

PERFORMANCE AUDIT REPORT

MINISTRY OF NATIONAL SECURITY

MANAGEMENT OF POLICE MOTOR VEHICLES

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Auditor General Overview

The Jamaica Constabulary Force (JCF) is the principal law enforcement organisation in Jamaica that has the responsibility for the maintenance of law and order, the prevention and detection of crime, the protection of life and property, the investigation of alleged crime and the enforcement of all criminal laws.

JCF's stated vision is *"to become a high quality, professional and service-oriented organisation that is valued and trusted by all the citizens of Jamaica."* Further, JCF by its Value Statement is *"committed to the quality of its service delivery and the satisfaction of its internal and external customers."* However, the provision of quality services is highly dependent on JCF maintaining an efficient fleet of motor vehicles.

I commissioned a performance audit of the management of JCF motor vehicles to determine the efficiency and effectiveness of its fleet management processes. JCF faced financial challenges to obtain the required fleet to enable the efficient and effective execution of its mandate. They however, failed to implement appropriate systems to ensure proper utilisation of their limited resources to obtain maximum value. Weak oversight of the repair and maintenance activity and control over new and used parts resulted in inefficiencies and may facilitate irregularities.

Further, the retention of an aged fleet prevented GOJ from earning significant fuel consumption savings, which could have been used to offset costs associated with the acquisition of new vehicles. The operational weaknesses highlighted in this report, impair JCF's ability to ensure the delivery of reliable law enforcement services to the people of Jamaica.

Included in this report are eight recommendations, which, if implemented, should help to strengthen JCF's fleet management and inventory capabilities and improve efficiency and governance. I wish to express my sincere thanks to the Ministry of National Security and Jamaica Constabulary Force for the cooperation and assistance given to my staff, during the audit.



Pamela Monroe Ellis, FCCA, FCA, CISA
Auditor General

EXECUTIVE SUMMARY

The Jamaica Constabulary Force (JCF), established in 1867, is an arm of the Ministry of National Security (MNS). It is the principal law enforcement organisation in Jamaica and has responsibility for the maintenance of law and order, the prevention and detection of crime, the protection of life and property, the investigation of alleged crime and the enforcement of all criminal laws.

We sought to determine whether JCF is managing its fleet to ensure the achievement of its mandate; *“to serve, protect and reassure the people in Jamaica through the delivery of impartial and professional services...”* The audit focused on four areas of fleet management, namely: management of fleet, acquisition, fleet utilization and the repair and maintenance activities.

The audit identified significant deficiencies in the management of JCF fleet which are outlined in our key findings below.

Key Findings

Subsequent to our exit interview held on November 13, 2012, certain information that supported our findings was removed from the Final Report. This was in response to Ministry of National Security (MNS) concerns that the publication of this information could possibly compromise the integrity of an ongoing investigation. In the interest of the nation’s security, and out of an abundance of caution, we decided not include some specific details in the related Appendices. However, all information omitted from the Report was provided to the MNS and JCF for the necessary follow-up action.

Inventory Management

1. Inadequacies in the motor vehicle master inventory prevented JCF from determining the exact size of its fleet; this prevented effective and appropriate decisions concerning: deployment of fleet, replenishment needs and acquisitions. JCF Inventory list consisting of 1,833 vehicles, as at June 2012 included duplicated data and incomplete information. For example, no engine number was recorded for 358 vehicles and 40 had no chassis number. Consequently, of the 710 motor vehicles purchased during the period April 2007 to March 2010, we were unable to identify 194 on the inventory list. This signified a weakness in JCF’s oversight of its inventory management and offered no assurance that they can account for all motor vehicles acquired.
2. JCF did not have an effective system to manage its inventory of spare parts. The inventory system was manual, cumbersome and consequently inefficient. Therefore, we were unable to trace, to the stores’ inventory records, \$323 million worth of service parts purchased over the period April 2007 to March 2012. Additionally, there was a general lack of transparency, accountability and oversight of JCF repairs and

maintenance activities. JCF's failure to design an appropriate system to account for spare parts prevented an independent verification of its inventory and may facilitate manipulation and abuse.

3. There was a general lack of control over the transfer of parts from one vehicle to another. JCF failed to account for 306 engines and 1,271 miscellaneous parts purportedly removed from 293 vehicles, which were disposed during the period April 2007 to March 2012. Further, improper storage of these parts and the absence of security at some of the garages cast doubt on whether JCF benefited from the use of these parts.

Fleet Management

4. JCF's Fleet Management Policy was not comprehensive. The policy did not address areas such as: the garaging of vehicles; vehicle allocation; personal use; basis and procedure for scrapping vehicles; control over new and used parts; and management reports. In addition, there was no procedure manual to drive the implementation of the various functions included in the policy.
5. JCF was not monitoring the operational efficiency of its fleet to allow for an effective assessment of their performance. We found that JCF did not have a system to record the history of maintenance undertaken on each vehicle and the associated costs. This breached the Government's motor vehicles procedure which requires entities to prepare quarterly operational efficiency reports for all vehicles.
6. JCF does not maintain a standardised motor vehicle fleet. Procurement decisions were generally guided by suppliers' ability to meet immediate demand rather than the required specifications. JCF's fleet of 1794¹ motor cars, buses and vans consisted of 26 different makes of varying models. We found that the decision to procure vehicles on an emergency basis was one of the main contributing factors that resulted in the varying composition of the fleet.
7. Limited funding restricted the fulfilment of JCF's mobility requirement and resulted in the decision to retain 277 vehicles deemed uneconomical to maintain. We found that during the period April 2009 to March 2012, JCF was only provided with 25 per cent (\$604 million) of the \$2.4 billion requested. Hence, JCF was only able to purchase 143 of the 893 vehicles required for the period.
8. The retention of an aged fleet contributed to high fuel consumption rates and prevented savings, which could be used to better maintain its fleet. We found that 54 per cent of JCF's vehicles were older than six years; which is at variance with the current JCF Fleet Management Policy. We found that the JCF had to, in some instances, reverse its decision to dispose of vehicles, which it deemed uneconomical to maintain. We compared the fuel efficiency of a sample of these vehicles with other vehicles, with the

¹ This represents the 1833 vehicle shown in JCF Master Inventory less 39 duplicates

same year in the fleet, and found that these vehicles consumed at least 40 per cent more fuel.

9. We found that JCF did not monitor the usage of its fleet. The Log books designed for this purpose were not faithfully maintained. For example, in some instances JCF did not record in the book critical information; such as, drivers' signature, status of equipment, and details of assignments and name of authorising officer.
10. We found no evidence to indicate that a prior assessment was conducted by JCF to satisfy itself that donated vehicles would not add undue economic and operational burden to its limited resources. In June 2011, JCF accepted 21 donated vehicles ranging from 8 to 11 years. However, as at September 19, 2012, 13 of the 21 vehicles were out of service due to various mechanical defects.

Other Issues

11. We identified that JCF had concerns with some bills that were submitted to its garages. JCF indicated that the contractors' prices were significantly higher than market price. Further, bills could not be honoured as the relevant officers had no knowledge of the services purportedly provided.
12. We found that one of its garages collected amounts totalling \$1.1 million, over the period January 2008 to June 2012, from various persons to purportedly effect repairs to 63 JCF motor vehicles involved in accidents. The vehicles were repaired using JCF's facilities, utilities and equipment. This contravened the guidelines in JCF's Force Orders. The funds were not accounted for in JCF's financial records. We were informed that the funds were used to procure parts and materials to effect the repairs. However, the supporting documents were not presented to substantiate this explanation.

Recommendations

Inventory Management

1. **JCF is uncertain of the size of its motor vehicle fleet.** JCF needs to immediately conduct a comprehensive review of all the vehicles that currently exists. It should ensure that the inventory records are consistent with the information on the related motor vehicle title and correctly reflects the status of all its vehicles. JCF also needs to ensure that its database remains accurate and reliable by regularly updating the inventory records.
2. **Serious internal control weaknesses identified at JCF's spare parts stores.** JCF needs to urgently undertake a review of its repair and maintenance activities at all its garages with a view to strengthening the current oversight mechanism. This should include the implementation of an effective spare parts inventory, tracking of maintenance costs, requirement for periodic reports on the activities of the garages, security of premises, clearly defined levels of authority and independent checks. In addition, JCF should implement mandatory annual stock count of spare parts.

3. JCF needs to ensure that there is adequate segregation of the duties over the ordering, receipt and maintenance of the inventory record of its spare parts at all its Garages island-wide. This will mitigate against possible waste and misappropriation of resources.
4. **JCF is unable to account for spare parts reportedly transferred to other vehicles.** JCF should immediately ensure that prior authorisation is obtained from a senior officer, designated by the Commissioner of Police, for the transfer of parts from a vehicle to another or to be stored for future use. An appropriate used-parts inventory should be developed and implemented to properly account for these parts.

Fleet Management

5. **JCF's repair and maintenance activities are not coordinated to guarantee efficiency.** JCF needs to coordinate the activities at its workshops island-wide and ensure that the practices are in keeping with the manufacturers specifications. To achieve this JCF should, within the next year, improve on its fleet management policy to include, but not restricted to, the areas highlighted in this report. In addition, a procedural manual should be developed and instituted to drive the implementation of the various functions within in the policy.
6. **JCF did not evaluate the operational efficiency of its fleet.** JCF should immediately develop an information system that will allow management to readily monitor trends such as: working strength of its fleet; efficiency of repair function; availability of fleet; fleet performance and effectiveness of its repair and maintenance functions. This will facilitate effective decision making on replenishment needs; assessment of its garages' performance; and comparison of parts usage with demand. JCF also needs to ensure that it prepares regular operational efficiency reports in accordance with the government motor vehicles procedure.
7. **The practice of emergency/unplanned purchases has contributed to the varying composition of JCF fleet.** To make the police fleet more manageable and cost effective JCF should, over the next five years seek to; actively comply with its policy position on standardisation of its fleet and retention of a younger fleet. This will require a commitment from the Government to adequately fund the mobility requests of JCF.
8. **JCF's failed to supply log books to all its fleet vehicles.** JCF needs to supply log books to all its fleet vehicles and ensure that these are faithfully maintained. This will provide useful information that will enable management to track usage patterns, and contribute to informed planning decisions and improve accountability.

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Part One Introduction

Background

- 1.1 The Jamaica Constabulary Force (JCF), established in 1867, is an arm of the Ministry of National Security (MNS). It is the principal law enforcement organisation in Jamaica and has responsibility for the maintenance of law and order, the prevention and detection of crime, the protection of life and property, the investigation of alleged crime and the enforcement of all criminal laws.

Vision, Mission, and Value Statement

- 1.2 The stated vision of JCF is *“to become a high quality, professional and service-oriented organisation that is valued and trusted by all the citizens of Jamaica.”* JCF by its Value Statement is *“committed to the quality of its service delivery and the satisfaction of its internal and external customers.”*
- 1.3 JCF’s Mission is stated as follows:

“The mission of the Jamaica Constabulary Force and its Auxiliaries is to serve, protect and reassure the people in Jamaica through the delivery of impartial and professional services aimed at:

- Maintenance of Law and Order
- Protection of Life and Property
- Prevention and Detection of Crime and
- Preservation of Peace

We serve, we protect, we reassure with courtesy, integrity and proper respect for the rights of all”

Support Services

- 1.4 JCF is supported by two auxiliary arms, the Island Special Constabulary Force (ISCF) and the District Constables (DC). District Constables, became law enforcement practitioners in May 1899 under the District Constables Act, while the ISCF was formed in 1950 under the ISCF Act.
- 1.5 The ISCF supplements JCF activities in areas such as the enforcement of traffic, environmental and agricultural laws. In addition, the ISCF performs court and municipal duties, national solid waste management and provide security protection for foreign missions. On the other hand, District Constables (DC) are concerned with community patrolling and policing in order to minimize the incidence of crime.

1.6 As shown in **Table 1**, the staff complement of JCF and its auxiliaries as at July 2012, stands at 12,832 officers. The officers are assigned to 13 key formations² and 172 police stations in 19 geographical divisions.

Table 1 Establishment of JCF, ISCF and DC as at July 2012

Functional Areas	Establishment
Jamaica Constabulary Force (JCF)	9,268
Island Special Constabulary Force (ISCF)	2,032
District Constable	1,532
Total:	12,832

Source: AuGD compilation of JCF Data

Geographical Areas

1.7 As shown in Figure 1, JCF is divided into five geographical areas.

Figure 1 Jamaica Constabulary Force Areas divided into geographic regions



Source: AuGD compilation of JCF data

1.8 JCF’s island wide operational activities are supported by its fleet of motor cars, prisoner trucks, surveillance vehicles, armoured units, hearse, wreckers, ambulances, motorcycles and bicycles. MNS, which has portfolio responsibility for JCF, spent \$1.53 billion to purchase 710 motor vehicles during the period April 2007- March 2012 (**Table 2**). Information provided by JCF indicated that \$3.2 billion and \$457.6 million respectively, were spent to procure fuel, service parts and tyres for its fleet.

² This refers to the different operational units within the JCF

Table 2 Comparison of the Vehicles requested with Vehicles Actually Procured, 2007 - 2012

Financial Year	Number of vehicles requested	Cost of requested vehicles (\$'000)	MOF budgeted provision (\$'000)	Number of vehicles acquired	Actual cost of vehicles acquired (\$'000)
2011-12	194	398,000	190,200	93 ³	193,170
2010-11	195	365,500	109,000	50	108,164
2009-10	504	1,253,668	134,152	-	302,775
2008-09	Information not provided	Information not provided	800,000	353	628,064
2007-08	Information not provided	Information not provided	325,000	214	297,677
Total	893	2,017,168	1,558,352	710	1,529,850

Source: Auditor General's Department analysis of MNS data

Audit Objective

- 1.9 We conducted an audit of JCF's motor vehicle fleet to determine whether JCF was managing its fleet sufficiently well to provide effective and efficient service to the people of Jamaica.

Audit Scope and Methodology

- 1.10 Our audit was planned and conducted in accordance with the Government Auditing Standards, which are applicable to Performance Audit and issued by the International Organization of Supreme Audit Institutions (INTOSAI). The planning process involved gaining a thorough understanding of the systems in place for the management of JCF's fleet. Our examination focused on determining whether there is an:

1. *efficient system in place that governs the acquisition of fleet;*
2. *effective repair and maintenance function;*
3. *effective system that manages the use of fuel by the fleet; and*
4. *effective control mechanism that guides the operations of fleet vehicles.*

- 1.11 Our assessment was based on the review of documents, analysis of data, site visits, and interviews with key JCF and MNS personnel. The scope of the audit covered the five year period 2007-08 to 2011-12.

³ Includes 7 motor bikes

JCF Fleet Management Policy is not Comprehensive

- 2.1 In March 2012, JCF implemented a fleet management policy that established guidelines for the acquisition, disposal, maintenance and general use of its vehicles. Prior to its implementation, similar guidelines were issued via Force Orders⁴. The establishment of this policy is a step in the right direction for JCF. However, we found that the policy was not comprehensive, as it did not address: duties of drivers; garaging of vehicles; basis of allocation; private use; basis and procedure for transferring of parts from one vehicle to another; control over new and used parts inventory; and management reports.
- 2.2 In addition, there was no procedure manual to drive the implementation of the various functions included in the policy. The absence of this manual could result in the misinterpretation of the policy and prevent the desired standardisation of procedures. GOJ currently has a procedure manual for the control of government motor vehicles; however, given the nature of JCF's fleet, this document would not fully meet its needs.

JCF is unable to Accurately Account for its Fleet

- 2.3 Inadequacies in JCF's master inventory prevented us from determining the exact size of its fleet. JCF presented a master inventory consisting of 1,833 vehicles as at June 2012. MNS records indicated that 710 motor vehicles were purchased for JCF over the period April 2007 to March 2012. However, we were unable to verify that 330 (or 46 per cent) of these vehicles were included in JCF's inventory as the related chassis and engine numbers were not provided by MNS to facilitate cross-referencing. In addition, we were also unable to identify on JCF's inventory, 194 (27 per cent) for which the requisite information was provided by MNS. Further, 117 donated vehicles were not reflected on the inventory record ([Appendix 1](#)).
- 2.4 In addition, certain pertinent information was not provided for all the vehicles, such as: licence number, model, year, chassis number, engine number and location. For example, 358 vehicles had no engine number; 40 had no chassis number and 19 no licence number (**Table 3**). We identified license, chassis and engine numbers that were duplicated ([Appendix 2](#)). Additionally, the inventory was not designed to reflect: load capacity, type of fuel used, date acquired and purchase price.

⁴ Policy/procedural directives issued by the JCF on varying matters covering administrative and operational issues

Table 3 Anomalies identified on JCF Motor Vehicle Master Inventory

Observation	Licence Number	Chassis Number	Engine Number	Location
Absent Data	19	40	358	17
Duplicated Data	10	36	13	

Source: AuGD compilation of JCF data

- 2.5 We compared JCF’s Master Inventory record with Tax Administration Jamaica (TAJ) database and found 17 vehicles with same engine and/or chassis numbers to those on JCF inventory. ([Appendix 3](#)) However, these vehicles were registered in the names of private individuals and institutions. In nine instances, both chassis and engine numbers were the same, while in the remaining eight instances only the engine number was consistent. JCF did not provide a satisfactory explanation for the anomalies, despite request.
- 2.6 JCF’s failure to properly account for its fleet represents a serious weakness in its control over one of its largest cost centres. These weaknesses also prevent JCF from making appropriate decisions concerning: acquisitions, deployment of fleet and replenishment needs. Further, it signifies a lack of adequate oversight of JCF fleet, which could facilitate unauthorised use. MNS Internal Audit Unit outlined similar concerns in their report dated March 15, 2011, however, management did not respond to the issues raised in the report.

JCF’s Inventory Management System was ineffective

- 2.7 JCF did not have a suitable system to enable effective inventory control and facilitate the timely supply of service parts to repair motor vehicles. We found that over the period, April 2007 to March 2012, JCF spent \$457.6 million to purchase service parts and tyres ([Table 4](#)). The manual inventory system was cumbersome and consequently inefficient, as there was no common field to allow for easy tracking of parts from the stores and inventory records to the vehicle. In addition, the system did not provide details on the quantity, type and value of stock that were on hand at any given time. We also conducted a stock count of 77 items that revealed variances with JCF record in 29 instances ([Appendix 4](#)).

Table 4 Repair and Maintenance Costs April 2007 to March 2012

Particulars	2011-12	2010-11	2009-10	2009-08	2007-08	Total
	\$'000					
Tyres	39,295	21,259	26,729	27,849	19,121	134,253
Spare Parts	120,162	24,864	37,014	73,277	68,029	323,346
Repairs ⁵	127,938	303,802	269,085	180,517	189,731	1,071,073
Total	287,395	349,926	332,828	281,643	276,882	1,528,672

Source: AuGD compilation of JCF data

- 2.8 JCF failed to develop and implement appropriate inventory management practices to safeguard the Government's motor vehicles from manipulation and abuse. We also found that the lack of segregation of duties created significant risks to the management of the inventory at JCF Area 1 Garage. In that, one individual prepared purchase orders; approved those under \$30,000; received the stock from suppliers; records the stock in the inventory record; and was the custodian of the stores.

JCF did not Monitor the Operational Efficiency of its Fleet

- 2.9 JCF did not monitor the operational efficiency of its fleet to allow for an effective assessment of their performance. We found that JCF did not have a system to record the history of repairs and maintenance undertaken on each vehicle, including the associated costs. This failure also breached the Government's motor vehicles procedure, which requires entities to prepare quarterly operational efficiency reports for all government vehicles.
- 2.10 We found that on May 18, 2010, JCF instructed its officers⁶ (**Figure 2**), to immediately record the maintenance cost per vehicle and ensure that the reports are circulated to specified senior officers. We found that the Kingston Garage implemented a record to reflect: licence numbers, make, model, division, driver, technician who undertake repairs and the workshop. However, the record did not include the associated costs relating to the repairs undertaken. The garage provided documents which indicate that it undertook 11,892 jobs during the period January 2011 to July 2012. However the related cost was not stated.

⁵ Labour Cost

⁶ In a memorandum dated May 18, 2010

Figure 2 Instruction to Implement operational Efficiency Record for Fleet

*“You are requested to set up a spreadsheet, **effective immediately** for these costs to be properly logged/tracked. The suggested format for this report is as follows:*

<i>Vehicle Registration Number</i>	<i>Age of vehicle *year Purchased)</i>	<i>Make/Model</i>	<i>Bill Date</i>	<i>Bill Amount</i>	<i>Purchase Order Number</i>	<i>Brief Description of the Work Done/Part Supplied</i>
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On a monthly basis, starting at May 31 2010, this spreadsheet should be circulated to the following officers for review:

- Senior Director – Finance & Administration, JCF Finance Branch*
- Deputy Commissioner of Police - Administration*
- Senior Superintendent of Police – Services Branch*
- Senior Superintendent of Police- Transport & Repairs Division*

Source: JCF Memorandum dated May 18, 2010

- 3.1 The procurement of JCF motor vehicles is guided by the Government Procurement guidelines which were faithfully followed for the purchases of vehicles for the period under review, 2007-08 to 2011-12. JCF submitted their mobility requests to MNS, which sometimes are adjusted and then included in MNS's budget requests to the Ministry of Finance. The MNS's procurement committee would then manage the procurement process in the acquisition of vehicles.
- 3.2 JCF prepare three year plans, which include their mobility requirements. **(Table 5)** The requests indicated the number of vehicles needed to fully support the JCF's ability to effectively police the geographic jurisdiction.

Table 5 JCF Mobility Requirements April 2007 to March 2015

Period	Mobility Requirements (Number of Vehicles)	Budgeted Cost Billion (\$)
2012/2015	702	4.153
2011/2014	1,030	1.510
2010/2013	835	1.503
2009/2012	1,526	3.633
2008/2011	1,115	3.173
2007/2010	1,100	1.714

Source: AuGD compilation JCF Data

Limited Funding Restricted JCF Mobility

- 3.3 Vision 2030 Jamaica National Development Plan acknowledged improvements in police mobility, states that *"despite these improvements, the JCF and the DCS⁷ still operate under constraints that include: insufficient modern crime-fighting equipment and motor vehicles."*
- 3.4 We found that JCF was not sufficiently funded to ensure that the Force was adequately mobile. JCF was unable to provide the annualised mobility request figures for financial years 2007-08 and 2008-09. However, for the years 2009-10, 2010-11 and 2011-12 the annualised mobility requests were 504, 195 and 194 respectively. We found that although JCF mobility requests were submitted as a component of MNS budget no provisions were made in the original budgets for the respective years, all provisions were included in supplementary budgets. In addition, the funds received by MNS represented only 38%, 13% and 23% of the funds requested for the respective years. Consequently, the vehicles purchased for the related years were only 0, 50 and 93 respectively. **(Table 6)**

⁷ Department of Correctional Services

Table 6 JCF Budgeted Costs Vehicles Required and Provisions Made

Financial Year	Quantity of Vehicles Requested	Amount requested by JCF (\$'000)	Amounts submitted to MOF by MNS (\$'000)	Provision in Supplementary Estimate of Expenditure (\$'000)	Amount Received From MOF (\$'000)
2011-12	194	398,000	807,802	190,200	193,170
2010-11	195	365,500	800,000	109,000	108,164
2009-10	504	1,253,668	800,000	134,152	302,775
Sub-total	893	2,017,168	2,407,802	433,352	604,109
2008-09 ⁸	372	1,057,700	1,358,000	800,000	628,064
2007-08 ⁸	366	571,133	Not provided	325,000	297,677
Total	1,631	3,646,001		1,558,352	1,529,850

Source: AuGD compilation of MNS and MOF data

- 3.5 **Table 7** shows that the shortfall in funding resulted in JCF receiving only 710 motor vehicles for the period 2007-10 to 2011-12. GOJ's failure to provide adequate funding to allow JCF to meet its mobility requirement could negatively impact the Force's ability to effectively implement its crime fighting plan for the Country.

Table 7 Shortfall in Number of Vehicles Requested by JCF

Year	Number of vehicles requested	Actual number of vehicles purchased	<i>Shortfall in Request</i>	<i>Shortfall in request %</i>
2011-12	194	93	101	52%
2010-11	195	50	145	74%
2009-10	504	0	504	100%
2008-09	372	353	19	5%
2007-08	366	214	152	42%
Total	1,631	710		

Source: AuGD compilation of JCF data

- 3.6 JCF appeared not to have analysed the impact the Government's failure to adequately fund its annual mobility requests, is having on its desire to serve, protect and reassure the people in Jamaica.

Acquisition Practices Result in Uneconomical Fleet Composition

- 3.7 We found that the JCF's Fleet Management Policy specified the desired specifications for police patrol vehicles to include:
- i. Reinforced suspension
 - ii. Reinforced braking systems
 - iii. Reinforced transmission
 - iv. Additional engine cooling system – oil and radiator
 - v. Enhanced electrical systems

⁸ JCF was unable to provide the annualised figures for 2007-08 and 2008-09. Therefore these figures represent the average submitted for the respective years in JCF's Capital Budget Request.

- vi. Additional transmission cooling system
- vii. Separated interior to enable prisoner transport

- 3.8 However, we found no evidence to indicate that concerted efforts were being made by JCF to ensure that all patrol vehicles acquired met the desired specifications. Instead, procurement decisions were generally guided by suppliers' ability to meet immediate demand rather than the required specifications. Only 21 vehicles, (or 1 per cent⁹) of JCF's patrol fleet fully met the specifications. However, as at September 19, 2012, 13 of these vehicles were not operational.
- 3.9 **Table 8** showed that 357 of the 710 vehicles procured during the period April 2007 to March 2012 were unplanned purchases; all were procured in direct response to some urgent or emergency situations.

Table 8 Justification for Purchases during April 2007 to March 2012

Financial Year	Number of Vehicles Purchased	Justification Presented To Cabinet for the Purchase
2011-12	86	Emergency procurement to meet challenges associated with upcoming November 2011 General Election
2011-12	7	7 motor cycles urgently needed to enable JCF to participate in swearing ceremony for Prime Minister in October 2011
2010-11	50	Urgent procurement as funds were only approved in Supplementary Estimates of Expenditure and had to be used before the end of the Financial year.
2008-09	353	Provision Made
2007-08	175	Urgently needed to meet challenges of General Election.
2007-08	39	Urgently needed to increase mobility of JCF and ISCF in response to an upsurge in crime.
Total	710	

Source: AuGD compilation of MNS data

- 3.10 JCF explained that the unplanned purchase was one of the main contributors to the Force's failure to ensure strict adherence to its specifications and the varying composition of its fleet. For example, in one of its 'emergency' procurement, JCF selected a particular supplier to provide 30 patrol vehicles based on them meeting most of the specifications required for their operations. However, because the supplier was only able to deliver five of the 30 vehicles immediately, JCF had to procure the additional 25 from another supplier. The additional 25 vehicles consisted of two makes and five different models of vehicles. Hence, by its action, this single procurement of 30 patrol vehicles resulted in the addition of three different makes and six different models of vehicles to JCF fleet instead of the intended one make and model.
- 3.11 **Table 9** shows that at June 2012 the fleet of 1,794 motor cars, buses and vans consisted of 26 different makes of various models and manufacturing dates ranging from 1987 to 2012.

⁹ Donated vehicles

Table 9 Composition of Vehicles within JCF

Count	Make of Vehicle	Amount
1	Toyota	1068
2	Suzuki	304
3	Mitsubishi	119
4	Nissan	86
5	Ford	75
6	Honda	31
7	Volkswagen	31
8	Chevrolet	14
9	Mack	12
10	Isuzu	11
11	Daihatsu	8
12	Caterpillar	6
13	Mazda	4
14	Hino	3
15	Hyundai	3
16	Land Rover	3
17	Mercedes Benz	3
18	Dodge	2
19	Kia	2
20	Encava	1
21	GMC	1
22	International	1
23	Subaru	1
24	Wrangler	1
25	BMW	1
26	Armoured	1
	Total	1794

Source: AuGD compilation of JCF data

- 3.12 JCF has recognised the economy and efficiencies that can be gained from standardising its fleet. Consequently, in its fleet management policy, JCF indicated that *“the Force must acquire suitable, fit for purpose vehicles that are both value for money and meet the specifications required to allow police officers to carry out their duties. Over time, the Force must standardise the makes of vehicles within the fleet. The objective of this will be to: reduce the amount of training required for motor vehicles technicians, reduce the type and variety of spare parts carried in stock, and obtain greater discounts when procuring vehicles. The Force must confine its future acquisitions to no more than 3-5 manufacturers’ brands”*.

Donated Motor Vehicles place additional strain on JCF resources

- 3.13 Prior to March, 2012, JCF had no formal policy or guidelines stating the protocol for the acceptance of donated motor vehicles from organisations and individuals. Documents presented by JCF indicated that 151 motor vehicles were donated during the period 2007-08 to 2011-12. Despite requests, no evidence was provided to indicate that an

assessment was conducted by JCF to satisfy itself that the donations would not prejudice its ability to execute its mandate and that the vehicles would add economic and operational benefits to the Force.

- 3.14 We found that donated vehicles placed an additional strain on the limited financial resources of JCF. Included in JCF patrol fleet were 21 used motor cars ranging from 8 to 11 years old, which were donated to JCF in June 2011. As at September 19, 2012, 13 (62 per cent) of the 21 vehicles were non-functional due to varying defects and were parked at garages island-wide ([Appendix 5](#)). We were informed that the required parts could not be obtained locally resulting in prolonged down time, while they await the parts from overseas. Vehicles were awaiting basic parts, such as ball joints, for up to three months. In light of the foregoing, it is probable that these motor cars were deemed uneconomical by the overseas police force, hence their retirement from their fleet.

Lack of Funding Result in Retention of an uneconomical Fleet

- 3.15 The shortfall in funding for motor vehicle acquisition resulted in JCF retaining vehicles that were deemed as uneconomical to maintain. We found that, for the period April 2007 to March 2012, JCF recommended for disposal, 828 vehicles that they considered to be uneconomical to maintain. However, 277 were withdrawn and returned to the fleet. JCF indicated that the vehicles are retained as the promised replacements were not provided. We found that the withdrawn vehicles ranged from 5 to 21 years. In July 2012, 105 of these vehicles were a part of the fleet, of which 87 were in excess of ten years old.
- 3.16 We were unable to conduct a full impact assessment of JCF's decision to retain vehicles recommended for disposal, as the required data was not available for the related maintenance costs. We compared the fuel efficiency of a sample of these vehicles with other vehicles, with the same year in the fleet, and found that these vehicles consumed at least 40 per cent more fuel, **See Case Study**. Additionally, the withdrawn vehicles' fuel consumption was 155 per cent higher than comparable five year old vehicles. Further analysis revealed that the fuel consumption rate of vehicles less than 5 years was 81 per cent less than similar ten-year old vehicles.

A Case for Reducing JCF Fuel Consumption

JCF Fleet Management Policy indicates that it is their desire to maintain a fleet no more than six years old. JCF's inventory indicates that 54 per cent of its current fleet are over six years. JCF explained that the lack of financial resources has resulted in the retention of the aged fleet. We found that over the period April 2007 to March 2011, JCF withdrew 277 vehicles from its disposal list, at least 105 which were still in the fleet at July 2012.

Comparison of the fuel consumption rate of; vehicles over ten years old; those withdrawn from the disposal list; and vehicles less than five years revealed that the older vehicles consumed 81 per cent more fuel per kilometre travelled than similar vehicles less than five years old. Additionally, a comparison of the 1994 and 1995 Corollas that were withdrawn, with vehicles less than five years old revealed that the

withdrawn vehicles had consumed 155% more fuel than the newer vehicles and at least 40 per cent more fuel than other 1994 and 1995 vehicles in the fleet.

Over the period 2007-12, JCF fuel costs totalled \$3.3 billion¹⁰ (or 68%) of the total motor vehicle operational costs. This represents an average annual cost of \$660 million to fuel JCF fleet.

The decision to retain older vehicles does not constitute good value for money. Our analysis reveals that JCF could reduce its fuel consumption and thereby its fuel costs¹ if it maintains a younger fleet. JCF indicated that *“inability to retire aged vehicles in a timely manner constrains us from improving gas consumption.”*

- 3.18 We found that 54 per cent of the 1794 vehicles in the JCF’s fleet ranged from 7 to over 19 years. (Table 10) JCF new Fleet Management Policy (ratified March 20, 2012) states that *“the fleet must not contain vehicles older than six years.”*

Table 10 Analysis of JCF Vehicles by Age

Age of Vehicles (Range)	Number of Vehicles ¹¹	Percentage
0 ≥ 6	797	44%
7 ≥ 12	497	28%
13 ≥ 18	211	12%
≥ 19	258	14%
Unknown	31	2%
Total	1794	100%

Source: AuGD compilation of JCF Data

¹⁰ This includes fuel and lubricant

¹¹ 39 Duplicated vehicles were excluded from the total of 1,833 vehicles on JCF list

Adequate Records were not Maintained to Manage the Usage of the Fleet

- 4.1 JCF indicated in its Force Orders¹² that *“Police Vehicles are provided for Official Police business and should not be used for unnecessary journeys. In no circumstances are police vehicles to be used by unauthorised persons or for other than official purposes.”*
- 4.2 Section 3(b & c) of the Orders also required the drivers of all vehicles to be responsible for the security of the vehicle’s log book, and, except in extreme emergency, shall record accurately the itinerary and authority for travel. In addition, all defects of the vehicle and equipment therein should be noted by the driver in the log book. When a vehicle is being taken over by another driver, both drivers shall sign the vehicle log book as to the defects and/or deficiencies or record that the vehicle is in proper working order and that the equipment is correct. It is the responsibility of JCF to ensure that adequate stock of log books is available to facilitate the intended control.
- 4.3 We found that JCF did not provide its drivers with the required log books to ensure effective monitoring of its fleet. Our visit to JCF Kingston garage on July 19, 2012 disclosed that only one unused log book was in stock. The latest requisition for logs books was made on June 14, 2012 to the Finance Branch for 500 books. However, up to the date of this report the requested 500 books were not received. A test check of 76 vehicles disclosed that only 22 (or 28 percent) of the 76 vehicles inspected had log books and only 6 of the books were properly maintained. Information such as signature of drivers, status of equipment, details of assignments and name of authorising officer were omitted from the other 16 log books.
- 4.4 Police officers at the various police stations visited indicated that despite repeated requests, JCF has failed to supply the books. JCF reported that financial constraints have contributed to the tardiness in supplying the logs. JCF did not give a specific reason for the delay to replenish the stock, but indicated that the matter is being pursued.
- 4.5 JCF explained that all assignments of their vehicles are recorded in the respective Station Diary. However, scrutiny of the diaries revealed that only information such as: the driver name; driver’s assignment; time in and out of the station was recorded. Further, the Station Diary also records every event that occurs at the station including daily complaints from the public. Therefore, information relating to a specific vehicle could not be readily retrieved from this record. This makes it an ineffective tool to adequately monitor the fleet. For example, management would be unable to monitor

¹² Annex B to Force Orders 3233 Dated 2009-05-21 (Transport Regulations Rules for Police Drivers and Riders)

usage trends and assess whether vehicle usage was in keeping with official assignments. This weakness of internal control exposes JCF's vehicles to unauthorised use.

- 4.6 The JCF Strategic Review (2008) Report states that *“Transport and Repairs¹³ has requested the implementation of an electronic fleet management system to assist them in tracking and rotating vehicles, allowing them to be deployed where they are most needed and serviced on schedule. This, over time, should assist in the overall serviceability and number of vehicles available across the force”*. JCF indicated that their *“ICT Strategic Plan envisages the acquisition of a Vehicle Tracking System for the Police”*. However, no timeline for implementation was given.

Documents Show JCF Averages One Accident per Week between 2007 to 2011

- 4.7 JCF Force Orders 3357 dated October 6, 2011 requires police officers to provide a written report within 24 hours, outlining details of each accident including fatalities and injuries. JCF could not provide the total accidents for the period 2007 to 2011. However, we gleaned from documents, at JCF Kingston Garage and compulsory accident reports submitted to our office, that 276 JCF vehicles were involved in accidents during the period. This averaged approximately one accident per week.
- 4.8 The number of reported accidents rose by 318 per cent from 22 to 92 accidents between 2007 and 2010. This however fell in 2011 to 39 accidents (57 per cent). **Table 11** shows that of 276 vehicles, JCF incurred a cost of \$12.3 million to repair 211 or 76 per cent. The 182 vehicles repaired by JCF Garages cost \$6.1 million while the 29 repaired by private garages cost \$6.2 million. JCF informed us that the private garages were used because JCF Garages did not have the expertise and equipment needed to do the repair work.

Table 11 Accidents reported to the Auditor General

Year	Number of Accidents	Number of vehicles Boarded	Number of vehicles Repaired at JCF Garages	Number of vehicles Repaired at Private Garage	Cost of Repairs (\$)	Number of vehicles repaired at no cost to Govt.
2011	39	6	25	2	693,337	6
2010	92	10	70	1	2,378,080	11
2009	69	7	43	10	4,280,365	9
2008	54	11	30	12	3,720,267	1
2007	22	3	14	4	1,291,644	1
Total	276	37	182	29	12,363,693	28

Source: AuGD compilation of JCF and MNS data

¹³ JCF Transport and Repairs Division

- 5.1 The repair and maintenance function is critical to the continued mobility of the police force. JCF undertakes most routine maintenance and certain repairs at its Transport & Repairs Division, which comprises its main garage in Kingston and workshops in three parishes. However, the Area 3 garage was not operational. Motor Vehicles repairs were also undertaken at private garages, if the JCF garages do not have the expertise or equipment to undertake repairs.

There was no Manual Guiding the Repairs and Maintenance Activity

- 5.2 JCF did not have an operational manual outlining the specific procedures that should be adopted or the records that should be maintained to enable effective administration and oversight of the repair and maintenance functions. Consequently, the procedures and functions were not standardised at JCF's three garages. For example, only the Kingston Garage maintained job cards, job completion cards and parts transfer forms, while the other two garages recorded similar information in registers and spreadsheets.
- 5.3 Failure to develop a formal repairs and maintenance procedural manual prevented the consistent application of administration of the repairs and maintenance function. In addition, there will be no performance standards to guide the repair and maintenance function undertaken by its own garages and private garages to ensure that the required repairs will meet manufacturer's specifications.

There was no Assurance that Vehicles were serviced on Time

- 5.4 JCF vehicles are required to undergo routine maintenance at specific mileage intervals ranging from 3,000 to 5,000 km dependent on the type of vehicle. Reminder stickers indicating mileage for next servicing are placed in vehicles serviced at JCF and some private garages. However, there was no system in place to ensure strict compliance with routine maintenance schedule. Consequently, some vehicles were not serviced on a timely basis (**Table 11**).

Table 11 Servicing frequency of JCF Vehicles

Type of Motor Vehicle	Period
Motor Car with gas engine	Every 3000 kilometres
Small Motor buses and pickup with gas engine	Every 3000 kilometres
Small buses and pickups with diesel engine	Every 4000 kilometres
Large buses and trucks with diesel engine	Every 4000 kilometres
Motor Bikes	Every 5000 kilometres

Source: JCF Transport and Repairs Division

- 5.5 We conducted physical inspections at nine locations within three police areas, which included the Commissioner's office, six police stations and two garages¹⁴. Seventy-one per cent or 54 of the 76 vehicles inspected had stickers indicating their maintenance mileage. However, the stipulated routine maintenance was not undertaken on 16 or 30 per cent of the vehicles inspected although the mileages on their odometers were in excess of that stated on the stickers ([Appendix 6](#)). JCF reported that the shortage of vehicles coupled with the inability to purchase the required service parts have contributed to its failure to adhere to the routine maintenance schedule.

JCF Incurred Costs to Repair Vehicles Reported to have been Disposed

- 5.6 We found that during 2010, JCF paid a 'job worker'¹⁵ \$927,900 to repair 13 vehicles. However, seven of these vehicles, which were purportedly repaired at a cost of \$527,800, were reported as being disposed of for periods ranging from 5 to 15 months prior to the dates of repairs ([Appendix 7](#)). The disposal document presented indicated that six of these vehicles were scrapped and one damaged. JCF was unable to provide documents to indicate that these vehicles were returned to the active fleet. However, scrutiny of the job cards revealed that repairs undertaken to these vehicles involved repairs to engine, wheel bearings, crankshaft, connecting rods, CV joint and brakes. Further, we noted that job cards prepared at the garage's check point indicated that these vehicles entered the premises. In two instances, the vehicles were received at the checkpoint by the same officer who certified that the vehicle was repaired satisfactorily and approved the invoices for payment.
- 5.7 We also found that this job worker was paid \$400,100 to undertake repairs on six vehicles that were subsequently disposed of within two to 12 months of their repair dates ([Appendix 8](#)). In all these instances, the job completion card and invoices were approved by senior officers stationed at the garage. The lack of segregation of duties and poor documentation cast doubt on whether JCF benefited from the costs incurred to effect repairs to these vehicles.

JCF Highlighted Concerns with Bills for Repairs to Vehicles

- 5.8 JCF engaged the services of 68 job workers to undertake repairs and servicing of JCF motor vehicles, during April 2009 to December 2010, for amounts totalling \$262.8 million. We were informed that the workers only provided labour as they were stationed at JCF garages and used its facilities and equipment to repairs the vehicles. Formal agreements presented did not outline the terms and conditions of their engagement. We were therefore unable to determine whether the amounts paid and the jobs performed were in keeping with what was agreed. Further, JCF was also unable to provide the basis used to determine the rates paid for jobs undertaken by these workers and the criteria used to engage their services, despite request.
- 5.9 In a letter dated April 26, 2012, JCF requested an investigation into certain anomalies with bills submitted by a contractor for repairs purportedly effected to its vehicles. The letter stated that bills submitted by this contractor on a fortnightly basis have always been considered material/excessive, averaging \$600,000.00 to \$800,000.00. JCF

¹⁴ One JCF garage and one private

¹⁵ Civilian engage to effect repairs to motor vehicles.

compared prices of jobs by this contractor with the prices of established garages and found that the contractor's prices were significantly higher than market prices.

5.10 Further, a copy of an electronic mail (e-mail) indicated that the main discrepancy with bills submitted for payment was that Divisions when contacted to verify jobs purportedly done on vehicles assigned to their Division had no knowledge of the work. In one case, a bill was submitted in respect of a vehicle assigned to a police Area, which had been left at an external garage for years until it had started to rot.

5.11 We also observed that similar concerns were raised in relation to the engagement of wrecking services by JCF in an e-mail. A major discrepancy is that the Transport & Repairs Division undertakes the towing of the vehicles without any communication with the Divisions to which the vehicles are assigned. This resulted in bills submitted for payment without proper justification for the use of a wrecker. Numerous bills are submitted for payment with a standard/same explanation. Another red flag was that many of the bills which were submitted for payment were returned stating that they could not certify the bills as they had no knowledge of the towing of the vehicle. In some cases, vehicle(s) stated on the bill, were in fact not assigned to that Division.

5.12 In a letter dated December 6, 2010, it was noted that:

“Several repair cost approved by the T&R unit for repair done by job worker when compared to external suppliers appeared to be high example as under:

Estimated cost to repair engine block by external suppliers ranged from a low of fifteen thousand dollars (\$15,000) to a high of twenty-five thousand dollars (\$25,000), while Transport and Repairs approved payment ranged from a low of thirty five thousand dollars (\$33,000) to a high of forty thousand dollars (\$40,000).

Estimated cost to repair transfer box by external suppliers ranged from a low of two thousand five hundred dollars (\$2,500) to a high of four thousand dollars (\$4,000) while Transport and Repairs approved payment of fifteen thousand dollars (\$15,000).”

5.13 MNS responded on November 14, 2012 that *“an investigation has been launched into the practices exhibited by past mechanics of charging at higher than market rates as well as work purportedly done by contractors which could not be certified by the divisions. A report will be provided by January 31, 2013”.*

Funds Collected from Persons to Repair JCF Vehicles Damaged by Accident not Properly Accounted for

- 5.14 JCF Force Orders number 3357 dated October 6, 2011 indicated that in the event of an accident involving its vehicles the following should occur:

“A written report giving details of the accident including fatalities, injuries, the extent of damage to the Force vehicle and any other property involved, together with the names of interested insurance companies will be sent to the Assistant Commissioner of Police in charge Services Branch within three (3) days of the accident. This report will also state the action which has already been taken and what is proposed to be done to complete the investigation. The possibility of a claim being made on the Force in this connection and whether or not the other party is willing to pay for the cost of repairs to the Force vehicle should be stated”.

“The ruling of the Clerk of Courts must be obtained after a full investigation which must include technical input from the Accident Investigation and Reconstruction Unit of the Traffic Division. No charge(s) arising from the accident must be preferred against the other party unless so advised in writing by the Clerk of Court”.

- 5.15 We were informed that JCF’s garages were not allowed to accept payments to effect repairs to damaged vehicles; instead such amounts should be paid to JCF Finance Branch. Further, Force Orders 3357 indicated that *“On no account will repairs be carried out without the expressed approval of the Assistant Commissioner of Police in charge Services Branch, or the Superintendent of Police in charge Transport and Repairs Division”*. There was no evidence that the procedures outlined in the related Force Order were followed as illustrated below.
- 5.16 We found that a JCF garage collected a total of \$1.1 million from various persons to purportedly effect repairs to 63 JCF’s motor vehicles damaged in accidents over the period January 28, 2008 to June 7, 2012 ([Appendix 9](#)). Further, we were informed that the vehicles were repaired using JCF’s facilities, utilities and equipment. We found that the funds collected were not accounted for in JCF’s financial records. Instead, unofficial receipts were used to record the collections.
- 5.17 On June 7, 2012, 84 un-numbered receipts with amounts ranging from \$2,000 to \$81,600 were seen. We also counted cash of \$17,000 in the possession of an officer for such repairs. Scrutiny of supporting documents revealed that the amounts represented the estimated costs for parts, material and labour required to repair the damaged vehicles.
- 5.18 JCF responded that *“the funds collected were used to purchase parts or materials needed to effect the repairs. The receipts for the parts/materials purchased were given to the accident party and no copies were kept.”* However, the supporting documents were not presented to substantiate payments for parts or materials.

Defective Vehicles Remained Parked for prolonged periods at JCF's Garages

5.19 JCF records disclosed that as at August 30, 2012, there were 330 vehicles¹⁶ parked at its Kingston garage awaiting repairs for periods ranging from one to 30 months. JCF reported that only 228 of these vehicles would be economical to repair and the estimated cost was \$26.21 million (**Table 13**). Further, one of JCF's wreckers was out of service and has been parked at a private garage since October 2011, due to a defective gear box. JCF attributed the delay in repairs to the lack of adequate financial resources.

Table 12 Defective Vehicles at T&R for Prolonged Periods

Period (months)	Number of Vehicles
25 – 30	5
19 – 24	2
13 – 18	7
6 – 12	27
1 – 5	187
Total	228

Source: AuGD analysis of JCF Data

JCF did not fully Account for the Parts Scrapped from its Vehicles

5.20 JCF failed to maintain an inventory of serviceable parts removed from its vehicles. We found that it is a practice of JCF to scrap its vehicles prior to their disposal and in some instances cannibalise vehicles sent for servicing so as to repair others. We found no evidence that JCF established formal criteria to determine the vehicles that could be scrapped. Complaints received during our site visits to various police stations revealed that officers were unwilling to send the vehicles for repairs to JCF garages as they were fearful that it would be scrapped or cannibalised. Police officers also revealed that the inability of the garages to effect timely repairs to the vehicles resulted in them paying for the repairs or soliciting the help of persons from the private sector.

¹⁶ Bikes and motor cars

Figure 3 Comments Received from Officers

Comment 1

"I send vehicles that were in driving condition for repairs such as lazy transmission, brake defects, clutch problems, and basic engine problems and on subsequent visits to the Kingston Garage these vehicles were scrapped".

Comment 2

"I await the arrival of parts for my vehicles prior to sending them to the Garage, to prevent them from being scrapped".

Comment 3

"I have to personally patch up the bike each time it needs to be repaired as taking it to T&R is a waste of time, they usually don't have parts and take forever to repair the bikes".

Comment 4

"I take money from my own pocket to buy parts for the vehicle to ensure that I have a vehicle to carry out my duties".

Comment 5

"I have to ask civilians for a push start each time I start my vehicle".

"Private individuals buy tyres after seeing the poor state of the tyres on JCF vehicles".

Source: Interviews conducted with JCF officers by AuGD staff

5.21 Since 2008, JCF's Kingston garage developed a form to capture information relating to parts removed/transferred from one vehicle to another. The form was intended to formalise the transfer of parts between vehicles. However, in some instances, the forms were not fully completed and therefore prevented any useful analysis of the information presented. Missing information included:

- Details of the vehicles from which the part/s are taken
- Vehicles to which the parts would be placed/affixed
- Present status of both vehicles
- Parts removed
- Reason for the requests to transfer the parts
- The signature of the officer making the requests for the transfer
- The signature of individual approving the transfer.

5.22 We examined 167 forms and could not identify: the vehicles from which 28 service parts were removed; the vehicles to which 8 parts were affixed; the reasons for which parts were transferred from 62 vehicles; status of five vehicles from which parts were taken;

the vehicle from which an engine was removed and the vehicle to which another engine was placed.

- 5.23 Further, during the period April 2007 to March 2012, JCF removed various serviceable parts from vehicles approved for disposal by the MOF. JCF informed that these parts were used to repair operational vehicles or stored for future use. They included: engine, transmission, radiator, door, seat, fender, bumper, wheel and bonnet. However, JCF could not account for 306 engines and 1,271 other parts removed from the 293 vehicles recommended for disposal (**Table 14**).

Table 14 Items Scrapped from Vehicles Disposed April 2007 to March 2012

Scrapped items (MV)	Total scrapped items
Suspension	125
Engine	306
Transmission	280
Radiator	26
Doors	85
Seats	94
Fenders	50
Bonnets	40
Wheels	16
Bumpers	57
Gear Box	2
Others	26
Motor Cycle	
Engine	94
Transmission	94
Rims and tyres	188
Others	94
Total	1577

Source: AuGD compilation of JCF Data

JCF Failed to Implement Measures to Safe-Guard its Assets

- 5.24 JCF failed to properly safeguard its Richmond and Montego Bay garages. We observed that there was no security personnel located at the gates to monitor vehicles and persons entering and leaving the premises. Discussions held with officers at the garages disclosed that there were no security personnel at nights. They stated that they have voiced their concerns to the appropriate authority; however, the security issues remain unaddressed. We noted that at the Area 2 garage the fencing was low, in need of repairs and could provide easy access to the compound (**Picture 1**).
- 5.25 Our audit did not obtain any evidence to indicate that losses were incurred due to poor security arrangements at the garages. However, reference is made to Minutes of the T&R's Weekly Task Meeting, where the issue of losses were discussed. See extract of the Minutes from the respective meeting below:

"The Chairman spoke about the free- for- all attitude as it relates to material at the body shop and stressed that such behaviour must cease immediately"

" ...in spite of all the measures put in place in regards to pilfering, it is still being done and we need to be stricter in whatever we are doing"

"The Chairman, spoke extensively about the pilfering and said enough is not being done to rid the compound of same. He said the Checkpoint is a sore point and it needs to be curved and bring to order"

Source: JCF Minutes

Picture 1 Front View of Area Two Garage, Richmond



Source: Auditor General's Department

Road to Garage

Dilapidated Fence

Picture 2 Entrance to Area One Garage, Montego Bay



Source: Auditor General's Department

Nearby shop creating easy access to garage by way of its roof

JCF's Machine and Equipment non-functional

- 5.26 We found that 11 of the relevant machine and equipment needed by the JCF's garage to effectively execute its functions are either obsolete or in need of repairs and consequently affected the timely servicing of vehicles. Some of the equipment was reportedly not working for extended periods (**Table 15 and Picture 3**). The lack of use of the equipment could adversely affect JCF's ability to repair its vehicles and result in the outsourcing of repairs at possible higher costs.

Table 15 Status of JCF Machine and Equipment as at July 18, 2012

Location	Number of Various Equipment Owned by T&R	Use	Status as at July 18 2012
Electrical Section	Heavy Duty Battery Charger	used to charge 12 and more batteries at a point in time	Out of order. Unit currently uses a single battery charger to charge batteries resulting in long waiting time for the batteries to be charged.
Welding Shop	5 - Welding Plant	used for various welding activities	1 out of order and 1 unserviceable
Machine Shop	0 - Valve Machine	used to grind valve	One seen on the compound was reported as the personal property of an employee
	4 – Compressor		3 Out of order 2 of which is reportedly unserviceable.
	3 -Lathe Machine	used to cut, grind, trim and other activities	1 is currently out of order.
Alignment /Front End Section	2 - Alignment Machine	used to do alignment and front work to vehicles	1 unserviceable.
	2 - Balancing Machine	used to balance tyres	2 unserviceable
	2- Tyre changing machine	used to change tyres	1unserviceable

Source: Auditor General's Department

Picture 3 Non-functional Equipment



Wheel Alignment Machine – out of order for approximately 6 - 8 months



Compressor at Welding Shop – out of order



Balancing Machine (left) and Tyre Changing Machine (right) – both out of order



Lathe Machine at Wood Work Shop – out of order.

APPENDICES

Appendix 1 Vehicles Acquired Not Identified on JCF Master Inventory

Year	Number of Motor Vehicle Purchased with chassis number provided	Vehicle Purchased with Chassis Number Traced to Inventory	Vehicles with Chassis Numbers not identified on Inventory	Vehicles with Chassis numbers not Identified on the Inventory
<i>Purchases</i>				
2011-12	83	61	22	26%
	7	5	2	29%
2010-11	50	24	26	52%
2009-10	-		-	
2008-09	240	96	144	60%
2007-08	0			
Total	380	186	194	51%
<i>Donation</i>	151	34	117	77%
	531	220	311	59%

Source: AuGD compilation of JCF and MNS data

Appendix 2 Duplicates on Master Inventory¹⁷

VEHICLE #	MAKE	MODEL	YEAR	CHASSIS #	ENGINE #	DIVISION
	Toyota	Corolla	1994			Area 1 HQ
	Toyota	Corolla	1994			Area 1 HQ
	Toyota	Corolla	1994			Area 3 HQ
	Toyota	Corolla	1994			Area 3 HQ
	Nissan	Sunny	1996			C.M.U
	Nissan	Sunny	1996			C.M.U
	Toyota	Hilux	2008			Computer Centre
	Toyota	Hilux	2008			J.P.A
	Toyota	Rav 4	2007			Detention & Courts
	Toyota	Rav 4	2008			St. Andrew South
	Toyota	Corona	1994			Fraud Squad
	Toyota	Corona	1994			Fraud Squad
	Mitsubishi	Pajero	2000			Homicide
	Mitsubishi	Pajero	2000			Homicide
	Toyota	Corolla	2008			Kingston East
	Toyota	Corolla	2008			Kingston East
	Mitsubishi	L200	2011			Kingston west
	Mitsubishi	L200	2011			St. Andrew Central
	Toyota	Corolla	1994			Manchester
	Toyota	Corolla	1994			Manchester
	Toyota	Corolla	1994			Manchester
	Toyota	Corolla	1994			Manchester
	Toyota	Corolla	1994			Manchester
	Toyota	Corolla	1994			Manchester
	Toyota	Corolla	1994			Manchester
	Toyota	Corolla	1994			Manchester

¹⁷ Details omitted from columns due to MNS ongoing investigation

VEHICLE #	MAKE	MODEL	YEAR	CHASSIS #	ENGINE #	DIVISION
	Toyota	Corolla	2007			Manchester
	Toyota	Corolla	2007			Manchester
	Toyota	Corolla	2007			Clarendon
	Toyota	Corolla	2007			Manchester
	Ford	F550	2001			Mobile Reserve
	Ford	Ambulance	2002			Mobile Reserve
	Toyota	Hilux	2008			Mobile Reserve
	Toyota	Hilux	2008			Mobile Reserve
	Toyota	Corolla	1994			Motorized Patrol
	Toyota	Corolla	1994			Motorized Patrol
	Toyota	Corolla	1994			Motorized Patrol
	Toyota	Corolla	2000			Motorized Patrol
	Toyota	Corolla	2000			Motorized Patrol
	Toyota	Corolla	2000			Area 1 HQ
	Toyota	Corolla	2008			N.I.B
	Toyota	Corolla	2008			P.S.B
	Nissan	Tiida	2008			N.I.B
	Nissan	Tiida	2008			P.S.B
	Toyota	Corolla	2000			N.I.B
	Toyota	Land Cruiser	2000			Corporate Strategy
	Toyota	Corolla	2000			
	Toyota	Corolla	2008			P.S.D
	Toyota	Hiace	2007			P.S.D
	Toyota	Rav 4	2007			P.S.D
	Toyota	Rav 4	2007			P.S.D
	Toyota	Corolla	2007			Medical Services Branch
	Toyota	Corolla	2007			Q.R.F

VEHICLE #	MAKE	MODEL	YEAR	CHASSIS #	ENGINE #	DIVISION
	Toyota	Rav 4	2007			Services Branch
	Toyota	Rav 4	2008			Services Branch
	Toyota	Corolla	2002			St. Andrew Central
	Toyota	Corolla	2002			Transport & Repairs
	Toyota	Hilux	2008			St. Andrew Central
	Toyota	Hilux	2008			St. Andrew Central
	Mitsubishi	L200	2011			Kingston west
	Mitsubishi	L200	2011			St. Andrew Central
	Toyota	Rav 4	2008			St. Catherine North
	Toyota	Rav 4	2008			St. Ann
	Toyota	Corolla	1995			St. Catherine South
	Toyota	Corolla	1995			C.I.B
	Toyota	Corolla	1994			Manchester
	Toyota	Corolla	1994			St. Elizabeth
	Toyota	Corolla	1994			P.S.D
	Toyota	Corolla	1994			St. James
	Suzuki	SX4	2009			St. Elizabeth
	Suzuki	SX4	2009			St. Ann
	Toyota	Rav 4	2007			St. Thomas
	Toyota	Rav 4	2007			St. Thomas
	Mitsubishi	Pajero	2000			Traffic Highway
	Mitsubishi	Pajero				Transport & Repairs

Source: AuGD compilation of JCF Data

Appendix 3 Vehicles on JCF Master Inventory not on TAJ (AMVS) Database¹⁸

Name	Date of Acquisition	Engine No. (TAJ)	Chassis No. (TAJ)	Engine No. (JCF)	Chassis No. (JCF)	Registration Number
	04/25/2012					
	12/19/2008					
	11/17/2008					
	06/07/2007					
	01/30/2006					
	12/18/2003					
	06/09/1994					
	11/17/2010					
	02/22/2010					
	03/18/1991					
	12/23/2010					
	02/05/2010					
	01/08/1991					
	04/17/2012					
	06/30/2009					
	07/26/2002					
	10/13/1994					

¹⁸ Details omitted from columns due to MNS ongoing investigation

	04/28/1995					
	05/10/1994					
	12/29/2006					
	12/19/2005					
	06/20/2000					
	03/07/2007					
	03/06/2003					
	02/21/2003					
	08/09/2011					
	04/19/2011					
	07/26/2000					
	10/11/1999					
	07/23/1992					
	10/05/1999					
	12/03/1993					
	06/19/2009					
	03/10/1999					

	02/09/1999					
	05/18/2012					
	05/18/2012					

Source: AuGD analysis of JCF and TAJ Database

Appendix 4 Variances in Stock Count

Description	Location(code)	Related Vehicles For Parts	Balance as per stock book	Physical count	Variance
Disc pad	G1-A36	Honda Accord	1	1.5	-0.5
Rack End	G2-A2	Hilux(OID)	2	0	2
Tie Rod END	G2-A2	Hilux(OID)	2	0	2
Tie Rod End	G2-A5	Pajero I.O.	70	72	-2
Stabilizer Linkage Front	G4-A8	Corolla Inze	2	0	2
Exhaust Valve	G7-A1	Honda Accord	3	2	1
Intake Valve	G7-A1	Honda Accord	0	1	-1
Tie Rod End RH	G7-A10-A11	Corolla Inze	6	9	-3
Tie Rod End RH	G7-A10-A11	Corolla Inze	7	4	3
Ball Joint	G7-A18	RAV4	3	2	1
Stabilizer Linkage Front	G7-A18	RAV4	2	0	2
Stabilizer Linkage Rear	G7-A18	RAV4	4	0	4
Air Filter	G9-A3	Suzuki S*4	95	91	4
Rear shocks	G10-A3	L/Cruiser	8	0	8
Rear shocks	G10-A6	L/Cruiser	14	8	6
Front Shocks	G10-A6	L/Cruiser	2	0	2
Battery Group 31	G12-A5	Tractor	3	1	2
Pressure Plate	G27-A1	Corolla Inze	1	2	-1
Fuel (Gas) Filter	G27-A6	Hilux/Hiace 6 LUG	43	30	13
Brake Fluid	G28-A2	General	398	970	-572
Brake Shoe	G28-A5	Hiace 6 Lug	36	35	1
Rack End	G34-A20	Hilux	6	4	2
Tie Rod End	G34-A21	Hilux	68	66	2
Strut Rear	G36-A2	Corona	6	4	2
Strut Front	G36-A2	Corona	2	4	-2
185*70*14	Tyre Room	Corolla Inze,Suzuki, Leana	4	1	3
195*60*15/20*6*15	Tyre Room	Corona ST220, Camry 2004-7, Honda	102	94	8
Power Steering Belt	R4-A7	Hiace	57	56	1
Wheel Bearing front	B9-A17	Suzuki Vitara	5	0	5

Source: AuGD compilation of JCF Data

Appendix 5 Status of Donated Vehicles

No.	YEAR	STATUS AS AT SEPTEMBER 19 2012
1	2003	Operational but has overheating problem
2	2003	Out of service. At Area Garage 3 weeks to date. Needs disc pads
3	2003	operational
4	2003	Out of service. Complete back end needs repairing at T&R since Oct 2011
5	2003	Out of service. Needs rear wheel bearing. At T&R 6 months to date
6	2003	Out of service. Right front hub and wheel bearing to be repaired. Parked at police station 3 months to date
7	2002	Out of service. At Garage with engine problem
8	2003	Out of service. At Private Garage with transmission problem
9	2003	operational
10	2003	Not in operation. At T&R since February 2012 awaiting a windscreen.
11	2003	Out of service. At T&R since May 2012 with axle problem
12	2002	Out of service. Parked at Black River Police Station since week of September 10 2012. Has problem with differential.
13	2003	Operational but sensor is defective.
14	2003	Operational
15	2002	operational
16	2002	Out of service. At Garage with engine problem
17	2002	Out of service. At Garage with engine problem
15	2002	operational
16	2002	Out of service. At Garage with engine problem
17	2002	Out of service. At Garage with engine problem
18	2003	Out of service. At T&R 3 months to date with ball joint problem
19	2002	Out of service. At T&R 4 months to date with rear axle problem
20	2003	Out of service. At T&R since July 2012
21	2003	Operational. Returned from Garage week of September 10 after being there for 7 months. Vehicle not able to exceed 30 km/hr. Needs further servicing.

Source: AuGD compilation of JCF Data

Appendix 6 Vehicles Not Serviced on time

Vehicle #	Service due as per sticker	Mileage at time of audit	Variance
May Pen Police Station			
Vehicle 1	254572	258356	
Vehicle 2	237536	239526	
Kingston Central			
Vehicle 3	22733	26286	-3553
Traffic Division			
Vehicle 4	174683	174861	-178
Vehicle 5	50453	53238	-2785
Vehicle 6	106170	128629	-22459
Vehicle 7	144814	144928	-114
Vehicle 8	180325	180866	-541
Vehicle 9	270686	288213	-17527
Vehicle 10	164815	165583	-768
Vehicle 11	356371	360311	-3940
Vehicle 12	377160	386194	-9034
Office of the Commissioner			
Vehicle 13	166019	173763	-7744
Vehicle 14	108806	122285	-13479
Vehicle 15	297554	298955	-1401
Vehicle 16	15414	16127	-713

Source: AuGD compilation of JCF Data

Appendix 7 Vehicles Repaired After Being Disposed

Disposal date	Last repair date as per Job Card	Payment date	Vehicle #/ make/model ¹⁹	Amount Paid for Repairs	Nature of repair as per Bill	Remarks
Sep 9, 2009	Dec 29, 2010	Jan 05, 2011	Vehicle 1	67,000	Repair engine, crank shaft, brakes, Service diff, wheel bearings, trust face	Engine repaired 1 year after vehicle was Board of Surveyed (BOS). BOS list showed that vehicle was Scrapped
Sep 9, 2009	Apr 8, 2010	Jul 28, 2010	Vehicle 2	87,900	Repair engine block, crankshaft, connecting rod, front hub, front spindle, trust face, overhaul engine	Engine repaired by 7 months after it was BOS scrapped
Sep 9, 2009	Mar 11, 2010	Apr 27, 2010	Vehicle 3	80,000	Repair engine, crankshaft, brake, connecting rod, brakes, diff	Job card checked and authorized by same officer; BOS info. stated vehicle was scrapped in 2009
Sep 9, 2009	Mar 24, 2010	May 14, 2010	Vehicle 4	82,100	repair engine, crankshaft, connecting rods, brakes, CV joint, front hub, overhaul engine	Vehicle repaired after it was BOS over 6 months prior damaged
Sep 9, 2009	Mar 22, 2010	May 14, 2010	Vehicle 5	90,000.00	repair engine, diff, CV joint, brakes, caliper, crankshaft, overhaul engine	Vehicle repaired 6 months. After BOS. BOS list showed that Vehicle was also scrapped in 2009
Sep 9, 2009	Job card not seen	Apr 19, 2010	Vehicle 6	81,200	REPAIR S/VEH T&R - Repairs engine, CV joints and brake	Vehicle repaired 6 months after BOS. Job card checked, and authorized by the same officer (Scrapped)
Sep 9, 2009	Mar 19, 2010	Jun 25, 2010	Vehicle 7	99,900	Repair engine block, crankshaft, CV joint, front hub, caliper, over haul engine	Vehicle repaired 6 months after BOS. BOS list showed that Vehicle was also scrapped since 2009
Total				527,800		

Source: AuGD compilation of JCF Data

¹⁹ Details omitted due to MNS ongoing investigation

Appendix 8 Vehicles Disposed Within 2-12 Months After Being Repaired

Disposal date	Last repair date as per Job Card	Payment date	Vehicle #/ make/model	Amount Paid for Repairs	Nature of repair as per Bill	Remarks
Aug 31, 2010	Jun 9, 2010	Jan 5, 2011	Vehicle 1	40,000	Repair cylinder head, 4 valve guide ad 4 valve seat	Vehicle was BOS 2mths after it was repaired
Oct 5, 2010	<i>Mar 25, 2010</i>	<i>Jul 28, 2010</i>	Vehicle 2	58,000	Repair manifold, carburettor, rear axle, rear hub	Vehicle was BOS 6mths after it was repaired
Mar 31, 2011	Apr 14, 2010	Jun 25, 2010	Vehicle 3	80,000	Repair engine block, crankshaft, CV joint, transfer box, overhaul engine	Vehicle BOS 1 year after repairs
Nov 15, 2010	Apr 16, 2010	May 14, 2010	Vehicle 4	40,800	Repairs to service vehicle; repair engine, brakes, tune engine, repair spindle	Vehicle BOS 7 months after it was repaired; job card checked and authorized by the same person
Dec 21, 2011	Apr 13, 2010	Apr 30, 2010	Vehicle 5	82,100	Repair engine, crankshaft, brakes, service caliper,	Vehicle BOS and scrapped 8 months after major repairs; same officer who checks the vehicle also authorized payments
Dec 21, 2011	Feb 19, 2010	Jul 7, 2010	Vehicle 6	99,200	Repair engine block, crankshaft, valve seat, valve guide, timing cover, crankshaft pulley, brakes, overhaul engine	Vehicle seen in area in a state of disrepair. JCF stated that they had no knowledge of vehicle been repaired at JCF garage
Total				400,100		

Source: AuGD compilation of JCF Data

Appendix 9 Payments Made to a JCF Garage to Repair Vehicles Involved in Accident

Payment date	Payee ²⁰	Amount Paid (\$)	Make/Model
04-May-12	Payee 1	8,000	Toyota Probox
01-May-12	Payee 2	18,700	Suzuki SX4
25-Apr-12	Payee 1	13,000	Toyota Probox
30-Mar-12	Payee 3	9,000	Toyota Corolla
28-Mar-12	Payee 4	7,000	Toyota Probox
23-Feb-12	Payee 5	2,500	Toyota Corolla
20-Feb-12	Payee 6	16,500	Suzuki Jimmy
20-Feb-12	Payee 7	6,180	Toyota Probox
20-Feb-12	Payee 7	46,000	Toyota Probox
14-Feb-12	Payee 8	16,000	Nissan Cube
12-Feb-12	Payee 9	31,600	Toyota Corolla
07-Feb-12	Payee 10	21,500	Suzuki Vitara
07-Feb-12	Payee 11	18,000	Toyota Corolla
16-Jan-12	Payee 12	12,000	none
01-Dec-11	Payee 13	13,000	Suzuki Vitara
17-Nov-11	Payee 14	19,000	Toyota Corolla
21-Oct-11	Payee 15	5,000	Hilux
12-Oct-11	Payee 15	4,500	Hilux
03-Oct-11	Payee 16	38,000	Corolla
27-Sep-11	Payee 17	28,000	Suzuki
26-Sep-11	Payee 15	10,000	Hilux
13-Sep-11	Payee 18	7,500	Toyota Corolla
07-Sep-11	Payee 19	3,000	Hilux
01-Sep-11	Payee 20	4,500	none
27-Jun-11	Payee 21	4,000	Toyota Susceed
13-Jun-11	Payee 22	10,000	Toyota Susceed
06-Jun-11	Payee 22	15,000	Toyota Susceed
24-May-11	Payee 15	15,000	Hilux
17-May-11	Payee 23	9,000	Toyota Probox
05-May-11	Payee 24	32,000	Suzuki SX4
27-Apr-11	Payee 25	74,500	Nissan AD
21-Apr-11	Payee 26	8,000	Suzuki SX4

²⁰ Details omitted due to MNS ongoing investigation

Payment date	Payee ²⁰	Amount Paid (\$)	Make/Model
19-Apr-11	Payee 27	5,000	Toyota Corolla
06-Apr-11	Payee 28	9,000	Hilux
01-Apr-11	Payee 29	4,500	none
21-Feb-11	Payee 30	81,600	Suzuki SX4
18-Feb-11	Payee 31	5,500	Rav 4
14-Feb-11	Payee 31	5,000	Rav 4
31-Jan-11	Payee 32	5,000	Suzuki SX4
28-Jan-11	Payee 33	13,000	none
28-Jan-11	Payee 34	7,500	Suzuki SX4
26-Jan-11	Payee 35	3,500	Suzuki SX4
24-Jan-11	Payee 36	2,500	Toyota Hiace
18-Jan-11	Payee 37	12,000	Vitara
05-Jan-11	Payee 38	11,000	Toyota Hiace
05-Jan-11	Payee 39	29,000	Suzuki SX4
22-Dec-10	Payee 40	4,000	Mitsubishi Pajero
16-Nov-10	Payee 41	20,000	none
16-Nov-10	Payee 42	13,000	Honda Odyssey
01-Nov-10	Payee 42	10,000	Honda Odyssey
01-Oct-10	Payee 43	7,000	Toyota Probox
29-Sep-10	Payee 44	5,000	Toyota Corolla
02-Mar-10	Payee 45	17,700	Hilux
22-Feb-10	Payee 46	8,000	Vitara
02-Feb-10	Payee 47	8,000	Rav 4
28-Jan-10	Payee 48	17,800	
10-Dec-09	Payee 49	3,500	Suzuki Vitara
16-Nov-09	Payee 50	10,800	Toyota Corolla
04-Nov-09	Payee 51	8,500	Toyota Corolla
23-Oct-09	Payee 52	15,000	Hilux
20-Oct-09	Payee 53	3,500	Toyota Corolla
25-Sep-09	Payee 54	2,000	Suzuki Vitara
21-Sep-09	Payee 54	12,400	Suzuki Vitara
10-Sep-09	Payee 54	6,000	Suzuki Vitara
03-Sep-09	Payee 55	5,500	Suzuki Baleno
02-Sep-09	Payee 55	3,000	Toyota Corolla

Payment date	Payee ²⁰	Amount Paid (\$)	Make/Model
20-Aug-09	Payee 56	10,000	Toyota Corolla
18-Aug-09	Payee 57	10,650	Toyota Corolla
14-Aug-09	Payee 57	10,000	Toyota Corolla
10-Aug-09	Payee 58	8,000	Toyota Corolla
04-Aug-09	Payee 59	12,200	Hilux
29-Jul-09	Payee 60	27,630	Toyota Corolla
06-Jul-09	Payee 61	6,500	Hilux
11-Apr-09	Payee 62		
30-Mar-09	Payee 63	5,000	Toyota Corolla
23-Mar-09	Payee 63	20,000	Toyota Corolla
20-Mar-09	Payee 64	10,000	Hilux
03-Feb-09	Payee 65	15,000	Toyota Corolla
28-Jan-08	Payee 66	17,000	Toyota Corolla
?	Payee 67	16,000	Toyota Corolla
?	Payee 68	10,000	Hilux
?	Payee 69	12,000	Rav 4
31-Aug-08	Payee 69	5,000	Rav 4
07 Jun 12	Payee 70	17,000	Toyota Corolla
Total		1,112,760	

Source: AuGD compilation of JCF Data