



## **SPECIAL AUDIT REPORT**

**of the**

**AUDITOR–GENERAL**

**on the**

**COVID19 PANDEMIC FINANCIAL MANAGEMENT AND UTILISATION OF PUBLIC  
RESOURCES IN THE COUNTRY’S PROVINCES**

**By**

**MINISTRIES, DEPARTMENTS AND AGENCIES**



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**Presented to Parliament of Zimbabwe 2021**

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Office of the Auditor- General  
48 George Silundika Avenue  
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Harare, Zimbabwe

The Hon. Professor. M. Ncube  
Minister of Finance and Economic Development  
New Government Complex  
Causeway  
Harare

Dear Sir,

I hereby submit my Special Audit Report on the financial management and utilization of public resources in combating the COVID-19 pandemic in the country by Ministries, Departments and Agencies in terms of Section 11 of the Audit Office Act [*Chapter 22:18*].

Yours faithfully,

  
**M. CHIRI**  
**AUDITOR-GENERAL**

Harare

May 31, 2021.



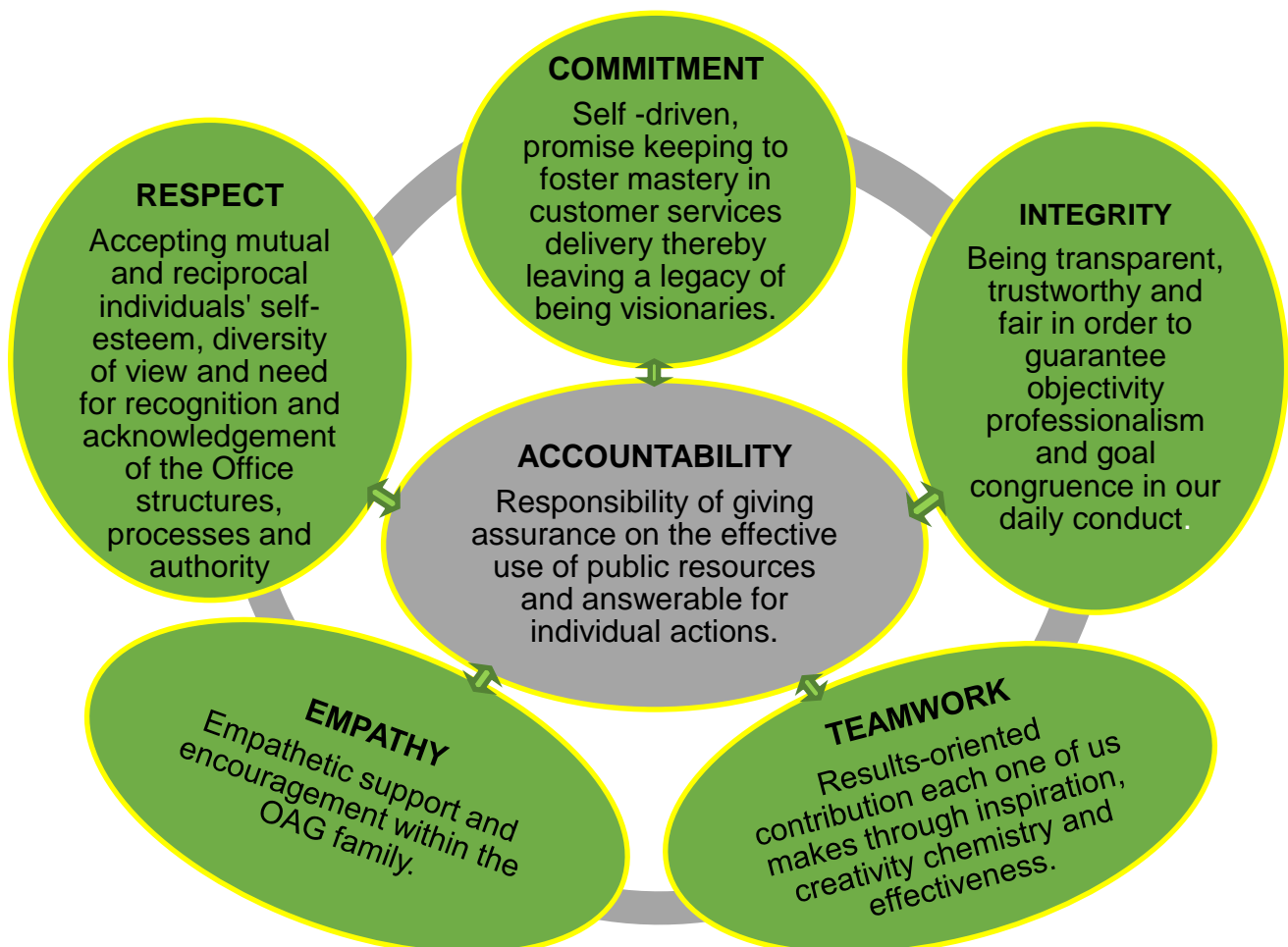
## OAG VISION

To be the Centre of Excellence in the provision of Auditing Services.

## OAG MISSION

To examine, audit and report to Parliament on the management of public resources of Zimbabwe through committed and motivated staff with the aim of improving accountability and good corporate governance.

## OAG VALUES



<b>TABLE OF CONTENTS</b>	<b>PAGE</b>
ABBREVIATIONS AND ACRONYMS	i – ii
GLOSSARY OF TERMS	iii
BACKGROUND	iv - v
EXECUTIVE SUMMARY	vi - xv
1 INTRODUCTION	1 - 6
2 FINDINGS AND RECOMMENDATIONS	7 - 122
3 ANNEXURES	123 - 152

## **ABBREVIATIONS AND ACRONYMS**

COVID19	Viral Infection due to New/Novel Corona Virus
CPO	Civil Protection Organisation
CPU	Civil Protection Unit
CUT	Chinhoyi University of Technology
DDC	District Development Coordinator
DDF	District Development Fund
DPWO	District Public Works Officer
GZU	Great Zimbabwe University
HIT	Harare Institute of Technology
ICU	Intensive Care Unit
ID	National Identity Number
ISSAI	International Standards of Supreme Audit Institutions
MDA	Ministries, Departments and Agencies
MOHCC	Ministry of Health and Child Care
MOHTESTD	Ministry of Higher and Tertiary Education, Science and Technology Development
MSU	Midlands State University
NATPHARM	National Pharmaceutical Company
NDF	National Disaster Fund
NUST	National University of Science and Technology
PFM	Public Finance Management System
PCR	Polymerase Chain Reaction
PDC	Provincial Development Coordinator
PMD	Provincial Medical Director
PMU	Procurement Management Unit
PPE	Personal Protective Equipment
PSC	Public Service Commission
PSDO	Provincial Social Development Officer
PSIP	Public Sector Investment Programme

PPWD	Provincial Public Works Director
PRAZ	Procurement Regulatory Authority of Zimbabwe
QTY	Quantity
RDC	Rural District Council
RFQ	Request for Quotation
SAI	Supreme Audit Institution
SARS-CoV-2	New/Novel Corona Virus
SAZ	Standards Association of Zimbabwe
SI	Statutory Instrument
STD	Standard
SME	Small and Medium Enterprises
WHO	World Health Organisation
ZNA	Zimbabwe National Army
ZINWA	Zimbabwe National Water Authority
ZPSC	Zimbabwe Prison and Correctional Services
ZRP	Zimbabwe Republic Police

## **GLOSSARY OF TERMS**

Doffing	The taking-off of Personal Protective Equipment (PPE) such as gloves, aprons and surgical masks by a person after entering a confirmed COVID19 resident red zone.
Donning	To put on Personal Protective Equipment (PPE) such as gown, respirator, face shield/goggles when entering a confirmed COVID19 resident red zone.
Epoxy floor	A tough and protective plastic floor with no seams or edges which is highly durable and easy to clean.
Isolation Centre	A place designed to accommodate and separate sick people with a contagious disease from those who are not sick.
Quarantine Centre	A place used to separate and restrict the movement of people who were exposed to a contagious disease to see if they become sick. These people may not know whether or not they have contracted the disease.



## **BACKGROUND**

The outbreak of the novel coronavirus, commonly known as COVID19, brought about an unprecedented health and economic crisis the world over, Zimbabwe was no exception.

Due to its colossal effects and uniqueness, the pandemic required an extraordinary response. Government reacted swiftly to protect the health of citizens and limit the consequences of the drastic measures that had to be taken to respond to the outbreak of the virus. A State of disaster in connection with the pandemic was declared on March 23, 2020 by His Excellency, the President of the Republic of Zimbabwe through SI 76 of 2020. To contain the spread of the virus and to provide socio-economic protection for the vulnerable people and distressed enterprises, Government responded by redirecting resources to fund various economic rescue and stimulus packages. Other stakeholders weighed-in with financial and in-kind donations.

With the support of the World Bank, I undertook an audit of six (6) provinces of the country where Covid-19 initiatives were introduced by government. The audit was performed by teams made up of members from Ministries' internal audit function and staff from my Office.

The audit focussed on Disbursement of COVID19 Relief Funds, Management of Quarantine Centres, Management of Isolation Centres, Public Sector Investment Programmes (PSIP), Evaluation of Internal Controls, Management and Distribution of Donations, Procurement of Goods and Services, Expenditure Management, Research and Innovation Projects, Record Keeping, Stores Management, Cash Recording and Management and Fuel Management.

The easing of some controls and the streamlining of processes and procedures to facilitate emergency responses and quick actions to the crisis, exposed government to the possible risks of misuse or abuse of public resources. The urgent need to acquire critical items during the national lockdown periods caused management to, at times, overlook some of the procurement regulation requirements.

Access to documents and availability of public officials was limited during the lockdown period and this caused scope limitations to the audit.

I would like to acknowledge the Accounting Officers and heads of Agencies and Authorities who supported my teams during the audit and undertook to take action on the audit findings and the recommendations proffered. My appreciation also goes to the Audit Office management and staff who were keen to visit the various places to undertake the audit.

Below is a summary of the major audit findings in the report which were common to most Government Ministries, Departments and Agencies. Detailed findings are

in Chapter 2 of the report. These issues call for urgent attention and action for redress by those charged with governance, in order to improve transparency and accountability in the public sector as required by section 298 of the Constitution of Zimbabwe Amendment (No.20) Act, 2013.

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**M. CHIRI**  
**AUDITOR-GENERAL**



## **EXECUTIVE SUMMARY**

There were clear control weaknesses identified in most of the provinces visited. These related to the ordering, delivery, invoicing and payment processes for goods and services.

Inadequate record keeping was a common feature as the Ministries, Departments and Agencies did not always have updated or reliable information on the donations received and distributed, goods and services delivered and reports on the implementation status of the Government initiatives to fight the pandemic.

The lack of validation, integration and sharing of data and outdated or incorrect information across Government platforms resulted in some beneficiaries, including Government officials, receiving COVID19 relief disbursements they might not have been entitled. This defeated the purpose for which the disbursements were made as the intended beneficiaries could have been deprived of the assistance.

Substantial resources amounting to \$1 980 034 876 were disbursed to six (6) MDAs as at November 5, 2020 to fund important frontline work and public sector investment projects that included the provision of clean water, ablution facilities, quarantine and isolation services and other services necessary in the fight against COVID19. The inability to coordinate and oversee efforts where multiple departments, agencies and spheres of government were involved, affected the projects as some of the initiatives were slow to get off the ground.

The issues raised hereunder relate to a sample of offices in six provinces covered and the findings reflect challenges that may cut across all provinces. A sample of the activities was looked at and an audit of other areas may reveal more challenges.

The National task force and the Government as a whole need to develop systems and procedures that would facilitate adequate controls to avoid leakages, maintenance of adequate documentation for accountability and transparency, efficiency and effectiveness in service delivery to achieve intended objectives and effective communication to limit instances of literal decision making without due regard to laid down procedures that are meant to safeguard public resources.

Specific summary findings are below:

### **1 DISBURSEMENT OF COVID19 RELIEF FUNDS**

#### **1.1 Covid19 Relief Allowances**

COVID19 allowances were paid to SMEs whose businesses were forced to close due to measures put in place to minimise the spread of COVID19, food insecure households not on the cash for cereal programme, people with disabilities, the elderly, chronically ill persons and child headed households. Individuals were identified and assessed at District Social Welfare Offices and Ministry of Women, Affairs, Small and Medium Enterprises and Cooperatives Development Provincial Offices, Traders Association, Transport

operators and Cross border associations among other relevant stakeholders. The information was forwarded to the Ministry of Public Service, Labour and Social Welfare Head Office through the Provincial Social Welfare Offices. The processing of payments was done by the Ministry of Public Service, Labour and Social Welfare Head Office. The COVID19 relief allowances payments were processed through Net One mobile money platform. According to information availed for audit, a total amount of \$89 022 103 was disbursed to beneficiaries from May 19, 2020 to December 12, 2020.

My audit visits to six (6) provinces namely Matabeleland South, Manicaland, Masvingo, Midlands, Mashonaland West and Central Provinces indicated that the intended objectives of the intervention may not have been achieved for the period under review. The main reasons that caused the failure were as follows:

- I. The processes of identification and assessment of intended beneficiaries was not properly coordinated, resulting in the following anomalies: -
  - Unreliable databases of beneficiaries,
  - Processing of payments to duplicate beneficiary names and beneficiaries who had similar identity numbers but different gender and dates of birth; Annexure B refers,
  - Processing of payments to beneficiaries with fictitious identity numbers and suspicious names, incorrect and insufficient contact addresses; Annexure C refers
  - Use of similar contact addresses for beneficiaries in Districts
- II. No follow up mechanism was developed to verify existence of the beneficiaries and whether the allowances had reached the intended beneficiaries.
- III. No feedback in the form of pay sheets were provided by the Ministry of Public Service, Labour and Social Welfare Head Office to Provincial and District Offices regarding the names of beneficiaries who had qualified and had been paid the COVID 19 relief allowances to facilitate confirmation of receipt and reconciliations.
- IV. No reconciliations were done with the mobile money service provider to confirm whether all the payments reached the intended beneficiaries as there were instances where the mobile money service provider issued:
  - Two (2) different Net One lines to the same individual,
  - Net One lines which were not uploaded with the allowances to beneficiaries.
  - Batches of sim cards to incorrect Districts or Provinces resulting in non-collection of the allowances by intended beneficiaries.

## **1.2 COVID19 Relief Allowances for Youths, Sports Persons and Artists**

The Ministry of Youth, Sport, Arts and Recreation also paid COVID19 relief allowances ranging from \$1 500 to \$5 000 to youths, sports persons and artists whose sources of income were negatively affected by the COVID19 national lockdown measures. Selection and registration of beneficiaries was done at the Ministry of Youth, Sport, Arts District offices whilst the relief allowances were collected at Empower Bank or at the District Office. The objective of the intervention was to a greater extent not achieved in Matabeleland South province as the selection and approval of beneficiaries was not done in compliance with the COVID19 Youth Relief Fund Operational Framework Section 3 (2) (a) which required beneficiaries of the COVID19 relief funds to avail proof of operation for a minimum of 6 months to a year prior to the lockdown.

## **1.3 COVID19 Allowances and Airtime Paid to Government Employees**

Seven (7) Ministries, Departments and Agencies (MDA) in Manicaland, Mashonaland West and Matabeleland South paid COVID19 allowances totalling \$2 654 089 and air time worth \$22 165 to members of staff reporting for duty during the national lockdown period covering April to July 2020 without competent authority.

## **1.4 Urban Food Assistance**

A total of \$3 999 300 was disbursed to urban food assistance beneficiaries in Midlands province between April and August 2020. No evidence of the assessment for suitability was availed for audit, contrary to the requirements of Section 4 (3) of Social Welfare Assistance Act [*Chapter 17:06*] which prescribes the need for review and assessment of eligibility of persons for social welfare assistance.

# **2 MANAGEMENT OF QUARANTINE CENTRES**

A Quarantine Centre is a place where individuals who were exposed to COVID19 are held to see if they become sick within the period they are detained. In addition, it is a place where individuals coming from outside the country were detained, tested and monitored for COVID19 before they could be released. The cost of food provisions, accommodation and daily upkeep of the inmates at the Quarantine Centres was met by the Ministry of Public Service, Labour and Social Welfare.

This was a noble service to the public by the Government, however the procurement process of food and other provisions at Provincial level was not supported by approved requisitions from the Quarantine Centres. The requisitions should have indicated quantities of food required against the number of inmates. There was also no evidence of reconciliations of the cost of goods and services paid for by the Ministry of Public Service, Labour and Social Welfare Head Office with the actual goods and services received by each of the Quarantine Centres.

At Esikhoveni Quarantine Centre goods purchased had not yet been collected from the supplier, four (4) months after payment. I was therefore not able to confirm with certainty whether the expenditure incurred in procurement of food and other provisions was in line with the needs at the Quarantine Centres and whether the items paid for were indeed urgent as they had gone for months without collection.

## **2.1 Bus Fares for Inmates leaving Quarantine Centres**

Bus fares were paid to inmates on date of their discharge from the Quarantine Centre. The bus fares were meant to assist discharged inmates at Quarantine Centres to get transport to their home destinations. Masvingo Provincial Social Welfare Office received a total of \$860 000 from Head Office for bus fares during the period May to October 2020 and a total of \$597 460 was paid to the discharged inmates. The Midlands Provincial Social Welfare Office paid in cash, bus fares totalling \$604 760 to returnees discharged from Quarantine Centres. The payment process of bus fares to discharged inmates was however not transparent for the reasons as indicated below:

- There were no clear and documented guidelines on the process of determining the amount of bus fare to be given to discharged inmates.
- In some instances, there was no evidence that the discharged inmates had received the indicated amounts as they did not sign on the payment schedule.

## **2.2 Administration Fees for Quarantine Centres and De-commissioning**

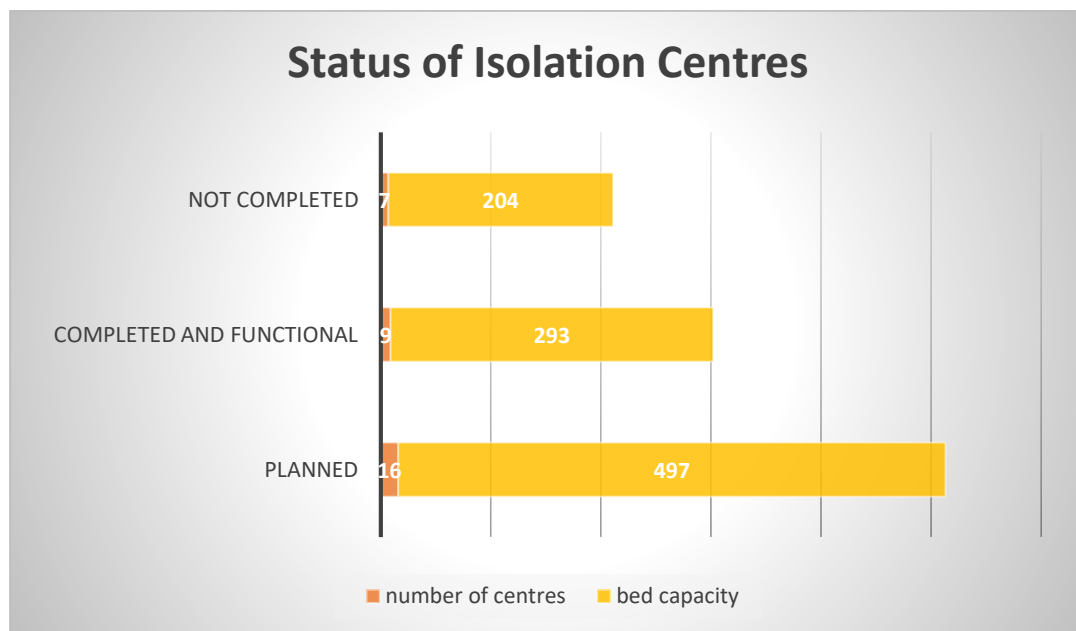
Institutions that were being used as Quarantine Centres were charging administration fees to the Ministry of Public Service, Labour and Social Welfare. It was difficult to confirm whether the payments of administration fees were authentic because of the following:

- There was no supporting authority on the decision to pay the fees, guidelines on the components of the fees and the basis of computing the fees to be charged by these Institutions.
- Invoices that were billed by these Institutions were not supported by records of the number of inmates and staff available each day at the Centre.
- There was also no evidence that the Social Welfare Officers resident at Quarantine Centres confirmed the number of inmates and number of days billed, on behalf of the Ministry.
- The Ministry of Public Service, Labour and Social Welfare did not have a decommissioning plan to restore Quarantine Centres sites to their original

state upon closure of the Centres. Quarantine Centres were mostly training Centres and Colleges.

### 3 MANAGEMENT OF ISOLATION CENTRES

Management of Isolation Centres was the responsibility of the Ministry of Health and Child Care working together with the Department of Health Environment under the City Councils/Municipalities. The Ministry of Local Government and Public Works was responsible for rehabilitation and refurbishment of the Isolation Centres. As at December 12, 2020 a total amount of \$180 000 000 had been disbursed to Central Hospitals, Provincial Hospitals, District Hospitals and City Council Hospitals for the refurbishment of Isolation Centres. The status of refurbishment of the Isolation Centres as at December 12, 2020 for three (3) Provinces were as follows:



Province	Amount Disbursed \$	Number of Isolation Centres	Bed Capacity	Number of functional Isolation Centres	Non Functional Isolation Centres	Average Period of Delay
Masvingo	11 000 000	10	253	6	4	90 days
Manicaland	7 000 000	4	180	1	3	58 days
Midlands	10 000 000	2	64	2	-	-
<b>Total</b>	<b>\$28 000 000</b>	<b>16</b>	<b>497</b>	<b>9</b>	<b>7</b>	

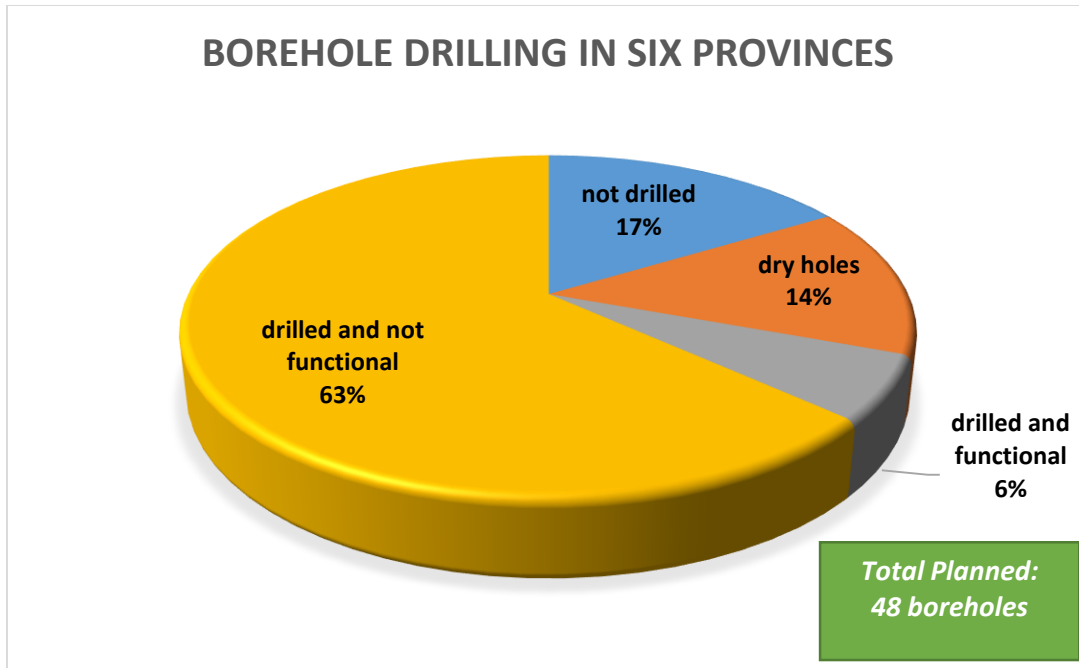
- Completion of the refurbishments of Isolation Centers in Masvingo Province was delayed due to inadequate allocation of financial and human resources for example, shortage of artisans.
- Progress at three (3) Isolation Centers in Manicaland was hampered by inefficiencies of companies contracted to supply equipment.
- Outstanding works were mainly medical gas piping, installation of ventilators plumbing and furnishings at the Isolation Centers.
- Percentage completion for non-functional Isolation Centers ranged from 30% to 85%.

The delays to complete the works at the Isolation and treatment facility centres deprived the public of the much needed COVID19 management services.

#### **4 PUBLIC SECTOR INVESTMENT PROGRAMME (PSIP)**

The District Development Fund (DDF) was tasked to drill boreholes and rehabilitate existing boreholes throughout the country in response to COVID19 pandemic. As at December 1, 2020 DDF had been allocated \$30 960 000 for borehole drilling and repairs for provision of water and sanitisation. Health institutions without backup or reliable water supply were among the identified beneficiaries of the programme. The cost for drilling a borehole was \$175 000 or USD1 250. The programme commenced in April 2020. The average period for drilling and installation of pumps was given as 2 to 3 months. Out of the 48 boreholes that DDF had planned to drill in the six (6) provinces I visited, 31 boreholes were drilled but were not functional as water pumps had not been installed. Eight (8) boreholes were not drilled, three (3) boreholes were drilled and water pumps installed, six (6) were dry holes as at December 12, 2020. An estimated total amount of \$6 650 000 was spent on the 38 non-functional boreholes. The pumps were not installed due to inadequate planning and prioritisation to ensure that each drilled borehole is worked on to completion rather than partly working on many boreholes, exhausting the available resources. Therefore, the objective for which the boreholes were drilled was not fully achieved as there was inadequate provision of water to the health institutions and surrounding communities.





There is need for authorities to prioritise and identify projects that can be timely completed with the available resources.

## **5 INTERNAL CONTROLS**

### **5.1 Segregation of Duties**

Internal controls play a pivotal role in preventing and detecting intentional and unintentional errors as well as ensuring transparency. There was no separation of duties of officers in the administration and accounting functions at Manicaland Provincial Social Welfare Office, Toronto Quarantine Centre, Midlands Provincial Development Coordinator's Office, Midlands Provincial Public Works, Midlands Provincial Medical Director's Office, Midlands Provincial Social Welfare Office and Zvishavane District Social Welfare Office during the period between April to December 2020. This compromised the effectiveness of internal controls and exposed public resources to potential misuse.

## **6 DONATIONS**

### **6.1 Accounting for Donations**

Section 114 (3) of Statutory Instrument (SI) 144 of 2019, provides for the maintenance of a register for all gifts and donations received during the year. COVID19 financial and in-kind donations were distributed to Ministries, Departments and Agencies for the safety and benefit of the public, Hospitals, Isolation and Quarantine Centres. In the six (6) provinces visited, donations for such items as

plumbing materials, borehole fittings and accessories, food items, Personal Protective Equipment were not recorded or adequately accounted for.

## **7 PROCUREMENT OF GOODS AND SERVICES**

### **7.1 Procurement Plan**

Procuring Entities are required to develop a Procurement Plan with a view to ensure maximum value for public expenditure. I noted that Procuring entities such as the Ministry of Public Service, Labour and Social Welfare Head Office and Provincial Social Welfare Office did not develop a procurement plan to cater for goods procured on behalf of Quarantine Centres during the period April to December 2020 in contravention of the Public Procurement and Disposal of Public Assets Act [*Chapter 22:23*]. A similar issue was also noted at Mutare City Council.

The Procuring entities indicated that procurement could not be planned for due to the emergency nature of the environment in which they were operating in. However, Procurement Regulatory Authority of Zimbabwe (PRAZ) Circular number 3 of 2020 dated June 17, 2020 requested all procuring entities to submit records for all COVID19 requirements procured to cover the pandemic emergency phase.

I was not furnished with copies of documentation which was submitted in compliance to this requirement. For example, Manicaland Provincial Works Office awarded tenders worth \$20 800 000. There was no evidence of timely response to the PRAZ requirements by the Provincial Project Management Unit. I was not able to ascertain if value for money had been realised in incurring the expenditure.

### **7.2 Procurement Contracts**

Contracted work for COVID19 interventions was not effectively managed for the period under review. I noted that contract documents were not signed between the service providers and the MDAs. There was inadequate capacity assessment of contractors and there were cases of awarding of several contracts to one contractor. This resulted in delays in completion of projects.

A contract document lays out the terms and conditions of services to be rendered. I noted that some contractual agreements were not binding as the Accounting Officer for the Ministry of Public Service, Labour and Social Welfare did not sign agreements entered with service providers at Mkoba Teachers' College, Kwekwe High School, Dadaya Training Centre and Gweru Polytechnic Quarantine Centres. In other cases, there were missing contract details such as the service provider details, contract amount and signatures. An example is a contract document for a Tender worth \$3 580 127 awarded by Mashonaland West Provincial Public Works Office to a supplier of air conditioning services at the Provincial Hospital.

Furthermore, contracts worth \$4 288 864 and \$3 770 427 were awarded to one contractor who failed to fix and install medical gas equipment at Nyanga and Chipinge District Hospital Isolation Centres, within the contract period of three (3) weeks.

### **7.3 Violation of Tender Procedures**

Procurement procedures such as sourcing of three (3) competitive quotes, providing justification for single sourcing, inviting of interested bidders through press and comparative schedules outlining the selection criteria, appointment of an Evaluation Committee were not complied with for example in procuring of:

- I. materials worth \$1 218 352 used in manufacturing sanitisers by Bindura University of Science Education,
- II. materials to manufacture sanitisers and masks at National University of Science and Technology to the tune of \$2 593 864,
- III. 50 000 bricks worth \$890 000 for Masvingo Provincial Hospital,
- IV. PPEs at Mashonaland West Provincial Medical Director's Office
- V. Building and electrical material for the rehabilitation of Mvurwi Hospital valued at \$2 554 681.

There was no justification produced for contract price variation of \$56 073 for goods procured at Midlands Provincial Medical Director's Office. These anomalies resulted in excess payments for services and loss of transparency in the procurement process.

## **8 EXPENDITURE MANAGEMENT**

### **8.1 Use of Funds on non-prioritised COVID19 related Costs**

Treasury Instruction 0200 (a) relating to Principles of Public Finance Management read in conjunction with Section 298 of the Constitution of Zimbabwe requires transparency and accountability in financial matters. I noted with concern that Matabeleland South Provincial Medical Director's Office, Municipality of Gweru, Chinhoyi Provincial Hospital and Esikhoveni Quarantine Centre misapplied funds amounting to \$276 966, \$581 945, \$35 324 and \$16 239, respectively, to cater for other COVID19 related costs not intended by the disbursement authorities.

### **8.2 Unutilised Bank Balance**

The Masvingo Provincial Medical Director's (PMD) Office received an amount of \$14 295 000 on September 18, 2020 for village health worker's allowances. At the time of my audit on December 10, 2020, the money still remained unused in the bank account, more than two (2) months after date of receipt. This had the effect of demotivating the supposed beneficiaries.

## **9 FUEL MANAGEMENT**

### **9.1 Maintenance of Fuel Registers**

MDAs received fuel for COVID 19 pandemic related errands. The fuel was drawn using fuel coupons and cards. Records such as fuel registers and documented approved requisitions detailing the nature of business were required to be maintained in line with regulations. I however, noted that COVID19 fuel registers were not consistently and accurately maintained. The registers did not reflect the type of fuel which was drawn and the running balances were not correctly indicated. For example, 5 880 litres of fuel were issued without documented approved requisitions in Masvingo, Mashonaland Central and Manicaland Provinces and 1 954 litres of fuel utilised was not supported by evidence such as copies of vehicle log books in Manicaland Province. This was caused by failure to follow proper procedures coupled by inadequate review of the fuel registers by an independent officer and supervision of the relevant staff. This limited the scope of my audit as I could not ascertain whether all the fuel had been strictly utilized to accomplish the Government's COVID19 intervention strategies.

## **10 RESEARCH AND INNOVATION PROJECTS - UPDATE**

### **10.1 Support of COVID19 Research**

Great Zimbabwe University (GZU) received \$1 000 000 for research in innovations towards treatment and eradication of the COVID19 pandemic and made a further capital contribution of \$20 778 752 from University resources towards the research project. GZU had produced 41 440 litres of hand sanitisers 53 512 washable face masks, 498 medical gowns, 109 work suits and 155 trench coats among other protective clothing, as at November 30, 2020. The major customer for the protective clothing and hand sanitisers was Natpharm.

Midlands State University (MSU) received a total disbursement of \$23 131 511 from the Ministries of Higher and Tertiary Education, Science and Technology Development and Health and Child Care for the production of sanitisers, face masks and printing of COVID19 awareness material. The whole amount disbursed had been fully utilised as at the time of audit. MSU had an established chemical manufacturing division operating in the Gweru Industrial area doing large scale production of Personal Protective Equipment (PPE) and commercially supplying various Government Departments and the private sector.

## CHAPTER 1

### INTRODUCTION

#### 1 Background Information

COVID19 is an infectious disease caused by a novel Corona Virus that emerged in the year 2019 and was declared a global pandemic by the World Health Organisation (WHO) on March 11, 2020. The Government of Zimbabwe declared COVID19 a State of Disaster on March 23, 2020 through enactment of Statutory Instrument 76 of 2020 Civil Protection (Declaration of State Disaster: Rural and Urban Areas of Zimbabwe) (COVID19) Notice, 2020.

A significant portion of the National Budget was then reallocated to finance intervention strategies and mitigatory measures crafted by the Government to ameliorate the harsh effects of the COVID19 pandemic on the citizens. A special audit on the management and utilisation of resources availed by Treasury to Ministries Departments and Agencies was conducted in line with my mandate as outlined under section 11 of the Audit Office Act [*Chapter 22:18*].

An Adhoc Inter-Ministerial Task Force on COVID19 better known as “the national task force” was appointed by the President on March 17, 2020 following the proclamation of the COVID19 pandemic as a national disaster. The National Task Force’s main objective was to come up with strategies to monitor the situation and manage the response to COVID19 outbreak. It was given terms of reference which included mobilization of domestic and international financial resources, monitoring, managing and identifying gaps for corrective action, as well as, to regularly update the President and the nation on the preparedness and response to the COVID19 outbreak.

The National Task Force was housed in the Office of the then Vice President - Hon K.C.D Mohadi who was also the chairperson. In order for the task force to operationalize and coordinate its activities eight (8) sub-committees were established. These were:

- i) Implementation and Monitoring chaired by the Minister of Defence.
- ii) Material Production chaired by the Minister of Industry and Commerce.
- iii) Public Health Strategy and Infrastructure chaired by the Minister of Health and Child Care.
- iv) Food and Water Sustainability and Distribution chaired by the Minister of Public Service, Labour and Social Welfare.
- v) Law and Order chaired by the Minister of Home Affairs and Cultural Heritage.
- vi) Resource Mobilisation and Co-ordination chaired by the Minister of Local Government and Public Works.
- vii) Logistics chaired by the Minister of Transport and Infrastructural Development.
- viii) Information and Risk Communication chaired by the Minister of Information, Publicity and Broadcasting Services.

The National Task Force has been carrying out its mandate through the eight sub-committees above. The sub-committees meet during the week and prepare reports to be presented to the National Taskforce the following Monday. Chairing of weekly meetings for working parties of sub-committees are delegated to the Permanent Secretary of the Ministry in charge of the sub-committee.

The Inter-Ministerial Task Force established similar sub-committees at Provincial and District levels. In order to carry out most of its activities, the taskforce uses the geographical spread and disaster management architecture of the Civil Protection Unit under the Ministry of Local Government and Public Works to effectively manage the flow of information pertaining to COVID19. The Task Force established a Command Centre which receives information from Provinces and Districts. All statistics and other communication is channelled through the Command Centre for onward transmission to the National Task Force. The National Task Force Chairperson as the National Coordinator collects and disseminates information, monitor, manage and identify areas that require urgent action.

The Resource Mobilisation and Co-ordination sub-committee at provincial level arranges the program for the official handover ceremony of all donations received by the Minister of State (Resident Minister). The Committee then consolidates information from various ministries on the quantities and amounts of donations received as well as pledges for onward transmission to the National Task Force.

## **2 Roles of selected Ministries in the implementation of Government COVID19 pandemic intervention and response strategy:**

- i) Ministry of Finance and Economic Development (Treasury)** – To provide budgetary support to line Ministries for attainment of the Government's COVID19 pandemic intervention strategies.
- ii) Ministry of Public Service, Labour and Social Welfare** – Identification and assessment of informal sector members whose livelihoods were affected by lockdown and vulnerable persons such as the elderly, people with disabilities, chronically ill persons, child headed households and Food insecure households not on the Cash for Cereal programme for purposes of payment of COVID19 relief allowances.

Processing of COVID19 relief allowances to the affected Informal sector (Small and Medium enterprises) and vulnerable communities. The beneficiaries were paid the allowances quarterly through Net One wallet services

The Ministry is also responsible for the following:

- procurement of food and sanitary provisions for Quarantine Centres.
- Payment of accommodation/administration fees for the use of facilities for Quarantine Centres.
- Payment of bus fares for the vulnerable returnees from the Quarantine Centre to their home stations.

- Disbursement of donated items to Quarantine Centres.
- iii) **Ministry of Health and Child Care is responsible for:**
- Disseminating COVID19 information to the public and educate them on preventive measures, good hygienic practices and correct use of Personal Protective Equipment (PPE).
  - Developing COVID19 integrated guidelines in line with the World Health Organisation (WHO) standards.
  - Providing the highest standards of health care services in Isolation and Quarantine Centres.
  - Advising the National Taskforce on technical aspects of the COVID19 disease and give regular updates of statistics on new cases and mortality rates
  - Carrying out Rapid Results tests and PCR testing of Returnees.
  - Working jointly with Departments of Health in Local Authorities.
- iv) **City Councils (Department of Health)** - They were tasked to provide services through delegated authority. The delegating authority being Central Government through the Ministry of Health and Child Care (principally) and through Ministry of Local Government. City Councils were responsible for:
- Dissemination of COVID19 information to communities through awareness campaigns and issuing public notices.
  - Enforcing the provisions of COVID19 regulations by communities.
  - Supervision of collection/transportation of COVID19 deceased persons.
  - Supervision of funerals/assisted burials.
  - Monitoring, visiting and delivering food provisions to individuals on home isolation.
  - Working closely with the provincial task force
  - Other Polyclinics and hospitals which are under the administration of City Councils were used as Isolation Centres. For example, Rujeko Isolation Centre in Masvingo, Wilkins Hospital in Harare and Mutare Infectious Diseases Hospital.
- v) **District Development Fund (DDF)** - To carry out emergency water supply activities in response to COVID19. This included; Drilling new boreholes including casing, fitting hand pumps, repairing and rehabilitation of non-functional boreholes and carry out other maintenance works.
- vi) **Local Government (Civil Protection Organisation)** – The Civil Protection Act [*Chapter 10:06*] mandates the Civil Protection Organisation (CPO) to provide, prevent, reduce the impact of disaster if and when it strikes, to react in time in the event of any form of disaster and to be proactive with regards to issues relating to disaster risk management.
- vii) **Public Works** – To rehabilitate and carry out restoration works of Infrastructure identified for use as COVID19 Isolation and Quarantine Centres.

- viii) **Youth, Sport, Arts and Recreation** – To pay relief funds to youths, sports persons and artists whose sources of income were negatively affected by the COVID19 national lockdown measures.
- ix) **Higher and Tertiary Education, Science and Technology Development** – To avail funding to Universities for manufacture of sanitisers and Personal Protective Equipment (PPE).

### 3 **Audit Methodology**

A comprehensive audit which is a combination of Financial, Compliance and Value for money audits was carried out in December 2020. A different approach from the routine audit processes and techniques was of paramount importance for this audit, given the enormous public interest and divergent nature of huge volume of COVID19 transactions conducted by various Ministries, Departments and Agencies. I conducted the audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). The test of controls and substantive procedures considered necessary under the circumstances were done during examination of accounting records and review of client documents. Audit teams conducted fieldwork in six provinces namely; Mashonaland West, Mashonaland Central, Manicaland, Masvingo, Midlands and Matabeleland South.

### 4 **SUBJECT MATTER AND SCOPE**

COVID19 is a pandemic currently affecting Zimbabwe and the world at an unprecedented level, requiring a robust and immediate response to mitigate and contain it from spreading. The country received donations from Zimbabweans in their individual capacities, institutions and Companies and from other countries, international partners and organisations, all coming on board to assist the Zimbabwe Government's efforts to contain the spread of the virus among Zimbabweans and many others visiting the country.

The key players in the handling and facilitation of receipt and distribution of COVID19 donations at provincial level are:

- The Resident Ministers
- The Provincial Development Coordinator's (PDC) Office under the Ministry of Local Government, Public Works and National Housing who chairs all meetings of the various sub-committees including the provincial civil protection committee.
- The Provincial Medical Director's Office (PMDO) under the Ministry of Health and Child Care.
- District Development Fund (DDF) – Provincial Development Office
- Provincial Social Welfare Office under the Ministry of Public Service, Labour and Social Welfare.
- City Councils/Municipalities



- Zimbabwe Republic Police
- Provincial Youth, Sport, Arts and Recreation Offices
- Provincial Coordinators of the Ministry of Women Affairs, Community, Small and Medium and Enterprises Development.

## **5 Auditor's Responsibility**

My duties among others in respect of this audit are set out in the Constitution of Zimbabwe and amplified in the Audit Office Act [*Chapter 22:18*] as follows:

- To examine, audit and report on accounts of all persons entrusted with public monies or State property.
- To satisfy myself that the receipt and disbursement of public monies has been made in accordance with proper authority and has been correctly accounted for and that all reasonable precautions have been taken to safeguard State property.

## **6 Audit Objectives**

The objectives of this special audit were as follows;

- 6.1 To evaluate whether receipts and disbursements of public resources were done in accordance with proper authority and that they were fully and transparently accounted for.
- 6.2 To verify whether public monies and resources were used for the intended purposes. For example, whether boreholes were drilled, construction projects were undertaken and completed, monies donated to Universities was used for COVID19 related innovations, COVID19 relief allowances reached the intended beneficiaries.
- 6.3 To evaluate whether internal control environment surrounding management of COVID19 resources was functional and complied with during the period under review.
- 6.4 To verify whether procurement of goods and services was conducted economically, efficiently and effectively in compliance with laws and regulations prescribed by the Procurement Regulatory Authority of Zimbabwe (PRAZ).
- 6.5 To verify accountability for COVID19 donations received from domestic well-wishers and international cooperating partners and subsequently their distribution to targeted beneficiaries.
- 6.6 To examine the completeness and accuracy of accounting records, stores records and registers maintained at Provincial Offices, District Offices, Quarantine and Isolation Centres.
- 6.7 To evaluate the extent of service delivery by relevant Ministries, Departments and Agencies.

## **7 SCOPE OF THE AUDIT**

The special audit focused on the recording, disbursement and reporting of usage of public resources by Ministries, Departments and Agencies during the period April 1, 2020 to December 12, 2020. In carrying out the audit, I reviewed documents, examined accounting records, conducted meetings and interviews with Provincial and District Government officials as well as conducting physical inspection of storage facilities and centres.

## CHAPTER 2

### FINDINGS AND RECOMMENDATIONS

This chapter details my findings and recommendations from the audit.

The disastrous nature of the COVID19 pandemic in March 2020 necessitated Treasury to direct Ministries, Departments and Agencies to identify non-wage savings (operations and capital) and other non-financial resources in their year 2020 budgets for onward submission to Treasury for financing national COVID19 intervention strategies and related activities. However, it was noted that in most instances funds released by Treasury were less than budgeted amounts due to liquidity challenges obtaining in the country thereby negatively affecting the performance of Ministries, Department and Agencies bestowed with key responsibilities in the country's fight against the COVID19 pandemic. The Table below gives a summary of Treasury allocations to Ministries as at November 5, 2020 and expenditure incurred to mitigate against the impact of COVID19 pandemic on the economy and the general public:

<b>Ministry</b>	<b>Budgeted Funds</b>	<b>Disbursement</b>	<b>Expenditure</b>	<b>Net Under/ (Over) spending)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Health and Child Care	8 916 940 514	1 181 175 243	1 180 937 764	7 736 002 750
Public Service, Labour and Social Welfare	1 208 810 000	275 800 000	275 800 000	933 010 000
District Development Fund	23 000 000	19 000 000	19 000 000	4 000 000
Local Government and Public Works	508 168 591	398 459 633	398 459 633	109 708 958
Youth, Sport, Arts and Recreation	61 600 000	61 600 000	61 600 000	-
Higher and Tertiary Education, Science and Technology Development	107 337 461	44 000 000	48 233 667	59 103 794
<b>Totals</b>	<b>\$10 825 856 566</b>	<b>\$1 980 034 876</b>	<b>\$1 984 031 064</b>	<b>\$8 841 825 502</b>

## **1 DISBURSEMENT OF COVID19 RELIEF FUNDS**

### **1.1 Selection of Beneficiaries – Youth Relief Fund**

#### **Finding**

According to the COVID19 Youth Relief Fund Operational Framework Section 3 (2) (a), beneficiaries of the COVID19 relief funds should have proof of operation for a minimum of 6 months to a year prior to the lockdown. The proof of operation could be invoices, orders, delivery notes, bank statements, EcoCash statements and affidavits among other requirements. Contrary to the above provisions, I noted that Umzingwane District Office under Ministry of Youth, Sport, Arts and Recreation recommended thirty-seven (37) beneficiaries who did not meet the beneficiary criteria. These beneficiaries received a total amount of \$111 214, **Annexure A** refers.

#### **Risk/Implication**

The objective of the relief fund may be hindered as funds may end up being paid to undeserving recipients.

#### **Recommendation**

Umzingwane District Office should adhere to the COVID19 Youth Relief Fund Operational Framework when recommending applicants to receive Government funds.

#### **Management Response**

**The District Development Office was to register all youth businesses that they could identify including those not registered. Those registered were identifiable by having tax clearance and Rural District Council licenses. The District sent a list of applicants with registered and unregistered business to the provincial office and also attached justification for their inclusion on the list. The Province selection committee was to do the final selection.**

#### **Evaluation of Management Response**

*The observation was not resolved. A sample of the thirty-seven (37) beneficiaries on **Annexure A** examined by audit revealed that the beneficiaries either had non-existent identity numbers or their businesses were not registered and did not fulfil the set criteria.*

### **1.2 DATABASE OF BENEFICIARIES**

#### **Findings**

- 1.2.1 The Ministry of Public Service, Labour and Social Welfare Head Office paid COVID19 allowances amounting to \$89 022 103 to vulnerable communities' country wide through Net One as shown on the Table below. The Ministry could not confirm whether the allowances had reached all the intended beneficiaries as reconciliations and confirmation reports were not prepared. This was contrary to section 63 (3) & (4) of the Public Finance Management (Treasury Instructions), 2019 which requires the Accounting Officer to institute internal controls for payments made.

**Table 1: Payments made to Net One as at December 12, 2020**

<b>Payment</b>	<b>Date</b>	<b>Amount per Beneficiary \$</b>	<b>Number of Beneficiaries</b>	<b>Period of Payment</b>	<b>Total \$</b>
<b>First payment</b>	19/05/2020	180.55	30912	1 month	5 581 162
<b>Second payment</b>	27/05/2020	180.55	56747	1 month	10 245 671
<b>Third payment</b>	01/06/2020	180.55	9761	1 month	1 762 349
<b>Fourth payment</b>	23/06/2020	300.55	57132	1 month	17 171 023
<b>Fifth payment</b>	17/07/2020	300.55	47524	1 month	14 283 338
<b>Sixth payment</b>	15/10/2020	300.55	66 509	2 months	39 978 560
<b>Total</b>					<b>\$89 022 103</b>

- 1.2.2 The Ministry of Public Service, Labour and Social Welfare used Net One lines platform to pay COVID19 allowances to intended beneficiaries. A total of \$201 900 COVID19 allowances processed in July 2020 for 673 beneficiaries at \$300 each had not been collected from Buhera District Social Welfare office. This was caused by incorrect contact details such as the addresses on the database. The same address was used for 1 107 beneficiaries which made it difficult to contact beneficiaries. This was in violation of section 62 (3) of the Public Finance Management (Treasury Instructions), 2019 which requires the Accounting Officer to institute internal controls that verify that the beneficiary details on the source document are the same as those to be paid.
- 1.2.3 Furthermore, 18 Net One lines uploaded with COVID19 allowances amounting to \$5 400 in July 2020, did not have the beneficiary names to facilitate distribution in Buhera District. There was no evidence of communication to the service provider or head office to ensure that the error was rectified. This was caused by reliance on verbal communication with relevant authorities.
- 1.2.4 A total of 89 beneficiaries who were listed on the Buhera District Social Welfare database that was paid in July 2020 did not receive their COVID19 allowances amounting to \$26 700, as the Net One lines allocated to them were not availed by the service provider. There was no evidence that reconciliations and communication was being done to timely address the anomalies.
- 1.2.5 I also noted that 88 Buhera District beneficiaries had their COVID19 allowances amounting to \$26 400 collected by third parties without written authority from the beneficiaries. This was contrary to the provisions of section 59 (10) of the Public Finance Management (Treasury Instructions), 2019 which requires collections by third parties to be supported by proper authority which should be attached to the payment voucher. I could not confirm whether the beneficiaries received their allowances as there was no mechanism in place to validate genuineness of the person assigned to collect the allowance on behalf of the

beneficiaries. Below is a summary of the allowances which may not have reached the intended beneficiaries:

**Table 2: Allowances which may not have reached Buhera District beneficiaries due to database errors and other irregularities**

<b>Description</b>	<b>Beneficiaries affected</b>	<b>Total value \$</b>
Uncollected allowances	673	201 900
Beneficiaries who were allocated Net One numbers but did not receive the Net One lines	89	26 700
Beneficiaries whose COVID19 allowances were collected by third parties	88	26 400
Net One lines which were not allocated to individuals	18	5 400
<b>Total</b>	<b>868</b>	<b>\$260 400</b>

- 1.2.6 The Umzingwane District Development Officer could not distribute the five (5) Net One lines to selected athletes who had been affected by the COVID19 due to non-availability of contact details of the individuals. The application forms for consideration under the COVID19 Youth Relief Fund had not been processed through the District Development Office.

### **Risks/Implications**

In the absence of reconciliations, errors and omissions that could have occurred in processing of payments at Net One may not be corrected timely.

COVID19 allowances may not reach the intended beneficiaries if incorrect addresses are used.

The objective for which the program was instituted may not be achieved if COVID19 allowances fail to reach beneficiaries.

Allowances may be converted to personal use in the absence of a mechanism that ensures confirmation of receipt by intended beneficiaries whose allowances would have been collected by third parties.

### **Recommendations**

The Ministry of Public Service, Labour and Social Welfare should ensure that reconciliations are done with Net One and Provincial Offices to confirm whether payments were made to the intended beneficiaries.

Buhera District database addresses should be corrected.

The Ministry of Public Service, Labour and Social Welfare should put in place a mechanism to ensure that correct ward details are captured and used in the processing of allowances.

Reconciliation of payments should be done and any variance communicated in writing to the Provincial Office and Head Office.

Written follow ups should be made with the service provider to provide the names of beneficiaries for the Net One lines which were delivered without beneficiary names.

The system of payment through third parties should be re-visited so that adequate controls are put in place to safeguard collection of money by unscrupulous individuals claiming to act on behalf of bona fide beneficiaries.

Investigate cases of collection by third parties of Net One lines that were uploaded with the allowances-

A mechanism should be put in place to ensure confirmation of receipt by beneficiaries whose COVID19 allowances would have been collected by third parties.

### **Management Responses**

#### **Ministry of Public Service, Labour and Social Welfare Head Office:**

**Reconciliations and confirmation require field visits to the Provinces to verify the data from source. This has not been done due to the lockdown and unavailability of transport. Accordingly, the Ministry has had to place reliance on data from Ministry of Women Affairs, Small and Medium Enterprise and Cooperative Development.**

#### **Evaluation of Ministry of Public Service, Labour and Social Welfare Management Response**

*The Management response is noted. However, the Head Office may consider requesting for payment schedules from Net One and confirmation reports from Provincial Offices to facilitate reconciliations as an alternative in this COVID19 pandemic environment.*

#### **Buhera District Social Welfare Office:**

**The payment of COVID19 allowances to affected informal sector and vulnerable communities was done in a hectic manner. Officials were given short deadlines, there was lack of general orientation of departmental staff on the new programme and poor coordination on database creation.**

**The database which did not provide details of the ward and village of beneficiaries for identification purposes was not generated by our office. Our office just received the Net One lines from the Chivhu Net One office, through the District Development Coordinator's office. The matter was raised in the District task force meeting on several occasions.**

Net One Chivhu office was telephonically advised of the 18 net one lines which did not have beneficiary names to facilitate distribution. The service provider promised to correct the anomaly but the process delayed.

Follow ups were made with the service provider to rectify the technical error regarding 89 beneficiaries whose Net One lines were not availed. This has not been addressed.

The Office made initiatives to make community representatives at ward level to collect the Net One lines with the uploaded allowances on behalf of the beneficiaries. The representatives would only be allowed to sign after positive identification. A majority of the community representatives were people of good repute like Government Extension workers and volunteers.

Furthermore, the Office could not do outreach programmes to disburse the Net One lines as the database had incorrect addresses.

#### **Evaluation of Buhera District Social Welfare Office Management Responses**

*Management responses are noted. There is need for the District Office to formally advise the Ministry's Head Office of the database anomalies and the issue of uncollected allowances and unvalidated collections by third parties.*

#### **Management Responses - Umzingwane District Development Office**

The five (5) intended beneficiaries did not apply for consideration through the District Development Office, therefore the district did not have their contact details. I also sent a report to the Province stating that the people who received the athletes funds were not part of those who applied through the District office. The District was required to select only 4 athletes using the criteria of first come, first served basis. This was done by the selection committee and forwarded to the Province. However, none of the recommended names received the funds.

### **1.3 DUPLICATED BENEFICIARIES**

#### **Findings**

1.3.1 A sample drawn from the Mutare District Social Welfare Office database which was submitted to the Head Office for payment of allowances revealed that the database had the following anomalies: -

- I. 58 beneficiaries who received COVID19 allowances amounting to \$45 240 had the same identity numbers, different date of birth and of a different gender, **Annexure B** refers
- II. 375 beneficiaries had uncontactable addresses, suspicious names and identity numbers. These beneficiaries received COVID19 allowances amounting to \$292 500. Sample on **Annexure C** refers.

This was due to lack of proper assessment of beneficiaries, coordination among all the stakeholders involved in identification of beneficiaries and non-review of the database.



- 1.3.2 A review of a sample of names on Masvingo Province data base revealed that out of 3 741 beneficiaries under the COVID19 relief allowances for the SMEs and the vulnerable, fourteen (14) beneficiaries were each allocated two (2) different Net One lines. I could not satisfy myself that there was no misappropriation of public resources since no audit evidence was availed to prove that communication was made to Net One regarding the anomaly. My confirmation on the authenticity of the identification numbers of the same beneficiaries at the Registrar-General's Office confirmed the duplications and possible identity theft, **Annexure D** refers.
- 1.3.3 On three (3) occasions two (2) different beneficiaries used the same identity number 58-316200 Y 45, 19-052524 P 19 and 08- 79102 N 03 to collect their COVID19 allowances amounting to \$600 each at Umzingwane District under the Ministry of Public Service, Labour and Social Welfare. The problem resulted from different beneficiaries sharing a similar identity number which had not been identified before disbursements were done. This was contrary to Section 62 (3) and (4) of the Public Finance Management (Treasury Instructions), 2019 which requires Accounting Officers to institute efficient internal controls.
- 1.3.4 Eighteen (18) Mangwe District Department of Social Welfare beneficiaries received duplicate Net One lines each loaded with \$600 for the payment of COVID19 relief allowances. There was no evidence that communication had been made to the relevant Net One office so that the error, which might have resulted in the beneficiaries being paid twice, could be rectified.
- 1.3.5 Confirmation with the Registrar General's Office regarding the existence of the COVID19 relief allowances beneficiaries and accuracy of their identity numbers revealed anomalies shown below from a sample of 141 beneficiaries. Further details are on **Annexures A to D**;
- 20 identity numbers do not exist.
  - 32 beneficiaries had same identity numbers but different names and dates of birth.
  - 23 beneficiaries had incorrect dates of birth.
  - 11 beneficiaries used identity numbers that belong to other individuals.

This goes on to show that the physical identity numbers were not validated and that fraudulent recordings may have been made.

### **Risks/Implications**

The objective for which the program was instituted may not have been achieved if allowances are not equitably distributed.

Allowances may be paid to undeserving members of the public due to inadequate assessments and coordination.

Fraudulent payments may be made as a result of use of an unreliable database.

Duplicated Net One lines may result in unauthorized dual receipt of payments by beneficiaries.

## **Recommendations**

The Mutare District database addresses should be corrected to facilitate location of the beneficiaries and a re-assessment exercise should be undertaken to confirm existence and eligibility of proposed beneficiaries.

The Ministry of Public Service, Labour and Social Welfare databases in provinces and districts should be reviewed, updated and anomalies investigated.

Masvingo province and Umzingwane District Office should review, update databases and investigate any anomalies including duplications.

The Ministry of Public Service, Labour and Social Welfare should consider development of a guideline to ensure effective coordination of the program amongst the different stakeholders.

The Government may consider disbursing funds to the different stakeholders such as Ministry of Women Affairs, Small and Medium Enterprise and Cooperative Development so that identification and distribution of COVID19 allowances is done by respective MDAs.

Mangwe District Social Welfare Office should return the uncollected duplicate lines to the Head Office.

## **Management Responses**

### **Mutare District Social Welfare Office:**

**The finding is agreed to. No verification and assessment was done because the department did not have the manpower and resources to conduct the verification exercise. The database was submitted by the Department of Small and Medium Enterprises during the total lockdown period.**

**For individuals with the same identity number the anomaly emanated from the fact that if adequate information was not available, Net One staff would create dummy information so that they could successfully register the line for disbursement.**

**Another area of concern was the non-availability of the pay sheet and information on how and when the beneficiaries were paid as well as the amounts. Therefore, follow ups were a challenge.**

### **Umzingwane District - Ministry of Public Service, Labour and Social Welfare:**

**The duplicates were also observed by our office and information sent to our Provincial office. Those who had double entries collected one payment only. The problem resulted from different beneficiaries sharing a similar identity number. This was the case on the three (3) occasions referred to above. The recommendation put forward by the audit will be implemented.**

**Mangwe District Social Welfare Office:**

The Department had noted the anomalies and was still in the process of capturing all the duplicates. The District Office will compile the relevant anomalies and grievances and forward to the Provincial Office.

**1.4 PAYMENT OF COVID19 ALLOWANCES**

**Findings**

- 1.4.1 The Manicaland Provincial Social Welfare office could not avail for audit a consolidated report and copies of confirmation of receipt of the \$3 959 950 COVID19 allowances disbursed by Head Office to 18 349 beneficiaries in the Province. The allowances were paid to beneficiaries drawn from vulnerable communities and Small and Medium Enterprises (SMEs) whose businesses were adversely affected by the measures taken to fight the COVID19 pandemic. I could not determine whether the objective of payment of the COVID19 allowances to vulnerable communities and SMEs was achieved. This was caused by the absence of a follow up mechanism by the Provincial office to verify with the District offices whether the allowances had reached the intended beneficiaries.
- 1.4.2 According to payment schedules availed by the Ministry of Public Service, Labour and Social Welfare's Head Office, COVID19 relief allowances for 14 113 beneficiaries amounting to \$11 031 426 for Masvingo Province had been processed and paid to Net One. Breakdown of the amounts for Masvingo Province were as shown in the Table below:

**Table 3: COVID19 Relief Allowances for Masvingo Province**

	Number of Beneficiaries Paid in the Batch	Amount paid to each Beneficiary per each Batch Processed \$	Total Paid \$
Batch 1 First Payment	379	\$180.55 x 1 month	68 428
Batch 1 Second Payment		\$300.55 x 2 months	227 817
Batch 2 First Payment	3 714	\$180.55 x 1 month	670 563
Batch 2 Second Payment		\$300.55 x 2 months	2 232 485
Batch 3 First Payment	10 020	\$180.55 x 1 month	1 809 111
Batch 3 Second Payment		\$300.55 x 2 months	6 023 022
<b>Total</b>	<b>14 113</b>		<b>\$11 031 426</b>

- 1.4.3 I also noted that there were no reports of uncollected sim cards by Masvingo District Offices forwarded to the Provincial and Head Office to guard against continuous payment of allowances to unconfirmed beneficiaries. This was caused by absence of proper operational guidelines.

- 1.4.4 There was no evidence that adequate assessments were made to ensure that the allowances were equitably distributed to deserving beneficiaries. In addition, confirmation of the existence of beneficiaries, elimination of duplicates from the database was not done in processing of the payments by the Ministry of Public Service, Labour and Social Welfare's Head Office in violation of Section 59 (15) of the Public Finance Management (Treasury Instructions), 2019 which provides for the officers initiating the transaction to satisfy themselves that the payment is a proper charge against public funds.

#### **Risk/Implication**

The Government may not know whether the objective of providing assistance to vulnerable communities was achieved in the absence of reports from implementing Ministries, Department and Agencies (MDAs).

#### **Recommendation**

Management should develop a mechanism that ensures that District offices and Provincial offices regularly submit reports of collections, success stories and challenges faced in the administration of the COVID19 allowances program.

#### **Management Responses**

##### **Manicaland Provincial Social Welfare Office:**

**The observation is agreed to. The Department of Social Development worked with different stakeholders in the selection of COVID19 allowances beneficiaries. These stakeholders included the Ministry of Women Affairs, Gender, Community Development and Small to Medium Enterprises, the local councils (Mutare City Council, Mutare Rural District Council) and various representatives' boards of small to medium enterprises such as Traders Association, Transport operators and Cross border associations.**

**After the submission of the details of these beneficiaries to the Social Development provincial office, this information was further forwarded to our Head office. However, there was no feedback concerning those who qualified for the exercise to the Provincial office or the District office as no pay sheets were sent. The Provincial office was only aware of the receipt of the allowances through hearsay from the beneficiaries.**

### **1.5 Collection of Allowances by Beneficiaries**

#### **Findings**

- 1.5.1 A total of 1 273 beneficiaries had not collected their Net One lines the platform which was used for payment of COVID19 allowances at Mutare District Public Service, Labour and Social Welfare Office since July 2020. This amounted to an estimated \$763 800 uncollected allowances. This was caused by failure to locate the intended Small and Medium Enterprises (SMEs) beneficiaries by the Mutare District Public Service, Labour and Social Welfare officials. The objective of the program was to assist informal sectors whose livelihoods were affected by the lockdown and SMEs whose businesses were forced to close due to measures put in place to minimise the spread of COVID19 virus.

- 1.5.2 As at December 9, 2020 sim cards for 3 710 beneficiaries in Chiredzi and Gutu Districts had not been distributed since June 2020. This was due to incorrect capturing of beneficiary addresses. Therefore, this made sorting of names according to districts difficult. For example, out of 10 020 beneficiaries, 3 710 beneficiaries did not have ward numbers, stand numbers or the name of the District.
- 1.5.3 The distribution of sim cards to beneficiaries was still ongoing on December 9, 2020 in Zaka District. District Officers were still sorting the sim cards according to wards with some sim cards having been given to Ward Co-ordinators to assist in locating beneficiaries in the District. I was unable to quantify either the number of beneficiaries in the District who had collected their sim cards and accessed the allowances or the number of beneficiaries who had not collected their sim cards.
- 1.5.4 Out of eight (8) beneficiaries who had collected their sim cards in Zaka District, three (3) confirmed that their sim cards were loaded with an amount of \$600 whilst the other five indicated that the sim cards they received were not loaded with any amount. Therefore, they had not accessed any allowance.
- 1.5.5 Out of the 543 beneficiaries for ward 19 that I analysed, seven beneficiaries had been allocated with two sim cards each. However, the District Office issued them with one of the two sim cards whilst the second sim card was retained.
- 1.5.6 The absence of proper operational guidelines resulted in Masvingo District Office not being able to prepare periodic reports to inform the Provincial and Head Offices on the amount of uncollected allowances. Hence, there was no safeguard against continuous payment of allowances to unconfirmed beneficiaries. Furthermore, no reports were prepared outlining Net One sim cards which were received but not loaded with money for beneficiaries.
- 1.5.7 Furthermore, 366 Mangwe District Social Welfare Office and 195 Umzingwane District Office beneficiaries had not collected their COVID19 relief allowances amounting to a combined total of \$336 600. There was no documentary evidence availed for audit to show that the Districts informed the beneficiaries about the payments.
- 1.5.8 Eleven (11) Net One lines which had been uploaded with allowances for Mangwe District Social Welfare Office were missing. I could not determine how much had been uploaded into these missing lines.

### **Risks/Implications**

The allowances may have been paid to non-existent beneficiaries.

Value for the money might be lost if it takes long for the beneficiaries to access their allowances.

Uncollected allowances may be converted to personal use.

## **Recommendations**

The Mutare District database addresses should be corrected to facilitate location of the beneficiaries.

An investigation and verification exercise should be conducted so that non-existent intended beneficiaries are removed from the database.

The Masvingo Provincial Office should have liaised with Net One to have the distribution list regrouped according to Districts in order to expedite the distribution process.

The uncollected lines should be returned to the Head Office.

## **Management Responses**

### **Mutare District Social Welfare Office:**

All effort was made to find the rightful owners of the lines. However, the chairpersons of the respective flea markets later acknowledged that the list of affected vendors which was submitted by Mutare City Council was based on details on an old database. The list submitted by Mutare City Council did not have the current owners of the stalls.

### **Evaluation of Mutare District Social Welfare Office Management Response**

*The management response is noted. However, written follow ups should be done with Mutare City Council to verify the status of the database submitted.*

### **Masvingo Provincial Office:**

Audit observation is noted. The lines were mixed up for the whole Province. Net One consolidated the databases of several Districts into one Provincial database and arranged it in alphabetical order of beneficiaries' names. It was difficult to distinguish District beneficiaries. We communicated to Net One Masvingo Office to maintain District database and beneficiaries and they indicated that the database was sorted at their Head Office and could not do anything. We then instructed Districts Officers to come with their databases and collect the sim cards. Some Districts like Chivi, Zaka, Mwenezi, Masvingo and Bikita came and collected lines for their beneficiaries. Gutu and Chiredzi Districts did not come to collect because of shortage of staff, for example Chiredzi District Office was carrying out other programs making it difficult to spend time sorting out the sim cards.

### **Chiredzi District Office:**

In June 2020 we were informed that 229 beneficiaries were selected for Chiredzi District. One of our Officers went to Masvingo to collect the Net One lines. Unfortunately, he was not able to bring them because the lines were not properly sorted. Until to date (December 7, 2020) we haven't received the lines for onward distribution to the registered persons.

**Gutu District Office:**

The first batch of names was submitted in April 2020 comprising 4 075 names registered by both the Department of Social Welfare and Ministry of Women's Affairs. Of the 4 075 registered we received 656 Net One lines and 436 have collected their lines. On October 13, 2020 another list was submitted inclusive of the 4 075 initially submitted making up a total of 7 500 beneficiaries. We plan to collect the lines at the Provincial Office on December 7, 2020 due to logistical challenges. We also require a day or two to sort out the lines as they are mixed.

**Zaka District Office:**

Distribution of the lines is in progress and those not yet collected are still at the Office. Some lines received had no supporting names on the database and some had no addresses such that the beneficiaries could not be located. Some lines were for other Provinces. We recommend that the second batch be allocated and sorted according to wards.

**Mangwe District Office:**

Some of the beneficiaries have not been forthcoming in collecting their lines, while distribution of lines to further rural parts of the district is still in progress. The Department will expedite the distribution process and will seek guidance from the Provincial office on lines that would not have been collected or distributed by December 30, 2020.

The Department had noted the anomalies and was still in the process of capturing all the duplicates and missing lines. The District Office will compile the relevant anomalies and grievances and forward to the Provincial Office.

## **1.6 COLLECTION OF COVID 19 ALLOWANCES BY INFORMAL SECTOR - INDIVIDUALS**

**Finding**

Matobo District Youth, Sport, Arts and Recreation Office disbursed SMEs and Youth allowances amounting to \$185 614 to 116 beneficiaries through Empower Bank. However, the District officials could not ascertain who among the 116 beneficiaries appearing on the list from Empower Bank had either collected or not yet collected their allowances. There was no evidence of reconciliations of the payments between Matobo District Youth, Sport, Arts and Recreation Office disbursed SMEs and Youth and Empower Bank. As a result, I could not establish whether the programme was achieving its intended purpose in the district. This was contrary to section 157 (2) (b) of the Public Finance Management (Treasury Instructions), 2019 which requires Accounting Officers to put in place a cost effective system of internal control to safeguard money and property against loss.

**Risk/Implication**

Beneficiaries may not receive their allowances timeously.

## Recommendation

Matobo District Youth, Sport, Arts and Recreation Office should engage Empower Bank by way of payment reconciliation to ascertain who among the approved beneficiaries managed to collect their money and advise those who have not yet done so to approach the bank.

## Management Response

The District engaged the bank on the list of beneficiaries to ascertain who had so far collected their money, but the bank has not yet done so citing challenges of extracting names. The bank was last communicated with, on the issue, on December 7, 2020. Some youths who had not collected their allowances citing challenges of travelling costs to get to the bank in Bulawayo. The District will however continue engaging the bank.

## Evaluation of Management Response

*Management response is noted however, there is need to provide details of how many youths managed to collect their allowances.*

### 1.7 Payment of COVID19 Allowances to Members of Staff

#### Finding

- 1.7.1 I observed that members of staff stationed at Ministries, Departments and Agencies (MDA) shown in the Table below were paid COVID19 allowances totalling \$2 654 089. These allowances were paid to members of staff who reported for duty during the COVID19 lockdown period from April to July 2020. The payments were made without competent authority in contravention of section 59 (15) of the Public Finance Management (Treasury Instructions), 2019. Furthermore, there were inconsistencies and lack of documented guidelines on payment of the COVID19 allowances across different Government departments. The amounts paid ranged from \$180 to \$320 per day.

**Table 4: Payments of COVID19 Allowances to staff members**

Ministry/Department/Agency	Amount \$
1. Toronto Quarantine Centre	65 600
2. Magamba Quarantine Centre	378 900
3. Karoi District Hospital	14 450
4. Matabeleland South Provincial Development Coordinator's Office	96 160
5. Matabeleland South Provincial Social Welfare	1 846 099
6. Manicaland Provincial Public Works	135 000
7. Manicaland Provincial Development Coordinator's Office	117 880
<b>Total</b>	<b>\$2 654 089</b>

## Risks/Implications

Payment of allowances without competent authority and documented guidelines result in improper charge to public resources.



Lack of clear policy on the payment of COVID19 allowances within the Government leads to financial prejudice to the Government and affects morale when some are paid while others are not.

### **Recommendations**

A clear policy should be developed and put in place to guide MDAs on the issue of COVID19 allowances not paid through the paysheet.

The authority that was used by Toronto Quarantine Centre, Magamba Quarantine Centre, Karoi District Hospital, Matabeleland South Provincial Development Coordinator's Office, Manicaland Provincial Development Coordinator's Office and Manicaland Provincial Public Works to process the allowances should be availed for audit.

The Government should ensure that appropriate control measures are put in place to ensure coordination of various Government Departments when paying COVID19 allowances.

### **Management Responses**

#### **Toronto Quarantine Centre:**

**Members of staff claimed allowances from the Department of Social Welfare on the advice of Provincial Social Welfare Office, who advised even the rate that was used, for onward submission to their head office. The members did not make any claims from the Public Service Commission.**

#### **Evaluation of Toronto Quarantine Centre Management Response**

*Management response is noted. However, the authority to process the payments was not availed for audit.*

#### **Karoi District Hospital:**

**The COVID19 preparedness and response required lots of effort in coordination, the teams worked tirelessly day and night carrying out COVID related activities. It is in this regard that management decided to pay out allowances to cover expenses incurred by members of staff and airtime for communication. Management agreed to include the allowances paid to staff as part of petty cash, as it was a general or miscellaneous account that did not have any specific focus areas and hence management saw it fit to include these. Nonetheless, management will seek authority first in the future.**

#### **Matabeleland South Provincial Development Coordinator's Office:**

**The Provincial Development Office received and paid out the Covid 19 domestic allowances to members of staff on duty in May 2020 through Head Office directive. Observation and recommendation have been noted for future reference and compliance.**

#### **Matabeleland South Provincial Social Welfare Office:**

The Provincial Office received instructions over the telephone from Head Office to recall people from lockdown arrangements so as to man quarantine centres and attend to other social protection needs that were triggered by the COVID19 pandemic. It being an emergency and abnormal situation, it was necessary to pay allowances for these cadres that were recalled from lockdown. For those doing sleepover duties in quarantine centres, we found it necessary to pay the allowances.

#### **Manicaland Provincial Public Works Office:**

The COVID19 allowances were paid to members who reported for duty beginning March 30, 2020. The authority came from our Head office through our Accounts section.

#### **Manicaland Provincial Development Coordinator's Office:**

The Chief Accountant, has advised that the Chief Director Finance and Administration will issue the competent authority for payment at Head Office to External Auditors.

#### **Evaluation of Manicaland Provincial Development Coordinator's Office and Provincial Public Works Office Management Responses**

*Management responses are noted. At the time of finalising the report, the authority by the Chief Director Finance and Administration had not yet been submitted.*

### **1.8 Purchase of Air Time for Staff**

#### **Finding**

Section 53 (1) of the Public Finance Management (Treasury Instructions), 2019 requires all payments to be appropriately authorised, completed and adequately supported. I noted that air time purchased from COVID19 funding by Ministries, Departments and Agencies for staff members totalling \$22 165 was neither supported by a competent authority from the Accounting Officer nor Treasury. The Table below refers:

**Table 5: Airtime purchased for staff members**

<b>Ministry/Department/Agency</b>	<b>Amount \$</b>
1. Mashonaland West Provincial Medical Director's Office	15 725
2. Karoi District Hospital	5 000
3. Magamba Quarantine Centre	1 440
<b>Total</b>	<b>\$22 165</b>

## **Risk/Implication**

Scarce public resources may not be properly accounted for and put to best use if there is no clear guidance on who should be allocated airtime and amounts involved.

## **Recommendations**

The co-ordinating committees should review operational modalities of staff and make proposals for approval before payments are done. This facilitates smooth operations and consistency in accounting for public funds.

Mashonaland West PMD's office, Karoi District Hospital and Magamba Quarantine Centre should avail for audit inspection competent authority used to make the payments.

## **Management Responses**

### **Mashonaland West PMD's Office:**

**Airtime was being purchased for staff to enable better communication between staff out in the field and those at the Provincial Office during the pandemic.**

### **Evaluation of Mashonaland West PMD's Office Management Response**

*Management response is noted. However, the authority to process the payments was supposed to be sought and availed for audit.*

### **Karoi District Hospital:**

**The COVID19 preparedness and response required lots of effort in coordination, the teams worked tirelessly day and night carrying out COVID related activities. It was in this regard that management decided to pay out allowances to cover airtime for communication. Management agreed to include the allowances paid to staff as part of petty cash, as it was a general or miscellaneous account that did not have any specific focus areas.**

**Nonetheless, management will seek authority first in the future.**

## **1.9 URBAN FOOD ASSISTANCE**

### **Finding**

Section 4 (3) of the Social Welfare Assistance Act [*Chapter 17:06*] requires that from time to time reviews/assessments be conducted to determine eligibility of persons intending to receive social welfare assistance in terms of amount, or level of social welfare assistance. The Kwekwe and Zvishavane District Social Development Offices (DSDO) did not avail for audit inspection documentary evidence to show that the urban food beneficiaries who received cash disbursements totalling \$187 000 and \$3 806 300 respectively during the months of April, May, July and August 2020 were assessed to determine whether or not they qualified to be in the urban feeding programme. Tables below refer. The District Social Development Offices used community structures to produce lists of beneficiaries but did not verify whether the selected persons qualified to be in the programme as stipulated by the Act.

**Table 6: Beneficiaries for Kwekwe District Social Welfare Office**

<b>Month</b>	<b>No. of Beneficiaries</b>	<b>Amount \$</b>	<b>Total \$</b>
April 2020	110	500	55 000
May 2020	110	400	44 000
July 2020	110	400	44 000
August 2020	110	400	44 000
<b>Total</b>			<b>\$187 000</b>

**Table 7: Beneficiaries for Zvishavane District Social Welfare Office**

<b>Month</b>	<b>No. of Beneficiaries</b>	<b>Amount \$</b>	<b>Total \$</b>
April 2020	2 239	500	1 119 500
May 2020	2 239	400	895 600
July 20020	2 239	400	895 600
August 2020	2 239	400	895 600
<b>Total</b>			<b>\$3 806 300</b>

**Risk/Implication**

Payments might have been made to ineligible people at the expense of deserving beneficiaries. The programme would therefore not achieve the intended objective.

**Recommendation**

The Kwekwe and Zvishavane District Social Development Offices (DSDO) should assess all persons applying for urban food assistance in order to establish their eligibility prior to submitting the list of selected beneficiaries to Head Office for payment. A validation exercise should be undertaken to check whether non-deserving persons were not paid.

**Management Response**

**Kwekwe District Social Development Office:**

**We greatly appreciate the recommendation and compliance is assured forthwith.**

## **Zvishavane District Social Welfare Office:**

**The observation has been noted. The District applied a self-targeting system using a remuneration rate which is far below the prevailing rate in agriculture to select beneficiaries excluding non-labour constrained households.**

## **2 MANAGEMENT OF QUARANTINE CENTRES**

### **2.1 Service Delivery in Quarantine Centres**

A Quarantine Centre is a place where individuals who were exposed to COVID19 are held to see if they become sick within the period they are detained. The centres are manned by health practitioners. These people might have come into close contact with an infected person or had limited contact with an infected person for a short period of time including travel outside the country or exposure to a case of COVID19. Page seven and eight of the Integrated Guidelines for the Management of Individuals in Institutional Quarantine for the Prevention of SARS-CoV-2 (COVID19) in Zimbabwe outlines the infrastructure and functional requirements of Isolation/Quarantine Centres. The conditions include support services for example food, tuck shop and recreation facilities.

### **Findings**

- 2.1.1 Zimbabwe Integrated Guidelines for the Management of COVID19 relating to Quarantine facilities provides conditions to be met to have a suitable facility. According to the guidelines the centre should have dormitories or wards that have electricity, are well ventilated and have sufficient water supplies. Also, the facility should be well secured.
- 2.1.2 On my visit to the Mushagashe Quarantine Centre, I observed that the security at the centre was inadequate. The facility did not have a secure fence and alternative gates for entry and exit to the Centre were not lockable. Therefore, there was no restriction of movement of inmates from going to other areas of the facility. During the period from June 14, 2020 to December 10, 2020, a total of 141 out of 1 261 admitted inmates, had absconded.
- 2.1.3 I also noted that there was no backup for electricity and water in the event of electricity outage. The availability of electricity was not constant at the facility. The facility was used as a Quarantine Centre before the repairs of electricity and plumbing had been done.

### **Risks/Implications**

Failure to have adequate security for the facility, would make it difficult to restrict inmates. As a result, inmates absconded making it difficult to contain the spread of the pandemic.

Inadequate electricity and running water might compromise the adherence of laid down guidelines on minimising the transmission of COVID19.

## **Recommendation**

The Provincial Taskforce should have come up with strategies to secure the place and make it more habitable given the nature of the pandemic that was being managed and still to be managed.

## **Management Responses**

**The audit observation is noted. We will advise Public Works to address the above issues. Returnees were accommodated at Mushagashe as there was no alternative accommodation in the province.**

## **2.2 Maintenance of Quarantine Centre Buildings**

### **Finding**

Treasury Instruction 0606 (d) bestows responsibility on Accounting Officers or any officer specifically authorised to do so to enter into commitments for expenditure on projects and ensure all conditions precedent to the disbursement are met. The Midlands Provincial Public Works Department invested a total sum of \$983 657 towards the rehabilitation of Torwood Hospital Quarantine Centre. The project was reported to be 78.6% complete at the time of audit. A physical inspection of maintenance work carried out at the hospital on December 10, 2020 showed that although some plumbing and electrical installations had been done, the hospital was not yet ready to be used for the intended purpose as there was no running water. Painting of the building was required and some of the items fitted like tapes and electrical equipment were susceptible to theft due to inadequate security. This was caused by lack of proper planning for the maintenance works which led to shortage of materials to complete the project. Hence, Kwekwe District Public Works maintenance staff demobilised from the site before completion of refurbishment work.

### **Risks/Implications**

COVID19 pandemic patients might be denied access to habitable and decent accommodation facilities.

Wasteful expenditure might arise if the project is not completed and used for the intended purpose of mitigating the spread of the virus and stays idle for too long.

Theft or pilferage of items installed at the hospital might occur.

### **Recommendation**

The Midlands Provincial Public Works Office should properly plan for maintenance works and adequately supervise the Kwekwe District Public Works office to ensure that restoration work is completed as planned.

### **Management Response**

**Some materials, notably the Tank Stand and electrical control box were still under procurement. However, these have since been secured and works are to resume as soon as these items are delivered to site.**

**The Municipality of Redcliff will immediately be reminded of their responsibility to ensure adequate security at the Hospital.**

## **2.3 BUS FARE PAYMENTS FOR QUARANTINE CENTRE INMATES**

The details of inmates including names, identity details, phone numbers and home addresses are captured by a Social Welfare Officer upon admission to a Quarantine Centre. The Ministry of Health and Child Care identifies inmates to be discharged from Quarantine Centres based on clinical improvement. Inmates can be retested for COVID19 between 24 - 48 hours apart and discharged if their results come out negative twice. On the date of discharge, inmates who reside in distant provinces or districts were provided with an estimated amount of bus fare. The bus fares were meant to assist the discharged inmates to get transport to their home destinations.

### **FINDINGS**

- 2.3.1 Section 35 (6) (a) of the Public Finance Management Act [*Chapter 22:19*] states that every Accounting Officer shall keep or cause to be kept proper records of account. Contrary to these requirements, Mushagashe Quarantine Centre did not avail payment schedules to support bus fares amounting to \$42 930 paid to inmates that were leaving the centre. As a result, I was unable to confirm how the bus fares were distributed. Table below refers:

**Table 8: Bus fares not supported with payment schedules**

<b>Issue vouchers Supporting the disbursement</b>	<b>Amount \$</b>
183413H	6 140
183443H	9 260
186505H	5 560
186502H	11 710
186692H	3 530
186685H	6 730
<b>Total</b>	<b>\$42 930</b>

- 2.3.2 According to the guidelines and practice outlined by management, bus fares were only paid to inmates on date of discharge. However, a schedule showing payments amounting to \$18 300 for twenty-seven (27) inmates at Mushagashe Quarantine Centre revealed that the inmates received the bus fares on September 10, 2020. However, the admissions and discharge register indicated that the inmates were discharged on September 22, 2020, thirteen days after payment date. Given the above, I could not confirm the accuracy of the information recorded and the actual date when the inmates were paid the bus fares.
- 2.3.3 I was not availed with the records as proof that the assessments of bus fares were done to determine the correct amounts of bus fares to be given to discharged inmates. In addition, there were no controls in place to ensure that the inmates were getting the bus fares as per the purported assessments. Out of a total amount of \$597 460 paid, inmates whose bus fare payments amounted to \$516 370 did not sign the acquittal forms as proof that they had received the amounts indicated. I could therefore not verify whether the

payments were received by the indicated persons. Satisfactory explanation was not provided as to why respective recipients did not sign to acknowledge receipt of stated amounts.

- 2.3.4 Section 22 (1) of the Public Finance Management (Treasury Instructions), 2019, read in conjunction with Section 308(2) of the Constitution of Zimbabwe require every person who is responsible for the expenditure of public funds to safeguard the funds and ensure that they are spent only on legally authorised purposes and in legally authorised amounts. Against this background, the Midlands Provincial Social Welfare Office paid in cash bus fare totaling \$604 760 to returnees discharged from Quarantine Centres. A sample of payments reviewed showed that persons travelling to the same destinations were invariably paid different amounts resulting in an excess payment of \$3 038 and no reasonable explanations were proffered for such practices, **Annexure E** refers. This could have been caused by lack of managerial scrutiny and oversight of the processes.
- 2.3.5 I noted that at Esikhoveni Quarantine Centre in Matabeleland South Province payments were being done with vouchers not being certified as “previously not paid”, and “passed for payment”. The payment vouchers amounting to \$56 970 were paid to cater for bus fares for inmates discharged from the centre. There was no evidence that a senior and independent official had checked the documents before making the payment. This was contrary to Section 53 (1) of the Public Finance Management (Treasury Instructions), 2019 which states that all payments made are appropriately authorised, complete and with adequate supporting documentation.

### **Risks/Implications**

If bus fare requests are not supported by the schedule of payments, it becomes difficult to validate the payments against the inmates’ register.

In the absence of records to support assessments done, it will be difficult to ascertain whether correct decisions were made with regards to the amount of bus fare given to each individual. Also, without the assessment records, it will be difficult to confirm the transparency of the whole process.

In the absence of signatures on the acquittal forms it would be difficult to establish whether funds were given to the intended persons.

Non-adherence to standard verifiable payment basis expose public moneys to wastage and high risk of misappropriation.

### **Recommendations**

Masvingo Provincial Social Welfare Office should ensure that bus fare payments to discharged inmates are adequately supported by payment schedules. The Office should also carry out assessments and maintain the respective records to ensure transparency in the process.

The Midlands Provincial Welfare Office should ensure that there is scrutiny and oversight of payment transactions to safeguard resources against misappropriation.



Esikhovheni Quarantine Centre should ensure that a senior and independent official is assigned to review work of subordinates to reduce errors and minimise loss.

The national task force should carry out further investigations into possible irregular payments made where there was inadequate documentation and where there is no evidence of recipients having received the money, to ensure proper accountability and then take further necessary steps.

### **Management Responses**

#### **Mushagashe Quarantine Centre:**

**Money was issued on September 10, 2020 but was recorded on September 22, 2020 when the Accountant was issuing another batch of bus fares, hence the discrepancy. However, in future transactions will be recorded daily.**

#### **Evaluation of Mushagashe Quarantine Centre Management Response**

*The issue of supporting vouchers worth \$42 930 was not responded to.*

#### **Masvingo Provincial Social Welfare Office:**

**The audit observation is noted. Social Welfare Officers, Health Personnel and ZRP were determining the amounts to be given to discharged inmates. However, minutes were not compiled by our officers but from now onwards minutes of bus fares will be availed.**

**Due to the nature of the COVID19 pandemic, we found it difficult to make the beneficiaries of cash sign pay sheets. COVID19 is highly contagious through getting closer to the affected persons and also through touching same surfaces, hence our officers did not have PPE to protect themselves. Inmates also did not have PPE so it was not safe to make beneficiaries sign the pay sheets.**

**Social Welfare Officers, Health Personnel and ZRP were present and observing the payment process.**

#### **Midlands Provincial Social Welfare Office:**

**The audit observation has been noted. In future, authorities will increase scrutiny of all bus fare payments in order to adhere to the prescribed rates.**

#### **Esikhovheni Quarantine Centre:**

**The observation has been noted. A delegated senior official will review work done by subordinates to minimise errors.**

## **2.4 PAYMENT OF ADMINISTRATION FEES FOR QUARANTINE CENTRES**

### **FINDINGS**

- 2.4.1 Mushagashe Training Centre charged accommodation and service fees to the Ministry of Public Service, Labour and Social Welfare for the use of its premises as a Quarantine

Centre. The fees were purported to be based on the number of inmates resident at the centre on each day charged. The rates that were charged were as shown in the Table below:

**Table 9: Schedule of Rates charged**

Item	Amount \$	Remarks
<b>Breakfast</b>	50	Cost per head per day
<b>Lunch</b>	100	
<b>Dinner</b>	100	
<b>Bedding</b>	300	
<b>Firewood</b>	550/load or 1 100/load	Use of firewood for cooking; The price was not standard and depended on the available supplier
<b>Protective Clothing</b>	200 000	For administration and kitchen staff
<b>Administration and facilitation fee</b>	20 000	Charged twice (April 7, 2020 to April 19, 2020) and (May 4, 2020 to May 17, 2020)

- 2.4.2 However, there was no authority produced on the decision to pay the fees, guidelines on the components of the fees and the basis of computing the fees to be charged by the institution. I was therefore unable to confirm the authenticity of these payments.
- 2.4.3 Further to the above, I was availed with the invoices raised by Mushagashe Accounts department and these were not supported by records of the number of inmates and staff available at each day at the Centre. Also, there was no evidence that the Social Welfare Officer resident at Mushagashe Quarantine Centre had confirmed the number of inmates and number of days billed on behalf of the Ministry. A total of \$6 993 000 was billed between the period April 7, 2020 to November 14, 2020 and \$1 508 500 had been paid by the Ministry. Outstanding payments as at November 14, 2020 amounted to \$5 484 500. I was therefore unable to confirm the accuracy of the amount of accommodation and administration services the Ministry was billed by the Institution.
- 2.4.4 The Ministry of Public Service, Labour and Social Welfare did not have a clear decommissioning policy that ensures that sites are restored to their original state upon closure of a quarantine centre. At the date of my visit on December 4, 2020, I observed that the Ministry owed Vuti High School in Mashonaland West Province \$138 593 for the damages done to the school infrastructure by the people who were in quarantine as well as other expenses incurred by the School on behalf of the Ministry. The money had been outstanding since the closure of the quarantine centre in June 2020.

## **Risks/Implications**

Without evidence of authority, the Ministry may incur unauthorized expenditure.

In the absence of records with information on the numbers of inmates available at the Quarantine Centre, food provisions may not be well managed. Also, without such records, the amounts charged for accommodation and other services may not be accurate.

Damaged school infrastructure may result in the school's failure to offer effective class lessons and services to its students.

## **Recommendations**

The Masvingo Provincial Social Welfare Office should avail authority to support the payments for accommodation.

The Mushagashe bills and payments need to be validated to ensure that the amounts billed are authentic. Update me on the outcome of the investigations.

Clear guidelines should be put in place for decommissioning of facilities to facilitate continued use of the same by the owners. The Ministry of Public Service, Labour and Social Welfare should expedite the payment of outstanding administration fees to Vuti High School.

Regular follow ups should be made with the Ministry's Head Office so that outstanding bills are settled on time.

## **Management Responses**

### **Masvingo Provincial Social Welfare Office:**

**We are going to maintain registers for both staff and inmates accommodated at the Quarantine Centres. The Provincial Office will authorise all payments for accommodation.**

### **Mashonaland West Provincial Social Welfare Office:**

**Upon closure of Vuti Quarantine centre the school submitted a list of repairs that were supposed to be done and these were forwarded to Head Office on September 15, 2020. Up to the time of your audit the payment had not been processed.**

## **2.5 PAYMENT IRREGULARITIES**

### **Finding**

Section 59 (17) of the Public Finance Management (Treasury Instructions), 2019 requires the Director of Finance to institute a system of internal check and control to guard against dual payment of claims.

I observed that Gwanda Provincial Social Welfare office overpaid Appleridge Investments when it made three payments totaling \$1 938 340 for same invoice number 012 in respect of catering services rendered at DDF and Beitbridge quarantine centres from August 3, 2020 to September 15, 2020. Furthermore, another invoice amounting to \$579 570 shown in the Table below was also paid to the same company. The invoice was different from those submitted by the same supplier in that it had no reference number, no period for

which catering service was rendered and the station where that service was rendered. As a result I could not ascertain whether these were genuine payments.

**Table 10: Payments made to a Service provider without reliable supporting documentation**

Date	Period service rendered	Invoice No.	Document No.	Details	Amount \$
10/09/2020	03/08/2020 to 25/08/2020	012	1900049633	Catering at DDF quarantine centre	102 370
23/09/2020	26/08/2020 to 15/09/2020	012	1900050497	Catering for returnees at Beitbridge	1 006 920
02/10/2020	26/08/2020 to 15/09/2020	012	5100009171/ 5105631799	Payment for catering services	829 050
23/07/2020	-	-	1900048223	Payment for catering services	579 570
<b>Total</b>					<b>\$2 517 910</b>

### **Risk/Implication**

There is risk of loss of public funds due to fictitious payments.

### **Recommendations**

The Ministry of Public Service, Labour and Social Welfare should investigate the unusual payments and take appropriate action.

There is need to put adequate controls and checks and balances to ensure that no payments are made for services not rendered and that all documentation is scrutinised before payments are made.

### **Management Response**

**Head Office picked the error when it occurred and queried the rates that were used by the service provider as they were above those stipulated in the contract. The service provider requested cancellation of the questionable invoice and resubmitted another one. Unfortunately both invoices were paid. The Provincial office**

established that the service provider received double payment and he agreed to refund.

### Evaluation of Management Response

*Management Response is noted, however the evidence that the service provider agreed to refund was not availed for audit verification.*

## 2.6 GROCERIES FOR QUARANTINE CENTRES

### Findings

- 2.6.1 In Manicaland Province, no approved documented requisitions from the eight (8) Quarantine Centres were availed, for the \$2 998 078 worth of goods procured, detailing the food requirements against the number of inmates. The office bearers made use of verbal and social media platforms such as WhatsApp when raising orders during the COVID19 period. This was in contravention of Section 67 (8) of the Public Finance Management (Treasury Instructions), 2019 which requires that all procurement requests be justified as to the need, so as to avoid fruitless and wasteful expenditure; surplus and redundancy. I therefore could not confirm whether the goods that were procured were in line with the needs at the Quarantine Centres. Table below refers:

**Table 11: Food provisions delivered to Centres without documented user requirements**

Date	Quarantine Centre	No. of Items delivered
10/05/2020	Mutare Teachers College	250 loaves of bread
10/05/2020	Mutare Teachers College	560 kgs Chicken
10/05/2020	Mutare Teachers College	250 kgs Beef
10/05/2020	Magamba Training Centre	50 kgs beef
10/05/2020	Magamba Training Centre	40 kgs Chicken
10/05/2020	Magamba Training Centre	40 kgs Mealie-meal
10/05/2020	Magamba Training Centre	25ks Rice
11/05/2020	Magamba Training Centre	440 kg Mealie-meal
11/05/2020	Magamba Training Centre	200kg beef
11/05/2020	Magamba Training Centre	155 birds
11/05/2020	Mutare Polytechnic College	150 birds
11/05/2020	Mutare Polytechnic College	130 loaves of bread
11/05/2020	Mutare Polytechnic College	50 Crates- eggs
11/05/2020	Mutare Polytechnic College	500kgs Mealie-meal
12/05/2020	Magamba Training Centre	200 kgs beef
12/05/2020	Magamba Training Centre	134 loaves of bread
12/05/2020	Rowa Training Centre	150 loaves
12/05/2020	Rowa Training Centre	50 Crates of eggs

- 2.6.2 There were no payment vouchers prepared for amounts paid to retail suppliers for the goods collected. Mashonaland Central Provincial Social Welfare Office did not carry out reconciliations of groceries collected against the amounts that had been paid to OK Zimbabwe amounting to \$632 550, Table below refers;

**Table 12: Groceries Collected from OK Zimbabwe**

<b>Date</b>	<b>Supplier</b>	<b>Amount of Invoice/Receipt \$</b>
18/08/2020	OK Zimbabwe Bindura	48 920
30/07/2020	OK Zimbabwe Bindura	168 166
12/06/2020	OK Zimbabwe Bindura	52 119
30/06/2020	OK Zimbabwe Bindura	124 452
05/06/2020	OK Zimbabwe Bindura	13 497
04/06/2020	OK Zimbabwe Bindura	15 323
29/06/2020	OK Zimbabwe Bindura	22 543
25/06/2020	OK Zimbabwe Bindura	18 295
20/06/2020	OK Zimbabwe Bindura	12 454
19/05/2020	OK Zimbabwe Bindura	45 417
14/05/2020	OK Zimbabwe Bindura	8 432
11/05/2020	OK Zimbabwe Bindura	24 038
09/05/2020	OK Zimbabwe Bindura	36 394
10/05/2020	OK Zimbabwe Bindura	42 500
	<b>Total</b>	<b>\$632 550</b>

Furthermore, no confirmations of payments to OK Zimbabwe from Head Office were submitted to auditors and only a few requests to Head Office were availed. In the absence of these documents audit could not determine the completeness of the transactions.

- 2.6.3 The cost of food provisions, accommodation and daily upkeep of the inmates at the Quarantine Centres were met by the Ministry of Public Service, Labour and Social Welfare. The Provincial Office would compute requirements for all the Quarantine Centres and submit these to Head Office for payment processing. The Head Office would then make direct payments to the respective suppliers and the Provincial Office would authorize collection of goods from the suppliers. For services like laundry and accommodation the respective suppliers would raise invoices which would be sent to Head Office for payment.
- 2.6.4 There were six (6) Quarantine Centres in Masvingo Province namely Rupangwanya Training Centre, Bikita Training Centre, Mushagashe Training Centre, DDF Training Centre, Masvingo Polytechnic College and Masvingo Teachers College. From a sample of provisions procured from OK, TM and N Richards for Quarantine Centres in Masvingo Province, goods valued at \$1 128 192 were not supported by authorized requisitions.
- 2.6.5 Section 35 (6) (a) of the Public Finance Management Act [*Chapter 22:19*] states that every Accounting Officer shall keep or cause to keep proper records of account. Contrary to this requirement, Masvingo Provincial Social Welfare Office did not reconcile the cost of goods and services paid for by the Head Office with the actual goods supplied and services consumed by each of the Quarantine Centres. As at the time of my visit to Masvingo Province, the Provincial Office did not have records to confirm balances of goods at OK, TM and N. Richards. Also, the Provincial Office did not have financial records on total payments made to each supplier, total costs of goods taken by each of the Quarantine Centres and total costs of services incurred towards the administration of the Quarantine Centres. I was therefore unable to determine whether the COVID19 funds were appropriately utilized and accounted for.

- 2.6.6 I observed that Gwanda Provincial Social Welfare office processed payment voucher number 1/2020 on 12/8/2020 and paid \$339 796 to OK Zimbabwe Gwanda for food and non- food items which had been requested by Esikhoveni Quarantine Centre. The goods had not yet been collected/delivered at the time of audit on December 8, 2020 which was almost four (4) months after payment. The management indicated that they had not been given authorisation to collect the goods by the Provincial Office. However, this goes on to show that the procured goods were not really needed, the resources could have been used for other purposes.

### **Risks/Implications**

Procurement of goods without supporting approved requisitions may result in wasteful expenditure.

Goods may be diverted to cater for non-COVID19 related needs and converted to personal use due to absence of approved requisitions from centers and reconciliation of goods paid for against deliveries made.

Reliance on informal modes of communication may result in loss of audit trail and transparency.

If complete accounting records are not maintained, transparency and accountability will be impaired.

### **Recommendations**

Quarantine centers should be advised to submit approved requisitions detailing the quantities required and the number/average number of inmates to be catered for by the request. Reconciliations should be done of goods collected against payments done for all centres.

Verbal communication should be followed by formal written and approved requisitions in times of emergency.

Mashonaland Central Provincial Social Welfare Office should prepare payment vouchers and reconcile groceries collected against amounts paid.

Masvingo Provincial Social Welfare Office should ensure that whenever Quarantine Centres require food provisions, the requests are authorized in writing by the Provincial Office and record of the authorized requests should be maintained.

Masvingo Provincial Social Welfare Office should maintain complete accounting records to ensure accountability and transparency in the use of the COVID19 funds.

Gwanda Provincial Social Welfare Office should honour requisitions approved for the Centre and allow collection to be done.

## **Management Response**

### **Manicaland Provincial Social Welfare Office:**

The finding is agreed to. The Office will immediately ensure that all requests from quarantine centers indicate the number of inmates and are approved.

### **Mashonaland Central Provincial Social Welfare Office:**

The observation is noted. Reconciliations are being carried out with OK Bindura and Head Office.

### **Masvingo Provincial Social Welfare Office:**

We will provide the information in a month's time.

### **Esikhoveni Quarantine Centre:**

The Centre will get in touch with the Provincial Office for permission to collect the food and non-food items.

## **3 MANAGEMENT AND REHABILITATION OF ISOLATION CENTRES**

### **3.1 Status of Isolation Centres**

An Isolation Centre for COVID19 is a facility used to isolate/separate individuals who have known or suspected COVID-19 virus. It is assumed that they are infected even if not yet tested so as to protect others around them. The Government through the MOHCC identified existing health facilities/wards which were to be refurbished to suit the standard requirements of an Isolation Centre. New Isolation Centres were to be constructed at Masvingo Provincial Hospital and at Wilkins Hospital. The Integrated Guidelines for the Management of Individuals in Institutional Quarantine for the Prevention of SARS-CoV-2 (COVID19) in Zimbabwe provides administration procedures for Isolation and Quarantine Centres.

### **Findings**

- 3.1.1 Manicaland Province had four (4) hospitals which were identified to provide isolation services and treatment facilities to individuals who would have tested positive for COVID19. The Provincial Isolation centres have a total bed capacity of 180. Out of the four (4) isolation centres identified, Victoria Chitepo Provincial Isolation centre was the only centre whose rehabilitation and equipping works had been completed and was fully operational as at December 12, 2020. Progress of rehabilitation at the other three (3) isolation centres was delayed by at least fifty-eight (58) days due to the failure to supply equipment by companies contracted through Ministry of Local Government, Public Works and National Housing. The Table below refers:



**Table 13: Status and rehabilitation progress of the Isolation Centres in the Manicaland Province**

<b>Name of Health Institution</b>	<b>Progress as at December 12, 2020</b>	<b>Hospital bed capacity</b>
Victoria Chitepo Provincial Hospital-Isolation Centre	Works completed Isolation centre now fully operational	50
Mutare Infectious Diseases Hospital-Isolation centre	Isolation centre was at 70% completion stage	40
Nyanga District Hospital –Isolation centre	<b>Project Completion delayed</b> Installation of ventilation services was at 99% and medical gas services was at 30% completion stage. ICU Ward Medical Gas system were commenced on September 9, 2020 and scheduled to be completed on October 5, 2020. Painting of the centre had been completed, fitting of bathrooms and other equipment was in progress	45
Chipinge District Hospital-Isolation centre	<b>Project completion delayed</b> Commissioning of ventilation services was done, installation of medical gas services was at 45% completion stage. Intensive Care Unit Ward Medical Gas system was commenced on September 9, 2020 and scheduled to be completed on October 5, 2020. Painting and fitting of bathrooms and other equipment was in progress	45
<b>Total</b>		<b>180</b>

3.1.2 I observed that in Masvingo Province, a Polyclinic in Rujeko suburb that had been closed awaiting refurbishment was converted into an Isolation Centre. Construction and refurbishment works were done and completed. These included painting the inside, outside and roof of the Isolation Unit, installation of a geyser, separation of male and female showers for patients, installation of a water tank, plumbing and partitioning of wards. It has a maximum holding capacity of ten (10) beds, is fenced with a lockable gate and a security guard is available.

3.1.2.1 The Centre has constant water supply from City Council and has a 5 000 litre water tank. The ablution facilities were adequate and a wet borehole was drilled. However, casings and other installations had not been done for it to be a functional borehole.

3.1.2.2 Staff or individuals are required to self-isolate for 10 days whenever they are in close contact with a COVID19 patient. I noted that the Isolation Centre had five (5) nurses.

However, the number seemed inadequate as the nurses could not go on self-isolation (in case of suspected infection) as there were no other nurses to replace them during their period of isolation. Examples are below:

**Case I:** A COVID19 patient was admitted on November 19, 2020 and discharged on November 30, 2020. The patient was on blood transfusion and required constant monitoring by the nurse, hence increased exposure of the staff.

**Case II:** A COVID19 patient was admitted on November 21, 2020 and discharged on November 25, 2020. The patient was diabetic and on insulin per sliding scale and required constant monitoring by the nurses.

In both cases the nurses did not isolate themselves and continued reporting for work.

During the night shifts, only one nurse would be available at the Isolation Centre even if there were patients.

**Incentives:** The nurses indicated that they were only paid the COVID19 allowance for five months, from April to August 2020. They had not received allowances for the three (3) months from September to November 2020.

3.1.2.3 Masvingo City Council procured and received eight equipment items for Rujeko Isolation Centre on June 6, 2020 using the COVID19 funds. The total cost of the items was \$474 458 and the items included a Television, Overhead Projector, Printer, Camera, a smart phone and a radio. However, my visit to Rujeko Isolation Centre on December 6, 2020, revealed that the above mentioned items were not at the Centre. Also my visit to the City Council on December 11, 2020 indicated that these items were not in the store room. I was unable to determine the whereabouts of these items.



***Figure 1:** Rujeko Isolation Centre - interior, roof and exterior painted, barrier wall constructed, solar geyser installed, patients' toilets constructed*



*Figure 2: Rujeko Isolation Centre- 5 000 litre tank installed*

**Table 14: A table showing progress and status of the Isolation Centres in Masvingo Province**

<b>Name of Health Institution</b>	<b>Progress as at December 12, 2020</b>	<b>Hospital bed capacity</b>
Rujeko Isolation Centre for COVID19 – Masvingo District	Polyclinic was refurbished and converted to an Isolation Centre. Refurbishment works completed. Installation of borehole pump had not been done by DDF. <b>Status: Functional.</b>	10
Masvingo Provincial Hospital ICU	Female ward surgery was converted into a COVID19 ICU. Project started on May 15, 2020. Expected date of completion was September 15, 2020. <b>Status: Not functional</b>	21
Chiredzi Hospital	An existing Ward was renovated into a COVID19 ICU. Refurbishment works completed. <b>Status: Functional</b>	15
Ndanga District Hospital	An existing maternity ward was refurbished and converted to an Isolation Centre. Refurbishment works were not completed. Renovations at 100%, zone creation at 90% and extension at 50%. Construction works started on May 15, 2020 and were planned to have been completed on September 15, 2020.	20

	<p>Outstanding works included fencing, toilets and showers, installation of taps, water back up, procurement of oxygen gas pipe and installing an epoxy floor. There were no beds for the whole unit. <b>(see figures 7 to 8)</b></p> <p><b>Status: Not functional</b></p>	
Neshuro District Hospital - Mwenezi	<p>An existing Ward was renovated into a COVID19 ICU. Refurbishment works were completed.</p> <p><b>Status: Functional</b></p>	19
Mashava Gaths Mine Hospital	<p>An existing ward was refurbished and converted to an Isolation Centre. Refurbishment works were completed.</p> <p>Completion of durawall and installation of water reservoir were outstanding.</p> <p><b>Status: Functional</b></p>	90
Gutu Mission Hospital	<p>An existing ward was refurbished and converted to an Isolation Centre. The unit comprises two wards, eight (8) bedded ward for confirmed cases and a six (6) bedded ward for suspected cases. Refurbishment works were completed.</p> <p>The installation of an oxygen pipe, procurement of two (2) beds and the construction of a proper donning and doffing area were outstanding. <b>(see figures 9 to 10)</b></p> <p>The vinyl floor for the 4 bedded ward was ripping off.</p> <p><b>Status: Functional.</b></p>	14
Bikita Rural Hospital	<p>An existing ward was refurbished and converted to an Isolation Centre. Refurbishment works were not completed. Renovations were at 75%, zone creation at 85% and extension at 60%</p> <p><b>Status: Not functional</b></p>	14
Chivi District Hospital	<p>An existing ward was refurbished and converted to an Isolation Centre. Refurbishment works were not completed. Renovations were at 75%, zone creation at 75% and extension at 55%</p> <p><b>Status: Not functional</b></p>	18
Alvord Training Institute	<p>The training institution was refurbished and was to be used as an Isolation Centre. Refurbishment works had not been completed.</p> <p><b>Status: Functional</b></p>	32
<b>Total</b>		<b>253</b>

- 3.1.3 Out of the targeted ten Isolation Centres (253 bed capacity) in Masvingo Province, six Isolation Centres (179 bed capacity) had been completed and operational. Construction and refurbishment works for four Isolation Centres (74 bed capacity) were still outstanding.

- 3.1.4 As at the time of my visit to Masvingo Provincial Hospital on December 4, 2020 the construction of the COVID19 Intensive Care Unit had exceeded its planned timelines by three months. The project started on May 15, 2020 and was planned to have been completed by September 15, 2020. Adequate construction equipment, human and financial resources were not provided on time. A revised timeline could not be determined with accuracy as the completion of the outstanding works was now dependent on MIMOSA, a co-operating partner who had volunteered to fund the outstanding construction works.



**Figure 3:** MPH - Construction works still ongoing inside the ICU



**Figure 4:** MPH – COVID19 21 bed ICU still under construction

- 3.1.5 An existing seven bed ward was demolished at Masvingo Provincial Hospital to pave way for the construction of the twenty-one bed Intensive Care Unit. In addition, because of the delay in completing the construction of the COVID19 Intensive Care Unit (ICU), the hospital management instituted a contingency measure of converting a casualty ward into



a three bedded COVID19 unit. The refurbishment of the ward was being funded by Solidermment, a cooperating partner. The refurbishments were expected to be completed on January 5, 2021.



**Figure 5:** Masvingo Provincial Hospital- Partitioning of the Causality Unit for use as an Isolation Unit (Captured on 11/12/2020)

- 3.1.6 For a COVID19 ICU to be considered ideal for use in diagnosing and treating COVID19 patients it needs to be well equipped with the essential furniture and equipment like beds, theatre equipment, tables, and ventilators among others. However, as at the date of my visit to Masvingo Provincial Hospital on December 11, 2020, these essentials had not been procured. Only ten ventilators had been donated for the ICU. The COVID19 ICU requires equipment for twenty-one wards. This was because of limited financial resources.
- 3.1.7 An existing female ward at Ndanga District Hospital was converted into an Isolation Unit for COVID19 patients. Refurbishment works started on May 15, 2020 and should have been completed by September 15, 2020. The total costs incurred as at December 9, 2020 amounted to \$581 481. The Isolation Centre was not operational and outstanding works

included fencing, toilets and showers, installation of taps, water back up, procurement of oxygen gas pipe and installing an epoxy floor. There were no beds for the whole unit.



**Figure 6:** Ndanga District Hospital Isolation Unit painted roof, inside and outside, 2 geysers installed, fencing still outstanding



**Figure 7:** Ndanga District Hospital Isolation Unit- Male toilets still to be completed.



*Figure 8: Ndanga District Hospital Isolation Centre -interior painted, flooring still outstanding*

- 3.1.8 Construction and refurbishment works for Chivi and Bikita Isolation Centers which started on May 15, 2020 were expected to have been completed by August 15, 2020. As at December 10, 2020 the projects had not been completed. This was because of shortage of human resources particularly the artisans and the delay in procuring building materials.
- 3.1.9 Putting on and removing personal protective equipment at an Isolation Centre by staff is done in the donning and doffing rooms. This is done in order to prevent the risk of being infected with the COVID19 virus during staff movement into and out of the wards. Although major construction works for Gutu Mission Hospital Isolation Unit had been completed and operational, the donning and doffing rooms were not properly constructed due to unavailability of building materials. People passing by could see staff changing and no floor making it difficult to clean and contain the spread of the virus. (**Refer to Figures 9 and 10**). As at December 8, 2020 the installation of the oxygen pipe had not been done because the equipment had not been procured. Without the oxygen pipe, the Isolation Centre could only admit mild cases of COVID19. Also, one of the two bedded wards did not have beds.





**Figure 9:** Gutu Mission Hospital Isolation Unit – A temporary structure for the Donning and Doffing area for staff.



**Figure 10:** Gutu Mission Hospital -Donning and Doffing area for staff - side view

3.1.10 Manicaland Provincial Public Works was tasked with responsibility of rehabilitation works and equipping of Victoria Chitepo Provincial Hospital, Nyanga District Hospital, Mutare Infectious Diseases Hospital and Chipinge District Hospital Isolation Centres. As at December 12, 2020 a total of \$23 100 000 had been disbursed to Manicaland Provincial Public Works. Ventilation equipment had been fully installed at Chipinge District Hospital and Nyanga District Hospital whilst medical gas piping, plumbing and furnishing of the hospital was still outstanding.

Below are photographs of the Ventilators installed at Chipinge District Hospital and the work that was in progress at Nyanga District Hospital in preparation of the Isolation centres.



**Figure 11:** Commissioned Ventilation installed in the Chipinge District Hospital Isolation Centre



**Figure 12:** *Work in progress at Nyanga District Hospital Isolation Centre*

- 3.1.11 Section 37 (4) of the Public Finance Management (Treasury Instructions), 2019 requires line Ministries to follow proper virementing (transferring of budgeted funds to needy areas) procedures and ensure approvals are obtained in advance not after the event. PSIP project funds amounting to \$796 817 which had been allocated to Chipinge District Hospital Isolation Centre were used by Manicaland Provincial Public Works Department without the Accounting Officer's authority, to settle a cost overrun at Victoria Chitepo Provincial Hospital Isolation Centre. No written authority was availed for audit and there was no evidence that the hospitals were advised of the funds which were disbursed to the Provincial Public Works for Isolation centre preparation works.
- 3.1.12 I observed that out of funds totaling \$4 600 000 disbursed for refurbishment of Gweru Infectious Diseases Hospital towards COVID19 preparedness and intervention strategies, an amount of \$1 305 681 was still unused. This amount had been earmarked for the purchase of a standby generator around August 18, 2020 and by the time of audit, on December 8, 2020, the generator had not been acquired. My concern was that the funds were lying idle and losing value through inflation while the process to acquire the generator was taking long. As a result, the hospital remained not fully equipped as planned thus rendering it unsuitable for the intended purpose. This was caused by lack of adequate coordination and oversight of the refurbishment activities by the responsible parties being the Municipality of Gweru and the Public Works Department.

**Table 15: showing progress and status of Isolation Centres in the Midlands Province**

<b>Name of Health Institution</b>	<b>Progress as at December 12, 2020</b>	<b>Hospital bed capacity</b>
Gweru Provincial Hospital	A designated ward to cater for escalated COVID19 cases was functional following renovations carried out by the Provincial Public Works department. Ventilators and other ancillary equipment were installed to bring relief to patients.	34
Gweru Infectious Diseases Hospital	The institution was not fully equipped to deliver satisfactory service to COVID19 patients. Audit noted that ventilators, wash bay and standby generator were yet to be installed due to procurement bureaucratic delays at the time of audit.	30
Torwood Hospital	It was initially identified to be an Isolation Centre but was later converted to a Quarantine Centre. Although the Centre was indicated to be at 78.6% degree of completion, a physical inspection conducted by audit revealed that the Centre had dilapidated ablution facilities without running water. There were no beds for patients.	71
<b>Total</b>		<b>135</b>

### **Risks/Implications**

Delays to complete the construction works and equipping of Isolation Centres may deprive the public of the much need COVID19 management services. Also, the delay in completing the construction of the Isolation Units will result in cost overruns which may be difficult to fund. For example, storage, security, equipment hiring and personnel costs continue to accumulate.

If staff at Isolation Centres are not incentivized by allowances, resting periods and food provisions, they may be demotivated and fail to deliver the required service. Lack of staff motivation may also pose challenges in managing the Isolation Centre during the COVID19 pandemic period.

If support services such as radio and television are not provided at an Isolation Centre, patients and staff may suffer mentally for example stress.

The demolition of the existing ward at Masvingo Provincial Hospital and consequently the conversion of the casualty ward reduces the number of wards available for use by the Hospital.

Unauthorised use of Chipinge District Hospital Isolation Centre funds may prejudice the Chipinge District community of the much needed service from their hospital.

The country's citizens affected by the COVID19 pandemic might not be able to timely access the desired health relief assistance if available financial resources remain unutilised.

### **Recommendations**

The Manicaland Provincial Public Works should carry out regular follow-ups on outstanding works by contractors.

The Provincial Task Force should consider providing additional staff to allow for resting and self-isolation whenever staff discharges a patient. The issue of COVID19 allowances and food provisions also needs to be addressed.

Masvingo City Council should investigate the whereabouts of the procured equipment and ensure that it is installed at Rujeko Isolation Centre.

The Public Works Department with the support of the Provincial Taskforce should continue to lobby for financial resources from the Ministry of Finance and Economic Development, so as to expedite the construction of the COVID19 Isolation Centres and procurement of the essential furniture and equipment.

Considering the limited financial and human resources, there should be a phased approach when undertaking projects.

A written authority should be obtained from the Accounting Officer before budgeted funds are transferred. Management should avail the authority which was granted to use Chipinge District Hospital funds to settle the cost overrun.

The Ministry should send copies of the disbursement letters to each of the hospitals to enhance transparency and accountability and facilitate planning on usage of the funds.

The Midlands Provincial Public Works department and Municipality of Gweru should engage and complete restoration works to ensure that members of the public obtain excellent quality health services.

### **Management Responses**

#### **Masvingo City Council:**

**It is true there are five (5) nurses that is the acting Matron, sister in charge and three (3) locum nurses. The Isolation Centre is meant to cater for mild to moderate cases of COVID19. An intensive care unit is under construction at the Provincial Hospital. In times of epidemics and pandemics we usually get support staff from the Ministry of Health and Child Care. We were promised extra nursing staff from the Provincial Hospital but these have not been released. Council then authorized the recruitment of three (3) locum nurses under council resolution number 109 (v) of the Special Finance Committee dated April 20, 2020. This is over and above the staff establishment. On July 9, 2020 we further authorized the recruitment of three (3)**



more nurses and 1 Environmental Health Officer to cover the isolation centre. The three (3) nurses are completing their probation periods and will be seconded to the facility upon satisfactory performance. It should be borne in mind that epidemics come and go and staff recruited usually create an over establishment after the epidemic.

**Incentives:** COVID19 allowances are released from the Ministry of Finance and Economic Development to the Ministry of Health and Child Care and then to the City Council. These are disbursed to staff as and when they are received.

**Fridge:** Contingency measures could be adopted to ensure that food remains fresh. Mazorodze maternity home has an idle kitchen which is well furnished and has a fridge. This could be transferred to Rujeko Isolation Unit.

**Rujeko Isolation Centre:**

The observation is correct. The Isolation Centre never received the items. We have requested the Procurement Management Unit and the Accounting Officer to look into the matter and act accordingly.

**Masvingo Public Works Department:**

**Masvingo Provincial Hospital:** The late completion of the project was as a result of delays in delivery of materials in the critical path of the project since the project funding resources were not and are still not resident in Public Works Department. A month was lost whilst waiting for shuttering material for the ring beam. Though we had requested Quick set cement so as to shorten the curing period of the ring beam, PC15 was provided. A month has also been lost whilst waiting for materials for internal works. Public Works Department is still to receive the requested materials. Specialist works contractors are still being engaged by project sponsor, i.e. medical gases, epoxy floors and aluminium fittings. The total number of human resources was determined during the planning stage. However, direct labour builders are not readily available on the market. Adverts were placed in local papers and Labour Offices were also approached on the same issue but with little success. Technical Staff compliments were received from Zimbabwe National Army, Zimbabwe Republic Police, Zimbabwe Prisons Service Commission and Local Authorities. All the above efforts were done to support an existing plan.

It is true that we cannot ascertain the expected date of completing the construction of the ICU.

The said repairs and renovations are being done to an existing ICU facility in the Casualty Unit using designs from Public Works Department.

A comprehensive list of the special beds and equipment required in an ICU is supposed to be compiled by personnel with expertise, i.e. Sub-Committee on Health. The Health Technical staff have been requested to avail the list.

**Gutu Mission Hospital:** We executed the designs which were agreed upon by the local District Medical Officer and the medical personnel at the Gutu Mission

Hospital. However, a permanent structure for Donning and Doffing functions will be constructed as a matter of urgency using the remaining funds. Piped Oxygen work was suspended because it required \$400 000. Additional funding is to be requested from Treasury.

**Ndanga District Hospital:** Ndanga Hospital Management was engaged on December 15, 2020 on procurement of outstanding project materials since the funds are resident in the Hospital Account. Hospital PMU was advised to speed up procurement of outstanding materials as a matter of urgency.

Recommendations by the Audit are noted and corrective action and engagements with relevant stakeholders will be done at the soonest possible time. Despite the progress achieved during the COVID19 era in terms of infrastructure development and maintenance, the following challenges were encountered:

1. Lack of basic construction equipment such as concrete mixers, scaffolds, water bowsters, hand tools, etc.
2. Absence of these vital hand tools for artisans, greatly affected set production targets.
3. Unattractive remuneration for the hired labor made the retention of hired labor very difficult. Builders are difficult to engage from the market.
4. Inadequate artisans in the Public Works Department structure considering that the quantity of work at hand, both in construction and maintenance of existing Government structure. All vacant posts for artisans should be filled.

**Manicaland Provincial Public Works Office:**

The observation is agreed to. The Office acknowledges that it went on to utilize the funds before a written authority was obtained. During the pandemic, offices were operating with depleted staff and work within the Isolation Centre was very urgent in order to save lives. However, it has been noted that in future a written authority for any virement of funds should be sought.

The Hospitals were well represented during the pre-tender site visits, the handover of the site to contractor and the commissioning stage, hence the hospital was aware of the funds released for their hospital projects.

**Chipingwe District Hospital:**

Hospital management is not in the picture of all proceedings happening at the Isolation Centre. We were not involved in any capacity in the identification and awarding of contracts. Scope of works was not derived from us. There is no documentation with us that suggest any cordial communication of activities with the operation at the site for gas piping and ventilation.

### **Midlands Provincial Public Works Department:**

Two (2) attempts at Formal Tenders for the procurement of a standby generator were made but were unsuccessful due to poor responses from suppliers/service providers (tender number MID/IT/41/2020 and MID/IT/120/2020). The Department is now proceeding by way of direct procurement method as per the Public Procurement and Disposal of Public Assets Act [*Chapter 22:23*] section 33 (2) (a) to expedite the procurement process.

## **3.2 ADMINISTRATION OF PROVISIONS/CONSUMABLES FOR ISOLATION CENTRES**

### **Findings**

- 3.2.1 Masvingo Provincial Medical Directors' Office procured food and toiletry provisions for Isolation Centres and these provisions were kept at Masvingo Provincial Hospital kitchen. Allocation of the provisions to Isolation Centres in Masvingo District were then made from the Provincial Hospital kitchen. The following issues were noted:
- 3.2.1.1 There was no standard and documented system in place to manage the receipt and allocation of provisions to Isolation Centres in Masvingo. Issuances of the provisions to Isolation Centres was at times made on the basis of purported verbal requests. Bond and or recycled paper was also at times used as issue vouchers due to shortage of serialized issue voucher books at the stores department. The Table below shows examples of issues of provisions that were recorded on loose papers which were not serialised and the respective supporting requisitions could not be traced.

**Table 16: Issuances of Provisions to Isolation Centres**

Date	Isolation Centre	Remarks
09/09/2020	Alvord	8 items issued
19/08/2020	Alvord	41 items issued
23/07/2020	Alvord	Number of items not legible (faded)
14/11/2020	Rujeko	7 items issued
23/10/2020	Rujeko	7 items issued
23/07/2020	Alvord	33 items issued, Document not signed
17/07/2020	Alvord	18 items issued
27/06/2020	Alvord	36 items issued
11/07/2020	Alvord	7 items issued
Not visible	Alvord	31 items, document not signed by recipient and issuer,
14/07/2020	Not indicated	18 items issued
11/07/2020	Alvord	36 items issued
15/07/2020	Alvord	6 items issued



### **Risk/Implication**

Lack of a standard and documented system on issuance of provisions may result in over or under allocations being made.

### **Recommendation**

There should be agreed and clear system for requesting and allocating the provisions to Isolation Centres. The sub-committee should have come up with such guidelines to ensure accountability and transparency in management and distribution of the provisions.

### **Management Response**

The Kitchen maintained a register in the form of a stock book wherein receipts and issuances were recorded. Due to the nature of fluctuating figures, the Head of Department or Social Services Department would phone the institution directing or requesting food to be delivered expeditiously be it to Rujeko, Masvingo Teachers College, Masvingo Polytechnic, Mushagashe or Alvord as the case might be.

The issue of standard and documented system can be best responded to by the subcommittee.

## **4 PUBLIC SECTOR INVESTMENT PROGRAMME (PSIP)**

The Table below shows status of boreholes drilled by DDF throughout the country's provinces in order to bring clean water access points close to the public during the Government's fight against the COVID19 pandemic:

**Table 17: Summary of Boreholes drilled by DDF**

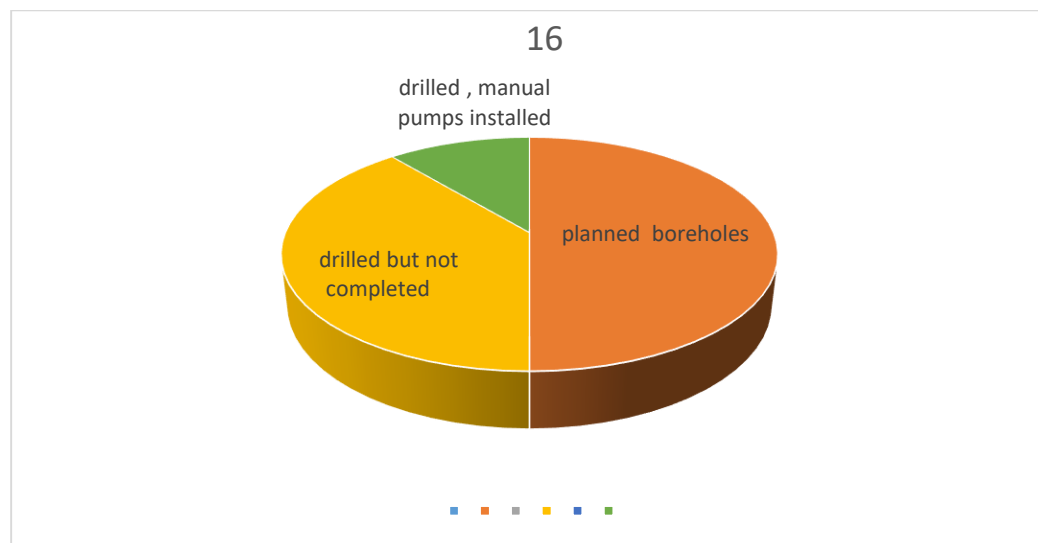
Province	Number of Boreholes Planned to be drilled	Number of Boreholes Drilled and Functional	Not Functional		Not Drilled
			Wet Holes (Pump not installed)	Dry Holes	
Manicaland	16	2	7	2	5
Midlands	6	0	2	1	3
Mashonaland Central	2	0	2	0	0
Mashonaland West	1	0	0	1	0
Matabeleland South	12	0	12	0	0
Masvingo	11	1	8	2	0
<b>Total</b>	<b>48</b>	<b>3</b>	<b>31</b>	<b>6</b>	<b>8</b>

## 4.1 Provision of Clean Water to Communities

### Findings

- 4.1.1 Manicaland Provincial District Development Fund (DDF) planned to drill boreholes at 16 health institutions in Buhera, Chimanimani, Chipinge, Mutare, Nyanga and Mutasa Districts for purposes of managing the spread of COVID19, through provision of clean water and facilitating sanitisation. The selected institutions did not have backup supply of water. At the time of audit nine (9) boreholes had been drilled at an estimated cost of US\$1 250 for each borehole. Out of the nine (9), seven (7) boreholes drilled at a total cost of USD8 750 were not functional as the water pumps had not been fitted. This was due to inadequate planning and prioritisation to ensure that a project is done to completion using the available resources. Four (4) or five (5) boreholes could have been completed with pumps fitted than having seven (7) that are non-functional. The Pie chart below refers;

**Pie chart 1: highlights the proportion of boreholes successfully sunk against planned works.**



- 4.1.2 Chipinge District hospital and Buhera Rural hospital had manual pumps fitted, therefore the boreholes were functional at the time of my audit visit. Whilst I appreciate the provision of water to the relevant communities, I am concerned by the variation from the initial plan of providing solar driven pumps to facilitate provision of piped water. A lot of labour is involved and the patients who are the consumers among others, will not be in a position to fetch the water as well as staff who need to ensure that patients have water to use at the hospitals. The documentation to explain the variation from the original plan was not availed for audit, **Figures 13 and 14** refer.



**Figure 13:** Manual driven pump at Chipinge District Hospital - 09/12/2020



**Figure 14:** Manual driven pump at Buhera Rural Hospital - 08/12/2020

- 4.1.3 In Mutasa District boreholes were drilled at Old Mutare Hospital, Hauna Hospital and Tsonzo Rural Hospital at an estimated total cost of US\$3 750 in response to COVID19. The hospitals have a capacity to serve up to 8 221 patients. The boreholes were drilled between April 2020 and August 2020. As at December 8, 2020, the boreholes were not yet functional as pump installation, fitting of the supply lines, solar power equipment and storage tanks had not yet been done due to non-availability of financial resources. Inquiries with the Provincial Office revealed that borehole drilling and installation process ideally takes two (2) to three (3) months. Therefore, the objective for which the boreholes were drilled was not achieved as there was no provision of water by DDF to the health institutions.
- 4.1.4 My site visits at Ruchera Rural Health Centre in Nyanga District also revealed that a borehole was drilled by DDF in May 2020 in response to the COVID19 pandemic. However, the project was also behind schedule due to inadequate planning and

prioritisation of funds. Pump installation, fitting of supply line and solar power was still outstanding. **Figure 15** refers. The health centre has a capacity to serve 2 890 patients. The clinic does not have running water and relies on use of water buckets for maternity and other services.



**Figure 15:** Status of the non-functional borehole drilled at Ruchera Rural Health Centre in Nyanga - 08/12/2020.

- 4.1.5 I observed that Midlands Provincial District Development Fund Office received a total of 5 000 litres of diesel worth \$105 220 earmarked to drill six (6) boreholes in the province. At the time of audit, only two (2) wet holes and one (1) dry hole were drilled. I was concerned that three (3) boreholes remained undrilled although all the fuel for the planned projects had been used up. The attributable factor was lack of adequate coordination and oversight of the fund's activities by the provincial management, **Figure 16** refers.





**Figure 16:** Audit inspection of Borehole drilled at Torwood Hospital Quarantine Centre on 10/12/2020. The borehole sunk had no fittings and remained unusable.

- 4.1.6 The District Development Fund incurred wasteful expenditure of US\$2 500 as it unsuccessfully drilled two (2) dry holes with a depth of about 60m each at Vuti Quarantine centre. The sites were abandoned as no water could be found due to the low water table at those sites. This was due to lack of a proper assessment done prior to the drilling of the boreholes.
- 4.1.7 According to the District Development Fund Head Office report availed for my inspection, 12 wet holes were drilled in Masvingo Province and expenditure totalling \$1 448 724 was incurred. Masvingo Provincial Office availed certificates of work done to support the drilling of nine (9) wet holes and two (2) dry holes only, **Annexure F** refers.
- 4.1.8 Drilling of boreholes was meant to benefit the communities as a matter of urgency during the COVID19 pandemic and beyond. However, as at December 10, 2020 hand pumps for the nine (9) wet holes in Masvingo Province were not yet installed to enable the communities to benefit through access to clean water. The wet holes were drilled during the period from March to July 2020. **Figures 17 to 20** refers.

#### **Rujeko Isolation Centre, Ward 8, Masvingo District**

Borehole drilling and casing was done on April 18, 2020. The borehole is 54m deep. Pump installation is still outstanding.



**Figure 17:** *Rujeko Clinic - wet hole 6/12/2020*

### **Tsiga Secondary School**

The borehole drilled at Tsiga Secondary school is 44m deep. Drilling and casing of the borehole was done on March 7, 2020. The Acting Headmistress highlighted that the fuel and casing materials were supplied by the School. Pump installation was outstanding because the DDF Head Office had not availed the pumps.



**Figure 18:** *Tsiga Secondary School - Wet Hole 9/12/2020*



### **Mutema Village- Masvingo Province**

The borehole was drilled on April 7, 2020 and the depth is 50m. Pump installation was outstanding because the DDF Head Office had not availed the pumps.



*Figure 19: Mutema Village - Wet Hole 9/12/2020*

### **Nandi Primary School, Ward 32, Chiredzi District**

The borehole was repaired on March 23, 2020 and was working. The Headmaster of Nandi Secondary School confirmed the repairs.



**Figure 20:** Borehole at Nandi Primary School in Chiredzi 6/12/2020

- 4.1.9 According to the District Development Fund (DDF) Head office Water engineering division report, drilling of a borehole had been done at Bonda hospital and installation of the pump was still to be done. A review of the source documents prepared at the Manicaland Provincial DDF Office revealed that the borehole had been flushed instead and not drilled, and that the borehole was not yet functional. The anomaly was due to inadequate review and update of records by the Head Office.
- 4.1.10 Section 7(1) of the Public Procurement and Disposal of Public Assets (General), 2018 (Statutory Instrument 5 of 2018) provides that each Procurement Entity should have a Procurement Plan in place. The Midlands Provincial Public Works Department had budgeted \$1 200 000 to sink a borehole at Senga Training Quarantine Centre. The Tender was advertised in the Chronicle during the month of September 2020, Bid number MID/IT/106/2020 refers. Management stated that there were no responses to the Tender advertisement. The project has since been put on hold despite the fact that the Centre still faces critical water challenges. Re-advertising could have been done or engaging DDF since funds for the project were available.
- 4.1.11 A review of COVID 19 records held by DDF Gwanda provincial office revealed that a borehole was drilled at Gwanda Prison farm to alleviate water challenges that were being experienced. The borehole drilling was completed by DDF on March 6, 2020 at a total cost of \$28 355. A physical inspection of the borehole at the farm on December 7, 2020 revealed that it was not yet functional as water pump installation which cost around US \$1 987 was still outstanding. On enquiry, I was informed that funding had not yet been availed to complete the project. This situation works against the national objectives set and efforts being made to combat the spread of COVID 19 pandemic, **Figure 21** refers.



## Gwanda Prison Farm Borehole

*The borehole was drilled on March 6, 2020 to a depth of 55 metres. It was not functional at the date of visit as water pump installation was still outstanding.*



**Figure 21:** Gwanda Prison Farm Non-functional Borehole 10/12/2020

### Risks/Implications

Inadequate planning, inefficient and uneconomical use of available resources for borehole drilling may result in many uncompleted borehole drilling projects in the country. This will affect service delivery to the community and preparedness of the provinces to combat the COVID19 pandemic. Lack of clean running water may also expose residents to water borne diseases.

Installation of manually driven pumps may result in inefficient provision of water to the hospitals.

The reputation of DDF may be affected as a result of delays in completion of projects.

Incorrect reporting of progress of work done may result in overstatement of costs and incorrect decision making.

Failure to carry out proper feasibility assessment before drilling boreholes results in inefficient and uneconomical use of public resources.

### Recommendations

Manicaland and Masvingo Provincial DDF management should plan and prioritise projects so that fewer projects are done and completed with the available resources.

The Manicaland Provincial DDF office should advise the Head Office to correct its records so that Bonda Hospital borehole is correctly reported as flushed.

The Midlands Provincial District Development Fund Office should fully account for fuel used up and provide reasons for not completing the planned projects.

DDF should carry out a thorough feasibility assessment before committing public resources.

The Midlands Provincial Public Works Department should prioritise the issue of providing water at Senga Training Quarantine Centre by resuscitating the process of sinking an additional borehole given that the COVID19 pandemic is still a big challenge.

### **Management Responses**

#### **Manicaland Provincial DDF:**

The observation is agreed to. Our Head Office is awaiting the disbursement of \$44 000 000 from Treasury to facilitate completion of the works. However, in future it will be prudent to do the works to completion in phases given the resources constraints we are facing as a country.

Head Office has been notified to correct the records regarding the works that were done at Bonda Mission hospital.

#### **Midlands Provincial DDF:**

The observation is noted. Please be advised that the province did receive 5 000 litres of diesel for the programme and from this allocation 3 000 litres was used on borehole drilling (3 boreholes) 1 827 litres was used for water field duties, surveying and siting. The balance of 173 litres was used for the general and administration duties. Scanned copies of borehole drilling works completion certificates serial numbers 003973, 003975 and 003974 and fuel registers 110005-110011 have since been availed to the audit team.

### **Evaluation of Midlands Provincial DDF Management Response**

*The management response is acknowledged. However, a greater number of people residing in the nearby community were deprived of clean drinking water at a time the COVID19 pandemic was at its peak through DDF's incapacity to timely drill the remaining planned three (3) boreholes.*

#### **Midlands Provincial Public Works Department:**

The water project at Senga Training Centre is still going forward. Specialists (DDF included) have advised that there is not enough underground water within the Senga Training Centre boundaries to warrant the drilling of another borehole. The Department is exploring the possibility of increasing the pump capacity at the existing boreholes and or connecting Senga Training Centre to a ZINWA water line that feeds Midlands State University.

**DDF Mashonaland West Province:**

**An assessment was carried out, however there is always a probability of having a dry hole. Even when all indications point to availability of water underground. In future thorough assessments will be carried out before any drilling commences.**

**Masvingo Provincial DDF:**

**Neshuro Hospital is the same as Mwenezi Hospital, so there is a duplication. Installations on boreholes drilled are subject to the availability of fittings from Harare.**

**Evaluation of Masvingo Provincial DDF Management Response**

*Head Office to confirm the position on whether there was a duplication of borehole sites.*

**DDF Gwanda Provincial Office:**

**The District Development Fund was only tasked with drilling of the borehole whilst Prison Services was to do the installation.**

**4.2 WATER CAPACITY AND QUALITY TESTING**

**Finding**

Best practise requires that water capacity assessment and water quality testing be done to facilitate determination of water yield, quality of water and the size of the pump required. I was not furnished with evidence of water capacity and quality assessments for the boreholes drilled in Mutasa, Nyanga and Chipinge Districts.

**Risk/Implication**

Incorrect water pumps may be procured if water capacity assessments are not done.

**Recommendation**

Mechanisms should be put in place to ensure that water capacity assessment and water quality testing is done before pumps are installed.

**Management Response**

**Forty-eight (48) hour capacity tests of the boreholes shall be done before the purchase of water pumps in order to avoid under or over designing of the water points.**

**5 INTERNAL CONTROLS**

**5.1 Segregation of Duties**

**Findings**

- 5.1.1 I noted that there was no segregation of duties in the procurement of goods, stores management, distribution of goods to quarantine centres and maintenance of registers at Manicaland Provincial Social Welfare Office. One individual was responsible for the

maintenance of the Provincial Office cashbook, cash receipt books and payment of bus fares to inmates who would have been discharged from quarantine centres. This was in violation of Sections 157 (2) and 158 (3) of the Public Finance Management (Treasury Instructions), 2019 which require Accounting Officers to put in place a cost effective system of internal control that prevents and detects errors.

- 5.1.2 At Toronto Quarantine Centre, there was also no segregation of duties in the receiving, recording and maintenance of COVID19 consumables. This was contrary to the requirements of Section 107 (3) of the Public Finance Management (Treasury Instructions), 2019 which states that all items should be brought on charge by means of receipt vouchers prepared, if possible, by someone other than the person maintaining the stores records.
- 5.1.3 I observed that there was no separation of duties in the preparation of Temporary Deposit (TD) account reconciliations at the offices of the Midlands Provincial Development Coordinator, Midlands Provincial Public Works and Midlands Provincial Medical Director during the period between April to December 2020. This contravened section 158 (2) of Public Finance Management (Treasury Instructions), 2019 which requires Accounting Officers to implement segregation of duties between placing orders, verification and approval of invoices for payment. The monthly bank reconciliation statements availed for audit showed that total deposits of \$936 000, \$13 817 171 and \$4 500 000 respectively were received, however they did not provide significant evidence for the doer-checker mechanism, as such reconciliations were only actioned by one person (preparer) and not reviewed by a higher authority. This was mainly because the Department was short staffed due to staff resignations while other staff members were affected by the COVID19 lockdown restrictions.
- 5.1.4 At Midlands Provincial Social Welfare Office, there was no segregation of duties in the handling of cash received amounting to \$685 000 shown on the Table below during the period May 16, 2020 to October 3, 2020. One individual had the responsibility of receipting, custody, payment and reconciling the moneys without managerial supervision or other compensatory controls.

**Table18: Bus fare assistance received by Returnees discharged from Quarantine Centres (Midlands Provincial Social Welfare Office)**

Date	Receipt Number	Amount \$
16/05/2020	984271	10 000
30/05/2020	984272	100 000
15/06/2020	984273	100 000
10/07/2020	984274	100 000
24/08/2020	984276	75 000
25/09/2020	984277	100 000
03/10/2020	984278	200 000
<b>Total</b>		<b>\$685 000</b>

- 5.1.5 Zvishavane District Social Welfare office did not practice segregation of duties in the handling of cash received. One person had the responsibility of receipting, custody, payment and reconciling money without managerial oversight or other compensatory controls.

#### **Risk/Implication**

Lack of separation of functions and regular review of records may result in delayed identification of errors and fraudulent activities might not be timely detected and corrected.

#### **Recommendations**

Manicaland Provincial Social Welfare office and Toronto Quarantine Centre should delegate the responsibility of receiving, recording and maintenance of records to more than one person in order to timely prevent and detect errors.

The offices of the Midlands Provincial Development Coordinator, Midlands Provincial Public Works and Midlands Province PMD should request staff replacements through the Ministry's Accounting Officer to ensure continuity of operations and segregation of duties.

The Zvishavane District Development Officer should regularly supervise and check the Accountant's work and ensure that she/he obtains the necessary training on handling of public moneys in order to safeguard public resources.

The Midlands Provincial Welfare Office should ensure that more than one officer is involved in the cash payment cycle.

The respective Accounting Officers should put in place systems to help out in provinces with cash management processes especially during disasters as it is known that staff in provinces are limited. This will mitigate the risks associated with one person handling huge sums of money as he/she may end up overwhelmed and errors are bound to occur.

#### **Management Responses**

##### **Manicaland Provincial Social Welfare:**

**The observation is agreed to. Management will ensure that duties are segregated to available personnel. The Province has a provincial accountant and one accountant. The ideal situation will be one provincial accountant and two accountants in order to effect proper segregation of accounting duties.**

##### **Toronto Quarantine Centre:**

**The audit finding is noted. Management has already put in place mechanisms that ensure segregation of duties in receiving, recording and maintenance of records of COVID19 consumables.**

##### **Midlands Provincial Development Coordinator's Office:**

**During lockdown period few people were tasked to report for duty, hence compromising internal checks and control. In future the Office shall ensure adequate staff in the Department is retained for continuity of operations and segregation of duties.**

**Midlands Provincial Medical Director's Office:**

**Noted. Action will be taken by the responsible recruiting office.**

**Midlands Provincial Social Welfare Office:**

**The observation is noted. We had limited number of personnel reporting for duty due to the COVID19 pandemic.**

**Zvishavane District Social Welfare Office:**

**There was no adequate training on the management of cash as far as the COVID19 disaster is concerned. The District was relying on the Province for the advice and direction on how to use the cash.**

**6 DONATIONS**

**6.1 Donations Registers and other Records**

**Findings**

Section 114 (3) of the Public Finance Management (Treasury Instructions), 2019 requires Accounting Officers to maintain a register of all gifts and donations offered or accepted during the year. At most centres visited, I could not satisfy myself that donations had been properly recorded, accounted for and whether they reached the intended beneficiaries. In most cases records transferring donations to the centres showed more items than what was being recorded at the centre as having been received. No explanations for the variations were proffered. The possibility of record manipulation cannot be ruled out in some of the transactions. Below are some of the specific cases:

- 6.1.1 Joshua Mqabuko Nkomo Polytechnic was identified to be a Quarantine Centre and there were refurbishments that had to be done. My examination of the records for COVID-19 donations showed that the Quarantine Centre, received two consignments of donations of plumbing materials amounting to \$300 133 in May and November 2020 from How Mine for infrastructure refurbishment. However, the institution did not maintain a register to record the donations. As a result, I could not confirm whether the donations were actually received and utilised for the intended purposes. Officials attributed this to the fact that delivery of the donations was not done directly to the institution but came through the Provincial Administrator's Office and that the supplier did not leave the delivery notes and invoices as he took these to the donor, **Annexure G** refers.
- 6.1.2 The issue of non-availability of a donations register was also noted at the DDF Matobo District Office. The District received borehole fittings and accessories from a NGO called Sizimele but there was no register kept for the donated Covid 19 items. The staff at the district office indicated they were not aware that a register of the donations had to be maintained. As a result, I could not ascertain the quantities of what was received, the value of the items and how they were utilised. The anomalies may be attributed to the fact that clear guidelines were not given to centres on how to handle and manage donations.
- 6.1.3 I appreciate the effort made by the administration to keep a record of issue vouchers for received donations and issues done to Districts, except for fuel, all other information for donated items is entered on separate stock sheets. The Mashonaland West Provincial Development Coordinator's Office did not maintain a composite register for all goods

donated. This could have been caused by lack of training on how to maintain proper stores records.

- 6.1.4 Magamba Quarantine Centre did not maintain a COVID19 response donations register to facilitate proper accountability. Instead, a file for the issue vouchers for donations was being maintained, by the officer responsible for receipting and distribution of COVID19 response items. There was no evidence of review of the documentation by an independent official. Without the register, I could not establish the quantities that would have been received before distribution.
- 6.1.5 A record from the Ministry of Health and Child Care Head Office showed that Bindura Provincial Hospital received COVID19 donations of one (1) tonne of sugar beans valued at \$1 300 while Mashonaland Central Provincial Medical Director's Office received two (2) tonnes of maize-meal valued at \$14 000 from Civil Protective Unit in May 2020. However, no record was availed for audit to show that the donation was actually received and properly accounted for.
- 6.1.6 Furthermore, 100 kilograms of salt donated to Bindura Provincial Hospital by Civil Protection Unit was not recorded on the Issue voucher number 517845 H dated November 13, 2020.

There were variances between the stocks recorded in the main donation register and the one maintained at the Kitchen stores. Kitchen Stores register indicated that the hospital received 100 x10 kilograms (kgs) Ngwerewere and 100 x10 kgs roller meal, however the main register recorded the same donation as 50x10kgs Ngwerewere and 80 x 10 kgs roller meal. It was not clear how such variances in recording at the same station, could have arose and the differences were not reconciled.

- 6.1.7 I observed that the Department of Civil Protection donated to Bindura Provincial Hospital through issue voucher number 517845H dated November 13, 2020, 20 boxes of one plus month pack and 10 packets of one plus combo meal meant for discharged COVID19 patients. However, the donated goods had already passed the expiry date of October 09, 2020. Unnecessary transport costs were incurred transporting the expired goods from the Head office as the goods were eventually condemned and destroyed.
- 6.1.8 At Masvingo City Council, I observed anomalies shown in the Table below. This was because a senior and independent person had not checked and reviewed the register.

**Table 19: Anomalies noted in the Masvingo City Council Donations Register**

<b>Date</b>	<b>Issue voucher Number</b>	<b>Donor</b>	<b>Description of Goods</b>	<b>Auditor's Comments</b>
29/05/2020	Not indicated	Steel Markers	Gloves	The source document (issue voucher for PMD) was altered from surgical to latex gloves but was not counter signed. However, the receiving register indicated that surgical gloves had been received.
08/09/2020	456491K	PMD	180 litres of diesel	Diesel received was not recorded in the receiving register.

- 6.1.9 I was unable to determine whether the donated COVID19 items issued by Chikurubi Maximum prison to Gwanda Prison were properly accounted for due to variances and inaccuracies in stock records. There were variances between figures on issue voucher number 35 from Chikurubi Prison and the subsequent entry of the same in the Gwanda Prison stock cards. The Table below refers;

**Table 20: Variances noted on Gwanda Prisons donations register**

<b>Item</b>	<b>Items on the Issue voucher from Chikurubi</b>	<b>Items recorded at Gwanda prison</b>	<b>Variance</b>
Surgical face masks	1000	570	430
Bin Liners	100	96	4
PCR Test Kits	96	84	12
Patient space suits	50	2	48
Scrub suits	20	16	4

- 6.1.10 Plumtree Quarantine Centre did not record a donation of (4) four bales and (6) six sacks of clothing as disclosed on issue voucher number 451371H from the Department of Social Welfare Head Office, Harare to Plumtree Centre. Furthermore, the distribution list of the items to beneficiaries was not available for audit inspection. As a result, I could not confirm whether the donated items were received and utilised for the intended purpose.
- 6.1.11 In addition to the above, I was also unable to determine the accuracy of stock records and proper accountability of the donated COVID19 items issued to Plumtree Quarantine Centre as there were variances between figures on the issue voucher numbers 55271-72 and 412764 and the subsequent entry of the same in the Plumtree Quarantine Centre donations register as shown in the Table below;



**Table 21: Variance noted on the Plumtree Quarantine Centre donations register**

<b>Issue vouchers</b>	<b>Item Donated</b>	<b>Quantity issued</b>	<b>Quantity recorded as received</b>	<b>Variance</b>
55271-72	375 ml Cooking Oil Bottles	204	163	41
412764	2kg Brown Sugar packets	10	0	10

- 6.1.12 Esigodini District Social Welfare Office did not maintain an updated register of donations. As a result I was unable to determine the accuracy of stock records of the donated Covid-19 items as there were variances between figures on the issue voucher numbers 396220 and 9455944E and the subsequent entry of the same in the donations register as shown in the Table below:

**Table 22: Variances noted on Esigodini District Social Welfare Office**

<b>Issue vouchers</b>	<b>Item Donated</b>	<b>Quantity issued</b>	<b>Quantity recorded</b>	<b>Variance</b>
396220	Sugar beans (kilograms)	50	1	49
7/6/20	Sugar beans (kilograms)	150	3	147
9455944E	Water buckets(20 litres)	48	40	8

- 6.1.13 Manicaland Provincial Social Welfare Office did not maintain a separate register for the COVID19 response donations. The donations were recorded together with items received from the Head Office or procured by the Province. This brought in confusion in tracing movement of the items. This can be attributed to inadequate monitoring of implementation of controls at Provincial Social Welfare Office.
- 6.1.14 Although Masvingo Provincial Hospital's stores recorded all its COVID19 donations in the register there was no demarcation to enable me to identify COVID19 donations from the general or other donations that were received by the hospital. I relied on the list that was then prepared by the stores personnel. However, I could not satisfy myself on the completeness and accuracy of that donations list.
- 6.1.15 According to the Public Finance Management (Treasury Instructions), 2019 section 100 (1), Accounting Officers should ensure that all public assets under their control received from whatever source are recorded promptly and accurately in the appropriate manual registers. However, the Chinhoyi Provincial Hospital Pharmacy Stores was taking long to record donated items in the goods received register. From a sample of the goods received that I examined, the Hospital took between two (2) to twelve (12) days to record these items in the register. This was due to lack of supervision by the senior officer or any delegated official as I could not see any evidence of checking of the register. Delayed recording gives room for pilferage occurring without detection. Table below refers;

**Table 23: Delays in recording donations**

Supplier/Donor	Items Donated	Date Received	Date Recorded	Time Lag
ZB Bank	1100 masks 14 Infrared Thermometers.	14/10/2020	16/10/2020	2 days
Natpharm	40 Xpert Xpress SARS COV2.	03/09/2020	15/09/2020	12 days
Natpharm	11x20 Boxes Surgical masks. 4 boxes Latex gloves. 100 Plastic shoes	28/08/2020	31/08/2020	3 days
Promden Enterprises	1100 Facemasks	09/07/2020	15/07/2020	6 days

Chinhoyi Provincial Hospital Pharmacy Stores did not record the donated items highlighted on **Annexure H** in the goods received register. The goods were issued out before they were even recorded in the goods received register. This was due to lack of supervision by the senior officer or any delegated official as I could not see any evidence of checking of the register.

There was duplication of duties and responsibilities between the main stores and the pharmacy stores as some received donations were both recorded in the main stores and the pharmacy registers. This was due to lack of clearly defined roles between the two stores in terms of what each store is supposed to record.

According to section 107 (1) of the Public Finance Management (Treasury Instructions), 2019, wherever a stores is established it should be placed under the direct control of a responsible officer who should embrace the responsibility for the security of the stores and the keeping of proper records. However, Chinhoyi Provincial Hospital Pharmacy stores was not properly maintaining records as evidenced by the following anomalies:

- The Chinhoyi Provincial Hospital Pharmacy Stores made alterations by a ballpoint pen on the delivery note of the donations that I examined. This resulted in variances between the goods that were recorded as received and the ones recorded on the accompanied delivery notes. Reference is made to the Table below:

**Table 24: Difference between the information on the delivery note and donations register**

Item	Donor	Quantity on Delivery Note	Quantity recorded as Received	Variance
N95 Masks	ZB Bank	40	20	20
AAA Batteries	ZB Bank	5	4	1
100ml Sanitiser	ZB Bank	30	27	3

Also on the same delivery note the following items were cancelled and not entered into the register.

**Table 25: List of items which were cancelled on the delivery note**

Item	Donor	Quantity on Delivery Note
275 litres Sanitisers	ZB Bank	55 x 5 litres
Infrared thermometers	ZB Bank	14
Face Masks	ZB Bank	1100
Gloves	ZB Bank	1000

- 6.1.16 Records from the Ministry of Health and Child Care Head Office showed that Karoi District Hospital received COVID19 donations of one tonne of mealie- meal valued at \$7 000 and half tonne of sugar beans valued at \$650 in May 2020, no record was availed to show that the donation was actually received and properly accounted for.

### **Risks/Implications**

Lack of proper records may expose the donations to possibilities of misappropriation. Also records may be lost by keeping information on fragmented stock sheets.

Failure to conduct independent review of documents may result in errors going undetected and uncorrected on time. The consolidated gifts and donations report for items received in response to COVID19 might be understated.

Alterations that are not counter signed and variances not explained render records unreliable.

### **Recommendations**

Joshua Mqabuko Nkomo Polytechnic, DDF Matobo District Office, Magamba Quarantine Centre, Mashonaland West PDC's office and Esigodini District Social Welfare Office should open and maintain donations registers for all items received.

Masvingo Provincial Development Coordinator's Office, Mashonaland West Provincial Development Coordinator's Office, Mashonaland Central Provincial Medical Director's Office, Karoi District Hospital and Plumtree Quarantine Centre should properly record all donations in the Donations register before issuing out to the beneficiaries.

Manicaland Provincial Social Welfare office should record donations separately for transparency and accountability.

Makonde Quarantine Centre, and Masvingo City Council should investigate the variances and inconsistencies and take corrective measures. There should be adequate supervision and checking to ensure that all items are recorded promptly in the registers. The Ministry of Justice, Legal and Parliamentary Affairs authorities in Matabeleland South Province should also investigate the variances observed at Gwanda Prison and take corrective action.

Masvingo PDC's office should always support fuel issuances with authorised requisitions.

The Ministry of Public Service, Labour and Social Welfare should ensure that proper donations records are kept at Plumtree and Esikhoveni Quarantine Centres and investigate causes of the noted variances.

Bindura and Chinhoyi Provincial Hospitals and all other centres should regularly reconcile the records with the physical stocks. All centres should regularly check and review the work done by subordinates to ensure that the records are correct so as to enhance accountability for public resources. All goods dispatched should have a record so that they can be accounted for and easily traced.

The Department of Civil Protection Unit should ensure that all donations received are still usable and should put in place stocks control measures so that goods are distributed before expiry dates.

## **Management Responses**

### **Joshua Mqabuko Nkomo Quarantine Centre:**

The donations came through the Provincial Covid Committee (PA's office) during the lockdown period. The supplier – Halsteds Brothers did not leave the delivery notes and invoices, they were taken to the donor, How Mine. A temporary register to record the donations has now been put in place pending receipt of the necessary documents from the donor.

### **DDF Matobo District Office:**

It was an oversight not to consider as a donation the support in the form of fittings and accessories for the three drilled boreholes since we thought it was the mandate of the NGO to assist/ complement Government efforts on all Wash Sanitation and Hygiene (WASH) issues in the Corona virus pandemic period and that they had signed an MOU with the Government/District. The Provincial Water Supply Sanitation Committee (PWSSC) was also aware.

However, the advice to consider the assistance as a donation was acknowledged and the donation has since been recorded in a register.

### **Magamba Quarantine Centre:**

Management is still to respond.

### **Mashonaland West PDC's Office:**

Management is still to respond.

### **Bindura Provincial Hospital:**

Noted. There was an error on the Administration Donation Register which documented the donation. It is noteworthy that the Kitchen Donation Register acknowledged the receipt of 100 X 10 kilograms (kgs) of Ngwerewere and 100 X 10 kilograms of Chibataura and was recorded on Goods Received Voucher 015647K. The stock card also indicates that the above-mentioned consignment was received and recorded.

The donation of 1 tonne sugar beans was never received by the hospital. Probably PMD's office can avail that information.

One hundred (100) kgs of salt was omitted on the issue voucher. This was probably a clerical error. However, the Kitchen Donation Register and the Administration

**Donation Register acknowledged the receipt. It was added on the issue voucher 517845 H and it was received.**

**Bindura Provincial Hospital:**

**Noted. Measures are in place to refuse short-dated or expired medicines. Donors should desist from donating short-dated or expired commodities.**

**Mashonaland Central Provincial Medical Director's Office:**

**Management is still to respond.**

**Makonde Quarantine Centre:**

**Variances of 100 bars of laundry soap and 3 litres of floor polish were stored at the Provincial Office. The COVID19 donations register was not updated, the variances noted were at the Provincial Office. The variance for plates between the physical and the recorded numbers were as a result of miscalculations as members were scared of touching the items for fear of contracting COVID19. On one month packs the variance was covered by goods in the store room. The variance of 2 litres on sanitizers was due to spillage of the commodity in stores. The register was not updated to reflect the variance.**

**Masvingo PDC's Office:**

**Management is still to respond.**

**Masvingo City Council:**

**We received boxes of gloves which were surgical gloves. There was no list breakdown or delivery note accompanying the donations. We then recorded the items in the register. However, on physical inspection we noted that they were latex gloves. We had to correct the anomaly but forgot to countersign.**

**We acknowledge the receipt of 180 litres of diesel from PMDO. The product was not captured on the donations list but was captured on a separate distribution list in the files indicating how it was disbursed. The error of not recording in the receiving register is noted.**

**Gwanda Prison:**

**Management of Gwanda Prison was aware of the variance in the quantities delivered. Those were the correct figures received by our office.**

**Plumtree Quarantine Centre:**

**The bales and the sacks of clothes were not recorded maybe due to a lot of pressure during the period when the donations were received.**

**The donations issue vouchers 55271 and 55272 were received by Head office and Provincial office hence we don't have the correct figures of actual quantities received. According to our records we received 163 x 375 millilitres and this is what we accounted for.**

Two (2) kilograms x 10 brown sugar on issue voucher 412764H is there in the file but not recorded in the provisions register. There is need for further investigations and the findings would be communicated before December, 18 2020.

**Esigodini District Social Welfare Office:**

Effective follow ups and monitoring will be done timely.

**Manicaland Provincial Social Welfare Office:**

The oversight is agreed to. Corrective measures will be undertaken.

**Masvingo Provincial Hospital:**

The observation is noted. We will procure goods received vouchers and incorporate their use in confirming goods received and acquittal of invoices.

**Chinhoyi Provincial Hospital:**

All weaknesses to the system are taken under advisement and we will work on them to improve and ensure better service delivery.

**Karoi District Hospital:**

The records are available but were inaccessible as the Kitchen manager was not at the station.

## **6.2 COVID19 VICTIMS DONATIONS ISSUED TO STAFF**

### **Finding**

At Mashonaland West Provincial Development Coordinator's Office, from the two tonnes of mealie meal donated by World Food Program (WFP), three hundred and fifty kilograms (350 kg) were issued to staff members and also out of the 359 cases of cooking oil donated, eighty-four (84) litres were given to staff over and above the \$900 worth of grocery allowances that staff were receiving. The authority to issue the donations to members of staff was not availed for audit examination.

### **Risk/Implication**

The donations may not be used for the intended purposes.

### **Recommendation**

Donations should be issued to intended beneficiaries to alleviate the situations they will be under.

## **Management Response**

**The authority will be issued once granted by the responsible office.**

## **7 PROCUREMENT OF GOODS AND SERVICES**

### **7.1 Procurement Plan**

#### **Findings**

- 7.1.1 Manicaland Provincial Social Welfare Office was tasked with the responsibility of procuring groceries for eight (8) Quarantine Centres in the province where COVID19 inmates were accommodated. A sample of documents reviewed revealed that groceries worth \$2 998 078 were procured from April 2020 up to the time of the audit in December 2020. There was no evidence that the Provincial Office developed a procurement plan for the goods that were to be procured for the Quarantine Centres. This was contrary to the provisions of Section 67 (7) of the Public Finance Management (Treasury Instructions), 2019 read together with the Public Procurement and Disposal of Public Assets Act [Chapter 22:23] which stipulate that Ministries, Departments and Agencies should plan their public procurement activities with a view of achieving maximum value for the money spent.
- 7.1.2 Mutare City Council's Procurement Management Unit (PMU) did not prepare a plan for public procurement of goods and services for the COVID19 pandemic response. There was no evidence that a mechanism had been put in place to ensure that the PMU develops such plan.
- 7.1.3 Procurement Regulatory Authority of Zimbabwe (PRAZ) circular number 3 of 2020 dated June 17, 2020 requested all procuring entities to submit records for all COVID19 requirements procured to cover the pandemic emergency phase. The submission should have covered the following: -
- (i) Schedule of all requirements purchased for COVID19 management
  - (ii) Invitation to tender, requests for proposals or quotations, framework agreements and or bid documents through which suppliers were solicited,
  - (iii) Copies of full set of all supplier bids responding to each invitation to tender, request for proposal or quotations,
  - (iv) Record of bid evaluation,
  - (v) Tender awards and related communications to all bidders and
  - (vi) Copies of each procurement contract signed among other submissions.

However, I was not furnished with copies of documentation which was submitted in compliance to this requirement by Mutare City Council and Manicaland Provincial Public Works Office for the tenders awarded. Manicaland Provincial Public Works Office awarded tenders worth \$20 800 000. There was no evidence of timely response to the PRAZ requirements by the Provincial Project Management Unit.

From a sample of payment vouchers reviewed, a total of \$58 985 was paid by Mutare City Council to the Department of Public Works for contract workers engaged for the construction of Mutare Infectious Diseases Hospital Isolation Centre. Adequate supporting documentation such as the list of the contract workers, signed record of hours worked and

the rate of payment per hour was not attached to the payment voucher number 1574. This was caused by inadequate controls on review of supporting documents before payments are processed.

### **Risks/Implications**

Failure to develop a plan for the procurement of the COVID19 response goods and services may result in uneconomical and inefficient buying thereby failing to achieve intended objective.

The benefits of an independent post procurement review such as identification of procurement anomalies may not be realised due to non-submission of documents to PRAZ.

Payments may be made for services not rendered in the absence of adequate supporting documents.

### **Recommendations**

Manicaland Provincial Social Welfare management should put in place a mechanism that ensures that a procurement plan is developed for procurement of goods for the Quarantine centers.

Mutare City Council should put in place a mechanism to ensure that a procurement plan is developed for procurement of disaster management goods and services.

Provisions of the PRAZ circular should be complied with and all the necessary documents should be submitted to PRAZ and also availed for audit.

Mutare City Council should ensure that adequate documentation is attached and checked before a payment is processed to ensure that payments are for services rendered.

### **Management Responses**

#### **Manicaland Provincial Social Welfare Office:**

**The Office did not develop a procurement plan specifically for the COVID19 procurements since COVID19 came as emergency which was not planned for. However, it should also be noted that our head office played a major role in the procurement of goods and services for COVID19 in that they made arrangements with the supplier of groceries to supply as per need.**

#### **Mutare City Council:**

**The Procurement Management Unit (PMU) acknowledges doing procurement without the official Procurement Plan for the COVID19 response items. The procurements were done under emergency since nobody had anticipated the disaster. However, there were series of management meetings held in identifying items to be procured in order to manage resources efficiently.**



The PMU acknowledges the importance of a procurement plan even under emergency conditions as it provides a guide. A procurement plan template for use during disaster management will be developed.

The PMU heeded the instructions from PRAZ to submit copies of procurement documents of COVID19 management for post review. The copies have now been availed for audit.

**Manicaland Provincial Public Works Office:**

Copies of Procurement documents were submitted to Head office on December 29, 2020 for onward submission to PRAZ

**Evaluation of Management Response**

**Mutare City Council:**

*The management response is noted. However, copies of the procurement documents submitted to PRAZ were not availed for audit. What was availed was a copy of the submission letter to PRAZ.*

## 7.2 PROCUREMENT CONTRACTS

### Findings

- 7.2.1 Section 62 (1) of the Public Procurement and Disposal of Public Assets (General) Regulations, 2018 (Statutory Instrument 5 of 2018) requires a procurement contract to be entered with service providers. A contract document lays out the terms and conditions of services to be rendered. I observed that contract documents relating to use of facilities as quarantine centres availed for audit inspection by the Midlands Provincial Social Welfare Office were not binding at law since they were not signed by the Accounting Officer. Table below refers. This was caused by the fact that the Procurement Management Unit of the Ministry of Public Service, Labour and Social Welfare at Head Office had not timely informed the provincial office of the need to finalise and submit the contracts for the Accounting Officer's signature.

**Table 26: List of Quarantine Centres contract documents not signed by the Accounting Officer**

Name of Centre	Period Designated
Mkoba Teachers' College	10 May to 7 June 2020
Kwekwe High School	June 2020
Gweru Polytechnic	June 2020
Dadaya Training Centre	11 June to present
Gweru Polytechnic	May to July 2020

- 7.2.2 At Mashonaland West Provincial Public Works Office, Contract document for tender PW39/20 awarded to Kelly Rob for air conditioning installations at the Provincial Hospital Isolation Centre valued at \$3 580 127 had no contact details about the supplier such as names of directors, address of company and telephone numbers, nature of service to be provided, amount and signatures of contractors. This was caused by the fact that there was no clarity on who was to take this responsibility between Provincial Hospital PMU and Public Works who had been tasked to make the payment as the Hospital had exhausted the \$3 000 000 allocated for the renovations.
- 7.2.3 I noted that Wynand Investment Private Limited which was awarded the contract for the supply, fixing and installation of medical gas equipment at Nyanga Hospital and Chipinge District Hospital isolation centres failed to fulfil the contract within the stipulated contract period of three (3) weeks. The contracts which were valued at \$4 288 864 and \$3 770 427 respectively were awarded in September 2020 and the works should have been completed in October 2020. At the time of conclusion of my audit in December 2020, the projects were at 30% and 45% completion stage respectively. This was caused by inadequate capacity assessment, planning and monitoring by the procuring entity. The procuring entity should have been pro-active to have the situation redressed by enforcing terms of the contract.

### **Risks/Implications**

It might be difficult to enforce the terms and conditions of the contracts in the event of breach by service providers if no written contracts are signed.

If performance of contractors is not monitored and provisions for breach not enforced, the state resources may go to waste and intended objective to mitigate spread of the virus may not be achieved.

Awarding of several contracts to one supplier may result in failure to deliver as the contractor may be overwhelmed. Also inability by contractors to complete the project within the stipulated time frame may result in contract price variations which may be costly to the Government

### **Recommendations**

The Midlands Provincial Social Welfare Office and Mashonaland West Provincial Public Works Office should ensure that contract documents submitted by service providers of quarantine and isolation centres are finalised and signed by the Accounting Officer before work commences to ensure that terms and conditions are clear to both parties. This will assist in enforcing compliance and safeguard against possible legal implications.

There is need to monitor performance of contractors to ensure that terms and conditions are complied with and where not, prompt action need to be taken in terms of the agreement. Please re-visit the contract with Wynard Investments Private Limited and enforce the conditions therein.

Management should put in place a mechanism that enhances capacity assessment especially where one supplier has qualified to be awarded several contracts in the Province.

## Management Responses

### Midlands Provincial Social Welfare Office:

**Noted. Corrective action will be taken.**

### Mashonaland West Provincial Public Works Office:

**Management is still to respond.**

### Manicaland Province:

**The audit observation is appreciated; however, these works require some imported components from South Africa to facilitate completion. The contractor advised that due to the pandemic and lockdown the lead time to receive these materials had become longer than normal. We are in constant communication with the contractor, following up on these components.**

### Evaluation of Manicaland Province Response

*Communication from the contractor was not availed for audit.*

## 7.3 VIOLATION OF TENDER PROCEDURES

### Findings

- 7.3.1 Section 17 (2) (a) (ii) (b) of Statutory Instrument 5 of 2018 Public Procurement and Disposal of Public Assets (General) Regulations, 2018 stipulates that in instances where a Request for Quotation (RFQ) method has been used, bids are required to be valid for a minimum of thirty (30) days. Each shall submit one quotation which may not be altered or negotiated. I observed that the Midlands Provincial Medical Director's office did not cancel purchase orders amounting to \$161 377 awarded to suppliers who later increased prices to a total of \$217 450 after award of orders. The increase amounting to \$56 073 was not supported with any justification, **Annexure I** refers. This was caused by lack of due diligence on the part of the Procurement Management Unit (PMU).
- 7.3.2 The PMU under Mashonaland West Provincial Medical Director's (PMD) office did not seek three quotations before awarding the tender as required by Section 33 of the Public Procurement and Disposal of Public Assets Act [*Chapter 22:23*]. PMU only sourced for two (2) quotations from Kutama College and Chinhoyi University Technology for the supply of 400 face masks.
- 7.3.3 Chinhoyi University of Technology charged different prices to government departments for similar face masks. The Procurement Committee for Mashonaland West Provincial Medical Director's (PMD) office was charged \$75 for each face mask. The same Tertiary institution had charged Ministry of Local Government, Public Works and National Housing \$50 for each mask. The decision resulted in an uneconomic buying where the Provincial Medical Office paid \$10 000 more than what was paid by Ministry of Local Government, Public Works and National Housing.
- 7.3.4 Gutu Mission Hospital received \$2 000 000 earmarked for works on establishing an Isolation Centre. As at the time of audit on December 9, 2020 the hospital had utilized \$1 681 389. Section 59 (15) (a) to (f) of the Public Finance Management (Treasury

Instructions), 2019 has requirements that need to be fulfilled before forwarding a cash voucher for payment. The Officers initiating the transaction shall satisfy themselves that the claim is a proper charge against public funds. Contrary to the above, I noted that payments worth \$308 876 were made without supporting purchase requisitions. Also, fuel issues of 500 litres of diesel worth \$13 750 were not supported by authorized fuel requisitions. **Annexure J** refers.

- 7.3.5 Mashonaland Central Provincial Public Works Procurement Management Unit, flouted tender procedures when it was procuring building and electrical material for the rehabilitation of Mvurwi hospital. Procedures for competitive and/or restrictive bidding as outlined in Sections 35 to 53 of the Public Procurement and Disposal of Public Assets Act [Chapter 22:23] were not followed, as the Province used competitive quotes method when it awarded tenders. The values of tenders awarded were above the competitive quotation limit of \$350 000. No minutes were provided to show that a properly constituted committee sat and adjudicated the bids. As a result, I could not verify whether tenders awarded amounting to \$1 137 709 shown in the Table below were to the best advantage of the Ministry.

**Table 27: Tenders not advertised in the Newspaper**

<b>Mvurwi Hospital Project</b>			
<b>Date</b>	<b>Details</b>	<b>Particulars</b>	<b>Amount \$</b>
06/11/2020	Lismark Trading	Materials	666 848
06/11/2020	Findtech	Materials	470 861
			<b>\$1 137 709</b>

- 7.3.6 Section 17 (1) of the Public Procurement and Disposal of Public Assets (General) Regulations, 2018 (Statutory Instrument 5 of 2018) states that when engaging in procurement by the request for quotations method, a procuring entity shall solicit, by way of a notice board advertisement, e-mail and the procuring entity's website, quotations from as many bidders as practicable but from at least three competitive bidders, using standard documents produced by the Authority. However, the Midlands Provincial Development Coordinator's (PDC) Office did not source the mandatory three (3) quotations when chickens valued at \$16 235 were purchased from Flowell Farming. This was caused by the pressing and urgent demand for food provisions at Mkoba Quarantine Centre.
- 7.3.7 Matabeleland South Province District Development Fund did not avail Procurement Committee Minutes, comparative schedules and competitive quotations to support the procurement of goods and services valued at \$401 378. The goods and services procured related to the drilling and repair of boreholes. Consequently, I was unable to determine whether there was optimum use of public funds through effective competitive quotations. Management attributed this to absence of suppliers who could provide the goods and services as most were closed during lockdown and that among the few that were operating some were not registered with PRAZ. The Table below refers;

**Table 28: Purchases not supported with Comparative schedules and Quotations**

Date	Stores Receiving Voucher	Description of Goods	Supplier	Amount \$
04/05/2020	4827	Jojo tank	Halsteds	185 198
04/05/2020	4828	0 75 hp Submersible	Halsteds	10 843
04/05/2020	4829	Dewatering pump	Halsteds	25 480
04/05/2020	4831	PVC Casing	Proplastic	120 527
20/05/2020	4871	2hp Submersible pump	Halsteds	33 883
20/05/2020	4885	2x5000l and 6xpvc pipes	Halsteds	13 931
12/06/2020	4971	Pump	Halsteds	11 516
<b>Total</b>				<b>\$401 378</b>

7.3.8 I noted that the National University of Science and Technology engaged various companies and procured goods and services to the tune of \$2 593 864 out of \$2 716 177 COVID19 relief funds allocated, without comparative schedules and competitive quotations from reputable suppliers. This was contrary to Section 33 of the Public Procurement and Disposal of Public Assets Act [Chapter 22:23] which requires the sourcing of competitive quotations from reputable suppliers, before awarding or engaging a service provider. Management indicated that most companies were closed due to the national lockdown and in a bid to get the projects started, they disregarded the procurement regulations and engaged the first available supplier, **Annexure K** refers.

7.3.9 Chinhoyi Municipality awarded Tender/Procurement document CHY/Clinic Renovations Material/2020 to several different companies who were requested to supply specified items and quantities. It was not clear as to which method of procurement/criteria was used to select the different suppliers as to fulfil the requirements of Sections 30 to 34 of the Public Procurement and Disposal of Public Assets Act [Chapter 22:23], which outlines procedures for a competitive bidding process including form of communication, bidding period and bidding documents. Below are the companies that supplied to this tender and the value of goods they supplied.

**Table 29: Tenders awarded by Chinhoyi Municipality**

Date	Supplier	Amount \$
22/05/2020	High Pave Investments	152 658
27/05/2020	Galviano Investment	10 926
29/05/2020	Stockday Distributors	87 420

02/06/2020	Detmould	3 785
02/06/2020	Volthouse	1 070
02/06/2020	Gec Zimbabwe	20 458
16/06/2020	Pyramid	9 991
<b>Total</b>		<b>\$286 308</b>

- 7.3.10 Gwanda Town Council procured timber worth \$31 306 on payment voucher No. 70 from Eezy Build on May 13, 2020 without competent authority, contrary to Section 67 (8) of the Public Finance Management (Treasury Instructions), 2019 which requires that all procurement requests be justified as to the need, so as to avoid fruitless and wasteful expenditure, surplus and redundancy. I noted that the purchase was done without a purchase requisition having been initiated authorizing the purchase. Management attributed the absence of the document to misfiling which might have taken place during the purchase process.
- 7.3.11 At Masvingo Provincial Hospital, I noted that justification for using Direct Purchase method was not provided for the procurement of 50 000 bricks on tender 194/2020. The procurement was valued at \$890 000.
- 7.3.12 Chinhoyi University of Technology was mandated to manufacture face masks in response to Covid-19 pandemic. The University made payments worth \$688 005 using personal bank accounts of University Staff when it was procuring materials to use in the production of face masks, **Annexure L** refers. No competitive quotations were sourced. Hence I could not confirm whether the materials bought were procured at the best advantage for the University.
- 7.3.13 Bindura University of Science Education did not afford bidders a fair and equitable treatment, when it requested quotations from suppliers for the supply of Hydrogen peroxide 3%. Labcraft Technologies P/L quoted the exact product at \$7 350 and was the cheapest. However, the procurement committee went on to select Timerex Chemicals which quoted the wrong specifications Hydrogen peroxide 50% and at a price of \$24 680. This resulted in an uneconomic buying.

### **Risks/Implications**

The Government might not get value for money due to lack of competitive bidding for provision of goods and services. Inferior, substandard goods and services might be offered by suppliers at uneconomic and inflated prices.

If controls relating to receiving of goods procured are not fully implemented, the Hospitals might suffer financial losses.

If purchase vouchers are not properly compiled and supported, it will be difficult to determine whether the funds were properly utilised.

Legal implications might arise if work commences without contractual agreements.

On the other hand, delays in completion of the projects may result in loss of lives due to COVID19 as intended beneficiaries may be deprived of the much needed services.

There is conflict of interest in the case where monies were transferred to university staff bank accounts to produce face masks.

Transparency may be compromised when minutes or documentation relating to the decisions made are not made available.

## **Recommendations**

The Midlands Provincial Medical Director's Office should ensure that purchase orders are awarded to suppliers with capacity to deliver ordered quantities of commodities at agreed prices. The next cheapest bidder should be selected in instances where the winning bidder lacks capacity to deliver or increases prices.

The Procurement Management Unit at Mashonaland West Provincial Medical Director's Office should ensure that procurement is done in compliance with laid down procurement regulations to ensure goods and services are purchased to the best advantage of the Government.

Gutu Mission Hospital should comply with procurement guidelines so as to ensure transparency in the utilisation of COVID19 funds. The internal controls for receiving goods such as confirming and matching the purchase orders against the invoice and goods received/delivery notes should always be done.

Mashonaland Central Provincial Hospital should finalise contract documents before work commences and not signing in retrospect after work has commenced, to avoid legal implications should there be disagreements to the terms of the contract.

Bindura University of Science Education and Chinhoyi University of Technology should award all tenders requiring competitive bidding in line with the requirements of the Public Procurement and Disposal of Public Assets Act [*Chapter 22:23*].

The Chinhoyi University case needs to be investigated so that the funds transferred to staff bank accounts are properly reconciled and supporting documents produced showing how the funds were utilized and accounted for.

The National University of Science and Technology and Chinhoyi Municipality should follow procurement guidelines as provided for by the Procurement Act.

The Midlands PDC's office should ensure that a minimum of three (3) competitive quotations are obtained for comparison and purchasing decision purposes in compliance with the provisions of Section 17 of Statutory Instrument 5 of 2018.

## **Management Responses**

### **Midlands Provincial Medical Director's Office:**

**For FW Apparel Specialist, the price on the comparative schedule did not include VAT though in essence if calculated, the supplier remains the cheapest.**

On Central Mechanical Equipment Department (CMED), the increase in price quoted by CMED was due to the economic environment at that time, but unfortunately there are no minutes in place.

**Mashonaland West Provincial Medical Director's Office:**

We have taken note of the issues raised pertaining acquisition of the face masks at Chinhoyi University of Technology (CUT). Samples of the face masks from various schools were provided by the Provincial Education Director's office (PED) including the sample provided from CUT and the Provincial Rapid Response Team (PRRT) recommended the face masks from CUT as the better quality amongst the samples. The face masks were being purchased for PMD staff to use as they come to work. The initial cost for the face mask was RTGS \$150 each at CUT. We successfully negotiated with the institution to reduce the price to RTGS \$75 per face mask. The Ministry of Local Government might have further negotiated for a price reduction from \$75 to \$50 per mask. Some institutions set prices for RTGS depending on the rate against the US dollar and therefore cost prices may not be fixed but follow market changes.

**Gutu Mission Hospital:**

The observation is noted and areas of weaknesses will be addressed. Detailed responses have been given on Annexure J

**Mashonaland Central Provincial Hospital:**

Welding rods were purchased from Goldenmist directly because they were scarce locally and PMU was advised to purchase locally. During COVID 19 requests for quotations were not responded to in time.

**Mashonaland Central Provincial Public Works Office:**

Materials were procured through request quotations, which was done through advertising on the Ministry's Public Notice Board. We shall from now properly follow the requirements as stipulated in the Public Procurement and Disposal of Public Assets Act [Chapter 22:23].

**Manicaland Province:**

The audit observation is appreciated; however, these works require some imported components from South Africa to facilitate completion. The contractor advised that due to the pandemic and lockdown the lead time to receive these materials had become longer than normal. We are in constant communication with the contractor, following up on these components.

**Evaluation of Manicaland Province Response**

*Communication from the contractor was not availed for audit.*



**Masvingo Provincial Hospital:**

**Management is still to respond.**

**Midlands Provincial Development Coordinator's Office:**

**Whilst it was imperative that quotations were supposed to be sourced, Flowel farm was requested to supply goods in terms of section 33 (c) of the Public Procurement and Disposal of Public Assets Act [Chapter 22:23]. Important to note is that at the moment the DDC Gweru procured the chickens when there was a crisis at Mkoba Teachers College Quarantine Centre with respect to feeding of returnees. Food had run out and the returnees were almost rioting hence the urgency with which the issue was handled.**

**Matabeleland South Province DDF:**

**No comparative schedules and competitive quotations were done because most suppliers were closed during lockdown Level 1 and 2 and amongst those that were open most of them were not registered with PRAZ, they were also charging in USD and they had nothing in stock as we were in lockdown. Also, most members were on lockdown except for critical staff in the Department of Water and part of Administration.**

**Evaluation of Matabeleland South Province DDF Response**

*Competitive quotations could still have been obtained from the few suppliers that were open and selling online.*

**National University of Science and Technology:**

**Most companies were closed due to lockdown and not all of them were willing to come and open shops. Some stated that they were renting the premises. In a bid to get the projects started, we had to buy from the first available supplier after seeking the Accounting Officer's authority.**

**Evaluation of National University of Science and Technology Response**

*Response by management is noted. However, the Accounting Officer's authority was not availed for audit.*

**Chinhoyi Municipality:**

**The Municipality of Chinhoyi complied with most of the Regulations as outlined by PRAZ. Documents were provided to auditors that show the Municipality as having requested for a shorter bidding period, use of the competitive bidding method and minutes of the Evaluation Committee that sat on May 7, 2020 and adjudicated the bidders. This resulted in the tenders being awarded to lowest bidders these were Highpave Investments, Galviano Investments, Stockday Investments, Detmould, GEC Zimbabwe and Pyramid.**

**Gwanda Town Council:**

**All purchases made by council are initiated by way of purchase requisition. This requisition authorizing purchase might have been misfiled during the process of**

**purchasing as council did not have the full staff compliment during lock down and most offices including the purchasing and expenditure offices were closed. Relevant quotations were sought and used to purchase the goods.**

**Bindura University of Science Education:**

**The observation is correct in that the University quoted Hydrogen peroxide at 3%. However, the University later realized that procuring Hydrogen peroxide with a higher percentage of 50% would be more beneficial to the entity when diluted.**

**Chinhoyi University of Technology:**

**It was a very difficult time in the acquisition of goods. Company representatives that we managed to get in touch with via mobile phone demanded swipe payment upon collection of the goods. It was a catch 22 situation. The supply side had closed while demand had become astronomic. Speedy response to the pandemic was paramount, hence the action taken. However, the PMU is now in full operation, same as suppliers, and that it is now following all necessary processes and procedures.**

## **7.4 EVALUATION COMMITTEE**

### **Finding**

Section 18 (iii) of the Public Procurement and Disposal of Public Assets Act [*Chapter 22:23*] requires a procurement evaluation committee to consist of one or more other members to provide technical, legal, financial or commercial expertise as appropriate. An evaluation committee was appointed to evaluate bids for the delivery and installation of ventilation and medical gas services at the Nyanga District and Chipinge District hospitals. However, the Committee did not consist of hospital representatives to provide commercial expertise such as knowledge of the medical field. There was no evidence that the Hospitals were advised of the related bid evaluation and awarding of the tender process.

### **Risk/Implication**

Non-involvement of a representative of the medical field may result in awarding of tender to an inappropriate supplier.

### **Recommendation**

Management should consider inviting representatives from the hospitals to participate in bid evaluation.

### **Management Response**

**We acknowledge the audit observation that it is necessary to involve the client in the evaluation committee of hospital equipment. The PMD's office was involved in the first project i.e the Victoria Chitepo Hospital tender, where the specification was**

agreed. This specification was repeated to all hospitals i.e Chipinge and Nyanga District hospitals. What differed were the quantities of points in each ward or the ward sizes for ventilation. The hospital staff at each center were part and parcel of the processes as seen by the attached minutes of the pre-tender site visit, the site handover and the commissioning.

The actual evaluation of the tender could have omitted the hospital staff due to the distances between the hospitals and Mutare. In future we will ensure that a representative of the client is present during the actual evaluation process.

### Evaluation of Management Response

*The minutes of the pre-tender site visit, site handover and commissioning were not availed for audit.*

## 8 EXPENDITURE MANAGEMENT

### 8.1 Use of Funds on non-prioritised COVID19 related Costs

#### Findings

- 8.1.1 I observed that out of the \$1 700 000 availed for the Matabeleland South Provincial Medical Director's office for COVID19 activities, funds amounting to \$276 966 were used to cater for non-COVID19 related activities. This might have been caused by absence of clear guidelines as to how the COVID19 funds were to be utilised. The Table below refers.

**Table 30: Funds utilised for non-prioritised COVID 19 Activities**

	Description	Voucher Number	Amount \$
1	Being purchase of printer for PMD's secretary	13/20	95 700
2	Major service for PMD's vehicle Reg. AEK 3339	10/20	11 559
3	Being purchase of stationery for office	08/20	54 657
4	Being purchase of tonners for office use	07/20	4 650
5	Being purchase of stationery , rubber stamps	06/20	9 750
6	Being purchase of photocopier Xerox 5330 tonner	04/20	11 250
7	Being purchase of stationery for office use	05/20	3 400
8	Being purchase of toner cartridges	03/20	68 500
9	Being purchase of tonners 5XHP78A	02/20	17 500
	<b>Total</b>		<b>\$276 966</b>

- 8.1.2 Treasury Instruction 0200 (a) relating to Principles of Public Finance Management read in conjunction with Section 298 of the Constitution of Zimbabwe require transparency and accountability in financial matters. Government ministries, departments and agencies must make clear what has been done and why it has been done. I observed that funds amounting to \$581 945 were disbursed for refurbishment of Gweru Infectious Diseases Hospital through the Municipality of Gweru in order to mitigate the spread of COVID19

disease. The Department of Public Works in Midlands Province was tasked to carry out all the procurement processes on behalf of the Municipality. My concern was that these funds were redirected to refurbish Mkoba 1 Clinic and there were no supporting documents and progress reports to support usage of the funds. Consequently, the Hospital remained not fully equipped thereby rendering it unsuitable to fight the COVID19 pandemic. This was caused by lack of adequate coordination between the Public Works department and Municipality of Gweru.

- 8.1.3 The Ministry of Health and Child Care disbursed \$3 000 000 to Chinhoyi Provincial Hospital for the rehabilitation of the Hospital's isolation centre. However, I observed that the Hospital diverted \$35 324 to Surrey Group as payment for food items contrary to the objective of the disbursement. This expenditure was unbudgeted and it showed lack of planning on the part of hospital management.
- 8.1.4 I observed that funds meant to cater for bus fares of inmates discharged from Esikhoveni Quarantine Centre were being used for purposes not intended. Funds amounting to \$16 239 were redirected by the Centre to cater for expenses such as laundry, gas and medicines. On inquiry as to why this was done, I was informed that prior permission had been granted but this was not documented. This was contrary to Section 114 (4) of the Public Finance Management (Treasury Instructions), 2019 which requires Accounting Officers to ensure that any conditions restricting the use of donations are complied with.

### **Risks/Implications**

If COVID19 resources are diverted to fund activities that are not directly related in combatting the pandemic the attainment of targeted objectives might be hindered by shortage of funds.

Victims of COVID19 pandemic residing in the nearby community might be denied convenient access to the necessary medical attention if Gweru Infectious Diseases Hospital is not capacitated to render its mandated services.

If the bus fares are used for other purposes, inmates discharged from the Centre may fail to get travel fares and get stuck.

### **Recommendations**

The Matabelerland South Provincial Medical Director should use COVID19 pandemic funds for the purpose intended.

The Midlands Provincial Public Works department should put in place mechanisms to monitor the progress of rehabilitation works being carried out by the Municipality of Gweru so that planned activities are achieved. Joint maintenance operations between the two Offices, may guarantee efficient service delivery to members of the public.

Chinhoyi Provincial Hospital and Esikhoveni Quarantine Centre should ensure that allocated funds are strictly applied to attain the intended purposes and objectives

## Management Responses

### Matabeleland South Medical Director's Office:

The funds were deemed to be operational hence refreshments bought for provincial COVID 19 response co-ordination meetings. Our operations as a sub-national office is administrative hence the need for tools of communication.

### Midlands Provincial Public Works Office:

The \$581 945 in question is part of the \$4 600 000 disbursed through the Municipality of Gweru for the refurbishment of the Gweru Infectious Diseases Hospital. Municipality of Gweru then used \$581 945 to refurbish Mkoba 1 Clinic to accommodate COVID19 patients whilst the Gweru Infectious Diseases Hospital was also under refurbishment. This expenditure was not initiated by the Department of Public Works, but a request has been made for Municipality of Gweru to avail supporting documents for this expenditure. The Public Works Provincial Office will work together with City of Gweru in these maintenance operations to ensure that services are timely availed to the public.

### Chinhoyi Provincial Hospital:

Management is still to respond.

### Esikhoveni Quarantine Centre:

Prior permission was sought from the province and informed that it could be utilised for the said expenses.

### Evaluation of Esikhoveni Quarantine Centre Management Response

*No documentary evidence from the Province authorising the Centre to utilise the funds for purposes other than bus fare was availed for audit inspection.*

## 8.2 UNUTILISED BANK BALANCE

### Findings

The total amount disbursed to Masvingo Provincial Medical Director's (PMD) Office for COVID19 expenditure was \$14 325 498 as shown in the Table below;

**Table 31: Allocated Funds not utilised**

Purpose	Amount Disbursed \$	Expenditure \$	Balance \$
Recurrent Expenditure	2 510 000	2 479 502	30 498
Village Health Workers COVID19 Allowances	14 295 000	-	14 295 000
Total	\$16 805 000	\$2 479 502	\$14 325 498

The PMD's Office received \$14 295 000 for allowances for village health workers on September 18, 2020. As at December 10, 2020 the money had not yet been disbursed, more than two months after date of receipt. This was because of failure by the PMDO to maintain an updated database for Village Health Workers for Masvingo Province. The database used to allocate funds had 9 972 village health workers and the PMDO was still in the process of verifying and updating it.

### **Risks/Implications**

Value of the money can be eroded before the beneficiaries are paid. On the other hand, working morale deteriorates thereby affecting service delivery.

If budgeted funds remain idle for long periods of time, there is a high chance of misapplication of these financial resources.

If funds are requested using a database that is not accurate, funds disbursed may be insufficient and or in excess of the requirements. This negatively affects budget allocation of the scarce resources.

### **Recommendation**

The Masvingo PMD should always maintain up to date records of the village health workers and use updated information to make requests for funding. Payment of allowances should be done on time to bona fide VHW who have rendered services to enable them to continue rendering services.

### **Management Response**

**We have since paid the COVID19 allowances for the village health workers after the Districts completed their verifications.**

### **Evaluation of Management Response**

*The first batch of allowances amounting to \$2 595 000 was processed on December 21, 2020.*

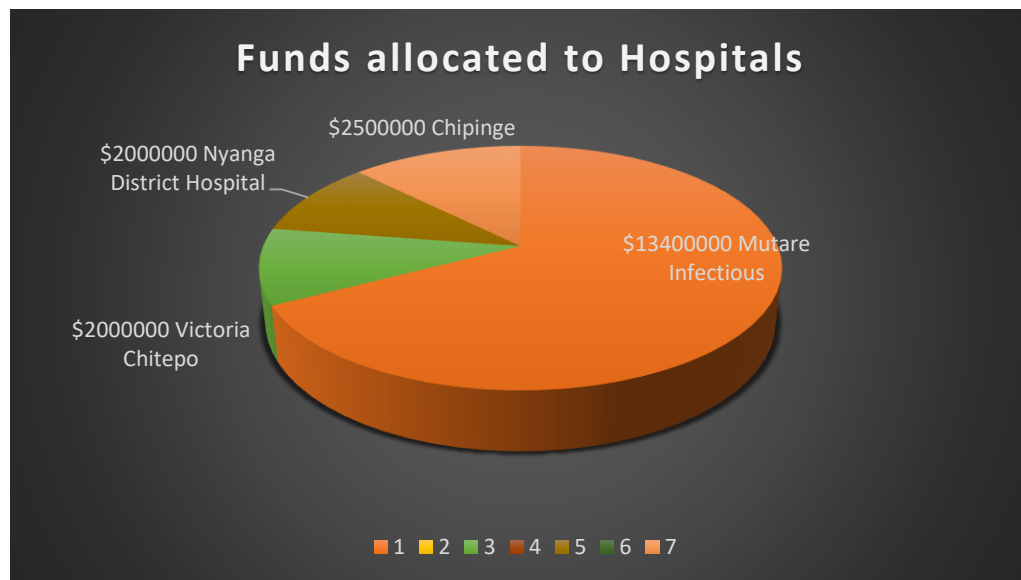
## **8.3 DISBURSEMENT INSTRUCTIONS**

### **Findings**

- 8.3.1 The Ministry of Health and Child Care could not avail disbursement letters from Treasury to support intended usage of monies received totaling \$1 181 175 243 for COVID19. Consequently, instructions on the use of funds to Provincial and District Institutions was communicated by telephone. All the health institutions visited and municipalities did not produce evidence of instructions on the use of the disbursed amounts. This made it difficult for me to confirm and assess whether the objective of the disbursements was achieved as there were no reference documents.

The Ministry of Health and Child Care confirmed receipt of COVID19 budget release of \$1 775 301 648 whilst Treasury records availed for my inspection indicate that \$1 912 920 648 was released between March and November 2020. The variance was not explained.

- 8.3.2 The Ministry of Health and Child Care disbursed a total of \$19 900 000 to Victoria Chitepo Provincial Hospital, Mutare Infectious Diseases Hospital under Mutare City Council, Nyanga District Hospital and Chipinge District Hospital to assist in managing the COVID19 pandemic at the Isolation Centres. However, the disbursement letters (if any), stipulating the purpose of the funds allocated were not availed for audit. I could not confirm with accuracy whether the objective of the disbursements was achieved as there was no reference document. The disbursements were verbally communicated by relevant Ministry authorities to Hospitals/ Council officials. **Pie chart 2 below highlights allocation per hospital;**



- 8.3.3 Mutare City Council mixed the COVID19 response funds with other council funds. According to records availed for audit a total of \$601 077 was still to be utilised as at December 8, 2020 out of the \$1 400 000 disbursed in April 2020. A copy of the bank statement revealed that the bank account maintained with Steward Bank, had a balance of \$11 954 as at October 31, 2020 whilst an email bank confirmation revealed a balance of \$1 629 693 as at December 8, 2020. I could not confirm whether the balance in the bank account was indeed funds that could be used for COVID19 activities as they were mixed with other council funds in one bank account. The mixing of funds compromised proper accountability and may have impacted on the implementation of COVID19 programmes through use of the funds for council activities. The absence of bank reconciliations for the different funds exacerbated the problem.

### Risks/Implications

Without the supporting disbursement letters it will be difficult to confirm the accuracy of amounts received and spent.

Funds may be utilised for purposes other than the intended in the absence of disbursement letter which provides the relevant guide.

Verbal communication and mixing of different funds in one bank account might lead to lack of transparency and accountability.

### **Recommendations**

The Ministry of Health and Child Care Head Office should make efforts to obtain supporting disbursement letters from Treasury as soon as COVID19 releases are made. From the letters, the Ministry should provide clearly documented instructions on the use of COVID19 funds that are disbursed to Districts and Provinces.

Copies of the disbursement letters should be available for audit.

Mutare City Council may consider opening a separate Disaster Fund account to enhance transparency and accountability of disaster management funds such as COVID19 response funds.

A reconciliation showing the utilisation of the \$1 400 000 supported by the bank statements should be availed for audit.

### **Management Responses**

#### **Ministry of Health and Child Care Head Office:**

**We are unable to confirm the \$8 916 940 514 as we do not have the source document where the figure was extracted.**

**The total budget released according to our PFMS was \$1 775 301 648.**

**Supporting disbursement letters are not yet available we have requested Ministry of Finance and Economic Development to provide.**

**Disbursements to health Institutions: We can avail an excel file indicating the amounts disbursed and information like, name of Institution, amount disbursed, date of disbursement and purpose of funds.**

#### **Mutare City Council:**

**We requested for fund disbursement instructions to guide us in the use of COVID19 funds but these were not availed by Government. We could not hold use of the funds due to the urgency that surrounded the matter and we opted to rely on instructions from our health department whom we agreed were going to guide us in the disbursements.**

**COVID19 funds were disbursed in an emergency mode and account opening formalities that involve management report and recommendation, finance committee recommendation and council resolution could have delayed disbursements. We therefore submitted an account that is already functional and is specifically ring-fenced for health matters. We however take note of the observation and will proceed to recommend for council to open a separate account for COVID19 related activities.**



There are some works which were partially paid for and whose final payments can only be done upon completion of the works. As such we still have funds in our bank account. The outstanding payments actually require more funding than is currently in our bank account. The remaining \$601 077 will be channelled for disbursement to COVID19 activities that are still work in progress.

The bank reconciliations were done and are up to date. We can avail these for review by external auditors.

#### Evaluation of Mutare City Council response

*The bank reconciliations were not availed for audit.*

Other Hospitals are still to respond.

### 8.4 UNSUPPORTED EXPENDITURE

#### Findings

- 8.4.1 I observed that no payment vouchers were prepared at Mashonaland Central Provincial Public Works office for expenditure amounting to \$11 280 000. Head Office had disbursed the money to the Province for the procurement of personal protective equipment and capital expenditure. In place of payment vouchers the accountant used purchase orders to process payments. Section 53 (1) of the Public Finance Management (Treasury Instructions), 2019 requires that a covering payment voucher be compiled to ensure all payments made are appropriately authorised, all transactions are accurate and complete and there is adequate supporting documentation.
- 8.4.2 From a sample of expenditure that I reviewed at Chinhoyi Provincial Hospital, I noted that payment vouchers amounting to \$498 837 shown in the Table below did not have three (3) quotations and comparative schedules, contrary to Section 33 of the Public Procurement and Disposal of Public Assets Act [Chapter 22:23] which requires the sourcing of competitive quotations from reputable suppliers before awarding or engaging a service provider.

**Table 32: Unsupported payment vouchers**

Date	Vendor	Amount \$
27/05/2020	Goldenmist Investments	4 920
15/06/2020	PG Industries	230 700
03/05/2020	Dulux	254 111
06/05/2020	PG Timbers	9 106
<b>Total</b>		<b>\$498 837</b>

- 8.4.3 Section 97 Subsection (1) of the Public Finance Management (Treasury Instructions), 2019 stipulates that it is the responsibility of Accounting Officers to ensure that payments are made in a timely manner in order to avoid unnecessary expenditure in terms of

penalties. However, contrary to this requirement I noted that the delay in paying for medical supplies to Leotech Medical, resulted in the Hospital incurring escalation costs amounting to \$86 150. The company was awarded the tender in February 2020 at a cost of \$105 100 but on date of payment in May 2020 the figure had increased to \$191 250. The total amount paid ended up exceeding the amounts charged by the other bidders that were initially rejected.

- 8.4.4 Gwanda Town Council made payments in May 2020 amounting to \$252 143 on the basis of quotations on using voucher numbers 64 and 75 instead of invoices. The payments were for water connection and the renovations costs incurred at Phakama Clinic. Council officials indicated that this was done because suppliers wanted the goods to be paid for upfront before they supplied. This was contrary to section 59 (3) (c) of the Public Finance Management (Treasury Instructions), 2019 which stipulates that as a precaution against dual payment of claims, on no account shall a payment be on the basis of a quotation only. The supplier shall be requested to submit an original invoice for the amount claimed and this shall be attached to the voucher.

### **Risks/Implications**

Absence of payment vouchers and supporting documents for COVID19 expenditure may result in fraudulent transactions being processed without trace.

Non-adherence to laid down procurement regulations may result in failure to get value for money when procuring goods and services.

Delays in completing the rehabilitation of the isolation centre negates the efforts being put by the Government in fighting COVID19.

### **Recommendations**

Mashonaland Central Provincial Public Works and Chinhoyi Provincial Hospital should ensure that all expenditure incurred is fully supported by payment vouchers and other supporting documents.

Chinhoyi Provincial Hospital should source three competitive quotations from reputable suppliers before awarding a tender. This is in line with Section 33 of the Public Procurement and Disposal of Public Assets Act [*Chapter 22:23*].

Gwanda Town Council should adhere to Procurement regulations by ensuring that payments for goods and services are based on the original invoice from the supplier.

### **Management Responses**

#### **Mashonaland Central Public Works Provincial Office:**

**Payment vouchers will be completed henceforth for every payment incurred by the Office. Tradesman requisitions were being prepared in all cases involving COVID19 funds. All payments made were accurate and complete.**

**Chinhoyi Provincial Hospital:**

The Procurement Management Unit (PMU) was advised to make direct purchases from Goldenmist and other service providers as the items were in short supply.

During COVID 19 quotations were not responded to in time.

In future payments will be processed on an urgent basis to avoid escalation costs.

**Gwanda Town Council:**

The suppliers wanted the goods to be paid for upfront before they supplied. This made it necessary that the payment be made on the basis of quotations. Invoices have been requested from suppliers.

**8.5 VERIFICATION OF INVOICES**

**Findings**

- 8.5.1 Section 62 (1) of the Public Procurement and Disposal of Public Assets (General) Regulations, 2018 (Statutory Instrument 5 of 2018) requires a procurement contract to be entered with service providers. A contract document lays out the terms and conditions of services to be rendered. Against this background, invoices amounting to \$7 161 028 from various quarantine centres were submitted to Head Office for payment by the Midlands Provincial Social Development Officer (PSDO) without evidence of verification for authenticity. The payments were not supported with documented contracts and agreed cost rates/tariffs chargeable. Hence, I could not find a basis to confirm the accuracy of charged invoice values. As a result, I could not satisfy myself whether the total payment of \$7 161 028 was a proper charge on public funds, **Annexure M** refers.
- 8.5.2 The payment vouchers submitted by Mashonaland West Provincial Social Welfare Office for audit had different amounts from the supporting invoices. There were variances totalling \$20 565 between the amounts paid to retail suppliers and the receipt issued on collection of the goods. The variances were not reconciled. The Table below refers;

**Table 33: Variances between payment vouchers amount and supporting documents**

<b>Supplier</b>	<b>Amount on Payment Voucher \$</b>	<b>Amount of Invoice/Receipt \$</b>	<b>Variance \$</b>
OK Zimbabwe	90 812	115 804	(24 992)
TM Pick & Pay	12 398	13 628	(1 230)
N Richards	86 602	39 815	46 787
<b>Total</b>	<b>\$189 812</b>	<b>\$169 247</b>	<b>\$20 565</b>

### **Risk/Implication**

Overpayment to service providers might occur, if invoices and payment vouchers are not supported with agreed tariffs and not verified by senior officers prior to payment.

### **Recommendations**

The Midlands Provincial Social Development Office should ensure that charges on all invoices pertaining to the upkeep of returnees at quarantine centres are supported with agreed contract charges and verified by senior personnel before transmission to Head Office for payment.

The Mashonaland West Provincial Social Welfare Office should investigate the variances and in future the head of office should approve payments after checking whether payment vouchers are properly supported.

### **Management Responses**

#### **Midlands Provincial Social Development Office:**

**Observation has been noted. In future, verification of invoices will be done thoroughly from the District, Province up to the Head Office.**

#### **Mashonaland West Provincial Social Welfare Office:**

**Payment vouchers were done on September 14, 2020 based on quotations from retailers. However, our head office deposited different amounts to the retailers from our initial requests. The station would withdraw groceries to the value of amounts that had been deposited.**

## **8.6 UTILISATION OF COVID19 FUNDS**

Government set up a National Disaster Fund Account to enable citizens and well-wishers to contribute cash to support the fight against COVID19 pandemic. Contributions could be deposited into the bank accounts and money transfer biller codes were also provided. The process of utilizing the funds was facilitated by the Ministry of Finance through the Accountant-General's Office.

Section 18 (7) (a) to (c), of the Public Finance Management Act [*Chapter 22:19*] states that where a fund is administered by an officer in the employment of the State has been established in terms of the Act or any other enactment only funds which are appropriated by an Act of Parliament for the purposes of that fund; or required by the Constitution of the Fund shall be paid and credited into that Fund. Any other monies shall be paid into and credited subject to the approval of the Treasury.

### **Finding**

In addition, I noted that \$41 528 was incurred for the maintenance of staff houses of Mutimurefu Prison under Ministry of Justice, Legal and Parliamentary Affairs using donated COVID19 funds deposited into the State Occasions Account. I could not satisfy myself whether this was a proper charge against the COVID19 response funds.

## Risks/Implications

Misapplication of COVID19 funds might not be easily detected if moneys are mixed up.

Objectives of mitigating the spread of COVID 19 may not be achieved.

## Recommendation

The Masvingo Provincial Development Coordinator's Office should ensure that resources for COVID19 are utilised in a transparent manner.

## Management Response

**Masvingo Provincial Development Coordinator's Office:**

**Management is still to respond.**

## 8.7 ADVANCE PAYMENTS

### Finding

Section 97 (3) of the Public Finance Management (Treasury Instructions), 2019 prohibits the use of advance payments unless advance payment guarantees are furnished. I noted that the Midlands province PDC's office made payments amounting to \$113 511 on the basis of quotations prior to delivery of goods, Table below refers. Management indicated that this was caused by service providers' insistence on payment before delivery of goods.

**Table 34: List of payments made to Service Providers in Advance**

Voucher Number	Supplier	Items Purchased	Value \$
TD 32/20	Fairmile Hotel	Lunch for transporters	1 200
Not Given	Prime Pharmacy	Face masks and latex gloves	97 650
TD 48/20	OK Zimbabwe	5 Electric Kettles	10 575
TD 45/20	Haxmery Enterprises	2x Scissors	336
TD 56/20	Jafishta Investments	Computer Repairs	2 250
Not given	Barley Hardware and Electrical	Timber	1 500
<b>Total</b>			<b>\$113 511</b>

### Risk/Implication

All goods paid for might not be delivered leading to prejudice of public funds.

### **Recommendation**

The Midlands PDC's office should ensure that purchase orders are raised whenever goods and services are ordered from suppliers and payments need only to be made upon delivery of goods and services on the strength of invoices.

### **Management Response**

**In future, the office is going to comply with the audit recommendation, that is, purchase orders are going to be raised whenever goods and services are ordered from suppliers. The challenge which the office was facing was that most suppliers were insisting on payment of goods and services before supply. Examples are supermarkets and pharmacies.**

## **8.8 PAYMENT ANOMALY**

### **Finding**

Public Finance Management (Treasury Instructions), 2019, section 22 (1) read together with section 308 (2) of the Constitution provides that, it is the duty of every person who is responsible for the expenditure of public funds to safeguard the funds and ensure that they are spent only on legally authorised purposes and in legally authorised amounts. Contrary to the above instruction, I noted that a payment of \$5 254 at Karoi District Hospital was made to Bustech for mobile phone and stationery. However, the supporting receipt indicated that the goods collected amounted to \$6 170 resulting in a variance of \$916. This was caused by lack of review of documents before they are passed for payment.

### **Risk/Implication**

Without adequate controls, checks and balances, COVID19 funds can be misused as overpayments can also take place.

### **Recommendation**

The District Medical Officer at Karoi Hospital should supervise and review payment vouchers before payments are effected to safeguard public funds.

### **Management Response**

**A voucher of \$916 was missing from the document and has since been retrieved, Proper filing will be done in future.**

## **8.9 SEQUENCE OF PAYMENT VOUCHERS**

### **Finding**

Section 53 (1) of the Public Finance Management (Treasury Instructions), 2019 stipulates that all payments should be appropriately authorised, complete and with adequate supporting documentation. I noted that payment vouchers amounting to \$1 718 878 at Mashonaland West PMD's office were not numbered as a control measure to reduce the risk of dual payments. This was caused by inadequate enforcement of accounting controls.

## **Risks/Implications**

It will be difficult to trace the expenditure when payment vouchers are not sequentially numbered.

## **Recommendation**

Mashonaland West PMD's office should ensure that all payment vouchers are sequentially numbered as a control measure.

## **Management Response**

**The anomaly has been rectified and corrective measures undertaken. Hence, as a control measure all documents will be sequentially numbered before filing.**

## **9 RESEARCH AND INNOVATION PROJECTS**

### **9.1 Support of COVID19 Research**

#### **Findings**

- 9.1.1 The Great Zimbabwe University (GZU) received \$1 000 000 for research in innovations towards treatment and eradication of COVID19. In addition, the University made a capital contribution amounting to \$20 778 752 towards the research project. Also, Tongaat Hulett had donated to the University 41 600 litres of ethanol as at December 4, 2020. As at November 30, 2020 the University had produced 41 440 litres of hand sanitisers 53 512 washable face masks, 498 medical gowns, 109 work suits and 155 trench coats among other protective clothing. The major customer for the protective clothing and hand sanitisers was Natpharm.

**Table 35: Total amount used by GZU for research and innovations and sources of the income**

	<b>Amount \$</b>
<b>GZU Capital Contribution</b>	20 778 752
<b>Grant From Government</b>	1 000 000
<b>Ethanol Tongaat Hulett – 41 600litres valued at \$37 per litre</b>	1 540 000
<b>Total</b>	<b>\$23 318 752</b>

- 9.1.2 The Ministry of Higher and Tertiary Education, Science and Technology Development Head Office provided guidelines and the requirement for the university to prepare monthly financial statements for the COVID19 projects and the university complied with the requirement.

- 9.1.3 The financial statements and activities of the GZU COVID19 projects were audited by the internal auditors of the Ministry of Higher and Tertiary Education, Science and Technology Development from 7 to 9 August 2020. However, as at the time of my visit in December 2020 management had not yet responded to the audit findings noted by the internal auditors.
- 9.1.4 Midlands State University (MSU) received a total disbursement of \$23 131 511 from the Ministries of Higher and Tertiary Education, Science and Technology Development and Health and Child Care for the production of hand sanitizers, face masks and printing of COVID19 awareness pamphlets in the sixteen (16) official languages. The whole amount disbursed had been fully utilised at the time of audit.
- 9.1.5 The MSU already has an established Enterprise Division that runs an Industrial Park comprising a Chemicals division, Clothing division and an Agro division. Therefore, the production of sanitisers and face masks was incorporated under the Chemicals and Clothing divisions respectively.

**Table 36: Sources of funding for MSU innovation projects**

<b>Source of Funding</b>	<b>Amount \$</b>
Ministry of Higher and Tertiary Education	19 297 450
Ministry of Health and Child Care	3 834 061
<b>Total</b>	<b>\$23 131 511</b>

- 9.1.5.1 The University bemoaned delays in payment by its two key customers. As at the time of audit, December 11, 2020 the University was owed \$32 373 672 and \$2 166 861 by Natpharm and Zimbabwe Republic Police respectively for supplies made.

## **9.2 CHANGE OF BANKING DETAILS**

### **Finding**

I noted that the National University of Science and Technology was doing business with unregistered companies and that the payments were sometimes made direct into the individual proprietor's accounts instead of the registered and official company accounts. Examined records revealed that a total amount of \$210 693 was paid direct into the individual proprietor's bank account. This was contrary to Section 62 (3) and (4) of the Public Finance Management (Treasury Instructions), 2019 which requires Accounting Officers to institute internal controls that ensure that payments are being made to the correct beneficiaries. The urgent need to acquire the items during the national lockdown period might have caused management to overlook requirements of the procurement regulations. The Table below refers:



**Table 37: Payments made in individual proprietor's bank accounts**

<b>Company</b>	<b>Proprietor/ Director</b>	<b>Account Number</b>	<b>Product</b>	<b>Amount \$</b>
Legend Designs	W. Shoko	CBZ-64561387970010	Sanitizer stickers	86 513
Legend Designs	T. Shoko	Steward Bank-100725382	Sanitizer stickers	24 680
Legend Designs	W. Shoko	CBZ-64561387970010	Sanitizer stickers	29 500
Dash Fashions & Beauty	Duduzile Matshazi	Steward Bank- A/C 2004970016	Face masks	35 000
Sinili Collections	L. Ndlovu	BancABC- A/C 37277278702010	Face masks	35 000
<b>Total</b>				<b>\$210 693</b>

**Risks/Implications**

The Institution may lose funds if payments are directed into unofficial business bank accounts.

Dealing with unregistered companies may result in procuring of sub-standard PPEs and that may compromise the health and safety of users.

**Recommendation**

Payments must be made to official company accounts as provided in the company profiles.

**Management Response**

**Legend Designs were in the process of opening an account when the lockdown was announced. Since we needed the stickers urgently to supply customers with sanitizers and to register with SAZ, we asked them to bring a letter signed by all directors so that we could pay through one of them. Payments for face masks involved SMEs and the agreements stated the names of these persons as payees.**

**Evaluation of Management Response**

*The letter signed by all directors authorising payment through one of them was not availed for audit. Government business should be done with registered suppliers and established companies than a company in the process of establishing as the company may not be in compliance with the laws of the country.*

**10 RECORD KEEPING****10.1 Maintenance of Records****Findings**

- 10.1.1 Treasury Instruction 1914 provides that whenever there is a transfer of records, the person handing over and taking over the records should signify in writing the list of balances of

items being taken over. The Kwekwe District Public Works Office upon demobilization from Torwood Hospital Quarantine Centre left behind electrical and plumbing material in the custody of an employee at the hospital. However, there was no record or documentary evidence of the handover/takeover of the material left on site, **Annexure N** refers. This was caused by ineffective project management on the part of Kwekwe District Public Works office.

- 10.1.2 Health Institutions normally use standard documents, for recording information and observation details for patients for example the Fact sheets, Medication sheets and Temperature charts. On admission of a COVID19 patient at an Isolation Centre, the nurse is required to capture personal information about the patient and maintain the records. Also, during the nursing period, observations pertaining to the patient's condition are also captured each day until discharge. Rujeko Isolation Centre was using loose bond paper to prepare these records because there were no standard documents available for use. As a result, details of the patient were more of narrative.

In addition, Rujeko Isolation Centre made food requisitions to the Provincial Hospital. These requisitions were also prepared on papers which were not standard and serialized.

- 10.1.3 Section 107 (3) of the Public Finance Management (Treasury Instructions), 2019 requires that a goods receipt voucher be raised for all items received. The Manicaland Provincial Development Coordinators' Office did not raise goods receipt vouchers for the PPEs received from the Head Office and other stakeholders during the period April to July 2020 as evidence that the quantity and quality of the goods received had been verified. I therefore could not confirm with certainty the quantity and type of goods received at the Provincial Office. Table below refers;

**Table 38: Goods not supported with Goods Receipt Vouchers (GRVs)**

Date	Goods delivered	Quantity	Comments
01/04/2020	Sanitizers	10	Not clear how much was the quantity
01/05/2020	Sanitisers	25 litres	
01/04/2020	Gloves	100	It was not clear whether these were 100 pairs or units
01/05/2020	Gloves	100	It was not clear whether these were 100 pairs or units
01/04/2020	Face Masks	100	It was not clear whether these were surgical/ cloth masks
06/04/2020	Face Masks	300	It was not clear whether these were surgical/ cloth masks
01/05/2020	Face Masks	100	It was not clear whether these were surgical/ cloth masks
01/05/2020	Face Masks	90	It was not clear whether these were surgical/ cloth masks
17/07/2020	2 kgs Sugar	90	No delivery note

10.1.4 Section 107 (7) of the Public Finance Management (Treasury Instructions), 2019 stipulates that a delegated senior officer shall carry out random checks on inventory records regularly. There was no evidence that the COVID19 response register was being checked by an independent senior officer at Toronto Quarantine Centre and Manicaland Provincial Development Coordinator's Office from the time the register was opened in April 2020 up to the time of my audit in December 2020. I noted inconsistencies between the actual and the recorded quantity of items in the registers maintained. The inconsistencies may have been caused by inadequate supervision of the Administration officers tasked with recording of COVID19 response items and lack of segregation of duties.

### **Risks/Implications**

Inadequate supervisory controls might lead to pilferage of goods and materials.

There is risk of losing the loose sheets with patient/inmates notes and incurring unnecessary stationery costs as bond paper require to be procured time and again. Also, use of bond paper is time consuming as nurses will have to narrate all patients' observations.

Information recorded and collected may not be standard because the papers do not have guidelines on what information to give. There is a high chance that some information may be omitted and this may distort statistics of COVID19 patients admitted and treated at Hospitals.

Use of requisitions that are not standard and serialised makes it difficult to track goods requested and goods received as it is time consuming to match the request to the issue document as some papers can be misplaced.

Lack of goods receipt vouchers may result in maintenance of inaccurate registers as there will be no proof of validation of inventory received.

Inadequate supervision of staff may lead to errors in the registers remaining undetected for a long time.

### **Recommendations**

The Midlands Provincial Public Works Office should ensure that officers manning District Public Works offices sign handover-takeover certificates whenever materials for uncompleted projects are left on site for proper accountability.

Rujeko Isolation Centre should use the existing standard documents at health institutions, for example, the Fact sheets, Medication sheets and Temperature charts in order to standardise and improve on the quality of COVID19 records.

For requisitions, the Isolation Centre might make use of existing standard serialised requisitions.

Manicaland Provincial Development Coordinator's Office develop a mechanism that ensures that goods receipt vouchers are raised for all items received.

Toronto Quarantine Centre and Manicaland Provincial Development Coordinator's Office should assign an independent supervisor to conduct regular checks on work performed by the Administration officer in order to enhance accuracy and completeness of records.

## **Management Responses**

### **Midlands Provincial Public Works Department:**

**Noted. The Provincial Office shall periodically send procedure reminders to all District Public Works Officers (DPWOs) and make regular follow-up inspections to ensure that these procedures are adhered to.**

### **Rujeko Isolation Centre:**

**Your observation has been noted and we will improve on that.  
The City Council has standard requisition books and procedures which leave an audit trail.**

### **Toronto Quarantine Centre:**

**The audit observation is noted. This resulted from oversight due to pressure. The Consumable register is going to be checked on a regular basis.**

### **Manicaland Provincial Development Coordinator's Office:**

**The findings are agreed to. Receipt vouchers have now been generated for all goods received and attached to relevant issue vouchers. The gloves received were recorded as 100 pairs. However, on issuances it was noted that they were units, not pairs. The office received disposable surgical masks unfortunately the vouchers from Head Office did not specify the type of masks.**

**Eighty (80) face masks were issued to delegates attending COVID19 meeting at the Mutare Hall on April 15, 2020. However, the register was not updated.**

## **11 STORES MANAGEMENT**

### **11.1 Equipment for Support Services**

#### **Findings**

- 11.1.1 According to financial records and the bank statements, Masvingo City Council received a total of \$1 810 000 through the Ministry of Health and Child Care for COVID19 activities.
- 11.1.2 Masvingo Provincial Hospital did not implement fully the stock management procedures for goods received at the stores department including COVID19 donated items. Some items had no stock cards to facilitate and manage stock movement. For example, out of the eighteen (18) COVID19 items that I selected for physical stock check only 1 item had a stock card. The other seventeen (17) items were only recorded in the goods received register making it difficult to confirm the total quantity issued and the accuracy of physical balance on hand of the items. The Table below refers.

**Table 39: Masvingo Provincial Hospital stores department irregularities**

<b>Item</b>	<b>Audit Comments</b>
<b>Sanitiser</b>	Stock control card available
<b>Portable Ventilator set</b>	No stock card or stock book
<b>Knapsacks</b>	
<b>Woolen Counter pans</b>	
<b>Bed sheets</b>	
<b>Ultra sound scan machines</b>	
<b>Gloves</b>	
<b>Stretcher Beds</b>	
<b>Drip Stands</b>	
<b>Safety Nets</b>	
<b>Surge Protector Extension</b>	
<b>Bins</b>	
<b>Lowenstein medical prisma vent 50 – C</b>	
<b>BT 740 Bistos monitor</b>	
<b>Ventilators</b>	
<b>Oxygen Concentrator</b>	

### **Risks/Implications**

The absence of stock cards makes it difficult to manage stock movement resulting in possible misappropriation of the stores.

### **Recommendations**

Masvingo Provincial Hospital management should ensure that the stores department have instituted stock control measures to ensure transparency in stock management.

### **Management Response**

**The observation is noted. We will procure stock cards and supervise strict monitoring of items received in the Stores department.**

## 11.2 Receiving and Recording of Goods

### Findings

The total amount disbursed to Masvingo Provincial Hospital was as shown in the Table below;

**Table 40: Amount disbursed to Masvingo Provincial Hospital**

	Amount Disbursed \$	Expenditure Incurred \$	Balance \$
<b>PSIPs - Construction Works of Isolation Unit</b>	6 000 000	5 967 094	32 906
<b>Recurrent Expenditure</b>	2 000 000	1 997 906	2 094
<b>Total</b>	<b>\$8 000 000</b>	<b>\$7 965 000</b>	<b>\$35 000</b>

- 11.2.1 Section 95 (5) of the Public Finance Management (Treasury Instructions) 2019, requires that the Officers responsible for receiving goods shall record the items in the goods received registers. Masvingo Provincial Hospital bought 35 000 PVC couplings and 25 000 PVC nipples for \$246 738 under tender number 136/2020. Payment was made to the supplier on May 11, 2020 on payment voucher 21/20. However, I noted that the hospital only received 400 couplings and 300 nipples. I was not provided with a satisfactory explanation on the remaining 34 600 couplings and 24 700 nipples that were not received.
- 11.2.2 Furthermore, Masvingo Provincial Hospital paid for 30 PVC conduct pipes costing \$2 538 under tender 136/2020. However, these were not recorded in the goods received register as evidence that they had been received.
- 11.2.3 In addition, Masvingo Provincial Hospital procured five hundred and thirty (530) bags of cement (Tender number 135/2020) worth \$80 523. Only one hundred and fifteen (115) bags of cement were recorded in the receiving register. Receiving and recording procedures for receiving goods procured were not properly done. I therefore, could not establish whether the remaining 415 bags were received.
- 11.2.4 I also noted that the goods receipt register at Mashonaland West Provincial Medical Director's office was not timeously updated as the donation of 9 000 bottles of 500ml of sanitizer from NatPharm received on November 05, 2020 was not recorded in the register.
- 11.2.5 Furthermore, a stock card for Surgical Face Mask indicated a nil balance, however the delivery note dated November 28, 2020 showed that the stores received 15 150 surgical face masks from NatPharm and the stock card was not updated.
- 11.2.6 I observed that at Plumtree Quarantine Centre the stores register was not being reviewed by a senior officer to identify and mitigate errors. After a physical count of items recorded

in the stores register, a variance was noted between the recorded figure and the stock of sugar on hand. The register indicated a running balance of 168 kilograms against 88 kilograms as per physical count resulting in a shortfall of 78 kilograms of sugar which could not be explained.

11.2.7 Makonde Quarantine Centre was also not properly maintaining stores records as evidenced by the following anomalies:

11.2.7.1 There was a variance of fifteen (15) between the quantity recorded on the stock card of forty (40) and the physical count of fifty-five (55) on baby pampers. Two boxes with various children's toys and one mosquito net were not recorded in the register on the date of audit.

11.2.7.2 There were inconsistencies on the quantities of the food items that were issued to the kitchen from the stores. The number of staff members and people quarantined at the centre varied each day, but the centre did not consider this factor when it issued out the food items to the kitchen. In some instances, the same quantities were issued out when there were no people quarantined at the centre. In addition, there was no evidence to show that the registers were being checked by a senior official or any delegated person.

11.2.8 Mushagashe Quarantine Centre was maintaining registers for goods received. However, I was not able to trace 255 blankets and 580 kg of mealie meal that were issued to the Quarantine Centre by the Provisional Office in the goods received registers. As a result, I could not satisfy myself on whether these goods were received and properly accounted for. Table below refers;

**Table 41: Details of Items Issued to Mushagashe Quarantine Centre**

Date	Issue Voucher Number (Provincial Office)	Description	Quantity
06/07/2020	183437	36x10 kg Mealie Meal	360kg
13/09/2020	186576	20x10 kg Mealie Meal	200kg
07/08/2020	186698	2x10 kg Mealie Meal	20kg
06/07/2020	183437	Blankets	50
31/08/2020	186566	Various Blankets	105
11/07/2020	183441	Blankets	100

11.2.9 I observed anomalies between the quantities recorded as received by the site clerk at Mvurwi Hospital project from the District stores and the quantities that were actually recorded and distributed for use. Reference is made to the Table below;

**Table 42: Variances between quantities received and quantities recorded**

Item	Quantity as received from District Stores according to the issue voucher	Actual quantity according to the Mvurwi Hospital Project site stock control sheet	Variance
Work suits	73	71	-2
Safety shoes	72	69	-3
IBR Sheets 4.62m	24	22	-2

In addition, the items in the table below were not recorded on the site stock control sheet upon receiving them from the District Office.

**Table 43: Items not recorded on the site stock control sheet**

Date	Issue voucher number	Item
01/12/2020	461161	20 bags of cement
27/07/2020	461120	2 work suits 2 safety shoes

There was also no evidence that the stock control sheets were being checked by a senior officer or any delegated official.

11.2.10 Bindura University of Science Education paid \$722 462 for the purchase of material used in the production of sanitizers. Registers maintained for stores did not show any records of the date and quantities of materials received and the dates when they were issued and to whom they were issued. Hence, I could not confirm if the materials were actually delivered and used in the production of sanitizers.

11.2.11 I noted that eight (8) packets of powdered milk, one (1) packet of Cerevita and nine (9) tissue rolls were found missing from a consignment of COVID 19 donations upon physical verification by the administration staff at the Gwanda PDC's office. The consignment was delivered on a Saturday and left with the security manning the complex when there was no Administration staff present to carry out a physical verification of the items. This was because Head office had overlooked prior communication or arrangements for the presence of provincial staff when deliveries were made over the weekend.

### **Risks/Implications**

If procurement documents are not being signed by the Medical Superintendent, it may be an indication that the relevant internal controls were bypassed in the procurement process. Consequently, resources may be channelled to non-critical areas.

If controls relating to receiving of goods procured are not fully implemented, proper record keeping is not done at the Hospitals and other institutions, material and financial losses may be incurred due to misappropriation of COVID19 donations and stocks procured.

Weak stock controls may result in pilferages, items may run out and overstocking may take place ending up with some items expiring, thereby impacting heavily on combating the spread of the virus.



## **Recommendations**

After completing the procurement processes and before taking the documents for payment at the Accounts department, the Procurement Management Unit should seek concurrence of the Medical Superintendent.

Masvingo Provincial Hospital and Bindura University of Science Education should ensure that internal controls for receiving goods are always implemented. Officers responsible for receiving goods should always confirm and match the purchase orders, invoice and goods received/delivery note.

Masvingo Provincial Hospital should investigate the issue of tender number 136/2020 and take corrective action.

Mashonaland West PMD's office and Mvurwi Hospital should regularly reconcile the records with the physical stocks and regular supervision of work should be done to ensure that the records are correct so as to enhance the accountability of public resources.

A senior official at Plumtree Quarantine Centre should supervise work done by subordinates. Circumstances leading to the shortfall should be investigated and acted on in terms of the regulations.

The Masvingo Provincial Office should ensure that whenever there is a situation which require handling of goods, an Administrator is deployed to assist in maintaining records so as to ensure accountability of public resources.

All the variances noted at the above institutions should be investigated and corrective action taken.

Gwanda PDC's Office Administration staff should make arrangements to officially receive and physically verify goods upon delivery.

## **Management Responses**

### **Masvingo Provincial Hospital:**

**The procurement process, storage and disbursement of goods was not done following the procedures. An internal audit was carried out and anomalies were noted. A new procurement unit was established and an evaluation committee appointed. With the assistance of the PMD, training of staff members on procurement processes has been initiated. We will procure stock cards and enforce strict monitoring of items received for storage in the stores department.**

**Tender 136/2020: The anomaly was picked up after engaging the Supplier for reconciliation of statements provided to the hospital mid-November 2020. This matter was reported to the PMD and an investigation/inquiry is currently underway.**

### **Mashonaland West PMD's office:**

**Management is still to respond.**

**Plumtree Quarantine Centre:**

The issue of the records indicating a balance of 168 kilograms against 88 kilograms as per physical count will need further investigation and the findings will be communicated to your Office.

**Masvingo Provincial Office:**

All the goods were delivered to the Quarantine Centre. We will avail the supporting documentation.

**Evaluation of Masvingo Provincial Office Management Response**

*Supporting Evidence was not availed by the Provincial Office.*

**Mvurwi District Public Work's Office:**

Management is still to respond.

**Bindura University of Science Education:**

The goods purchased for COVID19 sanitizer projects were received and were recorded in the counter book and some were recorded on the form designed specifically for sanitizers project. Due to lockdown this was done while waiting for formalizing the process. Copies of the GRV forms scanned can be availed.

**Gwanda Provincial Development Coordinator's (PDC) Office:**

Audit observation that items like powdered milk, Cerevita and tissue rolls were found missing from a consignment of COVID19 donation from CPU upon physical verification by Administration staff is true. Eight (8) packets of powdered milk, one (1) packet of Cerevita and nine (9) tissue rolls were missing since the goods had been left in the open without a proper hand/take over from persons delivering the items with administration staff. No prior communication or arrangements had been made by Head Office with the province when deliveries were made over the weekend.

### **11.3 ISSUANCE OF INVENTORY**

**Findings**

Section 107 (1) of the Public Finance Management (Treasury Instructions), 2019 prescribes that wherever a stores is established it should be placed under the direct control of a responsible officer. This officer's duties should embrace the responsibility for the security of the stores, the keeping of proper records and the replenishment of stocks and consumable stores.

- 11.3.1 Materials listed in the Table below meant for renovation of Chinhoyi Provincial Hospital Isolation Centre were not signed for when issues were made from Mashonaland West Provincial Public Works Stores contrary to the above instruction. As a result, I could not verify if the goods were used for the intended purpose.

**Table 44: Chinhoyi Provincial Hospital Isolation Centre: Material and Goods not signed for**

Description of items	Quantity	Date issued
Trunking	2	24/06/2020
Surface Box	3x6	24/06/2020
Socket Outlet 13 amps	3x6	24/06/2020
Socket Outlet 15 amps	3x6	24/06/2020
4 inch Nails 1kg	1	27/06/2020
20litres PVA Paint	1	27/06/2020
Paint Brush	1	27/06/2020
Union Lockset	1	27/06/2020
Thinners 1 litre	1	27/06/2020
Crack Filler 1 kg	1	27/06/2020
Overall	2	02/07/2020

11.3.2 I noted that the Stores department at Chinhoyi Provincial Hospital uses issue vouchers to issue out stock items requested by internal departments. The carbon copies of the same issue voucher were being used to issue out stock items requested from different departments. This defeats the purpose for which issue vouchers are meant to be used, also records are distorted by stores issues bearing the same issue document number for various departments. This is due to inadequate training of officers and lack of supervision.

11.3.3 From the internal requisitions that I reviewed at the main stores, I observed that there was no evidence that the requests were authorised by the head of each respective department. This was due to ineffective internal controls at the stores department that accepted unauthorized requisitions, **Annexure O** refers.

11.3.4 The Midlands Provincial Development Coordinator's Office could not avail for audit inspection requisition forms for goods requested and issued out from the stores. This was caused by lack of robust internal controls.

11.3.5 Mvurwi District Office employed general hands and artisans for the construction works and rehabilitation at Mvurwi Hospital Isolation Centre. The workers were provided with protective clothing such as work suits, safety shoes, masks and a helmets. However, I noted that some of these workers either resigned shortly after being given these protective clothing items or the District Office sometimes terminated their contracts due to lack of funding for the project. Reference is made to Table below:

**Table 45: Contract workers who resigned or had their contracts terminated soon after being provided with protective clothing**

Name	Dates employed	Total number of days worked
Mashanje E	06/04/2020 – 03/08/2020	4
Stifans T	04/09/2020 – 14/09/2020	7
Kachidza N	04/09/2020 – 26/09/2020	13
Mbarara A	29/07/2020 – 21/08/2020	20

## **Risks/Implications**

If goods and materials are not signed for, it will be difficult to establish accountability for usage of items issued out. It might be difficult to verify the authenticity of stock movements

Accountability will be difficult if requests for goods from different departments are issued using the same Issue Voucher. Pilferages might not be detectable.

Without documented and authorized requisitions, food provisions may be susceptible to abuse.

Giving uniforms and protective clothing to workers without some clear guidelines may result in wasteful expenditure.

## **Recommendations**

Mashonaland West Provincial Public Works should ensure that all goods and materials issued out are signed for to acknowledge receipt.

Chinhoyi Provincial Hospital should ensure that there is adequate supervision so that registers are updated timeously and all internal request forms should be properly authorised by the Head of the requesting department.

The Midlands PDC's Office should put to use appropriate requisition forms when receiving and issuing inventory from stores.

Mvurwi District Office should come up with a policy on protective clothing so that its managed properly at the same time safeguarding health of the workers.

## **Management Responses**

### **Mashonaland West Provincial Public Works Office:**

**Management is still to respond.**

### **Chinhoyi Provincial Hospital:**

**Management is still to respond.**

### **Midlands Provincial Development Coordinator's Office:**

**The Office is immediately introducing the stores requisition form in compliance with the audit recommendation.**

### **Mvurwi District Office:**

**Management is still to respond.**

## 11.4 INVENTORY COUNT

### Findings

I noted that there were variances at Chinhoyi and Bindura Provincial Hospitals between the stock cards running balances for selected COVID19 donated medical supplies and the physical balances after stock count. The Tables below refer:

**Table 46: Chinhoyi Provincial Hospital Variances between Stock Cards and Physical Balances**

Drug/Medicine/ supplies	Stock Card Balance	Physical balance	Variance
N95 (Face Mask)	1 806	1 752	-54
Washable Facemask	1 169	1 173	+4
Surgical Gloves	231	229	-2
Hand Sanitiser 500ml	415	425	+10
Surgical Gloves	108	119	+11
Hand Sanitisers 5 litres	109	114	+5
Surgical Apron	776	658	-118

**Table 47: Bindura Provincial Hospital Variances between Stock Cards and Physical Balances**

Item	Quantity as per stock card	Actual quantity as per physical count	Variance
Tyvek suits	100	84	-16
Surgical gowns	28	32	+4
Sanitiser 1 litre	31	30	-1
Eye goggles	10	11	+1
Theophylline syrup	25	26	+1

### Risk/Implication

Inadequate controls and inaccurate record keeping may result in stock losses and misappropriation.

### Recommendations

Chinhoyi and Bindura Provincial Hospitals should regularly reconcile the records with the physical stocks and regular supervision of work should be done to ensure that the records are correct so as to enhance the accountability of public resources.

Investigate the variances and advise me about the outcome.

## Management Response

### Chinhoyi Provincial Hospital:

Management is still to respond.

### Bindura Provincial Hospital:

**Tyvek suits – The discrepancy of -16 was that the suits were being given to mortuary department but there are no subtractions on the stock card. From November 27, 2020 to December 10, 2020, fifteen (15) suits were issued to mortuary but they were not indicated on the stock card. Their order book actually indicates that they were ordering and receiving the suits.**

## 12 CASH RECORDING AND MANAGEMENT

### 12.1 Recording of Cash Received

#### Findings

- 12.1.1 I observed that receipts amounting to \$150 819 shown in the Table below, under the Midlands Provincial Medical Director's (PMD) Office were not signed and stamped during the period May 2020 to enhance authenticity and accountability. This was contrary to the requirements of section 2.1 (e) of the Accounting Manual for Health Services Fund, which requires the signing and stamping of all copies of receipts. This was caused by lack of training of newly recruited staff members on Government accounting and procedures.

**Table 48: Receipts which were not signed at Midlands PMD's Office**

Date	Details	Receipt No.	Amount \$	Comment/Remarks
14/05/2020	Liquidation of HDF Staff incentives	171115	2 967	A direct deposit on 14/05/2020.
19/05/2020	RBF Support Funds	171116	63 750	Directly deposited on 19/05/2020.
26/05/2020	Liquidation of HDF RBF Support & supervision funds	171117	78 813	Directly deposited on 26/05/2020.
28/05/2020	VMMC Funds	171118	5 290	Directly deposited on 28/05/2020.
	<b>Total</b>		<b>\$150 819</b>	

- 12.1.2 I observed that the Office of the Midlands Provincial Medical Director operated without a Temporary Deposit Register to record receipts worth \$4 500 000 pertaining to the Temporary Deposit (TD) account during the period between April to December 2020. This contravened Treasury Instructions 0540-0542 that require Accounting Officers to record all cash, negotiable instruments, payment instructions and registered mail in the register prescribed for the purpose and obtained from the authorised Government Printers (Form

Z 826 (T)). This was caused by lack of training on the part of accounting personnel.

- 12.1.3 Treasury Instructions 0540-0547 require that public money received should be receipted and recorded in a register designed for that purpose. The instructions further require Heads of offices or delegated officials to at least once a week check that the entries in the register are complete, accurate and brought to account. I observed that the Zvishavane District Social Welfare Office did not receipt or record cash received during the period June 9, 2020 to November 29, 2020 amounting to \$483 730. Acquittals for the money were purportedly sent to the Provincial office without retaining some copies for the district office. As a result, it was difficult to ascertain whether the amounts so received were properly brought to account. The attributable factor for this anomaly was lack of adequate coordination between the Provincial and District Social Development Offices.
- 12.1.4 The Manicaland Provincial Social Welfare Office did not receipt cash amounting to \$30 000 received from the Head office between May 20, 2020 and November 25, 2020 for bus fares to vulnerable quarantined returnees. This was contrary to Section 46 (21) and (25) of the Public Finance Management (Treasury Instructions), 2019 which requires receipting and recording of monies in the receipt book and cashbook. This was caused by lack of records review by an independent officer.
- 12.1.5 Mashonaland Central Provincial Medical Director's Office received a cash donation of US\$300 from the Mashonaland Central Provincial Affairs Minister. The money was kept as cash on hand in the Provincial Medical Director's Office and was not deposited into the Consolidated Revenue Fund or District Temporary account. Section 114 (1) and (2) of the Public Finance Management (Treasury Instructions), 2019 require all gifts or donations in the form of cash to be paid into the Consolidated Revenue Fund or relevant public fund.

Furthermore, US\$192 was used to pay Public Works casual workers. The balance of US\$108 was being kept in the office safe. No Treasury authority was availed to audit for the money to be used before banking for payment of casual labour wages. No documents were availed on how the money was supposed to be utilised.

### **Risks/Implications**

Receipts might be entered more than once in the cash book in error or fraudulently without timely detection thereby hindering accurate reporting of COVID19 resources mobilised.

It might be difficult to establish the completeness of all transactions entered in the Temporary Deposit cash book.

Non-adherence to regulations on receipting, recording and custody of public money exposes cash resources to high risk of misappropriation.

Funds may be stolen if they are utilised without having been receipted and recorded in the respective registers.

Detection and prevention of errors might not be timely done.

## **Recommendations**

The Midlands Provincial Medical Director's Office should provide proper training to staff members to ensure adherence to receipting procedures.

The Midlands Provincial Medical Director's Office should open and maintain a Temporary Deposit Register in accordance with the requirements of Treasury Instructions 0540-0542.

The Zvishavane District Development Officer should regularly supervise and check the accounting records and ensure that necessary training on handling of public moneys is provided in order to safeguard public resources.

The responsible officer at Manicaland Provincial Social Welfare office should record the \$30 000 received in the Provincial receipt book and a delegated official should regularly review the receipt books and the cash books.

Mashonaland Central Medical Director's Office should ensure that all cash donations are timely deposited into the Consolidated Revenue Fund.

## **Management Responses**

### **Midlands Provincial Medical Director's Office:**

**We acknowledge that the receipts were not stamped but they were signed by the receipting officer. Please note that training on receipting was done on the job by the accountants. The receipting officer overlooked on the said receipts. Proof to that can be seen on the previous receipts and the preceding receipts which are date stamped and signed.**

**Noted. The Midlands Provincial Medical Director's Office will introduce a temporary deposit register.**

### **Zvishavane District Social Welfare Office:**

**There was no cash register at District level. The money was disbursed from Province to District through the Issue vouchers. The assumption was that the cash was being receipted at Provincial level.**

### **Manicaland Provincial Social Welfare Office:**

**Bus fare funds received from Head Office amounting to \$30 000 were not receipted due to omission. This has now been corrected. The omission is regretted.**

### **Mashonaland Central Medical Director's Office:**

**Management is still to respond.**



## 13 FUEL MANAGEMENT

### 13.1 Fuel Issued without Requisitions

#### Finding

On May 14, 2020 Mashonaland Central Provincial Social Welfare Office received 280 litres worth of fuel coupons (006A1449060-73) from Civil Protection Unit for COVID19 activities. On July 1, 2020 the Province received another 500 litres worth of fuel coupons from Head Office for the same cause. There were no fuel requisitions completed for all the issues. Details of fuel received and issued are shown in the Table below;

**Table 49: Fuel issued without requisitions**

Date	Fuel Received	Issue Voucher	Quantity Issued	Vehicle Registration No.
13/05/2020	280 Litres	Not availed/Missing	20	DSW52
13/05/2020			60	DSW52
15/05/2020			60	DSW20
19/05/2020			60	DSW34
30/05/2020			60	DSW52
06/06/2020			20	DSW52
01/07/2020	500 Litres	402293H	60	DSW52
07/07/2020			60	DSW52
15/07/2020			60	DSW52
19/04/2020			60	DSW52
23/07/2020			20	DSW52
09/07/2020			60	DSW22
03/07/2020			60	DSW225
21/07/2020			60	DSW225
09/07/2020			60	DSW34

#### Risk/Implication

Transparency and accountability are compromised.

#### Recommendation

Mashonaland Central Provincial Social Welfare Office should issue fuel upon request for accountability and transparency.

#### Management Responses

The observation has been noted. The Office is still investigating the matter.

### 13.2 UNREDEEMABLE FUEL COUPONS

#### Finding

I noted that Mashonaland West Provincial Medical Director's (PMD) Office was in possession of 1 880 litres of Redan Coupons that were revalued to 50%. The PMD's Office was having challenges in redeeming these coupons. Audit was informed that the PMD's

Office was in possession of a minute from Treasury instructing them not to redeem the coupons at half the face value. The unutilised fuel coupons were affecting service delivery as the province was experiencing an escalation in COVID19 cases while they did not have fuel. The coupons are shown in the Table below;

**Table 50: List of coupons which cannot be redeemed as directed by Treasury**

Supplier	Serial Number	Quantity
Redan	4037411016-4037411100 (84x20 litres)	1 680
Redan	4037698109-4037698112 (4x20 litres)	80
Redan	4037537995-4037538000 (6x20 litres)	120
		<b>1 880 litres</b>

#### **Risk/Implication**

Delays in redeeming fuel coupons will affect efforts by the Province to control the spread of COVID19.

#### **Recommendation**

Mashonaland West PMD's office should make sure that fuel coupons that are redeemable are issued to the province so that they can be easily utilized.

#### **Management Response**

**The issue is now being handled by the Accounting Officer.**

### **13.3 Maintenance of Fuel Register**

#### **Findings**

- 13.3.1 According to the fuel registers availed for audit at Manicaland Provincial Development Coordinator's office, a total of 2 154 litres of fuel was said to have been utilised for COVID19 response errands between May 11, 2020 and June 23, 2020. However, 1 954 litres of the fuel utilised was not supported by evidence such as copies of vehicle log books as per the requirements of Section 103 (11-12) of the Public Finance Management (Treasury Instructions), 2019. The fuel register did not also indicate whether the fuel consumed was petrol or diesel. This was caused by inadequate monitoring of fuel usage. Therefore, I could not confirm if the fuel was utilised for the COVID19 pandemic related business, **Annexure P** refers.
- 13.3.2 Furthermore, of the 300 litres of fuel acquitted, the log sheets were not signed by both the fuel issuing officer and the driver.
- 13.3.3 The Manicaland Provincial Development Coordinator's office received two Trek fuel cards each uploaded with 2 500 litres of fuel. The Provincial office used card number 2675002063 for fuelling both petrol and diesel vehicles. A circular from Head office

referenced Y/CP/28/1 dated May 8, 2020 requested that a proper running balance be kept. Contrary to this, fuel's running balances could not be verified with accuracy as the fuel issued was not recorded in sequential order and consistently. This evidenced failure to comply with directives and regulations resulting in inefficiencies. Also lack of periodic review of the fuel register by an independent officer contributed to the challenge, **Annexure Q** refers.

- 13.3.4 The opening balance of fuel on June 15, 2020 was 2 792 litres worth \$69 609. The goods receipt voucher for the fuel card allocated to the Provincial office was not availed for audit. I could not therefore confirm if the quantities recorded were correct. This was caused by the absence of an issue voucher or correspondence from Head office advising the Provincial office of a fuel top up on the Trek card.
- 13.3.5 According to a letter dated October 2, 2020 written to Head office by the Manicaland PDC's Administration Officer, fuel valued at \$60 387 could not be accounted for as at September 30, 2020. Fuel was last accessed through Trek cards number 26750020633 and 26750020641 on June 23, 2020. I was not furnished with the preliminary investigation report conducted at Manicaland PDC's office neither was there evidence of follow up by Head office regarding the deficiency on the fuel cards.
- 13.3.6 According to the Civil Protection Unit records, Matabeleland South Provincial Development Coordinator's Office was allocated 5 000 litres of fuel to cater for COVID19 operations. Two (2) Trek swipe cards (Serial numbers 26750020518 and 26750020526) were loaded with money to purchase petrol or diesel on May 5, 2020, however the full allocation of fuel was not recorded due to volatile price changes of this commodity. The fuel register only showed drawdowns totalling 1 800 litres from which issuances were done leaving a balance of 3 200 litres not on record. This was because officials did not know exact quantities they would eventually receive because of price fluctuations.
- 13.3.7 Masvingo Provincial Development Coordinator's Office received 5 000 litres of diesel for use in the fight against COVID19 pandemic. The fuel was issued on the basis of verbal authority contrary to using authorized fuel requisitions. This was an override of internal controls relating to the issuance of fuel. As a result, I could not satisfy myself that the fuel was issued to approved beneficiaries for the intended purposes of carrying out COVID19 activities.

### **Risks/Implications**

Non-availability of vehicle log books and maintenance of improper records may result in fuel being consumed for personal business at the expense of Government business.

Failure by the Head Office to advise Provincial Offices of fuel top-ups may result in distorted fuel balances in records.

The cause of the fuel deficiency may not be discovered if preliminary investigation and follow ups are not done.

There is a risk that the response to the COVID19 pandemic may be hindered due to the unavailability of fuel.

Improperly maintained records may conceal misappropriation of fuel.

## **Recommendations**

The Manicaland Provincial Development Coordinator's (PDC) Office should avail for audit, copies of motor vehicle log sheets as proof of official trips undertaken, recalculate fuel allocation balances, correct and investigate any variances. The Office should also ensure that fuel records are regularly reviewed by a senior independent officer so that errors are timely corrected.

The Ministry of Local Government and Public Work's Head Office should regularly advise beneficiaries in writing of any fuel top up.

A preliminary investigation of the fuel deficiency should be conducted by the Manicaland PDC management. Written follow ups should be made to Head office regarding feedback on the noted fuel deficiency.

The Institutions should put in place controls that ensure that regular reconciliation of records and reviews are implemented.

The Matabeleland South province Civil Protection Unit should consider purchasing fuel coupons which have a fixed quantity.

The fuel records at Matabeleland South Provincial Development Coordinator's Office should be periodically checked by a supervisor.

Masvingo Provincial Development Coordinator's Office should ensure that fuel is issued on the basis of documented authority to safeguard against potential abuse of public resources.

## **Management Responses**

### **Manicaland Provincial Development Coordinator's Office:**

**The observation has been noted. The outstanding log sheets have now been requested from the departments. So far 14 log sheets out of the 22 have been received. All log sheets in the file have now been signed.**

**The Office received two (2) Trek cards from Ministry of Local Government and Public Works. The cards were topped up at Head office without communication to the Provincial office.**

**Fuel allocation balances are being recalculated, and indeed investigations shall be made where necessary.**

**The Deputy Director for Local Governance who supervises the Administration Officers will check the fuel records.**

### **Matabeleland South Province Civil Protection Unit:**

**The Audit observation on the above has been noted. Fuel registers do not have the initial fuel quantities entered since the supplies were erratic and fuel prices not stable, thereby resulting in quantities dwindling. The effect would be imbalances on fuel received against drawdowns. The balance of fuel litres on cards is due to non-provision of RTGS fuel by the garage.**

**Recommendation for management to consider purchasing fuel coupons with a fixed quantity is noted and applauded.**

**Masvingo Provincial Development Coordinator's Office:**

**Management is still to respond.**

#### **13.4 AUTHORISATION OF FUEL USAGE**

##### **Finding**

Section 157 (2) (a-b) of the Public Finance Management (Treasury Instructions), 2019 requires Accounting Officers to put in place a cost effective system of internal control that addresses a Ministry's risks and safeguards money and property against loss.

I observed that the Midlands Provincial Development Coordinator's (PDC) Office received fuel in the form of donations towards intervention strategies to mitigate the spread and effects of COVID19 pandemic. In addition, the Ministry of Local Government and Public Works Head Office also provided 2 500 litres of petrol and 2 500 litres of diesel towards the same cause. The total amount of fuel was 4 700 litres of petrol and 7 469 litres of diesel as shown in the Table below. However, there was no evidence that the issuances of all these resources were authorized by a senior official according to the requirements of the fuel requisition forms. As a result, it was difficult to ascertain whether the fuel was used for COVID19 related purposes.

**Table 51: Fuel donated and acquired for COVID19 intervention activities**

<b>Date</b>	<b>Source of Fuel</b>	<b>Diesel</b>	<b>Petrol</b>
02/04/2020	ZimAlloys	800 litres	--
02/04/2020	Meso Clothing	--	200 litres
15/04/2020	Chicken Slice	200 litres	--
17/04/2020	River Valley	404 litres	--
04/05/2020	River Valley	485 litres	--
09/05/2020	Head Office - Trek Cards	2 500 litres	2 500 litres
14/05/2020	Midlands Metals	2 000 litres	2 000 litres
14/05/2020	Drawlink funds - CMED	400 litres	--
15/04/2020	Drawlink funds - CMED	280 litres	--
30/07/2020	J R Goddard	400 litres	--
<b>Total</b>		<b>7 469 litres</b>	<b>4 700 litres</b>

##### **Risk/Implication**

Override of internal control systems might lead to misappropriation of fuel resources and jeopardize the effectiveness of COVID19 mitigation measures.

##### **Recommendation**

The Midlands PDC's Office should put in place mechanisms to ensure that all fuel requisition forms are authorized by a senior official prior to issuance to safeguard scarce public resources.

### **Management Response**

Staff conducting COVID19 duties was inadequate during the Lockdown period. In line with Public Service Commission (PSC) directives, there was only one Accountant and Administration Assistant at any point in time during the period in question, hence exposing the office to weak internal control systems. In future, the Office shall ensure that adequate staff are always available to carry out office tasks in a manner that will not compromise internal control systems and standards. The Office will also take appropriate measures to strengthen supervision of accounting and administrative operations at all times. Further to the above to address the fuel requisition issue, we shall ensure that all fuel requisitions are approved before issuing.

### **13.5 Fuel Undersupplied**

#### **Finding**

On May 30, 2020 Karoi District Hospital paid \$43 250 to Nowest Petroleum for 1 922 litres of fuel but only 1 911 litres worth \$43 000 were collected thus prejudicing the Hospital of eleven (11) litres. Audit was made to understand this was due to a communication breakdown between accounts department and the transport officer. This is in contradiction with Section 16 (d) of the Public Finance Management (Treasury Instructions), 2019 which requires public funds to be expended transparently, prudently, economically and effectively.

#### **Risk/Implication**

Financial loss and materials prejudice to government will result.

#### **Recommendation**

Karoi District Hospital management should investigate the variance on fuel purchased from Nowest Petroleum.

#### **Management Response**

The variance has been corrected with the garage acknowledging that they issued a \$43 000 receipt instead of \$43 250. A receipt of \$250 has since been issued and the eleven (11) litres collected.

**CHAPTER 3**  
**ANNEXURES**

**Annexure A**

**Umzingwane District COVID19 Relief Fund Beneficiaries who were paid but did not meet the prescribed criteria.**

	<b>Surname of Applicant</b>	<b>I.D. Number</b>	<b>Amount Paid \$</b>	<b>Remarks/Comments</b>
1	Moyo G	20-118580Y19	5 000	Non-existent beneficiary ID number as per the Registrar-General's database
2	Ncube V	19-049419G19	3 000	Non-existent beneficiary ID number as per the Registrar-General's database
3	Mpande B	28-140870B28	3 000	Business not registered
4	Ncube M	19-050075C39	3 000	Business not registered
5	Ndlovu M	19-039699Z19	3 000	Business not registered
6	Ncube T	19-054344S53	2 857	Business not registered
7	Mpofu A	19-046732T53	3 000	Business not registered and not operational
8	Ndlovu O	19-054466A19	3 000	Business not registered
9	Moyo N	19-049306R53	3 000	Business not registered
10	Chaire M. N	19-044459Y14	3 000	Business not registered
11	Masuku M	19-045652V62	3 000	Business not registered
12	Moyo P	19-053616B19	3 000	Business not registered
13	Sibanda P	19-053174W21	3 000	Business not registered
14	Mudzudzu F.J	32-134516W32	3 000	Business not registered
15	Dube N	39-069647G39	3 000	Business not registered
16	Sibindi M	03-139503C39	3 000	Business not registered

17	Tshili N	19-059172Q23	2 857	Business not registered
18	Mpofu K	19-200224T1	3 000	Business not registered and non-existent beneficiary ID number as per the Registrar-General's database
19	Mhlanga S.K	56-135297B56	3 000	Business not registered
20	Ndlovu B	21-067978A28	3 000	Business not registered
21	Ndlovu S	19-041253N19	3 000	Business not registered
22	Phiri M	19-2003448Z19	3 000	Business not registered
23	Khumalo B	19-048032G19	3 000	Business not registered
24	Manduna E	08-819156N19	3 000	Business not registered
25	Dhaka P	68-097429T68	3 000	Business not registered
26	Badza N	19-053854K50	3 000	Business not registered
27	Mhlanga N	21-071915E21	3 000	Business not registered
28	Ndlovu P	08-2003181R28	3 000	Business not registered
29	Moyo N	21-064809F21	3 000	Business not registered
30	Mahlatini M	29-321063V29	3 000	Business not registered
31	Mpofu N	19-034610S19	1 500	Business not registered
32	Dzirou T	25-140983E29	3 000	Business not registered
33	Moyo S	19-039567F19	3 000	Business not registered
34	Donga J.M	28-2004427A29	3 000	Business not registered
35	Mlauzi A	63-1624087V22	3 000	Business not registered
36	Moyo T	19-045232N19	3 000	Business not registered
37	Sikhundla S	19-048035L58	3 000	Business not registered and non-existent beneficiary ID number as per the Registrar-General's database
			<b>\$111 214</b>	



## Annexure B

### Anomalies noted on Mutare District Social Welfare COVID19 Allowances Beneficiaries when confirmed with the Registrar-General's database

No	Name	Surname	ID Number	Date of Birth (DOB)	Cell number	Sex	Comment
1	Memory	Dube	75-516095L26	16/01/1997	0715534869	M	Same ID number as the name below but different DOB.
2	Memory	Dube	75-516095L26	13/04/1987	0715878946	M	Same ID as above but different date of birth (DOB) was used.
3	Sinikiwe	Muputa	13-134182J13	16/01/1994	0715525702	F	Incorrect DOB used. The correct DOB is 23/08/1976
4	Sinikiwe	Masingita	13-134182J13	13/04/1984	0715536002	F	Same ID as above but different surname and different DOB were used.
5	Zidya	Edward	27-096280C27	13/04/1997	0715871796	M	Incorrect DOB used. The correct DOB is 07/03/1972.
6	Edward	Zidya	27-096280C27	16/01/1996	0715877112	F	Same ID number as above. The names were transpositioned and different DOB was used.
7	Tinashe	Ruwende	34-105924F34	13/04/1986	0715872747	F	Incorrect DOB was used. The correct DOB is 06/06/1990
8	Ruvende	Tinashe	34-105924F34	16/01/1991	0715872161	M	Same ID number as above. Trans positioned names and different DOB was used.
9	Estella	Mudanhi	42-19994142	16/01/1992	0715531811	M	Non- existent ID number and name.
10	Eustella	Madanhi	42-19941A42	16/01/1997	0715531862	M	Non- existent ID number and name.
11	Chipo	Mhlanga	42-207044W42	13/04/1988	0715533142	F	The ID number belongs to Brian Chikunguru.
12	Brian	Chikunguru	42-207044W42	13/04/1985	0715876569	F	Incorrect DOB was used. The

							correct DOB is 14/06/1985.
13	Chimhaka	Sarah	44-045325C44	13/04/1994	0715486282	F	Incorrect DOB was used. The correct DOB is 07/11/1967.
14	Sarah	Chimhaka	44-045325C44	13/04/1989	0715487858	F	Same ID number as above. However, the names were trans positioned and different DOB was used.
15	Grace	Mutogo	44-070501S44	16/01/1995	0715484434	F	Incorrect DOB was used. The correct DOB is 03/05/1976.
16	Mutogo	Grace	44-070501S44	13/04/1994	0715487509	F	Same ID number, trans positioned names and different DOB.
17	Jesinah	Munharira	50-066982G50	13/04/1998	0715490124	F	Incorrect DOB was used. The correct DOB is 12/07/1975.
18	Jesina	Munharira	50-066982G50	16/01/1994	0715874280	F	Same ID number as above but different DOB.
19	Mhatitsu	Penel	50-101465N50	16/01/1991	0715534912	M	Incorrect DOB was used. The correct DOB is 12/07/1975.
20	Penel	Mnatitsa	50-101465N50	13/04/1987	0715879473	M	Same ID number as above. However, the names were trans positioned and different DOB was used.
21	Mirairo	Jeyacheya	50-134839P50	16/01/2000	0715871923	M	Incorrect DOB was used. The correct DOB is 23/05/1993.
22	Chenai	Jeyacheya	50-134839P50	13/04/1988	0715876708	M	Same ID number as above. Used middle name, and different DOB.
23	Spiwe	Ndarira	63-588242D50	16/01/1997	0715872163	F	Incorrect DOB was used. The correct DOB is 12/03/1967
24	Spiwe	Muchena	63-588242D50	13/04/1985	0715871985	F	Same ID number as above. However, a

							different surname and DOB were used.
25	Edmund	Chipepera	75-159937H75	13/04/1994	0715533450	F	Incorrect DOB was used. The correct DOB is 03/03/1967 and is for a male.
26	Rungwana	Christine	75-159937H75	13/04/1990	0715524587	M	Same ID number as above. However, a different name and DOB were used.
27	Dennis	Rakabopa	75-171138H75	13/04/1997	0715533347	M	Incorrect DOB was used. The correct DOB is 18/05/1980.
28	Dannis	Rakabopa	75-171138H75	16/01/2001	0715876961	F	Same ID number as above but different DOB was used.
29	Christopher	Marange	75-173805G75	16/01/1994	0715533214	F	Incorrect DOB was used. The correct DOB is 08/0/1980.
30	Cristopher	Marange	75-173805G75	16/01/1997	0715876938	M	Same ID as above. However, a different DOB was used.
31	Chitiyo	Rashmu	75-2034164N75	13/04/1996	0715486345	F	Incorrect DOB was used. The correct DOB is 13/01/1998.
32	Mupingo	Brittney	75-2034164N75	13/04/1985	0715487474	F	Same ID as above. However, a different name and DOB were used.
33	Zondai	Kafesu	75-298928K50	16/01/1999	0715873865	M	Incorrect DOB was used. The correct DOB is 22/04/1976
34	Zondai	Kafeso	75-298928K50	13/04/1988	0715490617	M	Same ID number as above and different DOB was used.
35	Chipo	Chapeyama	75-302323A75	13/04/1992	0715484232	F	Incorrect DOB was used. The correct DOB is 15/08/1973.
36	Chipo	Chapeyama	75-302323A75	13/04/1998	0715531650	F	Same ID number as above. However, a

							different DOB was used.
37	Steven	Kangai	75-309265W42	16/01/2001	0715484057	M	Incorrect DOB was used. The correct DOB is 01/01/1976.
38	Kangai	Stephen	75-309265W42	16/01/2000	0715486810	M	Same ID number as above. The names were trans positioned and different DOB was used.
39	Hove	Loreen	75-339447C75	13/04/1989	0715486701	F	Incorrect DOB was used. The correct DOB is 22/03/1982
40	Loreen	Hove	75-339447C75	13/04/1996	0715486929	F	Same ID number as above. However, the names were trans positioned and a different DOB was used.
41	Esther	Rugotwi	75-355699S75	13/04/1989	0715524584	F	The ID belongs Edinah Masaka and incorrect DOB used. The correct DOB is 24/08/1982.
42	Rosemary	Masvikeni	75-355699S75	13/04/1988	0715524581	M	Same ID as above. However, the ID belongs to Edinah Masaka.
43	Maxwel	Mureza	75-360207S42	16/01/1993	0715490327	M	Incorrect DOB was used. The correct DOB 18/04/1981.
44	Maxwell	Mureza	75-360207S42	16/01/1994	0715490336	M	Same ID and name as above but different DOB was used.
45	Clever	Chari	75-390327G75	13/04/1989	0715876859	M	Incorrect DOB was used. The correct DOB is 10/10/1984.
46	Clever	Chari	75-390327 A75	16/01/1998	0715533047	F	Same name as above. However, a non-existent ID number was used.
47	Cathrine	Muchena	75-397275J75	16/01/1994	0715533016	M	Incorrect DOB was used. The correct DOB is 14/05/1987 and is for a female.
48	Cathrine	Muguta	75-397275J75	16/01/1994	0715876676	F	Same ID as above but

							different surname and DOB were used.
49	Patience	Chakanikira	75-455515N75	16/01/2001	0715873586	M	Incorrect DOB and gender were captured. The correct DOB is 09/10/1992 and is for a female.
50	Patience	Chakandinakira	75-455515N75	13/04/1987	0715873012	F	Same ID as above but a different DOB was used.
51	Shepherd	Kamanja	75-462972T75	16/01/1991	0715871976	M	Incorrect DOB was used. The correct DOB is 05/11/1991.
52	Sheperd	Kananja	75-462972T75	13/04/1998	0715871975	M	ID belongs to Shepherd Kamanja.
53	Thandazani	Mashava	75-488189D13	13/04/1994	0715872005	M	The correct name is Thandazani Masakwata and incorrect DOB was used. The correct DOB is 26/10/1994 and is for a female.
54	Tandadzai	Mashava	75-488189D13	13/04/1989	0715871994	M	ID belongs to Thandazani Masakwata and has incorrect DOB.

## Annexure C

An extract of Mutare District Social Welfare COVID 19 beneficiaries who were drawn from the same household, had uncontactable addresses or non-existent ID numbers as per the Registrar-General's database.

No.	Number	Name	Surname	Identity Number (ID)	Address	Comment
1	715877759	Hephanet	Chabvumachi	75-2057271E13	4226 Chikanga2	Uncontactable address.
2	715416948	Yvonne	Chabvumachi	75-2057272F13	381 SD Dangamvura	Uncontactable address.
3	715876859	Clever	Chari	75-390327G75	433 Zororo	Same household.
4	715871714	Tsitsi	Chari	75-460883Y75	433 Zororo Sk	Some household.
5	715872782	Charity	Chesa	75-494252T75	Sakubva Ward 2	ID details belong to Chesa Vimbai Dasymore.
6	715872761	Tvonne	Chesa	75-494253V75	Sakubva Ward 2	Non- existent ID number and name.
7	715872783	Yvonne	Chesa	75-494253X75	Sakubva Ward 2	Non- existent ID number and name.
8	715532748	Agnes	Chibodo	75-311607R83	3395 Hobhouse	Same household.
9	715532971	Brenda	Chibodo	83-144352V83	3395 Hobhouse 3	Same household.
10	715877475	Fungai	Chikotora	75-316280W50	134 Old Chisamba	Same household.
11	715416516	Tendai	Chikotora	75-335828T50	134 Old Chisamba	Same household.
12	715487568	Ngonidzai she	Nyamushanya	75-2027888R26	1 Falcon Close, Greenside, Mutare	Same household.
13	715486765	Jesca	Zinyemba	63-1508524H47	1 Falcon Close, Greenside, Mutare	Same household.
14	715879337	Nyasha	Marange	07-186316M08	138 Chitungo Sakubva	Non- existent ID number and name.
15	715871898	Leeroy	Nhakwi	07-231025J08	3395 Chikanga 2	Non- existent ID number and name.
16	715877438	Flasia	Gawa	07-240810V07	253 Area C Dangamvura	Non- existent ID number and name.
17	715877492	Fungai	Masese	07-244810V07	135 ZRP Rural Camp	Non- existent ID number and name.

18	715529135	Gideon	Mukone	08-325118Q39	1127 Homeowners hip, Dangamvura	Non- existent ID number and name.
19	715530311	Muhonde	Moirra	08-409645S76	153 Devonshire Sakubva	Non- existent ID number and name.
20	715533581	Esma	Chingururu	08-776769Q42	8 A/7 Dangamvura	The correct name is Esma Muchavhaira.
21	715877232	Esma	Muchavhaira	08-776769Q42	26353Area 3 Dangamvura	Same ID number as above but different address.
22	715529007	Elizabeth	Muponda	08-870594Z50	Court 13 Room 3	Fictitious address.
23	715529011	Elizabeth	Nyamunda	08-870594Z51	Court 13 Room 4	Non- existent ID number and name.
24	715529013	Ellen	Chitaka	08-870594Z52	Court 13 Room 5	Non- existent ID number and name.
25	715489813	Angeline	Mwaitira	13-100332Q13	Dangamvura	Non- existent ID number and name.
26	715490733	Chatyoka	Rutendo	13-100432Q13	Dangamvura	Non- existent ID number and name.

## Annexure D

**Masvingo Beneficiaries allocated two (2) Net One lines and in some cases with variations on national identity (ID) numbers as confirmed with the Registrar-General's database.**

Name	Surname	ID Number	SIMPack Serial Number	Cell Number	Remarks/ Comments
Daina	Moyo	22/013177Q22	89263011 90924335 61F	713610264	ID Number used was for Magogo KR CH Murinye.
Diana	Moyo	22013177Q22	89263011 90924324 22F	713606174	Same ID number as above.
Jenifer	Kushata	08-676696Q75	89263011 90924321 49F	713605137	
Jennifer	Kushata	08-676696Q25	89263011 90924321 50F	713605139	Same ID number and name as above, however different district number was used.
Josiah	Kumutsana	83-165295 J 83	89263011 90924321 30F	713605068	
K	Kumutsana	83-165295-J83	89263011 90924321 31F	713605071	Same ID number as above, however different first name was used.
Carthbeth	Janyure	04-147258-N04	89263011 90924317 79F	713603600	ID Number used was for Mugova Darlington.



Cuthbert	Janyure	04-147258N04	89263011 90924317 80F	713603607	Same ID number as above but different first name was used.
Rhoda Tomsin	Fumhanda	13-158366 W13	89263011 90924331 92F	713609057	
Rodhah	Fumhanda	13-158366W13	89263011 90924312 74F	713601836	Same ID as above but different name was used.
Mataga	Clara	66-031592T60	89263011 90924307 03F	713599742	
Matanga	Clara	66-031592T66	89263011 90924307 04F	713599743	Same ID as above but different name was used.
Lucinage	Chitsamba	13 198594 X 13	89263011 90924334 42F	713609890	
Lusinage	Chitsamba	13-198594X13	89263011 90924331 02F	713608694	Same ID as above but different name was used.
George tambowonei	Chingini	14- 005 384 S27	89263011 90924335 76F	713610306	Non- existent ID number and name.
Jaison	Chikwerengwe	54-048649F54	89263011 90924303 56F	713598415	ID Number was for Jairai Chikwerengwe
Bertha	Chikunya	13-094339B13	89263011 90924336 46F	713610497	
Better	Chikunya	13-094339b13	89263011 90924303 29F	713598322	Same ID as above but different name was used.

Eustania.	Chakona	83-093691D83	89263011 90924300 63F	713597290	
Florence	Chakona	83093691D83	89263011 90924300 59F	713597276	Same ID as above but different name was used.
Queenster	Binduko	83-185697-K83	89263011 90924323 12F	713605716	
K	Binduko	83-185697-K-83	89263011 90924323 13F	713605718	Same ID as above but different name was used.
Anna	Chavizha	83-132754-N83	89263011 90924301 58F	713597626	
Anno	Chavizha	83-132754 N 83	89263011 90924301 59F	713597635	Same ID as above but different name was used.
Admire	Chimuka	27-173722D 27	89263011 90924303 96F	713598590	
Admire mutizwa	Chimuka	27-173722 D27	89263011 90924332 82F	713609401	Same ID and name as above.

## Annexure E

### Midlands Province irregularities on Bus Fare Payments from Gweru to different routes

Date	Name	Route	Std US \$ Fare	Inter- bank Rate	Std Fare ZWL\$	Amount Paid ZWL\$	Variance ZWL\$
24/06/2020	Ncube Talkmore	Gokwe South	6	57.35	344	1 000	656
24/06/2020	Gotore Prince	Gokwe South	6	57.35	344	550	206
24/06/2020	George Sandra	Gokwe South	6	57.35	344	350	6
24/06/2020	Chigwa Elias	Gokwe South	6	57.35	344	550	206
24/06/2020	Mlingo Lightboy	Gokwe South	6	57.35	344	350	6
24/06/2020	Slemba Busani	Gokwe South	6	57.35	344	350	6
08/08/2020	Dube Ephraim	Gokwe North	12	80.46	966	1 000	34
08/08/2020	Mangena Tafadzwa	Gokwe North	12	80.46	966	1 000	34
27/09/2020	Murambatsvina Oliver	Gokwe Gumunyu	12	81.49	978	2 000	1 022
27/09/2020	Muzondiwa Roymond	Gokwe Nemangwe	12	81.49	978	1 200	222
27/09/2020	Zekias Muzondiwa	Gokwe Nemangwe	12	81.49	978	1 200	222
27/09/2020	Chiketa Onesimo	Gokwe South	6	81.49	489	750	261
27/09/2020	Ngwenya Nicholas	Lower Gweru	2	81.49	163	320	157
<b>Total</b>					<b>\$7 582</b>	<b>\$10 620</b>	<b>\$3 038</b>

## Annexure F

### Masvingo Province (Drilling and Repairing of Boreholes)

No.	Project	District	Ward	Drilling Date	Drilling Certificate number	Comment
1	Bere Clinic	Masvingo	N/A	14/10/2020	WDD003422	Drilling done, installation still outstanding.
2	Kutsira Village	Chivi	28	28/07/2020	WDD003408	Drilling done, installation still outstanding.
3	Neshuro Hospital	Mwenezi	N/A	N/A	N/A	No completion certificate availed by the Provincial Office.
4	Rujeko Clinic	Masvingo	8	18/04/2020	WDD004328	Drilling done, installation still outstanding.
5	Matagwaza Village	Chivi	28	04/03/2020	WDD003417	Dry
6	Batanai Village	Chiredzi	28	N/A	WDD004317	Drilling done, installation still outstanding.
7	Makonde Secondary School	Masvingo	10	28/04/2020	WDD004329	Drilling done, installation still outstanding.
8	Gwara Village	Masvingo	10	09/07/2020	WDD003420	Dry
9	Mwenezi Hospital	Mwenezi	N/A	15/07/2020	WDD004344	Drilling done, installation still outstanding.
10	Mutema Village	Zaka	20	07/04/2020	WDD004326	Drilling done, installation still outstanding.
11	Kufirwa Village	Zaka	20	10/04/2020	WDD004327	Drilling done, installation still outstanding.
12	Tsiga Secondary School	Zaka	14	07/03/2020	WDD004325	Drilling done, installation still outstanding.

## Annexure G

### Joshua Mqabuko Nkomo Polytechnic (How Mine Donation of Plumbing Materials not recorded)

Delivery	Delivery Note	Quantity	Material Description	Value \$
First Delivery		30	15 mm under tile stop cock	25 419
		7	15 mm shower roses	2 155
		12	C Packs EFL	-
		1	Standard wash hand basin	479
		1	32 mm CP pillar taps	-
		6	15 mm flexible connections	-
		12	Flush rubber connectors (interior)	-
		1	32 mm * 40mm rubber P Taps	51
		60	Thread seal tapes	360
		2	24 TPI hacksaw blades	220
		10	15 mm tap washers	215
		4	Wax bowl rings	-
			JMN Poly kitchen toilets	-
		21	6 mm * 10 mm deformed bars	-
		1	32-40 mm rubber s traps	79
		1	40mm pvc pipe	397
		10	Low level ceramic cistern c/w components	11 050
		10	Interior flush doors	7 655
		1	Exterior flush door 2010 m * 810 m	2 372
		1	3 lever mortice lockset yale type	1 268
		16	5ft led fluorescent fitting double c/v tubes	-
		30	15 mm galvanised nipple	315
		12	15 mm drip cocks urinal	-
		10	External flush pipe rubber connections	
		5kg	Glazing putty	188
		20	75 mm veranda bolts c/w nuts	662
		25	15 mm flex connectors	-
		10	15 mm copper connectors	-
		10kg	Vitamax welding rods	2 815
		1000	Concrete marley tiles	

Second Delivery		252	600 mm *50*50 mm brandering timber	68 240
		50kg	75 mm wire nails	3 175
	0152	6	Dutton flush packs	10 218
		19	Cobra ledimo pillars 15 mm	38 760
		17	Flexible connectors 15 mm	11 288
		3	Lasher hacksaw blades	759
		2	Cobra shower roses	5 836
	0153	1	Basin white	1 652
		1	Pedestal universal white	1 739
		10	Dutton flush pipe connectors	960
		9	Dutton rubberd bung connector	1 035
		1	S-trap plain	213
	0156	10	Bostik evo stick plumbers	6 900
		21	Deformed bars 10mm*6m	13 209
		2	P-trap plain	368
		48	4ft opal tubes cool white	13 872
		27	4ft led 18w daylight	10 800
	0157	12	15 mm bibtaps	14 400
		5	20 mm gate valves brass	3 880
		3	20 mm gate valves brass	2 328
		2	1kg mutton cloth	714
		3	Superflex cutting discs	900
	0158	6	20 mm galvanised unions	1 308
		18	20 mm galvanised nipples	666
		11	Ball valve 15 mm brass	6 435
		11	Dutton orange ball floats	1 551
		14	15 mm pillar taps	23 226
	0160	17	15 mm brass stop corks	-
<b>Total</b>				<b>\$300 133</b>

## Annexure H

### Chinhoyi Provincial Hospital Pharmacy (Updating of Records)

Item	Donor Organisation	Date on Delivery Note	Quantity	Remarks
N95 Masks	Dr Chun	18/06/2020	225	Not entered in the register.
Re-usable overalls	Dr Chun	18/06/2020	51	Not entered in the register.
Xpert Xpress SARS-COV-2	Natpharm	19/05/2020	40	Not entered in the register.
N95 Masks	Health-Chem Pharmaceuticals	30/04/2020	11 x B/20	Not entered in the register.
Surgical Masks	Shreesai Medical Supplies	30/04/2020	3plyx 63 P/50	Not entered in the register.
Latex gloves	I-Tech International	15/04/2020	4xBoxes	Not entered in the register.
Surgical Masks	Health-Chem Pharmaceuticals	11/04/2020	3plyx30	Not entered in the register.
FFP2	Heath-Chem Pharmaceuticals	11/04/2020	26xB/20	Not entered in the register.
Goggles	Chinese Donations	27/05/2020	10	Not entered in the register.
Nitrite Powdered Gloves	Chinese Donations	27/05/2020	10	Not entered in the register.
Tyvek suits	Chinese Donations	27/05/2020	30	Not entered in the register.
Shoe Covers(Blue)	Chinese Donations	27/05/2020	10	Not entered in the register.
Disposable caps	Chinese Donations	27/05/2020	62	Not entered in the register.
Sterile surgical gloves	Chinese Donations	27/05/2020	100	Not entered in the register.
Plastic Shoes	Chinese Donations	27/05/2020	100	Not entered in the register.

**Annexure I****Midlands Provincial Medical Director's office (Suppliers who increased prices after contract award)**

<b>Tender No.</b>	<b>Name of Supplier</b>	<b>Service/ Goods</b>	<b>Qty Ordered</b>	<b>Qty Delivered</b>	<b>Amount on Purchase Order \$</b>	<b>Amount charged on Invoice \$</b>	<b>Variance \$</b>
47/2020	FW Apparel	Purchase of Custom Camera Jackets (light duty)	55	50	100 100	104 195	4 095
65/2020	CMED (Pvt) Ltd	Service of vehicle GHCW 1559	1	1	61 277	113 255	51 978
	<b>Totals</b>				<b>\$161 377</b>	<b>\$217 450</b>	<b>\$56 073</b>



## Annexure J

### Gutu Mission Hospital – Anomalies on procurement of Goods and Services

Payment Voucher No	Description of Payment	Amount \$	Auditor's Remarks	Management Comments
<b>CV20/013 I/C10/2020</b>	Doors and locksets	16 910	No purchase requisitions	<b>Noted. We will improve on our paper work.</b>
<b>CV014/2020</b>	Batten Door	6 732	No purchase requisition; No invoice	
<b>None</b>	Electricity	150 000	No purchase requisition	<b>We made a mistake and did not raise the purchase requisition.</b>
<b>CV20/002</b>	Plumbing and electrical	66 694	No purchase requisition and comparative schedule. There was an unexplained variance of \$1 269 between payment made and invoice	<b>Noted. We are yet to establish the variance of \$1 269.</b>
<b>CV20/004</b>	Plumbing and electrical	23 080	No purchase requisition from user department.	<b>Purchase requisition could not be found.</b>
<b>CV 20/006</b>	Plumbing material	46 560	No purchase requisition from user department. 25x20mm 6pvc adaptors were procured and only five were delivered	<b>Indeed, there were 6 pvc adapters procured and yet only 5 were delivered. We will make a follow up with the supplier.</b>
<b>CV20/015</b>	500 litres of Diesel	13 750	Fuel issues were not supported by authorized fuel requisitions.	<b>The fuel request forms were not in use. We have since started instituting those.</b>
<b>Total</b>		<b>\$322 626</b>		

## Annexure K

### Goods procured at NUST without following proper Tender procedures

Date	Details	Amount \$
22/05/2020	Manyathela Retailers-materials for masks	293 000
12/05/2020	Manyathela Retailers-materials for masks	149 760
15/04/2020	Lamtex-Materials	91 200
27/04/2020	Ticoz 10000 Facemasks	87 500
21/04/2020	Manyathela Retailers-materials for masks	84 000
08/04/2020	Yusha Enterprises-Materials	53 300
21/04/2020	Lingwe Image Makers (Pvt) Ltd-materials for masks	40 272
21/05/2020	High-Tech Design Club 4067 masks	35 586
29/04/2020	Olly Hats 4000 Facemasks	35 000
29/04/2020	Sinini Collections 4000 Facemasks	35 000
29/04/2020	Dash Fashions 4000 Facemasks	35 000
27/04/2020	Heavenly Rose 3000 Facemasks	26 250
29/04/2020	Farringtons 3000 Facemasks	26 250
04/05/2020	James North -PVC 107 Fabric	11 745
08/04/2020	Mega Pak-water tanks and containers	360 771
11/05/2020	Mega Pak containers(2000 x 25 litres)	274 060
27/05/2020	University of Zimbabwe - 250 kg Glycerol x 4	190 007
30/03/2020	Tongaathulett-Ethanol	176 120
29/05/2020	Sanitiser Production Team Allowances	97 500
17/04/2020	Legend Design-Stickers for Sanitizers	86 513
29/04/2020	University of Zimbabwe 2 x 250 kgs Glycerine	62 170
21/05/2020	University of Zimbabwe- 250 kgs Glycerol, Hydrogen Peroxide	57 554
23/04/2020	Amazing Token-Drums for the Sanitizer plant	39 500
30/04/2020	Manufacturing Team Allowances	35 500
06/04/2020	Lyonais-Transport-ethanol	35 400
24/04/2020	Halsteads - Plant	31 151
11/05/2020	University of Zimbabwe 1 x 250 Glycerine	31 085
22/04/2020	Halsteads-Plant Equipment	30 981
15/05/2020	Rubber Stamps - Sanitiser Date and batch stamps	25 750
08/04/2020	Legend Design-Stickers for Sanitizers	24 680
08/04/2020	Dr Hlabangana-Containers, Hydrogen Peroxide & Cotton	11 145
24/04/2020	Electro Sales - Plant	10 408
01/04/2020	Cure-ChemOverseas-Glycerine	9 705
<b>Total</b>		<b>\$2 593 864</b>

## Annexure L

**List of public funds deposited into private account to facilitate various Payments without competitive quotations.**

<b>Date</b>	<b>Purpose</b>	<b>Payment Voucher Number</b>	<b>Amount \$</b>
11/05/2020	Advance for Buying material for Face Masks	ZBM/IBT/2020	50 000
02/04/2020	Refund for Purchase of 4 Boxes of Elastic for Face Masks	ZBM/IBT/20/036	14 547
31/03/2020	Claim for own money used to buy elastic for Garment Production	ZBM/IBT/20/014	4 920
24/04/2020	Advance to purchase fabrics for production of face Masks	ZBM/IBT/20/155	100 000
07/04/2020	Advance production unit material purchase	ZBM/IBT/20/053	100 000
24/04/2020	Advance to purchase milk for production workers	ZBM/IBT/20/152	2 000
25/03/2020	Advance to buy material to make face masks	ZBM/20/046	100 000
07/04/2020	Advance for purchasing materials for Face Masks	ZBM/IBT/20/054	100 000
25/03/2020	Advance for purchasing materials for Face Masks	TRZBM/20/044	100 000
24/04/2020	Advance for purchasing materials for Face Masks	ZBM/IBT/20/156	66 538
05/04/2020	Advance to purchase Spunbond for Face Masks	ZBM/IBT/20/039	50 000
<b>Total</b>			<b>\$688 005</b>

## Annexure M

**Midlands Provincial Social Welfare documents submitted to Head Office for payment without formal contracts, not verified for correctness and inadequate supporting documents.**

Date	Invoice No.	Name of Centre	Purpose	Amount ZWL \$	Remarks
19/06/2020	0089	Mkoba TC	Accommodation and catering	2 080 050	No formal contract or agreed cost rates and not verified.
29/05/2020	1085	Mkoba Teachers' College	Accommodation and catering	1 572 650	No formal contract or agreed cost rates and not verified.
27/06/2020	02/2020	Dadaya Training Centre	Accommodation and catering	882 000	No formal contract or agreed cost rates and not verified.
13/07/2020	03/2020	Dadaya Training Centre	Laundry	100 000	No formal contract or agreed cost rates and not verified.
03/08/2020	07/2020	Dadaya Training Centre	Accommodation and catering	305 550	No formal contract or agreed cost rates and not verified.
22/07/2020	05/2020	Dadaya Training Centre	Accommodation and catering	818 850	No formal contract or agreed cost rates and not verified.
02/11/2020	3463398	Senga Training Centre	Accommodation and catering	94 000	No formal contract or agreed cost rates and not verified.
01/12/2020	346350	Senga Training Centre	Accommodation and catering	7 280	No formal contract or agreed cost rates and not verified.
03/12/2020	12/2020	Dadaya Training Centre	Accommodation and catering	334 100	No formal contract or agreed cost rates and not verified.

22/06/2020	001	Kwekwe High School	Accommodation and catering	214 058	No formal contract or agreed cost rates and not verified.
08/05/2020		Gweru Polytechnic	Accommodation and utilities	605 590	No formal contract or agreed cost rates and not verified.
29/05/2020	74428	Gweru Polytechnic	Accommodation	146 900	No formal contract or agreed cost rates and not verified.
<b>Total</b>				<b>\$7 161 028</b>	

## **Annexure N**

### **List of Electrical and Plumbing Material Left at Torwood Hospital Quarantine Centre without Records.**

<b>Number</b>	<b>Material Description</b>
7	Lamp holders
2	Lamp Covers (Glass)
5	Florescent Fittings
15	Florescent Tubes
3	2 Gang Switch
3	Pull Switch
1	50mm PVC Tee Connector
1	50 mm PVC Pipe (2 meters)
1	Rubber P Trap
4	Light Bulbs

## Annexure O

### Requests not Authorised by Head of Department at Chinhoyi Provincial Hospital

Date	Items	Quantity issued	Remarks
28/11/2020	Mutton cloth Hand wash Jik	1 5L 1 cup	Not approved by head.
28/10/2020	Jik Mops	4 cups 4	Not approved by head.
28/10/2020	Jik Mutton cloth Vim	2 cups 2 rolls 2kg	Approved by head.
21/10/2020	Hand wash	5L	Not approved by head.
28/10/2020	Bin lines	10	Not approved by head.
No date	Jik Mutton cloth Vim	2 cups 2 rolls 2kg	Approved by head.
11/11/2020	Mops	2	Not approved by head.
21/10/2020	Hard surface Vim Mutton cloth Blue/ black pens	25 litres 3kg 3kg 50	Not approved by head.
08/10/2020	Surf Jik	50kgs 40 litres	Not approved by head.
No date	Wire nails Wood glue Contact adhesive Clout nails	4kg 5kg 5litres 0,5kg	Approved by head.
24/11/2020	Liquid soap Mutton cloth Vim Dish wash Bin lanners Jik	10litres 1 roll 5kg 15litres 20 2 cups	Not approved by head.
18/11/2020	Mutton cloth	1 roll	Not approved by head, no name of person requesting.
28/11/2020	Dish wash	4x750ml	Not approved by head.
26/11/2020	Hydraulic oil Engine oil	5litres 5litres	Not approved by head.

**Annexure P****Manicaland PDC Non-acquittal of COVID 19 fuel allocations**

<b>Date Issued</b>	<b>Vehicle Reg.</b>	<b>Quantity Issued in Litres</b>	<b>Comment</b>	<b>Date of Acquittal</b>	<b>Vehicle Registration No.</b>	<b>Litres</b>
11/05/2020	MLG144	42	Copy of vehicle log book not attached.			
13/05/2020	DCP-007	30	Copy of vehicle log book not attached.			
14/05/2020	MLG147	40	Copy of vehicle log book not attached.			
18/05/2020	MLG 129	200	Copy of vehicle log book not attached.			
19/05/2020	PW 107	40	Copy of vehicle log book not attached.			
19/05/2020	GMIC 015	30	Copy of vehicle log book not attached.			
20/05/2020	MLG 137	200	Copy of vehicle log book not attached.			



25/05/2020	DCP 007	100	Copy of vehicle log book not attached.			
26/05/2020	ADS 6185	220	Copy of vehicle log book not attached.			
27/05/2020	PWD 139 DC	40	Copy of vehicle log book not attached.			
28/05/2020	MLG 129	200	Copy of vehicle log book not attached.			
28/05/2020	MLG 131	200	Copy of vehicle log book not attached.			
28/05/2020	PW 173 L	40	Copy of vehicle log book not attached.			
29/05/2020	GHTE 845	60	Copy of vehicle log book not attached.			
1/06/2020	PW 107 SC	60	Copy of vehicle log book not attached.			

3/06/2020	PW 139 SC	60	Copy of vehicle log book not attached.			
3/06/2020	ABA 8537	120	Copy of vehicle log book not attached.			
15/06/2020	ABA 8537	101	Copy of vehicle log book not attached.			
16/06/2020	PSC 092	40	Copy of vehicle log book not attached.			
22/06/2020	AAW 9881	80	Copy of vehicle log book not attached.			
23/06/2020	PW 107	51	Copy of vehicle log book not attached.			
			Copy of vehicle log book attached but not signed.	14-May 2020	PW98DC	40
			Copy of vehicle log book attached but not signed.	20-May 2020	PW173 PL	40

			Copy of vehicle log book attached but not signed.	31-May 2020	PWD 64 TC	40
			Copy of vehicle log book attached but not signed.	29-Jul 2020	ABA 8537	80
			No evidence of request.	5-Jun 2020	PWD 64 TC	40
			No evidence of request.	10-Jun 2020	PWD 64 TC	60
<b>Total</b>		<b>1 954 litres</b>				<b>300 litres</b>

**Annexure Q****Manicaland PDC's office (inconsistent fuel running balances)**

<b>Fuel issue Serial Number</b>	<b>Fuel Top up received</b>	<b>Date</b>	<b>Quantity Issued litres</b>	<b>Value of Issue \$</b>	<b>Closing Balance (litres)</b>
Cov-19/14	-	28/05/2020	80 litres	\$1 480	1 358 litres
Cov-19/15	-	29/05/2020	60 litres	\$1 250	1 298 litres
Cov-19/16	-	01/06/2020	60 litres	\$1 260	1 238 litres
Cov-19/17	-	01/06/2020	60 litres	\$1 260	1 178 litres
Cov-19/18	-	01/06/2020	120 litres	\$2 520	1058 litres
Cov-9/19	-	28/05/2020	200 litres	\$4 168	858 litres
Cov-19/20	-	28/05/2020	200 litres	\$4 168	658 litres
Cov-19/21	-	28/05/2020	40 litres	\$833	Not recorded
Cov-19/21	-	28/05/2020	290 litres	\$7 229	Not recorded
-	2 729	15/06/2020	-	\$69 609	2 729 litres
Not recorded	-	15/06/2020	101 litres	\$2 925	2 691 litres
Not recorded	-	16/06/2020	40 litres	\$ 997	2 651 litres
Not recorded	-	22/06/2020	80 litres	\$1 994	Not recorded
Not recorded	-	23/06/2020	50 litres	\$1 943	1 478 litres