Teachers and Students Instructional materials (TIMS & SIMS) for remaining subjects	USD	1				119,255,000.00		F	RFP		1st qt	1st qt	Advt published 12/13. Contracts were awarded in 12/13	
✓	Applications Functional Requirements Consultant	JMD	1				5,257,400.00			RFP				Advt published & contract signed 12/13	
	Production of User Course Sets	JMD	1				17,400,000.00		S	RFP		4th qt		Advt published 12/13	
	Development of Instructional Materials IT	USD	1				15,200,000.00		S	RFP		1st qt	1st qt	Advt published 12/13	
✓	Special School Intervention to provide special equipment and other technologies for children with disabilities	JMD	1				43,261,000.00		S	RFP		2nd qt	3rd qt	Advt published & awarded 12/13	
✓	ICT Training & Certification	JMD	1				25,450,000.00		S	Scm Sourcing		4th qt	4th qt	Pending	
✓	Renewal of Microsoft Partners (PLS)	USD	1				3,875,000.00		S	Scm Sourcing		2nd qt	2nd qt	Awarded	
✓	Purchase and installation of Electronic Whiteboards in all project schools	USD	1				84,885,000.00		S	RFP		3rd qt	3rd & 4th qt	Advt in 12/13. Processing	
✓	Reduction and centralising of Central Repository (CRM)	JMD	1				57,030,000.00		S	Scm Sourcing		4th qt	4th qt	Advt in 12/13. Pending	
	RFI for impact assessment consultant prepared	JMD	1				5,080,000.00		S	RFP		3rd qt	4th qt	Pending	



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e-Learning Jamaica Company Limited - Report on Testing of the Company's Compliance with Government of Jamaica Procurement Guidelines during the period April 1, 2013 to March 31, 2014

Annex 1 – Procurement Plan for year 2013 – 2014 (Cont'd)

Entity e-Learning Jamaica Company Limited
Procurement Plan for year 2013 - 2014

Ref. No.	Description	Unit of Measure	Quantity	Estimated Budget & Funding Source				Total \$	Prequalification Y/N	Proc. Method [1]	Estimated dates			Status & Comments [2]
				GOJ	External Funding	Govt Financed	Private				Publication	Award	Start	
	TOTAL							227,184,912.20						
	2. Works													
	3. Non-consulting services													
	4. Consulting Services													

[1] Open Framework (OF), Closed Framework (CF), IFB, RFQ, ICB, RFP, RFQ (Optional), SOE, Source [2] L1 (Preferred), P (Preferred), A (Awarded), C (Cancelled) or other comments specific to the above items/description



**THE e-LEARNING JAMAICA COMPANY LIMITED
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e-Learning Jamaica Company Limited - Report on Testing of the Company's Compliance with Government of Jamaica Procurement Guidelines during the period April 1, 2013 to March 31, 2014

Annex 1 – Procurement Plan for year 2013 – 2014 (Cont'd)

APRIL - JUNE		JULY - SEPTEMBER		OCTOBER - DECEMBER		JANUARY - MARCH		
1	Meeting Fixed interactive Whiteboard by Direct tender	Round Robin	Meeting Methodology & Integration Training	Round Robin	Meeting	Round Robin	Meeting Permanent Hosting of CREM Equipment	Round Robin
2	Procurement of Special School Equipment							
3	Upgrade of Servers e-Learn							
4	Short term relocation of CREM Equipment	Development of IT Materials School Of Computing LJM Consultant to do Reclassification of Staff						
5	Suppliers of test Booklets and answer sheets for Grades 7 and 9 Assessment Exam	Mobile Interactive Whiteboard (May) / Upgrade/Replacement of 20% of computer (June)						
6	Upgrade/Replacement of 20% of computer (round robin - June)	Impact Assess Consultant (June)	Needs Assessment Consult		Primary School Feasibility Consultant			
7								
8								
9								
10								

e-LEARNING JAMAICA COMPANY LIMITED
PROCUREMENT COMMITTEE SCHEDULE FOR REVIEW OF TENDER REPORTS/PROPOSALS APRIL 2013-MARCH 2014



**THE e-LEARNING JAMAICA COMPANY LIMITED
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