



SPECIAL AUDIT REPORT

of the

AUDITOR-GENERAL

on the

**DISASTER PREPAREDNESS AND DISTRIBUTION OF CYCLONE IDAI DONATIONS
IN MANICALAND AND MASVINGO PROVINCES**

By

CIVIL PROTECTION ORGANISATION

Under

**MINISTRY OF LOCAL GOVERNMENT, PUBLIC WORKS AND NATIONAL
HOUSING**

Presented to Parliament of Zimbabwe

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Office of the Auditor- General
48 George Silundika Avenue
Cnr. Fourth Street,
Harare, Zimbabwe

The Hon. J. Moyo
Minister of Local Government, Public Works and National Housing
Makombe Building
Corner Leopold Takawira & Herbert Chitepo Avenue
Harare

Dear Sir

I hereby submit my Special Audit Report on Disaster Preparedness and Distribution of Cyclone Idai Donations in Manicaland and Masvingo Provinces under the Ministry of Local Government and Public Works in terms of Section 11 of the Audit Office Act [*Chapter 22:18*].

Yours faithfully,

M. Chiri (Mrs)

AUDITOR-GENERAL

Harare

August 28, 2020.



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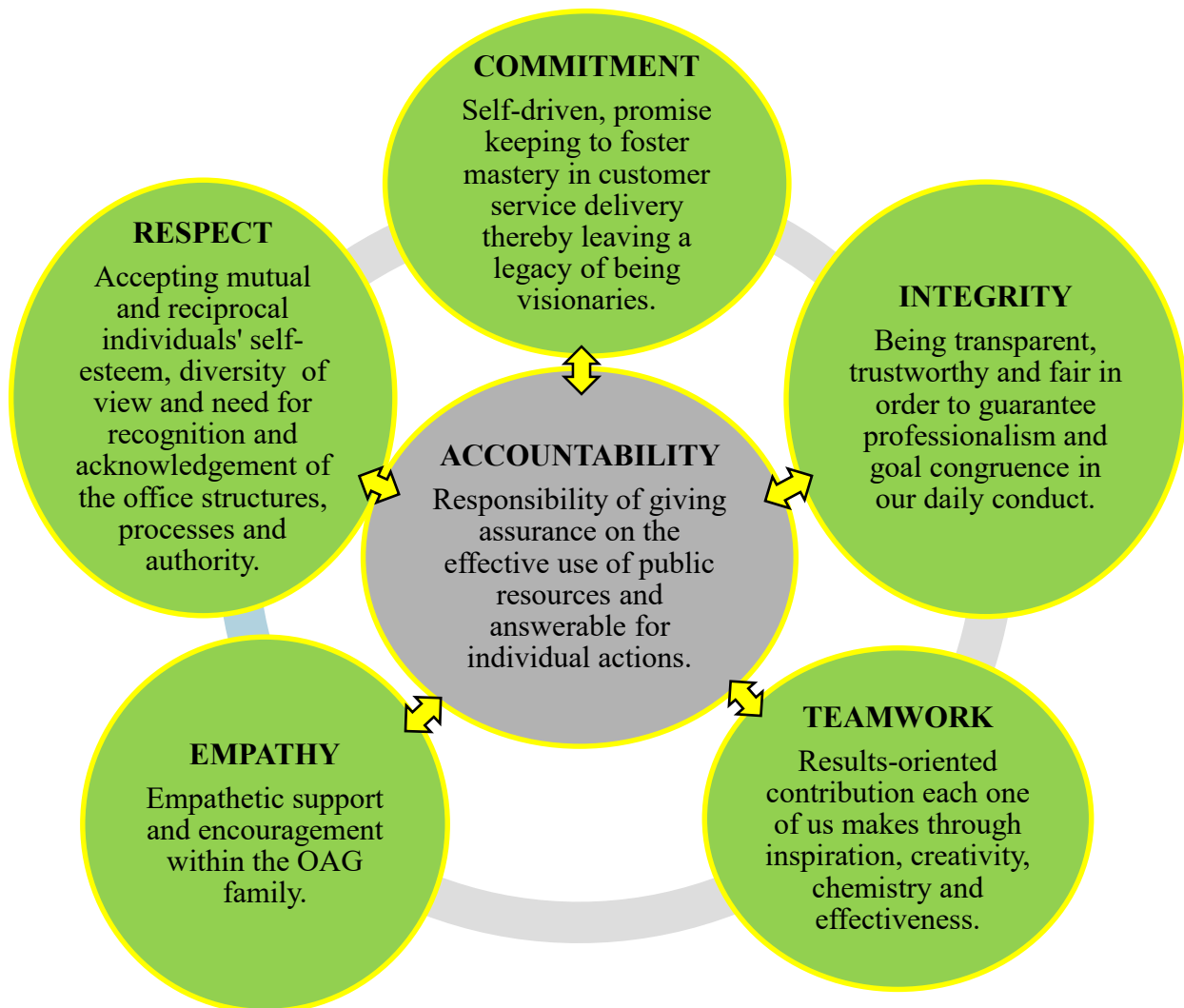


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ABBREVIATIONS AND ACRONYMS

CDP	Community Distribution Point
CMED	Central Mechanical Equipment Department
CPO	Civil Protection Organisation
CPU	Civil Protection Unit
DCPPC	District Civil Protection Planning Committee
DDC	District Development Coordinator
DDF	District Development Fund
DRM	Disaster Risk Management
MoLAWCRR	Ministry of Lands, Agriculture, Water, Climate and Rural Resettlement
MoPSE	Ministry of Primary and Secondary Education
NCPPC	National Civil Protection Coordination Committee
PA	Provincial Administrator
PCPPC	Provincial Civil Protection Planning Committee
PDC	Provincial Development Coordinator
ZETDC	Zimbabwe Electricity Transmission Distribution Company
ZINWA	Zimbabwe National Water Authority
ZCDC	Zimbabwe Consolidated Diamond Company

GLOSSARY OF TERMS

Disaster	The Civil Protection Act [Chapter 10:06] defines this as natural disaster, major accident or other event howsoever caused or destruction, pollution or scarcity of essential supplies or influx of refugees or plague or epidemic of disease that threatens the life or well-being of the community.
Disaster management	The process of reducing risk from disasters, effectively preparing for response and resilient recovery from disaster impacts.
Sendai Framework	It is a Disaster Risk Reduction (2015-2030) guideline which was developed and agreed upon by countries represented in Japan in 2018.

EXECUTIVE SUMMARY

The special audit was carried out in order to assess the disaster preparedness and distribution of relief items by the Civil Protection Organisation (CPO) commonly known as Civil Protection Unit (CPU) under the Ministry of Local Government, Public Works, and National Housing. The audit also focused on the recovery activities that had been done as at September 15, 2019. The aim included evaluation of the systems that were put in place before, during and after the Cyclone Idai disaster.

According to the Civil Protection Act [*Chapter 10.06*], it is the mandate of 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. The CPO is decentralised in all the provinces and districts.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) with interviews, documentary reviews and inspections being used as data collection methods. Documentary review, interviews, questionnaires, and physical inspections were done mainly in Manicaland and Masvingo provinces since these were the areas that were mostly affected by the cyclone. According to statistics gathered from the department of social welfare, the total number of affected households was 52 027 and those left homeless were 17 608.

The unimaginable and colossal damage inflicted by Cyclone Idai caught the Civil Protection Organisation unaware and ill-prepared to deal with the disaster of such a magnitude. As such there were no robust and water-tight procedures and policies designed to match and address emergency disasters of the kind posed by Cyclone Idai. Proper and adequate record keeping was a challenge. This limited the extent of my audit such that, while I managed to draw up some schedules of some of the donations that were received, for example those listed on Annexures C and D, these lists were not exhaustive. Therefore, my findings with respect to donations are confined to those donations and attendant records that were availed for my examination.

Findings

The assessment on the preparedness of the Civil Protection Organisation (CPO), in terms of disaster preparedness and the systems that were put in place before, during and after the Cyclone Idai disaster, revealed some weaknesses and below are the highlights of the audit findings. The details are in Chapter 2 of this report.

Management and Distribution of Donations

- 1.1 During a stock count exercise on September 14, 2019, I observed that a total of 33 403kg of goods at Machongwe Forward Distribution Centre (FDC) had expired. Furthermore, the food items were exposed to high levels of moisture as they were stored on the floor without pallets. The goods expired while in stock. On the other hand, Chipinge District Civil Protection Committee also received expired food items from the province which they later destroyed on August 21, 2019. I was concerned that the relief items expired whilst in the warehouse before being distributed to the affected people. It was also revealed from interviews held at the camps that beneficiaries had received expired mealie meal and flour on various occasions.
- 1.2 I observed that no proper records for relief items received and disbursed were maintained. There was no uniformity in accounting for donations from Manyame Airbase to Manicaland and Masvingo Provinces as there were no detailed dispatch documents and receiving registers for audit trail. Only a list of donated items was submitted for audit. Furthermore, there were no full descriptions of items such as the quantities or units received in order to determine the total quantities/ volumes donated.

There were no standard formats used for receiving and distribution of relief items. Some districts used issue vouchers, others plain bond paper, photocopied issue vouchers and registers. No proper ledgers were maintained in the warehouses or districts to enable audit trail of donations made. This resulted in eleven (11) pilferage cases reported in Chimanimani and Chipinge which had been purportedly done by individuals who were charged with responsibility to bring relief items to affected persons.

The issue vouchers used to distribute goods to the affected households could not be matched to the distribution forms, as some sheets did not reflect what was distributed or who was receiving the goods and there were no signatures and national identity numbers of recipients.

Furthermore, in some instances goods would be collected from the district offices without being signed for neither were the distribution forms returned.

I was therefore not able to match the items received and dispatched to the Districts and from the districts to the distributions centres and beneficiaries. This was an indication of the absence of guidance or standard operation procedures on how these relief items were to be accounted for and recorded.

Disaster Management Plans

- 2.1 From the documentary review and interviews carried out with the Provincial Development Coordinators (PDCs) and District Development Coordinators, I noted that Manicaland Province, Chimanimani, Chipinge, Masvingo, Zaka and Gutu Districts did not have or had not updated disaster management plans, contrary to the requirements of the Civil Protection Act [*Chapter 10.06*], section 9 to enable them to evaluate their performance, coordination and provide direction to the various sub-committees. On the other hand, there were no simulations that had been carried out, inventories of equipment, suppliers and volunteers registers were also not available.
- 2.2 I noted that the Department of Meteorological Services distributed twenty (20) radio units for transmitting early warning messages to communities at ward level in Chimanimani in November 2018. However, it appears that the Department of CPU did not broadcast early warning messages to wards/communities in Chimanimani District fore-warning them about the imminent cyclone.

Disbursement of Donated Funds

- 3.1 I noted with concern that there was slow utilization of donated funds. The financial assistance that was received through the Ministry of Finance and Economic Development was RTGS\$1 972 758, USD3 033 449 and 20 000 000 Rands. From an examination of expenditure documents and bank statements there were funds which had been received but had not been utilized despite having been received as far back as sixty (60) days before, yet the affected Provinces were not able to do their work due to financial challenges. For example, there were work stoppages on road works due to non-payment of contractors by the Department of Roads and PDC Manicaland was in need of RTGS\$15 000 000 as reflected in their report dated June 3, 2019, but as at August 30, 2019 they had received only RTGS\$5 160 000 from the same.

From interviews with sub-committees, it was gathered that there was no communication on what was released and how much the departments had expended. For instance, the Provincial Information Office Manicaland had been allocated RTGS\$460 000 on July 10, 2019, however as at August 30, 2019, they had not accessed the funds.

Fuel Usage

- 4.1 I noted that the distances travelled by some vehicles were not commensurate with fuel drawn. From the analysis of information provided, some vehicles travelled as low as 1.3 kilometres with a litre of fuel. In addition, some drivers did not indicate the fuel drawn on their log sheets, hence I could not determine the fuel consumed by those vehicles. Also

requests for diesel amounting to 2191 litres were issued from the Manicaland Provincial Development Coordinator's office authorizing various vehicles to draw fuel from CMED, without information such as estimated mileage that the vehicle was supposed to travel, vehicle registration number, destination and request number.

Management of Medical Supplies

- 5.1 Various stock items were received at Chimanimani District Pharmacy from Provincial Medical Director-Manicaland on August 26, 2019 on issue voucher 493837H-493840H. However, at the time of conducting a stock count on September 15, 2019, I noted that the hospital did not receive some of the drugs which were listed on the issue voucher.

I also noted that there were no needs assessment reports used in dispatching medical supplies to district hospitals and clinics at PMD Mutare. The PMD would use her discretion in the issuance of drugs to the affected areas. There were no proper requisitions for the release of stocks from the medical stores. Instead drugs issued out were written on sheets of paper which were not authorised by a senior official. This was due to absence of standard operating procedures and weak internal controls at the Provincial office.

- 5.2 I observed that the Manicaland Provincial Medical Stores received 521 bottles of Flu stop capsules on March 21, 2019 which had an expiry date of June 2019. Out of the 521 bottles only 283 bottles were disbursed. The remaining 238 bottles expired in stock at the provincial office. Maybe if they had been distributed to districts, more bottles could have been utilized. As at the date of audit on September 5, 2019 they were still in stock. This was attributed to—the absence of needs assessment to ascertain hospital and clinic requirements.

I also noted that various medicines were received on April 24, 2019 through the Masvingo PDC office and only issued out to the Provincial Medical Director's department on September 2, 2019 which was four months and one week later. However, as at September 17, 2019 these items were still at the warehouse awaiting collection by the PMD's office. Furthermore, some of these medicines were expired whilst others expired in storage before they could be distributed to any hospital or clinics.

Distribution of Donations

- 6.1 From interviews held with PDCs and DDCs, it was revealed that the Civil Protection Committee did not have the overall authority to distribute donations that were brought by development partners. Some of the Development partners had their way of distributing donated goods which was varying from province to province and from district to district. In some districts relief items were given according to the number of persons affected per household yet in others it was per affected household. The same applied to the

reconstruction of houses. Some got all building materials required, others got part of materials and there was yet another group which did not get anything at all, hence those who did not get all the materials had not made meaningful progress in the reconstruction of houses.

Coordination of Sub-Committees

- 7.1 I observed that the Masvingo and Manicaland Provincial Development Coordinators formed and activated subcommittees charged with various roles and responsibilities, however these committees did not have written standard operational procedures. I could not therefore measure the effectiveness and evaluate efficiency of these subcommittees against their set parameters.

I also observed that all the subcommittees did not have a standard reporting format or framework. From the reports availed for audit I could not follow the issues raised as they were fragmented, outstanding issues on the previous reports were not dealt with to finality, instead each report had its own issues. I was therefore not able to adequately evaluate the efficiency and effectiveness of the subcommittees as issues such as progress made on reconstruction of schools and roads, numbers of persons receiving physiological support relief items could not be traced from week to week or month to month.

Hire of Vehicles and Equipment

- 8.1 There were no contract documents for vehicles that were hired to do works in Manicaland province. This meant that there were no agreed rates to be used for payment of transport services rendered, no agreement on whether idle time would be paid for or not, no agreement on what the government would do in cases of accidents or breakdown of vehicles during performance of cyclone duties. I could therefore not evaluate whether value for money was achieved nor whether agreed terms with the said transporters were adhered to in the absence of written contracts.

Supporting Documents to Payments

- 9.1 Contrary to the provisions of Section 81(2) (b)(iii) of the Public Finance Management Act [*Chapter 22:19*] read with Treasury Instructions, Civil Protection Unit Manicaland Province processed payments amounting to RTGS\$1 422 751 for goods and services without adequate supporting documents. This was caused by the absence of supervision in the processing of expenditure. Therefore, I was not able to evaluate whether economy was exercised in the procurement of the same.
- 9.2 I noted from documentary review that one thousand and thirteen (1013) civil servants and four hundred and ten (410) uniformed forces including youth officers who worked at

various stations during the period March 16, to August 31, 2019 did not receive their outstanding allowances. There were a total of 32 174 days and 7 097 days which needed to be paid respectively. However, the Human Resources subcommittee did not have the registers for these staff members to verify if indeed they worked under cyclone Idai. On the other hand, the return submitted for audit did not reflect where the officers were stationed. I was therefore not able to authenticate the accuracy and completeness of the outstanding travel and subsistence allowances.

Rehabilitation of Destroyed Homes/Infrastructure

- 10.1 I noted through documentary review that Bikita Minerals donated 2 400 bags of cement to the Bikita District Civil Protection Committee in May 2019. However, the cement was never received by the District Development Coordinator as at the time of audit, that is, September 12, 2019. There were still homeless victims about 40 households within the Bikita District who are living either in tents or sought refuge at their relative's homes hoping that the cement would bring out positive impact to their lives by restoring their damaged structures. Some families have been divided as well due to inadequate shelters.
- 10.2 The Provincial Civil Protection Planning Committee did not communicate the criteria to be used to allocate stands/houses to Internally Displaced Persons (IDPs) who were either landlords or tenants prior to the cyclone disaster. A total of 298 IDPs residing in Arboretum, Nyamatanda, Kopa and Garikai camps were expecting to be allocated new houses or stands by the Government. Documentary review of schedules of names of people staying in holding camps and names of house owners prior to the cyclone disaster as provided by Chimanimani Rural District Council revealed that 79% of the occupants in camps were tenants while 21% were house owners.
- 10.3 The Department of Physical Planning (DPP) identified new resettlement areas namely; Nedziwa District Service Centre (Chimanimani Township), Greenmount (Chimanimani Township) and Nhuka farm (Chimanimani peri-urban). However, as at the time of audit on September 5, 2019 only Nhedziwa layout plan had been approved and the non-preparation of Greenmount layout plan was caused by incapacity of Ministry of Mines and Mining Development (Zimbabwe Geological Survey Department) to conduct geo-technical surveys as a result of lack of technical equipment to determine whether the designated area is safe for human habitation. On the other hand, Nhuka farm was occupied by illegal settlers who resisted entry to a team of experts intending to carry out topographic surveys. This was contrary to the requirements outlined in the Act.
- 10.4 There were a number of schools that were affected by the cyclone in both provinces. My concern was that only a few schools had their toilets and other infrastructure restored. This could lead to outbreak of diseases and likely closure of the affected schools.

Based on the above, I concluded that the Civil Protection Organisation, is not adequately prepared to manage disasters and has not been efficient in the distribution of some of the relief items and in rehabilitation of the infrastructure that was destroyed. On the other hand, the systems that are in place are not effective in terms of accounting for relief items.

Recommendations

It is hoped that the recommendations will help the Civil Protection Organisation (CPO), in terms of disaster preparedness and in putting systems in place. I recommend that:

- 1 The District Civil Protection Committee should ensure that there is proper planning, training in stores management and needs assessment done in order for relief items received to be distributed whilst they are still suitable for consumption.

The Ministry should develop a standard operating procedures manual to guide in the recording and accounting for donated goods. This would help in ensuring proper accountability and transparency. Furthermore, all officers should be made aware of the standard formats.

The District Development Coordinator's office must put in place proper receiving controls and record accurately the quantities of donations received before putting them in stores.

There is need for proper supervision of the people managing the stores to ensure that they maintain accurate records.

- 2 The PDC should plan for meetings with various provincial heads and draft plans for approval by the CPU head. The meetings and plans will help the province to identify gaps within the system and needs for the various members in terms of equipment, training and other resources from time to time.

There should be liaison between the CPU and Meteorological Services Department in order to ensure that radio units are effectively used to attain the intended objective.

- 3 The Ministry Officials should effectively liaise with Treasury to ensure the speedy release of funds to enable recovery works to be done in the affected provinces.
- 4 There should be a guideline on fuel consumption to assist the officer responsible for refueling of hired motor vehicles. Also the Provincial Development's Office should ensure that no requisitions are authorized to draw fuel without this critical information.

- 5 Chimanimani District Pharmacy should institute investigations on discrepancies of drugs delivered under issue voucher 493837H-493840H.

The Provincial Medical Director should ensure that standard operating procedures are in place so that the needs assessment mechanism are in place and are being followed before the actual distribution of medical stocks to hospitals and clinics. Further, the Provincial Medical stores should periodically assess drugs lifespan so as to determine where and when to dispatch the drugs. This would help in enhancing efficiency in drug management and distribution.

All medicines received as expired must be sent to Medical Control Authority of Zimbabwe to be tested if they are safe to be distributed to hospitals or for guidance on proper disposal methods.

- 6 The National Civil Protection Unit should come up with a statutory document that clearly directs and specifies how the development partners should act and that all donated goods should be under the Civil Protection Unit officials so as to ensure sound coordination between the Districts and non-governmental organisations.
- 7 The Provincial Development Coordination officials should ensure that standard operating procedures are put in place as a guide to committees charged with responsibilities in order to provide a basis for an evaluation of effectiveness in compliance with section 6 (1) and (2) of the Civil Protection Act [*Chapter 10:06*] which states among other issues that operating procedures must be set by the committees.
- 8 The Department should ensure that all hired vehicles have contract documents.
- 9 The Department should ensure that all payment vouchers have adequate supporting documents prior to processing of the payment and should also put in place systems/registers to ensure proper and complete recording of all transactions.
- 10 To assist the affected people, the District Civil Protection Committee through the Registrar General's office and Zimbabwe School Examination Council should expedite or waive some of the requirements that are needed when acquiring the national registration documents and educational certificates.
- 11 The Civil Protection Unit should liaise with Bikita Minerals (Pvt) Limited to clear the seemingly conflicting statements regarding the delivery of the donation of cement.
- 12 The Civil Protection Committee should engage all Internally Displaced Persons and explain to them the criteria for allocation of new stands/houses.

- 13 The Provincial Development Coordinator (PDC) should engage the Ministry of Mines and Mining Development (Zimbabwe Geological Survey Department) at a higher level to expedite the execution of geo-technical surveys.
- 14 The District Civil Protection Committee should expedite the provision of materials and enhance mobilisation of casual workers to enable the completion of works to be done.

CHAPTER 1

INTRODUCTION

1.1 Background

Cyclone Idai occurred on March 15, 2019 and left a trail of destruction in Manicaland, Masvingo, Mashonaland East and Midlands Provinces. The Government of Zimbabwe together with development partners and private sector players were intensifying interventions on rehabilitation, reconstruction and resettlement in a bid to restore normalcy in Cyclone Idai affected Provinces (Table 1). Various monetary and non-monetary donations were received from local and international communities. These donations were received at different government offices and distributed to the affected provinces and districts, who in turn forwarded them to distribution centres in the affected areas through community distribution points (CDP).

Table 1: Households affected by cyclone Idai disaster.

Province	District	Affected Households	Homeless Households
Manicaland Province	Chimanimani	20 021	8 805
	Chipinge	18 330	6 940
	Buhera	3 285	995
	Mutare Rural	1611	225
	Mutasa	404	4
	Makoni	49	15
	Mutare Urban	31	25
Masvingo Province	Bikita	3 412	309
	Gutu	2 119	185
	Zaka	1 105	50
	Masvingo	642	45
	Chiredzi	253	10
Mashonaland East	Chikomba	625	0
	Seke	20	0
Midlands Province	Chirumhanzu	120	0
Total		52 027	17 608

Source: MoLGPWNH Universal Periodic Midterm Report

It was upon this background that I carried out a special audit in order to assess the extent to which Civil Protection Organisation (CPO) commonly known as Civil Protection Unit (CPU) under the Ministry of Local Government and Public Works was prepared in terms of disaster management.

The audit also focused on how the relief items were received and distributed during the period in order to proffer audit recommendations for improvement, where necessary.

1.2 Description of the Audit Area

1.2.1 Mandate of the Civil Protection Organisation

The mandate/objectives of the CPO are outlined in the Civil Protection Act [*Chapter 10:06*] as;

- To prevent, reduce the impact of disaster if and when it strikes.
- To react in time in the event of any form of disaster.
- To be proactive with regards to issues relating to disaster risk management.

1.2.2 Operational Structure for CPO

A National Civil Protection Coordination Committee (NCPCC) is responsible for the execution of civil protection functions and its mandate is derived from Section (41) (2) of the Civil Protection Act [*Chapter 10:06*]. Permanent members of the NCPCC are senior officers selected from Government Ministries/Departments, Parastatals and NGOs. Other members especially from the private sector are co-opted as dictated by circumstances. The multi-sectoral representation is maintained at the provincial and district levels. The Director of Civil Protection heads the operational structure of Civil Protection. At provincial level the Provincial Development Coordinator (PDC) formerly known as the Provincial Administrator (PA) is responsible for coordinating civil protection issues in the province and the District Development Coordinator (DDC) formerly known as the District Administrator (DA) is responsible for the districts. The functions of the Director, PDC and DDC have been summarized on **Annexure A**.

1.2.3 Process Description

The NCPCC through the Director of Civil Protection Unit informs the affected Province(s) of any disaster to come. The Provincial Development Coordinator's Office receives the communication and the Provincial Development Coordinator calls, convenes and activates the Provincial Civil Protection Committee (PCPC) comprising of all the multi-sectoral representation as per the Civil Protection Act [*Chapter 10:06*]. The meeting will be convened to map the way forward to manage and handle the disaster.

Once the PCPC meeting is convened and each committee member is informed of the disaster, responsibilities are set. Depending on the magnitude of the disaster the PCPC can activate sub-committees, each with specific responsibilities as per its specialty.

At the same time the PCPC through the Provincial Development Coordinator (PDC) informs the District Development Coordinator (DDC) of the affected district. As soon as the District Development Coordinator hears the message he/she calls, convenes and activates the District Civil Protection Committee (DCPC) comprising of multi-sectoral representation from the district.

Again, the formation of district sub-committees follows that of the Provincial Civil Protection Unit with each supposed to have specific responsibilities and terms of reference according to their specialties. The role of the Provincial Development Coordinator and the District Development Coordinator will be coordination of activities of the sub-committees. Each Province and District are expected to have plans that will guide them in case a disaster occurs. According to Module 3 Policy on Disaster Management in Zimbabwe, these plans should include among other issues:

- Aim of the Plan
- Organisational Structure
- Programme for Emergency Operations
- Procedure for Emergency Operations
- Emergency Operations Centre
- Volunteers
- Training and Exercises
- Operational Resources:
 - Funds
 - Supplies and Warehouses
 - Transport and Workshops
 - Medical Emergency Facilities
 - Welfare Emergency Facilities
 - Telecommunications.

1.3 Audit Methodology

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) with interviews, documentary reviews and inspections being used as data collection methods. Interviews were held with all the 21 (twenty-one) Subcommittees at Manicaland Provincial Development Coordinator`s office. In Masvingo, Chipinge and Chimanimani districts interviews were held with the main subcommittees namely, Health, Transport and logistics, Shelter, Water and Sanitation, Relief and Psycho-Social Support and Search and Recovery. Physical inspections were done with respect to infrastructure that was destroyed in both Manicaland and Masvingo provinces in order to verify the extent of the damages that were reported. Questionnaires were administered at the following camps, Nyamatanda (7), Arboretum (12), Garikai (29), and Kopa (12) Manesa (7) and the following homesteads in Masvingo province were visited Masvingo District (6) Bikita (7), Gutu (6) and Zaka (8) in order to get their view of the disaster and assess the damages as well as the rehabilitation works that had been done. Refer to **Annexure B** for details of some of the interviews done.

There was limitation of scope as some of the areas in Chimanimani and Chipinge could not be reached due to the bad terrains as the roads had not been completed.

1.4 Audit Objective and Scope

The audit covered the period from March 15, 2019 to September 20, 2019. The main objective of the audit was to assess the preparedness of the department in terms of disaster preparedness and to evaluate the systems that were put in place for the distribution of relief items during and after the cyclone. The audit also focused on the rehabilitation activities that have been done. The provinces covered were Manicaland and Masvingo.

CHAPTER 2

FINDINGS AND RECOMMENDATIONS

This chapter details my findings and recommendations from the audit.

2 FINANCE AND ADMINISTRATION ISSUES

2.1 Utilization of Financial Assistance Received

Findings

I noted with concern that there was inadequate coordination and liaison between the Ministries of Local Government, Public Works and National Housing and Finance and Economic Development resulting in the slow release of donated funds. The financial assistance that was received through the Ministry of Finance and Economic Development was RTGS 1 972 758, USD 3 033 449 and 20 000 000 Rands. Refer to **Annexure C** for the list of some of the financial assistance received. For example, Manicaland Province was in need of RTGS\$15 000 000 as reflected in their report dated June 3, 2019. As at August 30, 2019 they had received only RTGS\$5 160 000 through CPU Head office giving a total of RTGS\$9 542 090 received for Cyclone Idai activities. Also, interviews with various sub committees reflected that financial challenges were a major hindrance to the progress of works in their departments. The table below shows the balances which were at the Ministry of Finance under the National Disaster Fund created to receive donations for Cyclone Idai which had not been utilized as at July 17, 2019. I could not ascertain whether requests outlining the specific use of the funds by the Ministry of Local Government, Public Works and National Housing had been lodged at the Ministry of Finance.

Table 2: Donations Received as per Bank Statement

Currency	Total Received	Balance at July 17 2019	Amount utilised	Percentage utilised (%)
RTGS	1 972 758	1 793 395	179 363	0.09
Rands	20 000 000	20 000 000	0	0
USD	3 033 449	2 772 261	261 188	0.08

Risks/Implications

There may be failure to realize value for money.

The objective for which the funds were donated may not be achieved.

Recommendation

The Ministry of Local Government, Public Works and National Housing officials should effectively liaise with Treasury to ensure the speedy release of funds to enable recovery works to be done in the affected provinces.

Management Response

Management is still to respond.

2.1.1 Processing of Disbursements to Sub Committee

Findings

I noted with concern the movement of funds between Treasury, CPU and the implementing agencies. Firstly, there was no clear understanding amongst the PCPC why some implementing agencies were receiving funds directly from Treasury or CPU head office e.g. Ministry of Transport, Department of District Development Fund (DDF), Zimbabwe Electricity Transmission Distribution Company (ZETDC) yet others such as Ministry of Primary and Secondary Education (MoPSE), Ministry of Lands, Agriculture, Water, Climate and Rural Resettlement (MoLAWCRR), Information Communication and Health were getting their payments through the PDC Office. This prolonged the processes as the procurement process would be done for instance at Public Works then goes to MoPSE/Health for authorization before it can be processed at the PDC office. Refer to a sample on the table below.

Table 3: Movement of funds between departments

Payment Voucher	Date Requisition at Public Works	Date approved at PDC Office	Time taken (days)
420/19	05/07/2019	23/07/2019	18
419/19	12/06/2019	24/07/2017	42
418/19	12/06/2019	19/07/2019	37
409/19	28/06/2019	18/07/2019	20
398/19	02/07/2019	16/07/2019	14
397/19	02/07/2019	16/07/2019	14
395/19	06/06/2019	16/07/2019	10

Source: Payment Vouchers

From interviews with sub-committees there was no communication between the PCPC and respective subcommittees on what was released and how much the departments had expended. For instance, the Provincial Information Office Manicaland had been allocated RTGSS\$460 000 on July 10, 2019, however as at August 30, 2019 they had not accessed the funds.

Risks/Implications

The funds will lose value due to inflation.

The urgency by which the activities are supposed to be done is compromised.

Recommendations

The PDC should provide formal updates to sub committees and maintain commitment registers for each subcommittee to enable transparency in the distribution of resources.

The CPO should consider putting resources in one place/account to reduce processing time and enable easy planning and coordination of activities.

Management Response

Manicaland

The observations raised in connection with disbursements are noted. The office will have the commitment register in place once funds are available.

Head Office is still to respond.

2.2 Maintenance of Records for Relief Items

Findings

I observed that no proper records for relief items received and disbursed were maintained. There was no uniformity in accounting for donations from Manyame Airbase to Manicaland and Masvingo Provinces as there were no detailed dispatch documents and receiving registers for audit trail. Only a list of donated items was submitted for audit. Furthermore, there were no full descriptions of items such as the quantities or units received in order to determine the total quantities/ volumes. Refer to **Annexure D** for the list of some of the donations that were received during the period March to July 2019.

I was therefore not able to match the items received and dispatched to the Districts and from the districts to the distributions centres and beneficiaries. This was an indication of absence of guidance or standard operation procedures on how these relief items were to be accounted for and recorded.

For instance, I noted through documentary review that Bikita Minerals had donated 2 400 bags of cement to the Bikita District Civil Protection Committee in May 2019. However, the cement had not been received by the District Development Coordinator as at the time of audit on September 12, 2019. There were still homeless victims, about 40 households within the Bikita District who were living either in tents or had sought refuge at their relative's homes waiting and hoping that the cement would bring out positive impact to their lives by restoring their damaged structures. Some families had been divided as well due to inadequate shelters.

Furthermore, there was correspondence on file dated July 2, 2019 whereby the District Development Coordinator was acknowledging and thanking the Manager of Bikita Minerals for 800 litres of diesel towards Cyclone IDAI. However, from the fuel register only 400 litres were received on March 18 and March 23, 2019. I could not ascertain whether the other 400 litres remaining on the aforesaid donations was duly received.

From the food items and non-food items issue vouchers examined in Chipinge, I observed that only twenty-five (25) out of one hundred and ninety-nine (199) issue vouchers had distribution lists or recipient signed documents. In addition to the above, I noted that some distribution lists in the box files submitted for audit did not indicate the items being distributed whilst some were not signed by the recipients. My scope of audit was limited as the responsible Social Services Sub-Committee did not avail the supporting documents for the remaining one hundred and seventy-four (174) issue vouchers made to various Community Distribution Points at the Chipinge District Office. This was due to the absence of guidelines on how the records were supposed to be maintained. I could not ascertain whether all goods received were properly distributed to the intended beneficiaries.

Risks/Implications

Donations may be misappropriated if no standard operating procedures are put in place.

Accountability and transparency was compromised as I was not able to trace the relief items from receiving up to the distribution point.

Recommendations

Given that donations are normally received when disasters occur the department should have standard forms / templates for use in accounting and distributing donations. This promotes transparency and accountability for donated items.

The Provincial Development Coordination officials through Civil Protection Unit should ensure that standard operating procedures are implemented and staff receive adequate training before a disaster occurs.

Management Response

Bikita

Bikita Minerals pledged 2400 bags of cement for assistance in schools not individual households. The pledge had this conditions attached to it. However up to October 4, 2019 the cement or outputs have not reached Bikita Civil Protection unit. Numerous follow up calls were made to no avail and we can say Bikita Minerals have not been able to fulfil their pledge. There are still people in need of assistance in shelter construction and we can only reach out to them if we get partners with this form of intervention.

We received fuel 400litres from Bikita minerals not 800litres. In the letter to Bikita mineral the figure 800 was a misprint or overstatement sorry for that. The amount of fuel we received is still traceable to Bikita Minerals and I contacted the Line manager to ascertain the figures.

Chipinge

The observations were noted.

Evaluation of Management Response

Formal letters written to Bikita Minerals (Pvt) Limited about the 2400 bags of cement were not availed for audit inspection. However, follow-ups with Bikita Minerals (Pvt) Limited indicated that they, in partnership with ZCC Mbungu, used 2000 bags of cement to mould 181 034 bricks. The confirmation letter from Bikita Minerals (Pvt) Limited further indicated that the bricks and the remaining 400 bags of cement were distributed to several schools around Bikita District with the help of the Ministry of Education and Civil Protection Unit Committee in Bikita who identified the affected schools. The Civil Protection Unit should therefore liaise with Bikita Minerals (Pvt) Limited to clear the issue.

2.3 Provincial/District Civil Protection Plans

Findings

From the interviews carried out with the Provincial Development Coordinator (PDC) and other subcommittee chairpersons I noted that Manicaland Province, Chimanimani, Chipinge, Masvingo, Zaka and Gutu Districts did not have disaster management plans contrary to the requirements of the Civil Protection Act [*Chapter 10.06*], section 9 read together with the Module 3 Policy for Disaster Management and Sendai Framework for Disaster Risk Reduction. Furthermore, there was no evidence of meetings held at the provinces with the other main sub committees during the year. According to interviews held with the various sub committees there was no proper coordination and meetings were not being held in the province regarding disaster management. In addition, there were no formalized terms of references/ roles and responsibilities and standard operating procedures for the sub committees formed during the period of the recent disaster cyclone Idai.

According to the Disaster Management Policy the PCPU must have among other things an inventory of Supplies and Warehouses, Transport and Workshops, Medical Emergency Facilities, Welfare Emergency facilities, population figures, maps and telecommunications that would be utilized in case a disaster occurs. However, the provincial offices did not have such in place.

Bikita District Civil Protection had a disaster management plan. However, there was no budget made for the activities they intended to do.

Risks/Implications

Preparedness for disaster responsiveness is compromised.

Sub committees will not be able to help each other if there are no laid out terms of reference hence this can derail progress.

Programme measurement/evaluation is difficult without proper coordination and meetings regarding disaster management plans.

Recommendation

The PDC should hold meetings with various provincial heads and draft plans for approval by the CPU head. The plans will help the province to identify gaps within the system and needs for the various members in terms of equipment, training and other resources.

Management Response

Manicaland Province

The Province has noted the recommendation. The DRM Plan for Chimanimani will be compiled on September, 27 2019 which will culminate in the DRM plan for the province. Whilst the PCPC does not have a budget for workshops, warehouses and other supplies, an effort is being made to make an inventory of the available items from both Government and parastatals which can be used in the event of a disaster. Maps, figures and a list of volunteers are now being put into place as well.

Masvingo Province

Recommendations by audit are noted. The Province does hold periodic meetings on Civil Protection and annually towards the end of each year a provincial workshop organized by CPU is undertaken to conscientise the Civil Protection members on likely disasters with the advent of rains. Last year one such workshop was held at Chevron Hotel in September 2018. In terms of Cyclone Idai, prior to the disaster the Civil Protection Committee had been meeting bi-weekly to discuss drought relief issues.

Our first meeting in response to Cyclone Idai was on the 18th March 2019 and a bigger one on the 21st March 2019. Thereafter we held weekly meetings and or special and ad-hoc meetings as need arose. Meetings were held to amongst other issues create provincial assessment teams, who went on the ground to verify extent of damage and ensuring that donations reached the beneficiaries.

According to Disaster Management Policy the Provincial Civil Protection Committee must have among other things an inventory of supplies and warehouse, transport and workshops, medical emergency facilities, volunteers that will be utilized in case a disaster occurs. However, these things were never implemented maybe due to lack of resources on the part of the Ministry.

Bikita District

We do not control civil protection budget at district level, funds are released as per eventuality. Periodically we are called by our superiors for trainings but normally covering a small section of the CPU committee. However, we continue to lobby for decentralization of CPU funds for easy of planning and operations. The district civil protection committee meets as per the stipulated and as per eventuality. It's only that there is high mobility on the side of civil servants resulting in training gaps being always high.

The approval of the plan is done in normal operations, however in the case of cyclone idai we could not do that as our plan indicates that in an emergency, meeting intervals increase. During the peak of operations, we used to meet daily as CPU and intervals decreased as the situation normalized.

Zaka District

A disaster management plan is in place but it only requires updating as there has been a high staff turnover in the District. On the date of the audit the copy of the plan was a soft copy and could not be produced as there was no electricity. The inventory of supply warehouses, transport and workshops are outlined in the disaster management plan. The major challenge is on the availability of transport and fuel at our disposal against the responsiveness required.

Minutes of meetings-Meetings of civil protection were held as provided for in the Civil Protection Act [Chapter 10:06] section 6, that a committee should meet once per quarter as such we held several meetings and other issues that emanated were discussed in other forums not specifically for civil protection.

Gutu district

The district did not have a Disaster Management Plan as per your observation, the District Development Coordinator will plan for a workshop with the Civil Protection Committee members to update the existing plan. The District is also in the process of seeking financial resources from development partners in the district to fund the workshop. The same request will also be channeled in the line ministry to avail funds for the workshop. The district is planning to update the plan end of October 2019 in preparation of the next rain season.

Civil protection committee meetings were held and all sub-committees were active during Cyclone Idai. Noted and to be rectified is lack of terms of reference for each subcommittee. Currently the district does not have a warehouse, transport, workshop, medical emergency facilities and volunteers. In case of disasters, we rely on ambulances from our local hospitals, tents from 42 brigade and our local development partners. In the near future, we are going to establish one if resources permit.

Evaluation of Management Response

Zaka

The District had no plan even the outdated one was not availed and only two sets of minutes of civil protection committee meetings were submitted to audit.

Masvingo

There was no evidence that discussions of other disasters were done besides focusing on drought relief.

Manicaland Province

It is appreciated that something is being done now, however a plan should be accompanied by a budget. According to the Civil Protection Act [Chapter 10:06] Section 14 the PDC is expected to carry out training and awareness and this can only be achieved if supported by a budget.

2.3.1 Registration of Volunteers

Findings

Contrary to Section 20 (4) and 25 (a) (4) of the Civil Protection Act [Chapter 10:06] which states that costs incurred by volunteers must be reimbursed for all indemnified volunteers and PDCs and DDCs must maintain volunteer registers, I noted that Manicaland and Masvingo provinces and their District offices did not have registered volunteers.

From the interviews and analysis of reports, I noted that volunteers engaged during the period of Cyclone Idai had no contracts and were not recorded in any register as expected. The PDCs and DDCs indicated that this was caused by overwhelming pressure during the emergency period.

Risks/Implications

Volunteers may not get paid their incidental costs.

Disciplinary actions might be difficult to institute on such persons.

Recommendation

The Provincial Civil Protection Committee and DDCs should raise awareness to the public and volunteers in the Province to complete contract forms/ agreements in compliance with Civil Protection Act [Chapter 10:06].

Management Response

Manicaland

A list is now being put in place.

Masvingo

There are no resources to have the volunteers in place.

2.3.2 District Evacuation Centers

Finding

Priority 4 (33) (g) of Sendai Framework for Disaster and Risk reduction 2015 to 2030 states that countries need to promote regular disaster preparedness, response and recovery exercises, including evacuation drills, training and the establishment of area-based support systems, with a view to ensuring rapid and effective response to disasters and related displacement, including access to safe shelter, essential food and non-food relief supplies.

Contrary to the above, I observed that the Manicaland Provincial Development Coordination team did not have established evacuation centres within their districts especially in the disaster prone areas like Chimanimani and Chipinge where people could do drills and training on what to do, who to report to in the event of an emergency as a contingent measure to disaster preparedness. In addition, these centres would also have served as safe havens where affected people could have been accommodated whilst receiving physico-social support during the emergency phase.

Risk/Implication

More lives and property may be lost if no evacuation centres are established.

Recommendation

The National Civil Protection in conjunction with Provincial Development Coordination officials should ensure that evacuation centres are established in all disaster prone districts country wide in compliance with Priority 4 (33) (h) of Sendai Framework for Disaster and Risk reduction 2015 to 2030.

Management Response

Management is still considering the idea.

2.3.3 Coordination between Development Partners and the DCPC

Finding

Priority 2(26) of Sendai Framework for Disaster and Risk reduction 2015 to 2030 states that Disaster risk governance at the national level is of great importance for an effective and efficient management of disaster risk. Clear vision, plans, competence, guidance and coordination within and across sectors, as well as participation of relevant stakeholders are needed. However, through interviews held with PDC and DDC, I observed that the Civil Protection Committee did not have

the overall authority in distributing donations that were brought by development partners. The Development partners had their way of distributing donated goods which was different from the District. This may have been caused by National Civil Protection Unit not having a statutory regulation and/or procedure to handle development partners when it comes to disaster activities.

Risk/Implication

There could be inequitable support for districts.

Recommendation

National Civil Protection Unit should come up with a statutory document that clearly directs and specifies how the development partners should act and that all donated goods should be under the control of Civil Protection Unit officials so as to ensure sound coordination between the Districts and non-governmental organisations.

Management Response

The observation was noted. The District Civil Protection Committee will liaise with Provincial Civil Protection Committee in order to come up with a standardised basic commodity distribution sheet.

2.3.4 Standard Operating Procedures for Sub Committees

Findings

Section 6 (1) and (2) of the Civil Protection Act [*Chapter 10:06*] states that for the better exercise of its functions the Civil Protection Committee may establish one or more subcommittees reporting back to the main Committee, I observed that the Masvingo and Manicaland Provincial Development Coordinators formed and activated subcommittees charged with various roles and responsibilities, however these subcommittees did not have written standard operational procedures. I could not therefore measure the effectiveness and evaluate efficiency of these subcommittees against their set parameters.

I also observed that all the subcommittees did not have a standard reporting format or framework. From the reports availed for audit I could not follow the issues raised as they were fragmented. Outstanding issues on the previous reports were not dealt with to finality and instead each report had its own format. Therefore, I could not evaluate the effectiveness of the subcommittees as many issues in terms of the progress made were left hanging.

Risks/Implications

Sub committees may step on each other's responsibilities.

It may be difficult to evaluate the effectiveness of the sub committees.

A report is the basic management tool for making decisions but when the reports are fragmented they may affect the quality of decisions made.

Recommendation

The Provincial Development Coordination officials should ensure that standard operating procedures are put in place as a guide to committees. This will provide a basis for evaluation of effectiveness in compliance with section 6 (1) and (2) of the Civil Protection Act [*Chapter 10:06*].

Management Response

The Manicaland Province did not have operating procedures at the time of the emergency. The committees were established to enable efficient discharge of emergency duties and these were led by technical people who are Provincial Heads of government departments. The PCPC will soon conclude the draft terms of references which have now been put in place.

2.4 Use of Dewatering Pumps

Finding

Documentary review and interviews with the Zimbabwe National Water Authority revealed that the delivery of five (5) dewatering pumps donated by Xylem Water Solutions was delayed at the Beitbridge Border Post. As a result, the dewatering equipment got to Mutare at a time when there was no longer need for dewatering. The equipment was then returned back to Xylem Water Solutions based in South Africa on July 18, 2019. This was as a result of the Ministry of Local Government, Public Works and National Housing together with the Ministry of Lands, Agriculture, Water, Climate and Rural Resettlement not coordinating with other departments such as ZINWA and ZIMRA in order to come up with the logistical plans with regards to the delivery of the above equipment.

Risk/Implication

Non utilization of donated machinery may result in failure to access the machinery again in the event of another disaster.

Recommendation

There should be coordination of all stakeholders to allow efficiency in the flow of activities during disasters.

Management Response

Indeed, the PCPC received the pumps but were neither aware of the request nor were they involved in the process of bringing in the pumps and clearing them at the border. They were irrelevant to the response and recovery work that we undertook.

2.5 Maintenance of Accounting Records

Finding

Contrary, to Treasury Instructions which require Receivers of revenue to ensure that full and proper accounts are kept of the transactions for which they are responsible, I noted that funds amounting to \$1 037 481.63 were processed and receipted back into Temporary Deposits account without adequate documentation in the form of rejection reports from the Bank at PDC Manicaland. I could not therefore satisfy myself on the reasons why such reversals had to be processed if the payments were made to bonafide beneficiaries. This was caused by lack of adequate checks and balances during the processing of transactions. Refer to **Annexure E**.

Risks/Implications

Accuracy of the expenditure reported might be compromised.

There is risk that funds can be misappropriated.

Recommendation

The Department should enhance internal controls in the processing of transactions.

Management Response

The observations are noted. The office is going to seek authority to open a separate Civil Protection Account other than using the Ministry's long time Temporary Deposit Account to avoid mixing up of various funds.

On reversed transactions, the bank posted a bank statement with details indicating cause of rejection. The bank statement serves as a rejection report.

Reprocessing of rejected transactions was being done to fulfill the obligation to pay the supplier or service provider upon verifying their bank details which were wrongly quoted in the first place. This was applicable to individuals. Rejections with regard to corporate was caused by use of Nostro Accounts and some reversals were Government 2% tax charge reversed by the bank. Up until the office communicated with the procuring entity to indicate the type of currency they use, that's when the reversals challenge minimized.

The \$460 000.00 which was destined to National Civil Protection Department (NCPD) failed to sail through, maybe the bank details supplied by NCPD were incorrect. In future, the office will maximize verification of bank details to minimize such reversals.

2.5.1 Maintenance of Petty Cash Registers

Finding

Section 35 (6) (a) of the Public Finance Management Act [*Chapter 22:19*], read in conjunction with Treasury Instructions, requires spending officers to establish and maintain an effective system

of commitment control and ensure that full and proper accounts are kept of the transactions for which they are responsible. I however, observed with concern that no cash registers were maintained in respect of cash withdrawals amounting to RTGS\$142 800 which were made during the period March 18, 2019 to July 7, 2019 meant for immediate cash payments for Cyclone Idai activities. Therefore, I was not able to trace the reliability of cash payments disbursed in the Temporary Deposit register which had other routine payments other than those for Cyclone Idai. Also balances on hand at any particular time could not be ascertained. Table below refers;

Table 4: Cash Withdrawals and Cash Registers

Date	Voucher Number	Amount (\$)
18/03/2019	PV 16/19	3 500.00
20/03/2019	21/19	40 000.00
22/03/2019	22/19	80 000.00
29/03/2019	54/19	2 500.00
01/04/2019	75/19	5 000.00
11/04/2019	112/19	5 000.00
23/04/2019	153/19	2 000.00
29/04/2019	197/19	1 000.00
04/06/2019	318/19	1 000.00
05/07/2019	346/19	1 500.00
16/07/2019	400/19	300.00
18/07/2019	414/19	1 000.00
		\$142 800.00

Source: Bank Statements

Risk/Implication

This gives room for misappropriation of cash.

Recommendation

The PDC should ensure that there are systems/registers in place to record all transactions in compliance with Treasury Instructions as read in conjunction with Section 35 (6) (a) of the Public Finance Management Act [*Chapter 22:19*].

Management Response

The observations raised in connection with disbursements are noted. The office will have the commitment register in place once funds are available. Mixing up of Civil Protection funds with other T/D funds will be corrected by opening a separate Civil Protection account. The magnitude this disaster was the first of its kind hence left the office with no time and space to process a separate civil protection account and opening of petty cash register. However, the said account and petty cash book will be in place.

2.5.2 Funeral Assistance for Cyclone Idai

Finding

I observed that the Manicaland Provincial Officials did not attach adequate documentation when processing funeral burial assistance under Cyclone Idai disaster. An inspection of the eighty-three (83) payment vouchers amounting to \$83 000 processed, forty (40) of them amounting to \$40 000 had no affidavits attached as most of the payees had different names compared to those of the deceased as such it was difficult to tell whether the receivers of the funds were the genuine beneficiaries. This was caused by inadequate procedures being followed before such payments were processed.

Risk/Implication

Payments may be made to people who are not bonafide beneficiaries of such assistance.

Recommendation

The Province should put in place procedures to be followed such as use of affidavits or power of attorney declarations to ensure that resources reach the intended beneficiaries.

Management Response

The office has noted the absence of affidavits and power of attorney during processing of funeral assistances. The variation between the surnames of the deceased and one collecting the funeral assistance was necessitated by their relationships and agreements made at local level. Again, the beneficiaries went through ZRP vetting and the list forwarded to Registrar General for the production of Death certificates. However, these documents (Power of Attorney and Affidavits) must be made readily available in all districts so that when such catastrophes happen such anomaly will not repeat.

2.5.3 Supporting Documents on Expenditure

Findings

Contrary to the provisions of Section 81(2) (b) (iii) of the Public Finance Management Act [*Chapter 22:19*] read with Treasury Instructions, Civil Protection Unit Manicaland and Masvingo Province processed payments amounting to RTGSS\$1 143 033 for goods and services after the

emergency period of Cyclone Idai and the payment vouchers had no supporting documents such as receipts/invoices, purchase orders and delivery notes. I also noted that in some cases a single payment voucher was used to pay more than one supplier. Furthermore, there was no segregation of duties in the processing of some transactions. This was evidence of weak internal controls and absence of supervision in processing of payments at the PDCs office Manicaland. **Annexure F** refers.

At Bikita District, the reference system on payment vouchers did not indicate the method of payment and as such duplicate transactions could be processed and it was difficult to trace the exact amounts paid from the vouchers to the ledgers. Furthermore, the Payment Vouchers were not signed as “*Passed for Payment*” and it made it difficult to check whether payment had already been done or not.

I also noted that Masvingo PDC’s office processed payments amounting to RTGS\$9 960 without supporting documents such as requisitions, purchase orders and delivery notes.

Risks/Implications

Errors and omissions might go undetected if payments are processed by one person.

Payments for goods not delivered.

Recommendations

Management should ensure that supporting documents such as requisitions, purchase orders, and invoices are attached to payment vouchers and each supplier on a separate payment voucher.

Management should ensure that there is segregation of duties to enhance internal controls.

Management Response

PDC Mutare

Absence of supporting documents on expenditure in the form of Receipts/ Invoices has been noted. Collection of receipts is an ongoing process. The Department of Public Works has been advised to provide delivery notes and invoices and goods received vouchers so as to attach to payment vouchers.

Some suppliers are outside Mutare city e.g. Willodale, Lafarge, Sino Zimbabwe etc hence they emailed their receipts. Therefore receipts attached to payment vouchers are not photocopies but e-mail copies. However, we will continue to request for original copies.

Department of Public Works and Ministry of Health to supply us with same and communication with regard to submission of receipts/ invoices and delivery notes to PWD and Ministry of Health was made on July, 31, 2019.

Bikita

The audit observation is noted. All necessary procedures for passing payment vouchers shall be improved.

Masvingo Province

The funds were deposited in our CBZ TD account and not into PFMS system. If funds are not in the system, we cannot produce purchase orders, all that we purchased did not require delivery notes.

Evaluation of Management Response

PDC Masvingo

There must be records/register of the fuel received and authorised requisitions.

2.6 Hiring of Vehicles

Findings

From interviews with the Chairperson of Transport and Logistic sub-committee, Central Mechanical and Engineering Department (CMED) was supposed to hire and vet private vehicles to be used under Cyclone Idai in Manicaland. However, I noted that payment vouchers amounting to RTGSS\$38 637.26 were paid to three (3) privately hired vehicles which did not go through the CMED inspection and vetting processes. There was no evidence that other two private vehicles which were also paid RTGSS\$25 231.12, had gone through the process as well. This was caused by lack of coordination and communication between the sub-committees involved in the disaster management. Table below refers;

Table 5: Hired Vehicles

Date	Payment Voucher Number	Owner of Vehicle	Type of Vehicle	Vehicle Registration Number	Amount (\$)
15/7/19	404/19	The Big Rock Logistics	TLB (Excavator, Loader, Back hoe)	Not Disclosed	18 953.44
15/7/19	403/19	Jecha Sales & Equipment Hire	Front End Loader Komatsu W60	Not Disclosed	14 800.50
15/7/19	401/19	Wan Agencies	Flat Truck	AEN7214	4 883.32
Total					\$38 637.26

In addition, I noted that the two vehicles mentioned above belonging to The Big Rock Logistics and Jecha Sales & Equipment Hire were paid idle time amounting to \$31 826 from the period June 30 to August 30, 2019.

The following vehicles were on duty for a period less than half a day but were paid full day rate resulting in overpayment amounting to \$3 674. Processing of payments was done without recalculation and checking of invoices submitted by transporters. Table below refers;

Table 6: Payments Processing

Payee	Vehicle type	Vehicle Registration	Number of Days	Dates	Rate Paid	Correct Rate	Variance RTGSS
Machocho T	Isuzu KB300	AEF 2513	15	23/03/19 - 24/04/19	140	80	\$900
Bhosopo L	Mitsubishi l200	AEK 3247	8	18/03/19 - 25/04/19	140	37	\$824
Load Commercial	DAF 10 Tone	ADY 5143	5	01/05/19 - 16/05/19	650	260	\$1 950
Total							\$3 674

In addition, I also noted that payments made to hired vehicles had no vehicle log sheets attached to the payment vouchers. I was, therefore not able to verify if the vehicles had indeed undertaken the trips paid for. Table below refers;

Table 7: Hired Vehicles

Date	Supplier	Destination	Reg Number	Amount RTGSS
25/03/19	Massey Wilcox Transport	Mutare – Chimanimani	ADZ 3484	2 000
28/03/19	T Shoriwa	Mutare – Chipinge	AAJ 4031	2 000
28/03/19	B Makaya	Mutare – Chimanimani	AEN 8166	2 000
24/03/19	Edrumaz Transport	Harare – Mutare	No reg	1 000
21/03/19	Tinmac Motors	Mutare – Chipinge	AEG 0020 & ABS 2445	5 175
Total				\$12 175

Risks/Implications

Fraudulent payments may be processed.

Wasteful expenditure incurred on idle time.

Recommendations

The CPU should formulate terms of references and roles clearly communicated to all sub-committees and officials involved in the disaster. There should be arrangements to have minimum/maximum idle time set in order to save on financial resources.

Management Response

There were circumstances that could not allow the PCPC to demobilize without the work having been finished given that it was an emergency. However, inconsistency in funds disbursements led to construction vehicles idling for a long time on sites. The expectation was that funds would be released instantly to facilitate the emergency works. The PCPC then demobilized idle equipment after realizing the uncertainty in the release of funds by Treasury.

The observation is noted for Load Commercial. However, the vehicles owned by Machocho T and Bhasopo L were not paid as indicated in the report. Payments were not approved by the Acting Provincial Development Coordinator after noting the stated anomalies though the payment vouchers had already been prepared.

Vehicles belonging to Massey Wilcox, Shoriwa, Mkaya, Edrumz and Tinmac Motors were one of the first private vehicles to be used to ferry relief to Chipinge and Chimanimani. These vehicles were engaged using the service providers' rates and not CMED rates. The PCPC had not successfully engaged many private vehicles and the authorities noted that relief was piling in the Mutare warehouse.

The vehicles were hired on a once off rate agreed upon by the Minister of Local Government Public Works and National Housing with the service providers.

The service providers argued that the CMED rates were too low. Given the urgency to deliver relief, the vehicles were engaged on a once off basis.

Evaluation of Management Response

There is need to further verify if they were not paid later to avoid litigation charges.

2.7 Payments for Casual Workers

Finding

An examination of payment vouchers indicated that Manicaland Civil Protection Unit recruited and paid casual workers a total amount of \$102 914 for Chimanimani, Chipinge and Buhera districts. I was unable to verify whether the amount paid was a proper charge to the Unit as the Human Resources Sub-committee did not have the contracts, acquittals from beneficiaries as proof of having received their wages and time sheets to prove hours actually worked.

Risk/Implication

Ghost casual workers may be paid in the absence of contracts, timesheets and acquittals.

Recommendation

The Human Resources sub-committee should obtain the contracts and timesheets and attach to the payment vouchers.

Management Response

Contracts for casual workers were generated by the Provincial Public Works Department and duplicates of same were submitted to Human Resources Sub-committee for record keeping.

Evaluation of Management Response

The requisite contracts and time sheets were not availed for audit verification, hence the matter remains unresolved.

2.8 Procurement Procedures

Finding

From a sample of payment vouchers examined, I observed that only one quotation was attached to payments amounting to RTGS\$397 962 contrary to Treasury Instructions which require among other things payment vouchers to have adequate supporting documentation. Refer to the table below. Furthermore, contrary to PRAZ requirements Procurement Management Unit (PMU) minutes or supporting documents were not attached to the payment vouchers for the period ranging from July 12 to July 16, 2019. This was caused by Ministry Officials who did not distinguish between an emergency period and non-emergency period given that the emergency period had expired by May 30, 2019.

Table 8: Vouchers without adequate supporting documents

Voucher Number	Date	Sub-Committee	Amount \$
388/19	12/7/2019	Health	231 614
390/19	12/7/2019	Health	42 951
391/19	12/7/2019	Health	4 212
395/19	12/7/2019	Health	82 030
396/19	15/7/2019	Health	21 113
393/19	16/7/2019	Health	16 042
Total			\$397 962

Source: Payment Vouchers

Risk/Implication

Payments could have been made to suppliers who are not registered with the Procurement Regulatory Authority of Zimbabwe (PRAZ).

Recommendation

The Ministry Officials should ensure that adequate documentation is attached to each payment voucher in compliance with Treasury Instructions and Section 17 (1) of the Public Procurement and Disposal of Public Assets Act [*Chapter 22:23*].

Management Response

The observation is noted.

2.9 Travel and Subsistence Claims

Findings

I observed that travel and subsistence claims amounting to \$40 695 were paid without supporting documents such as copies of motor vehicle log books and reports of work done. The table below refers:

Table 9: Travel and Subsistence Claims

Date	Payment Voucher Number	Purpose	Vendor	Sub-Committee	Amount (\$)
23/7/19	432/19	Allowances for clearing advances	Public Works Department	Education	1,310.00
17/7/19	429/19	Allowances for clearing advances	Public Works –Mavhunga L 3998091A	Education	840.00
17/7/19	427/19	Allowances	Public Works- Mukwengi J 3964648D; Mataruka C- 1512079N	Education	325.00
18/7/19	424/19	Clearing advances of	AA 24784491G Nyabereka T- 824666A	Administration	3,360.00
13/6/19	414/19	Clearing advances of	Architects- Mugero F. 5629315V –	Administration	680.00

			Chimwani P 1117549B- Nzuwa S 3963521Z-		
16/6/19	413/19	Clearing of advances	Artisans	Administration	4,125.00
13/6/19	412/19	Allowances-12 officers	Topo Survey	Administration	18,930.00
30/5/19	411/19	Clearing of advances	Architects- Makiwa E 6114200T	Administration	330.00
13/6/19	410/19	Clearing of advances	Architects	Administration	10,795.00
Total					\$40,695.00

The Officers from the following sub-committees had not acquitted their advances as at August 30, 2019, more than one month after undertaking official trips. Table below refers;

Table 10: Acquittal of Advances

Department	Pv number	Date	Amount (\$)	Time taken (Days)
Education	274/19	21/05/2019	15 540	69
Public Works	262/19	12/05/2019	101 465	78
Education	261/19	21/05/2019	14 025	69
Information	259/19	17/05/2019	1 400	73
Information	251/19	17/05/2019	2 800	73
Total			\$135 230	

I also observed in Masvingo Province that of the \$10 265 paid for travel and subsistence claims for MoLGPWNH, \$7 405.90 had no supporting documents such as advance forms, copies of motor vehicle log books and reports of work done on voucher number 179/19 and 191/19 on May 6, 2019. In addition, a total of \$ 2 859 was paid without approval by the Accounting Officer.

Also Bikita District office could not avail acquittals for advances amounting to \$4 000 that were disbursed to the District Civil Protection Committee between May 1, 2019 to June 30, 2019. Furthermore, there were no advance application forms or requisitions, claim forms, destination, purpose and breakdown of the Travel and Subsistence allowances that were paid out. I also noted the attendance registers for staff members had gaps in terms of time in, time out or signature to enable me to validate that these members actually worked during the period.

Risk/Implication

Fraudulent travel and subsistence claims may be processed.

Recommendations

Management should obtain acquittals in form of claim forms of funds disbursed to the Provincial Civil Protection Subcommittees.

Management should ensure that all advances are cleared within 30 days from the date of return and failure to do so would result in the advances being fully recovered from members' monthly salaries.

Management Response

Manicaland

Absence of supporting documentation on travel and subsistence claims has been noted. The Provincial Accountant has since communicated with departments concerned to submit their travelling and subsistence forms to clear their advances. Again, in future the accounts personnel will ensure that applications for advance forms will be amended to cater for these observations, that is, vehicle registration numbers and log sheets will be incorporated on the application for Advance form.

Bikita

Acquittal for the RTGSS\$4 000 could be availed and probably this could not meet audit expectation. This was spent mainly on lunches for members who participated during the assessment of cyclone damage receiving and distribution of cyclone Idai donations. Due to the limited resources no breakfast or dinner was paid and all the members were civil servants whose funds can be traced to them in their department. However, we shall try to observe and implement the recommended internal control system as to facilitate easy verification of any expenditure to ensure the existence and completeness of all necessary forms and registers.

Evaluation of Management Response

Manicaland

The log sheets for vehicles will only come after utilizing the advance hence cannot form part of the advance form.

Bikita District

The issue of getting allowances is in order, however, the absence of proper documentation was an audit concern.

2.9.1 Payments due to Travel and Subsistence Allowances

Findings

I noted from documentary review that one thousand and thirteen civil servants (1013) and four hundred and ten (410) uniformed forces including youth officers who had worked at various stations during the period March 16, to August 31, 2019 had outstanding allowances not received. There were a total of 32 174 days and 7 097 days which were said needed to be paid respectively.

These were drawn from various provinces and district offices. However, the Human Resources subcommittee did not have the registers for these staff members to verify if they indeed worked under Cyclone Idai. On the other hand, the register submitted for audit did not reflect the station where the officers were deployed. I was therefore not able to authenticate the accuracy and completeness of the outstanding travel and subsistence allowances.

Furthermore, according to documentary review and interviews carried out with various sub committees, it was revealed that some members were given advances and some submitted their claim forms and were paid allowances.

Risks/ Implications

There was low morale amongst the staff members in the districts hence affecting service delivery.

Payment for services not rendered will not be ruled out if registers are not available when payments are processed.

Recommendation

The Provincial Development Coordinator and District Development Coordinator's offices should create and maintain all registers and ledger accounts to enhance accuracy and completeness of records.

Management Response

The Provincial Human Resources Committee has registers indicating station worked for all other committees except records from Buhera, Chimanimani and Ministry of Health.

Evaluation of Management Response

The said registers were not in place during the time of the audit.

2.10 FUEL MANAGEMENT

2.10.1 Fuel Consumption and Maintenance of Fuel Records

Findings

I noted that the distances travelled by some vehicles were not commensurate with fuel drawn. Some vehicles travelled as low as 1.3 kilometers with a litre of fuel. In addition, some drivers did not indicate the fuel drawn on their log sheets hence I could not determine the fuel consumed by those vehicles. **Annexure G** refers.

I noted that requests for diesel amounting to 2191 liters were issued from the Provincial Development Coordinator Manicaland office authorizing various vehicles to draw fuel from CMED without information indicating estimated mileage which the vehicles were supposed to travel. Some request also lacked information like vehicle registration number, destination and request number. Since some requests had no serial numbers, I could not ascertain whether all

requests were on file and were recorded in the fuel register. This was because the issuing and recording of fuel was not adequately supervised. Refer to the table below;

Table 11: Fuel Issued

Date	Request number	Vehicle registration number	Diesel issued in liters
10/04/19	Cmed/cpu54	ZRP 536X	150
10/04/19	Cmed/cpu53	-	60
10/04/19	Cmed/cpu48	ACR 0940	30
10/04/19	Cmed/cpu52	DPG009	85
10/04/19	Cmed/cpu47	PW 115	80
13/04/19	Cmed/cpu133	03FR15	90
13/04/19	Cmed/cpu123	ADY6288	100
13/04/19	-	AES 8036	80
13/04/19	-	AEK8052	40
13/04/19	Cmed/cpu243	PW 172	90
18/04/19	Cmed/cpu251	ADY6288	70
14/04/19	Cmed/cpu160	GHCW 2025	75
14/04/19	Cmed/cpu172	ABM 0975	66
23/04/19	Cmed/cpu327	ACD 9645	60
23/04/19	Cmed/cpu324	16 FZ 16	450
23/04/19	-	ADY 6288	50
25/04/19	-	I6030	60
26/04/19	Cmed/cpu389	DCP 005	80
26/04/19	Cmed/cpu397	MLG 0037	85
29/04/19	Cmed/cpu402	ABM 2432	225
29/04/19	Cmed/cpu398	AAM1190	75
29/04/19	Cmed/cpu408	635 505 G	90
Total			2 191

Source: Vehicle requests

By the time of audit on September 02, 2019 no reconciliations of fuel received and disbursed had been done between the Provincial Development Coordinator's office and the CMED in order to ascertain whether all fuel received was exhausted. According to fuel registers at PDC's office as at September 3, 2019 there was a balance of 176 liters of Diesel and 450 liters of Petrol stored at CMED. I could not verify the correctness of these balances since the register had no running balances from April 4, 2019 to May 16, 2019 and April 8, 2019 to July 04, 2019 for Diesel and Petrol respectively. Furthermore, the Department recorded both liquid fuel and fuel coupons mixed in the same register and I could not establish the quantity of fuel stored at CMED at any given time. I also noted that the whole process of issuing fuel request, recording both coupons and liquid fuel was done by one officer. There was no evidence of checking of the register.

An examination of Masvingo PDC fuel schedule for cyclone Idai submitted for audit revealed that the district disbursed 1 046 litres of fuel without using requisitions or fuel request forms. I could not ascertain whether all fuel disbursed to various vehicles was used for the intended purposes. This was because the issuing and recording of fuel was not supervised. Furthermore, the schedule

of fuel acquittal availed for audit inspection revealed that 546 litres were procured and issued out to various vehicles. The acquittals did not have running balances. I could not also ascertain whether 546 litres of fuel was the actual quantity procured as the district failed to avail the payment voucher and a receipt of \$1 680 disclosing how much fuel was procured in terms of quantities.

An examination of fuel records at Zaka revealed that the District was given 1 125 litres of liquid diesel which was not recorded in the fuel register. This fuel was kept off site as they did not have storage facilities. In addition, the fuel register did not disclose the source of 1 000 litres, 700 litres dated 11/04/19, 96.47 litres dated 10/04/19 and 79.5 litres dated 20/04/19. Neither were there goods received vouchers or other records indicating the source. This was in violation of Treasury Instructions which provide that institutions should maintain records of all security items. This was caused by inadequate fuel management systems put in place.

Gutu District procured fuel worth \$5 956 in May but did not record the same in the register, neither did they record when dispatching the said fuels. This may have been caused by lack of supervision and training on how to maintain and record security items.

Risks/Implications

There could be misappropriation of fuel.

Errors and fraudulent activities may go undetected if reconciliations are not done.

Balances indicated in the register may not be correct in the absence of running balances.

Recommendations

There should be a guideline in terms of consumption of fuel for various vehicles used by the officer issuing fuel.

The Provincial Development's Office should ensure that no requisitions are authorized to draw fuel without this critical information.

Management Response

Manicaland PDC

The recommendation is noted. A guideline was later prepared for use by issuing officers taking into account the engine capacity of the vehicle and distance to be travelled. Three litre engines and below have a rate of 1 litre to 10km while above three litres have a rate of 1 litre to 5km.

Zaka District

We are in agreement that part of the fuel was kept offsite at Innotrade filling station. The fuel was paid for through a bank transfer direct to the supplier and as such we felt it would be secure to consume it from the pump rather than putting it into containers and the record

was kept at the filling station. However, there was no reconciliation of the same fuel by the date of audit on September 13, 2019.

Gutu District

The district procured fuel worth \$5 956 and recorded the distribution of all fuels on the fuel vouchers unfortunately the fuel registers were misplaced. In the near future the recordings will be done in triplicate.

Evaluation of Management Response

There is need to trace and locate the fuel registers for Gutu.

2.11 Ecocash Payments

Findings

Accounting Officers are required to ensure that full and proper accounts are kept of transactions for which they are responsible. However, I noted that the Manicaland Provincial Development Coordinator's office did not maintain proper records like requisitions, payment vouchers and vendors for Ecocash transactions amounting to \$2 089.30. Therefore, I could not verify whether the money had been used for the intended purposes. Refer to **Annexure H**.

Risks/Implications

In the absence of proper requisitions and numbered payment vouchers with vendor names, it would be difficult to verify whether the funds were utilised solely on the activities related to Cyclone Idai.

The Ecocash funds received through the merchant line could be misappropriated if no proper controls of recording, review, reconciliations are instituted and authorisations are carried out.

Recommendations

The Ministry must prepare and complete requisite documents and payment vouchers should be sequentially numbered for each transaction made.

The Provincial Development Coordinator's office must regularly review all transactions processed through the Ecocash merchant number to deter any forms of errors and fraud that might be perpetrated through the Ecocash platform.

Management Response

The observations are noted. In future the shortcomings highlighted will be addressed. The Provincial Development Coordinator is going to apply a separate Ecocash merchant for Civil Protection with the authority of the Ministry of Finance and Economic Development.

2.12 Monitoring of Activities

Finding

Duties of Civil Protection officers as enshrined in section 18 of the Civil Protection Act [*Chapter 10:06*] include, the provision, operation and co-ordination of all civil protection services and activities connected with civil protection. Coordinating the use of materials and services made available by Government Ministries, Local Authorities, statutory bodies and other organizations during a state of disaster. At the time of audit on September 11, 2019 Chimanimani District Civil Protection Committee were using a borrowed vehicle from the Province to respond to the disaster. The Committee budgeted \$989 460 on April 9, 2019 for the procurement of assets which included two (2) motor vehicles in response to the disaster. However, the funds had not been released by the Civil Protection Department at the time of concluding the audit, hence this affected the monitoring and evaluation of activities before, during and after the cyclone. This was caused by lack of fiscal budgetary support and resources to the District Civil protection committees.

Risk/Implication

Reaction and coordination of disaster response activities may not be effective without adequate resources.

Recommendation

The Manicaland Provincial Development Coordinator's office in liaison with the Head office should mobilise resources for the Chimanimani District Development Coordinator's office.

Management Response

Recommendation is in order for effective coordination and effectiveness. It must also be appreciated that an Ambulance was also donated by a well-wisher to the District Civil Protection Committee in response to the cyclone.

2.13 Payment of Compensation to Holding Centres

Finding

According to Section 23 (7) (a) of the Civil Protection Act [*Chapter 10:06*] adequate compensation shall be paid promptly for taking possession or control of any land or property in terms of subsection (1). Contrary to the above, I observed that the Civil Protection Committee did not compensate Chimanimani High School and Ngangu Primary School which were used as holding centres during the peak of the disaster. Chimanimani High School lost over 70 window panes and furniture through vandalism which were yet to be replaced as at September 14, 2019.

Risk/Implication

The schools may not provide a conducive learning environment as a result of unrepaired damages to school property and infrastructure.

Recommendation

The Civil Protection Department should restore the holding centers to the state that they were in prior to Cyclone Idai disaster.

Management Response

The observation is noted. Currently a record of damages was compiled by the Shelter and Education subcommittees. It therefore follows that Government is aware since Chimanimani hotel that was also one of the holding centres has been compensated to date. Funds permitting the outstanding holding centres not only the mentioned schools (United Methodist Church and Roman Catholic Church all in Ngangu) should also be compensated accordingly as they played an important role during the cyclone.

2.14 Transfer of Asset

Finding

I observed through documentary review that Chimanimani district office received a generator KIPOR 13KV VA Diesel 1pH super silent generator serial number E 31516016026. The generator was then temporarily transferred by the District office to Chimanimani hotel on issue voucher number 368596 to cater for Cyclone Idai victims that were housed at the hotel. However, my physical inspection of the asset on September 4, 2019 revealed that the generator had not yet been returned to the office of the District Development Coordinator despite the fact that at the time of concluding the audit, Cyclone Idai victims had since left the hotel.

Risk/Implication

It may be difficult to recover the generator if the period is prolonged.

Recommendation

The District Development Coordinator should make efforts to ensure that the generator is returned to the office.

Management Response

Management is still to respond.

3 SEARCH AND RECOVERY

According to the interview with Search and Recovery Committee, their role was to search and rescue people who were marooned or washed away by the cyclone and act as liaison officers between the military and civilians.

3.1 Disaster Preparedness

Findings

The Search and Recovery Sub-Committee was activated to promptly save lives within the shortest possible time after any disaster strikes such as Cyclone Idai. Interviews held revealed that ZNA Helicopters which were deployed on March 15, 2019 to quickly rescue and assist marooned victims in Chimanimani District only managed to fly into the district on March 18 - 19, 2019 which was three days after the disaster. The delay was caused by the prevailing harsh weather conditions characterised by strong winds and heavy rains as the helicopters were not designed to be flown under such weather conditions. The search and rescue operations were therefore delayed by four days. I am concerned that the Department does not have all weather equipment and aircraft considering that the world is experiencing climate changes and cyclones are one of the examples.

I am also concerned that the Department does not have sniffer dogs to detect buried bodies. Eight sniffer dogs were donated from South Africa and deployed on March 29, 2019.

Risk/Implication

More lives may have been lost due to delayed rescue operations.

Recommendations

The department should plan for capacitation with all-weather aircrafts and equipment.

The department should consider training of sniffer dogs or coordinate with other Government Agencies to ensure that this area is given due attention for effective management of future disasters.

Management Response

Management is still to respond.

4 RELIEF AND PSYCHO-SOCIAL SUPPORT

The main role of the committee was to distribute relief items to the affected persons and offer psychological support to all including school pupils.

4.1 Expiration of Stocks

Findings

During a stock count exercise on September 14, 2019, I observed that a total of 33 403kg of goods at Machongwe Forward Distribution Centre (FDC) had expired. Furthermore, the food items were exposed to high levels of moisture as they were stored on the floor without pallets. The goods expired in stock while 52 027 people affected by the cyclone and some whose houses were completely destroyed were in dire need of the supplies. Table below refers;

Table 12: Schedule of Expired Goods

Item	Description	Expiry date	Quantity
Mealie meal	Lesedie	07/09/2019	30 000kg
Porridge	Corn Soya Blend	08/09/2019	1 250kg
Flour	Plain	27/03/2019	1 150kg
Beans	Rotten Sugar beans	No date but Decayed	3kg
Mahewu	Pedzanyota Instant Overnight	18/19 Aug 2019	1 000kg
Total			33 403kg

Source: Stock takes

From a sample of reviewed documents and interviews held, I noted that the Chipinge District Civil Protection Committee received expired food items from the province which they later destroyed on August 21, 2019. Table below refers. I was concerned that the relief items expired whilst in the warehouse before being distributed to the affected people. This was due to inadequate planning, lack of needs assessment and poor storage facilities.

Table 13: Food Items Destroyed

Date of Destruction	Description of Item	Reason for Destruction
21/08/2019	140 units x 10kgs Roller Meal	Expired May 15, 2019
21/08/2019	6 units x 5kgs Roller Meal	Absorbed moisture/ rotten
21/08/2019	80 units x 5litres Purified Water	Not sealed and in re-used containers
21/08/2019	102 units x 20litres Purified Water	Not sealed and in re-used containers
21/08/2019	30 units x 10kgs Roller Meal	Expired/contaminated
21/08/2019	4 units x 410g Tinned Beans	Deformed Tins and no expiry dates
21/08/2019	16 units x 1kg Powdered Foods (Soya Mince Beef)	Expired January 27, 2019
21/08/2019	3 units x 1 kg Dendiary Milk Supersterised	Not stated
21/08/2019	50 units x 100g Zapnax (packets)	Not stated
21/08/2019	82 units x 100g Zapnax Chili (packets)	Not stated

Source: Stock Registers

Risk/ Implication

In future, donors may not be willing to donate in case of disaster.

Recommendation

The District Civil Protection Committee should ensure that there is proper planning, training in stores management and needs assessment done in order for relief items received to be timely distributed whilst they are suitable for consumption.

Management Response

Chimanimani

The recommendations are seriously noted to allow proper record system and to allow monitoring and timeous movement of stock using the FEFO method (First Expiry First Out). The food items in question have already been distributed. The Ministry of Health had recommended that Mealie Meal, Maheu and CSB Super cereal were fit for human consumption.

Evaluation of Management Response

Distribution of expired food items is risky to the health of the recipients. The issue of concern is failure to distribute food items while they are still fit for consumption.

4.2 Stores Management

Findings

Treasury Instructions require officers responsible for manning stores departments to maintain a “bin card” system and independent stores ledger as financial control. My inspection at Machongwe Forward Distribution Centre (FDC), Gutu revealed that there were neither stock record cards nor stock registers to show items received in stock and issued out.

Management representation letters from the Agritex and Social Welfare officers dated September 16, 2019 revealed that goods in stock at Charter Forward Distribution Centre (FDC) were transferred from Village warehouse in Chimanimani without documentation, hence it was difficult to verify the quantities of stock transferred from Village warehouse to Charter. The availed stock record cards at Charter only showed the closing balance as at September 14, 2019 with no details of the quantity received and issued out as well as date of receipt or issue. A total of 36 cases (10 x 500g) Jasbro sugar beans, 84 x10kg Super power mealie meal, 72 x 250g and 34 x 500g Royal soya chunks were not recorded on bin cards. Stock count revealed more cases than was recorded. This just goes on to attest that not all goods received were recorded and the same applies to goods issued out. Table below refers;

Table 14: Analysis of Variances

Item	Description	Bin Card	Stock count	Variance
Cooking oil	12 by 750ml	16 (Cases)	14 (Cases)	-2 (Cases)
Cooking oil	24 by 375ml	37 (Cases)	38 (Cases)	+1 (Case)
Beef	Tinned Beef	355 (Cases)	346 (Cases)	-9 (Cases)
Fish	Tinned fish	70 (Cases)	71 (Cases)	+1 (Cases)
Chunks	20 by 100g Jasbro Soya chunks	63 (Cases)	65 (Cases)	+2 (Cases)

Source: Bin cards and Stock Count

I also noted with concern that the office at Bikita had no proper stores management practices as indicated by records showing that goods were issued out from negative running balances according to their stock sheets and as such I could not depend on the information presented on the stock sheets as they were not accurate and feasible. Furthermore, the completeness and accuracy of records of distributions made could not be established with certainty as the paperwork showed that the figures were probably misrepresented by under recording donations into the stores resulting in negative running balances of physical goods as illustrated below.

Table 15: Goods Issued

Product	Date	Opening Running Balance	Issued Out	Closing Running Balance
Salt (1kg)	29-30/05/17	71	82	-11
Exercise Books	29-30/5/19	444	405	0
Green Bar Soap	18/06/19	63	73	-10
	19/06/19	-10	56	-66
Cooking oil 375ml	20/06/19	93	96	-3
Tinned beans cases	13/06/19	5	96	-91
Mealie Meal (10kg)	19/06/19	72	150	-30
	28/06/19	-30	2	-32

Source: Stock Registers

Risk/Implication

There could be possible misappropriation of relief items.

Recommendation

There should be proper management of stores to ensure accountability and transparency.

Management Response

Bikita

The audit observation is noted. It was mainly a result of the packaging in which nonfood item mostly second hand clothes were mixed with food items and received only as nonfood items. However, all necessary stores management systems shall be observed.

Chimanimani

This was an oversight from the relevant subcommittee at the time as there was a lot of pressure at the time especially on the movement of donations between warehouses. This paused challenges on the security and handling of donations. The recommendation to train officials will be done through GMB as they are experts on that before end of October 2019.

4.3 Distribution of Relief Items

Findings

Donations received by the Bikita District Development Coordinator's Office were recorded in registers pending collection for further redistribution in wards. However, in most cases, names and signatures of persons/officers collecting relief items for redistribution were not indicated in the registers for accountability. Further to the above, there were no schedules showing how the items were distributed in wards. Refer to **Annexure I**.

I observed that issue vouchers from Chimanimani Silverstream forward distribution point were not signed by the receiving officers at the community distribution centres to confirm the receipt of the donations. Table below refers.

Table 16: Issue Vouchers not Signed

Date	Issue Voucher Number	Receiving Centre
31/03/2019	179/19	Ngangu
31/03/2019	195/19	Ngangu
05/05/2019	Nil	Skyline
16/04/2019	Nil	Machongwe
14/04/2019	Nil	Skyline
24/05/2019	Nil	Mutsvangwa
07/04/2019	Nil	Silverstream

Source: Issue Vouchers

I also noted that issue vouchers generated from Silverstream to other forwarding distribution centres like Machongwe and Kopa during the period March to May 2019 were in the form of bond and ruled paper that were not serialised or pre-numbered. I was therefore not satisfied that the said forwarded donations were fully accounted for.

From a sample of distribution list at Chimanimani, Kutsenza and Gadyadza Villages, I noted that fifty-eight (58) persons did not append signatures on the distribution list neither was the thump system used in case of those who could not write.

Risks/Implications

Donations might not have reached the intended beneficiaries.

Donations may be misappropriated from the warehouse if no proper and accurate records are kept.

Pilferage might go undetected as the completeness and accuracy of the records will be questionable.

Recommendations

All information on movements of donations should be captured for accountability and transparency purposes.

The District Development Coordinator's office must put in place proper receiving controls and record accurately the quantities of donations received before putting them in stores.

There is need for proper supervision of the people managing the stores to ensure that they maintain accurate records.

The District Development Coordinator's office must ensure that distribution lists are dully completed by the distributing team and signed by the beneficiaries receiving the donations.

Management Response

Masvingo Province

The Provincial Civil Protection Committee is looking into the matter.

Bikita

The audit observation is noted. Omissions were a result of pressure arising from the attention given to the emergency during the time. However, distributions will be matched against singed stores issues.

Silver Stream

The recommendations are appreciated and noted. However, it must also be appreciated that due to high pressure prevailing at the time and Silverstream was the busiest receiving and forwarding distribution point at the time when all the areas were cut off from the rest of the world. Goods would be dropped by air and some of cause came by road.

4.4 Recording and Reconciliation of Donations

Findings

I noted through documentary review that in Gutu District goods were not accounted for as units but boxes, which made it difficult to verify the quantity of units in a box. Therefore, I could not place reliance on the receipts of donations, issue vouchers and distribution schedules (Basic Commodities Paysheet) that were submitted for audit.

I also noted with concern upon further examination of records that the schedule of donated goods distributed was not tallying with the Basic Commodities Paysheet. On the basic commodities paysheet there was no date of distribution and items being distributed. Furthermore, the items that were written on the acquittal for donated items were different from those that were on the distribution sheet. This may have been caused by the district not having a standard operating procedures or document to record donated items when they were being distributed.

Masvingo District did not have stores registers that disclosed the receipts and dispatch of donated goods. The distribution list and issue vouchers that were submitted for audit could not be relied upon as they did not follow any sequence. Furthermore, I could not trace and/or link donated goods shown in Table 17 from the source document which was the list from Provincial Development Coordinators' Office to the distribution list prepared by the district office. This was caused by absence of standard operating procedures for stores management.

Table 17: Schedule of donations not recorded on the distribution list

Date	Received From	Item	Quantity
23/04/19	PA Masvingo (CARE INTERNATIONAL)	Clothes Packs	609
		Second hand clothing	20 bags
26/03/19	ZIMRA	Sona soap	8 boxes
		Baked beans	45 boxes
		Green bar	10 boxes
		Lifebouy	1 box

		Delite Cooking Oil (2l)	75 boxes
		Blankets	4
		Clothes Bale	3 bales
		MAQ washing powder (2kg)	560 boxes
02/04/19	MIMOSA	Blankets	2 bales
		Matemba (500g)	170 cases
		Roller Meal (10kg)	310
		Cooking Oil (2l)	120
		Sugar (20kg)	10
		Sugar beans (500g)	140

Source: Distribution Registers/Lists

Furthermore, Cyclone Idai victims in Masvingo District were given distribution lists to sign on but the items they were receiving were not disclosed on the distribution lists.

Risks/Implications

There could be possible misappropriation of donations and lack of audit trail.

Recommendations

Civil Protection Unit officers involved in the distribution of donated items should develop a standard operating procedures manual of recording and accounting for donated goods to enable proper accountability and transparency. Furthermore, all officers should be made aware of the standard formats.

Management Response

Gutu

Gutu administration office opened a file for donations received and disbursed where issue vouchers for donations received and disbursed were filed. However, it has been taken into consideration that in future independent stores/ donations ledgers will be in place. Furthermore, it has been noted that disbursement vouchers will be used to record goods disbursed in units not in boxes or cases and also dates will be written on every basic commodity paysheet.

4.5 Duplicate Issue Vouchers

Findings

An examination of stores records for Zaka District Civil Protection revealed that when the officials were dispatching donated goods to wards, there were instances whereby the original issue voucher and copy issue voucher had different quantities. Alterations or additions would be made to either the original or the copy. Furthermore, interviews held with councillors for Ward 10 and 13 revealed that they were made to sign issue vouchers after the donated goods had been distributed rather than before distribution. Therefore, they might have signed for goods not issued to people in their wards. Refer to Table below. This may have been due to fraudulent intentions.

Table 18: Issue Vouchers

Date	Receiving Ward	Description	Item Recorded on the original issue voucher	Item recorded on the Photocopy	Variance
25/04/19	24	Toys	-	20	20
31/05/19	8	Buckets	11	0	(11)
26/04/19	34	Petroleum Jelly	0	18	18
31/05/19	13	Blankets	30	24	(6)
		Sugar Beans	83kgs	100kgs	17kgs
		Matemba	250	283	33
		Buckets	25	11	(14)
02/04/19	33	Maheu	31*10kgs	0	(310kgs)
22/04/19	10 (Manyanye Family)	Washing soap	4	-	4
		Beans	1*50kg	-	(1)
		Cooking oil 2ltrs	6	-	(6)
		Maize	25kgs	25kgs	Nil
		Blankets	4	-	(4)
		Clothes Packs	6	-	(6)
		Dippers (30s)	4	-	(4)
		Mealie meal	5	-	(5)
		Sugar (2kgs)	11	-	(11)

Source: Issue Vouchers

Risks/Implications

Fraud and theft may go undetected.

There may be misappropriation of donated goods.

Recommendations

The District management should ensure that they put supervisory mechanism in place to avoid leakages of goods.

Also a reconciliation should be done on received goods and those dispatched to wards in order to ascertain items and quantities that did not reach the affected beneficiaries.

Management Response

We have also noted that there has not been a reconciliation of some issue vouchers by the time of audit as there were some errors of omissions when some additional items were added without actually altering the duplicate. Thus requires checks and balances and hope to improve on this one.

4.6 Movement of Donated Items

Finding

From documentary review and interviews held, I noted that some donated items were redirected from Chipinge District without justification or explanation to Chimanimani. It also emanated from the same interviews that instructions in respect of food distribution were coming from different committees thereby complicating decisions on how and where relief items were needed. As a result, fuel and time was wasted due to up and down movements. This was caused by lack of proper coordination amongst the District Civil Protection Committees. Table below refers.

Table 19: Movement of Donated Items

Date of Dispatch	Issue Voucher Number	Vehicle Registration Number	Remark
13/04/2019	120106	MLG131	Re-directed to Chimanimani from Chipinge
07/04/2019	834249	98 FC 15	Re-directed to Chimanimani from Chipinge
30/03/2019	Nil	14 FZ 16	Re-directed to Silverstream from Chipinge
30/03/2019	Nil	02 FZ 16	Re-directed to Silverstream from Chipinge

Source: Issue Voucher

Risks/Implications

Unequal food distribution may have resulted due to conflicting roles.

Lack of audit trail due to multiple movements of materials may lead to pilferage cases.

Recommendations

The District Civil Protection Committee should ensure that all relief items received are promptly distributed to the affected areas whilst also verifying the suitability of relief items before onward distribution.

The District Civil Protection Committee should coordinate activities of the various subcommittees within its jurisdiction.

Management Response

The observation is noted.

4.7 Variances of Quantities Issued from Mutare and those Received at Silverstream

Finding

Section 35 (6) (a) of the Public Finance Management Act [*Chapter 22:19*] states that every Accounting Officer of a Ministry shall keep or cause to be kept proper records of account. From a sample of Issue Vouchers reviewed, I observed that donations sent by Mutare Provincial office to Silverstream were at variance with donations actually received at the latter. Table below refers;

Table 20: Variances of Quantities Issued by Mutare and those Received at Silverstream

Date	Issue Voucher Number	Item/Description	Quantity Issued by CPU Mutare	Actual Qty received by Silver Stream	Variance
22/05/2019	120466	Tinned Fish	64 tins	0	64 tins
22/05/2019	120466	Tinned Beef	5 tins	0	5 tins
22/05/2019	120466	Maheu	0	52 Kg	52 Kg
22/05/2019	120467	Food Hampers	900 boxes	898 boxes	2 boxes
10/04/2019	Nil	Kapenta	500g x 4 Packets	0	500g x 4 Packets

Source: Issue Voucher

Risks/Implications

Donations may not be accounted for.

Theft of donations could not be ruled out.

Recommendation

The District Civil Protection Committee should institute an investigation in to the variances.

Management Response

An investigation will be instituted into the variances as recommended.

4.8 Handover Takeover at the Silverstream Warehouse/ Demobilisation Procedures

Findings

Government regulations require Accounting officers and Receivers of revenue to issue detailed instructions governing the procedures to be followed by every officer handing over his duties to, or taking over duties of, another officer. At the date of my visit at Silverstream on September 12, 2019 I observed that no proper handover/ takeover had been done for items still remaining at the tent warehouse, as evidenced by no one being responsible for the documents used to issue and receive donations. Documents reviewed were being manned by a representative of the Zimbabwe National Army and that of the National Youth Service instead of the representatives from the Civil Protection Committee.

In addition to the above, the heaped shoes showed that quantities had not been established before and that these had not been distributed from the beginning of issuing of items. The local councillor and members of the community were packing these donated shoes for onward transmission to various centres without representatives from the Ministry of Public Service, Labour and Social Welfare who were responsible for distribution of relief items. This was caused by the demobilisation of personnel in May 2019 before all the donations were distributed to centres.

Risks/Implications

Pilferage cases may have occurred.

Collusion may not be ruled out.

Recommendation

The District Civil Protection Committee should count the remaining items at the Warehouse and institute handover/ takeover procedures.

Management Response

The recommendation is noted. It must be noted that Silverstream has been closed and all the items mentioned were distributed. In future the noted recommendations will be implemented religiously.

4.9 Distribution of Financial Assistance to affected persons at Kopa/Nyahode Camp

Finding

Interviews held with victims at Kopa Camp, revealed that the affected households were not receiving any financial assistance from the donor community as compared to other camps, which I visited like Ngangu camp, Nyamatanda, Arboretum which received RTGS\$580 per household and Ward 3 Manesa Village of Chipinge District which got US\$13 and RTGS86. The variation in financial assistance was caused by lack of coordination of partners by the District Civil Protection Committee and accessibility of the affected areas.

Risk/Implication

The means of survival of affected persons in other camps may be severely compromised and there may be discontentment of affected persons.

Recommendation

The District Civil Protection Committee should coordinate all donations that come from various partners so as to reach to all affected areas.

Management Response

All partners are being coordinated and it must be noted that all deserving cyclone victims in all the camps are receiving cash assistance. There are two types of cash assistance currently taking place;

- I. Unconditional cash-for those who are old, chronically ill, child headed families among others who could not provide labour.**
- II. Conditional cash-for those who can provide labour to work around their communities creating damaged assets. Those who are not receiving cash do not qualify.**

Evaluation of Management Response

The issue was on the varying financial assistance in the camps. It is also doubtful that all the people at Kopa camp would not qualify to receive cash.

4.10 Allocation of Relief Items

Finding

The interviews and surveys carried out in districts namely Bikita, Zaka and Masvingo between September 12 and 16, 2019 revealed that District Civil Protection Committee was distributing donated goods without having a clear criterion of allocating the donated goods. I was concerned that they did not take into account the number of people per each household rather they would distribute the donated goods equally among the affected households. From the questionnaires that were administered the households had varied numbers from as little as 2 to 31 yet they received the same quantities in terms of food items from the Civil Protection.

Risk/Implication

If no clear criteria is followed, some households with few members may be given more food or non-food stuff whilst those households with many members may be given less quantities than the number on the household thereby leaving the families vulnerable to hunger.

Recommendation

The Provincial Civil Protection Committee should come up with a clear criterion which should be followed during distribution of relief items.

Management Response

Management is still to respond.

4.11 Replacement of Essential Documents and Certificates

Finding

From Interviews held with Cyclone Idai victims at Kopa, Arboretum, Ngangu and Nyamatanda camps, it was revealed that people lost their national registration documents such as identity documentation, birth certificates, marriage certificates, educational certificates and others. At the date of audit on September 12, 2019, I noted that Government had not yet facilitated the replacement of these essential documents, more than six months after the disaster.

Risk/Implication

There may be discontentment of affected persons

Recommendation

The National Civil Protection Committee through the Registrar General's office and Zimbabwe School Examination Council should expedite the processing of national documents and educational certificates for survivors of Cyclone Idai disaster.

Management Response

Government started the programme of replacing lost documents on September 9 2019 and this exercise is expected to end on October 16, 2019. To date 16 000 identity documents have been issued out by the Department of Registrar General. For the educational certificates there is an awareness for people to get letters of confirmation from their respective schools. The Civil Protection Committee is assisting with letters confirming that people seeking assistance are cyclone victims to allow them to be assisted accordingly.

5 TRANSPORT AND LOGISTICS

The purpose of this sub-committee was to hire and refuel vehicles from transporters for Cyclone Idai operations and provide fuel storage tanks for use by the Civil Protection Committee.

5.1 Fuel Management

Finding

A review of records at CMED Mutare revealed a number of variances between fuel issued out at the pump and that which was posted to the reconciliation statement hence I was not satisfied with the balances on the reconciliations. I also noted that the diesel and petrol daily pump registers were not checked by the supervisor from March 18, 2019 to March 31, 2019 for diesel and March 17, 2019 to April 2019, May 09 to June 3, 2019 for petrol.

Table 21: Variances between Reconciliation and Registers for Petrol

Date	Issues as per Reconciliation	Issues as per Pump Register	Variance
19/04/19	16	160	(144)
26/04/19	60	57	3
28/04/19	85	120	(35)
01/05/19	165	130	35
20/05/19	450	325	125
05/06/19	353	380	(27)
08/06/19	212	185	27
28/06/19	205	220	(15)
01/07/19	75	60	15

Source: Fuel Issues Register

Chimanimani District DDF offices received 72 125 litres of diesel and 1 000 litres of petrol during the period March 27 to August 14, 2019. My interview with the District Development Fund clerk revealed that there was no segregation of duties as one officer was responsible for requesting, approving and issuing fuel for all hired vehicles. This resulted in errors not being detected.

Risks/Implications

Balances indicated in the records may have been under or overstated.

The absence of segregation of duties may create room for misappropriation of fuel and monitoring of fuel movement may be difficult.

Accountability of fuel used for cyclone Idai may be difficult.

Recommendations

CMED and CPU officials should reconcile their records for accountability and transparency.

Proper procedures and guidelines should be provided and documented to ensure that activities are performed by different personnel so as to ensure accountability.

Management Responses

CMED Mutare

The observation was noted. The variance could have come out of the CMED loaned petrol to CPU which was converted in terms of pump price, petrol to diesel

Chimanimani

The current scenario is that the Transport officer receives requests from subcommittees for both vehicle allocation and fueling. Once he is satisfied with the same he recommends and the District Chair approves accordingly. The recommendation is however noted and the District will continue to improve accordingly.

Evaluation of Management Response

The issue on the variances between fuel issued was not responded to.

5.2 Hired Vehicles

Findings

I observed that forty-two (42) motor vehicles which were hired by Chimanimani District Civil Protection Committee for Cyclone Idai duties had no contracts of hire. Refer to **Annexure J**. I was therefore not able to verify the rates they were supposed to be paid as well as other conditions attached to the hire arrangements. This was caused by the District

Civil Protection Committee not having adequate standard operating procedures to follow during emergencies.

Risks/Implications

In the event of dispute between the two parties the Department of Civil Protection may incur legal costs. Also without written contracts, it is difficult to enforce performance.

Recommendations

Chimanimani District should ensure that contracts are signed between the Civil Protection Committee and private owners of vehicles.

The Department of Civil Protection should give clear terms of reference for departments taking part in the relief activities.

Management Responses

CMED Mutare

CMED could not come up with its own contract on CPU business but it was possible for CPU to hire vehicles.

Chimanimani

The recommendation is noted and in future it will be avoided to avoid litigation risk. This is possible because the situation has calmed significantly unlike during the emergency when there was a lot of pressure to get the work done to save life and property.

6 ROADS COMMITTEE

The purpose of this sub-committee was to restore roads accessibility and rehabilitate damaged infrastructure such as bridges to their original state.

6.1 Equipment for Road Authorities

Finding

From interviews carried out it in Chipinge, it took more than four (4) days to clear access of the blocked roads and creating temporary roads to reach the affected areas because all the three (3) road authorities namely District Development Fund, Local Authority and Department of Roads did not have adequate equipment. Consequently, the District resorted to hiring of equipment with assistance of CMED, thereby prolonging the response time.

Risks/Implications

Loss of lives and property.

Hiring of equipment is expensive and might fail to get equipment to hire

Recommendation

There is need for CPU to have standing arrangements or guidelines for collaboration on use of equipment or hire of equipment at district levels in times of emergencies, to avoid delays in rescue operations.

-Management Response

The observation is noted. The updating of the inventory of equipment is currently ongoing.

6.2 Staff Seconded from Chipinge to Chimanimani

Findings

From the interviews held with various Sub Committees, I noted that the Roads Superintendent of the Department of Roads under Ministry of Transport and Infrastructural Development and the Area Roads Manager Chipinge for District Development Fund were seconded to Chimanimani whereas Chipinge was in need of their expert services. In addition, the Provincial Civil Protection Committee did not make use of other staff from other provinces who could offer the same expert services. This led to slow progress of Chipinge roads construction works.

Risks/Implications

Selective provision of assistance.

Delays in rehabilitation resulting in lives being lost if all resources available are not made use of.

Recommendation

The Provincial Civil Protection Committee should consider the secondment of officers from other Districts not affected and improve coordination of activities.

Management Response

The observation is noted. The District received a lot of seconded personnel especially in DDF, Health, Public Works and Department of Roads.

Evaluation of Management Response

The seconded personnel were appreciated, however, the issue of removing the managers who are familiar with the area was of concern to the auditors.

7 SHELTER

The Department of Public Works was responsible for providing shelter to affected people in the form of tents and reconstructing toilets for schools that had been destroyed in Chimanimani, Chipinge and Buhera districts.

7.1 Provision of Housing Stands/Houses and Rehabilitation of schools/clinics

Findings

I noted that the Provincial Civil Protection Planning Committee did not communicate the criteria to be used to allocate stands/houses to Internally Displaced Persons (IDPs) who were either landlords or tenants prior to the cyclone disaster as evidenced from the interviews carried out with the IDPs. As a result, all IDPs residing in Arboretum, Nyamatanda and Garikai camps were expecting to be allocated new houses or stands by the Government. Documentary review of schedules of names of people staying in holding camps and names of house owners prior to the cyclone disaster as provided by Chimanimani Rural District Council revealed that 135 out of 171 IDPs (79%) of the occupants in camps were tenants while 21% were house owners. The expectation arose due to delayed dissemination of correct information to the IDPs residing in camps on criteria to be used in the allocations.

An examination of records as well as an interview held with the Acting Masvingo Provincial Public Works Director on September 10, 2019 revealed that 72 schools in the province that were supposed to be repaired and/or reconstructed by Public Works department had not yet been repaired and/or reconstructed. This was now six months from the time cyclone Idai took place. Furthermore, the Provincial Public Works Department was given \$138 900 for the monitoring of works to be done by contractors who would have won tenders for the reconstruction of affected schools, but at the time of audit the contractors were not yet on the ground.

I was concerned that the Provincial Office did not take advantage of the waiver from Procurement Regulation Authority of Zimbabwe (PRAZ) during the emergency period of cyclone Idai to expedite the awarding of tenders.

Furthermore, physical inspection together with an interview held with District Schools Inspector of Bikita revealed that Public Works officials had not inspected damages done at Njarawani and Mazungunye Primary Schools, hence these schools were not included on the scheduled reconstruction and/or maintenance exercises.

I also noted with concern that the schools (32) in Bikita had already dug the pit holes (excavation works) for the toilets with some already partly complete and were not aware that the Public Works had put these works on tender. Musvosvi clinic in Masvingo district was also affected by the cyclone but was not included under Public Works. This was caused by poor communication and coordination.

Risks/Implications

Stress could be added to the victims of cyclone Idai due to the anxiety arising from stand allocations, if proper communication and coordination is not done.

Civil Protection Committee may end up giving stands/houses to the wrong people.

The extent of damages might increase in the event that the rainy season commences before repair and/or construction is done leading to possible results of deaths from collapse of some school blocks, toilets and staff houses as well as pupils falling into these holes.

Resources meant for monitoring may be used for other purposes not budgeted for.

Schools not inspected may be excluded in the reconstruction budget.

Recommendations

The Civil Protection Committee should engage all Internally Displaced Persons and explain to them the criteria for allocation of new stands/houses.

There should be proper coordination between the district and public works to ensure that resources are not wasted through payment of works that are already covered.

The Public Works department should inspect all reported schools.

Management Response

Chimanimani

Internally Displaced persons are appraised of necessary developments on a weekly basis on the status quo through various subcommittee chairpersons. This is usually after coordination meeting held every Tuesdays. On the provision of housing, land was identified and what is now left is servicing of the same before final allocation of the stands/houses can be done. This is in the spirit of ‘Building Back Better’ as espoused by Sendai’s Framework for disaster risk reduction priority number 4.

Resources are being mobilised and when the time comes the District Civil Protection Committee will be guided by the Provincial Civil Protection accordingly. This is a delicate issue and needs a collective decision and proper planning including proper screening of the beneficiaries accordingly. The plan is there and Government is delicately handling every stage as there are administrative issues that needs to be fulfilled first as we move towards relocation of the IDPs.

Bikita

Thirty-two (32) schools were reported to have been affected by Cyclone idai excluding Mazungunye primary school. Mazungunye primary has long been declared to be too close to Siya dam and the infrastructure there like any other primary school is old. Plans to move the school to a new site were done long back. In April 2019 a team from public works visited the schools for assessments, but was operating from outside

cyclone Idai interventions. Public works visited every school in the district and getting assistance depends on the partners who came to assist. We hope that all schools will be reached to in the earliest possible time.

7.2 Resettlement of Affected Persons

Findings

According to interviews held with various sub committees, the people who were mostly affected were those settled on high ground that is Kopa and Ngangu. I observed that the Provincial Civil Protection committee identified Green Mount as one of the three places to relocate IDPs despite the fact that the area is on high ground. Audit also noted that there was Lindley North, a piece of land which was approved by the Principal Director of Physical Planning on September 14, 2015 in terms of Section 43 of the Regional Town and Country Planning Act [*Chapter 29:12*] for urban expansion with capacity to accommodate 2 000 households and it is situated on flat land very close to the township while Green Mount was said it could cater for 300 households and is located on top of a mountain. I was informed that Civil Protection was not considering Bindley Farm which was said to have capacity to accommodate more households.

From interviews held with the IDPs, they indicated that they preferred a resettlement area close to the township because most of them operate small businesses in town and also that the area is near their banana and macadamia plantations. However, at the time of finalizing my audit Lindley farm had not yet been transferred from the Ministry of Lands, Agriculture, Water, Climate and Rural Resettlement to the Ministry of Local Government, Public Works and National Housing.

Risk/Implication

It might be costly to construct houses on higher ground in terms of water reticulation and sewerage services. Also experience has shown that higher grounds are not safe.

Recommendations

Due consideration should be given to risks of being on higher ground or lower ground given the experience from prior disasters.

Issues of future self-sustenance of resettled people should also be considered to reduce dependency on Government.

The Provincial Development Coordinator should consider engaging Chimanimani Rural District Council with a view of securing access to Lindley North land for resettlement of Cyclone Idai victims.

Management Response

The recommendation that Council should be engaged in view of securing access to Lindley North Farm as a better relocation site for the IDPs compared to Greenmount is noted. It must however, be noted that there are challenges around Lindley Farm

that are beyond Council alone. The issue of finalising permanent relocation sites for the IDPs is a complex one especially in the advent of the cyclone where Geophysicists are now needed to ascertain the suitability of a chosen area. In that regard, the Department of Spatial Planning (formerly Physical Planning) are closely working with the District and they will guide the District accordingly.

7.3 Security at Holding Camps

Finding

Interviews held with IDPs staying in holding camps revealed that the camps were not secure as various cases of theft were reported. Audit noted that four (4) flood lights bulbs at Nyamatanda holding camp were stolen and people lost their belongings such as blankets and utensils. They also stated that they were afraid to leave their tents unattended and could not engage in productive activities.

Risk/Implication

People will not be able to go for work because of fear of theft of their belongings thereby perpetuating poverty and continued reliance on government handouts.

Recommendations

The District Development Coordinator should engage the Zimbabwe Republic Police to provide camp occupants with security.

The residents could be assisted to establish internal neighborhood security.

Management Response

Management is still to respond.

7.4 Facilities at Holding Camps

Finding

I observed that makeshift blair toilets being used in camps Arboretum (58 households), Nyamatanda (30 households) and Garikai (82 households) holding camps were no longer suitable as the pits were almost full posing an imminent health menace during the forthcoming rain season. I further noted that the temporary cooking places/kitchens at Arboretum camp were made up of four (4) upright steel poles in all the four corners and a zinc roofing but were not covered on all the four (4) sides thereby rendering them unsuitable for use during harsh weather conditions such as heavy winds and rains.

I also noted that the tents were small as some families as many as six were accommodated in a small tent. Families were sleeping on bare ground, parents were sharing a single tent with grown up children and there was lack of seating places. The working or cooking space in the kitchens was also very small in line with the number of households. Each kitchen was twelve-square metres and the proportions were for example Arboretum 10 households/kitchen, Nyamatanda 7 households/kitchen and Garikai 20 households/kitchen.

Risks/Implications

Disease outbreaks might occur and spread across holding camps

The environment is not conducive for the children as they might continue to be affected psychologically.

Recommendations

The Shelter subcommittees should construct more decent toilets for use by people.

They should also consider increasing the size of kitchens and make them more user friendly.

Management Response

Management is still to respond.

7.5 Restoration of Infrastructure at Schools

Finding

The civil protection subcommittee on shelter had an objective of reconstructing infrastructure at institutions such as schools, clinics and hospitals hit by Cyclone Idai during the period March 14-15, 2019. My visit to St Charles Lwanga secondary school on September 11, 2019 revealed that a kitchen, dining hall, ablution block and a dormitory were destroyed by the Cyclone. Of concern was that the department of Public Works did not carry out a needs assessment of the school, hence it might be omitted from the budgets.

At Ngangu primary school, 800m and 150m security fence for the school and ECD facility were swept away. Although the ablution facilities were reconstructed, they are being used without fly screens which help to trap flies from the pit.

Risk/Implication

Outbreak of diseases may be experienced due to unavailability of ablution facilities.

Recommendation

Public Works should conduct a needs assessment for St Charles Lwanga secondary school to determine how the school should be restored.

Management Response

The recommendation has been noted. Public Works will attend to the assessments by October 18, 2019.

7.6 Record of Unused Building Materials

Findings

I observed that Manicaland Provincial Public Works Department did not have a record of all building materials that were purchased and delivered to the affected communities without passing through their office. Table below refers. The auditee revealed that Management gave the instruction for materials to be delivered direct to the sites so as to cut on transport charges and also expedite the works to be done as some suppliers such as Winbricks were situated closer to the affected areas. However, my concern was that these materials were not accounted/recorded by the province to enable monitoring of the usage since they had initiated the payments.

Table 22: Materials Purchased

Document Number	Date	Description of Materials	Supplier/Vendor	Value
PV 293/19	27/5/19	Cement- 1200 bags	Sino Zim	\$37 474.66
PV 293/19	27/5/19	250 000Bricks -	Willdale	\$204 687
PV 293/19	27/5/19	400 bags cement	Larfage	\$15 400
PV 294/19	27/5/19	230 000 bricks	Win Bricks	\$161 120

Source: Payment Vouchers

My interview with the school head at Ngangu primary school revealed that the school had 140 x 50kg bags (7 000kgs) of cement in stock. However, I could not verify the correct quantity since the room was locked and the key was not available as well as the records.

At Public Works Manicaland Provincial Office I observed that there were delays in recording in the Stores register, building materials purchased and in raising a receipt voucher as acknowledgement of receipt of goods. Table below refers;

Table 23: Building Materials Recorded

Date Received	Description of Materials	Date Receipt was raised	Receipt Voucher Number	Date recorded in Stores Register
3/05/19	Brickforce, Door frames etc	15/5/19	337988	8/5/19
30/05/19	45x 20 litre Ivory Interior /exterior	30/05/19	337997	Not indicated
25/7/19	Washing basins	27/7/19	436311	25/7/19
08/5/19	Galvanised conduit pipes, pvc conduits, Sprague tube connectors, etc	13/5/19	337967	10/5/19

24/04/19	Termite poisons	4/6/19	670503	3/6/19
31/05/19	181 safety shoes	3/6/19		3/6/19
19/05/19	meshwire,180 vent pipes,75 paint brushes,75 50mm brushes	5/7/19	670508	5/7/19
29/5/19	Brickforce , 75x 50mm paint scrappers	3/6/19	338000	3/6/19

Source: Stores Register

Furthermore, a physical inspection I conducted on September 3, 2019 revealed that balances of items recorded in the stores register did not agree with the physical number of items in the store room as shown in the Table below refers;

Table 24: Stock Variances

Description of Item	Stores Register Balance	Physical Balance	Variance
Builders Buckets	11	27	+16
16mm 2 core cable	180m	160m (2x 80m)	-20m

Source: Stores Register

Risk/Implication

In the event of theft or destruction, it might be difficult to determine quantity of the stock or to trace the building materials.

Recommendations

The school management should ensure that proper records for building materials are maintained and availed for audit inspection.

The Public Works Department should ensure that materials purchased are always recorded as soon as they are received.

Management Response

Public Works Mutare is still to respond.

Chimanimani

The observation at Ngangu is noted and should be implemented with immediate effect. This could have been as a result of lack of training and the challenges at the time during the emergency or both.

7.7 Outstanding Works for Chipinge Health Centres

Finding

From documentary review and interviews done at the Chipinge District Hospital, I observed that ten health centres which were affected by the disaster had not been repaired and neither was there considerable progress made to restore normal services. Refer to the table below.

Table 25: Damaged Health Centres

Name of Health Facility	Damaged Area	Estimated Cost for repair (USD\$)	Progress
Kopera	Kitchen for waiting mothers destroyed. Ceiling boards destroyed, walls peeling off	14 000	New pump being Installed No repair works started
Paidamoyo	Waiting mother toilet, gas room rain soaked, ash pit, Deep well slab cover, soaked ceiling	21 000	No repair works started
Mutema	Toilet damaged	13 000	No repair works started
Chiringa	Crack in Admin office Crack outside Zimbabwe Expanded Program on Immunization room, broken windows in Postnatal ward 2, Maternity waiting mothers' homed durawall was partly destroyed.	800	No repair works started
Chikore Hospital	Incinerator, Bottle crusher	20 000	No repair works started
Takawira	Cracked wall	30 000	No repair works started
Manzvire	Roof blown away	8 000	No repair works started
Gumira	Roof blown away	14 000	No repair works started
Ngaone	Roof blown away	14 000	No repair works started
Nyunga	Part of staff house roofing blown away.	16 000	No repair works started

Source: Public Works reports

Risk/Implication

Rains may further damage these facilities if repairs are not done.

Recommendation

The District Maintenance Officer and the District Public Works Director should make follow-ups with their Provincial Civil Protection Committee to ensure that these repairs are done before rain season approaches to avoid further damages to existing infrastructure.

Management Response

Efforts are being made by the Public Works Department to secure materials for the repairs. Received materials are being routed to concerned sites.

7.8 Reconstruction of Destroyed Houses

Findings

From the interviews and inspections carried out in Zaka, Gutu, Bikita between September 12 and 16, 2019 it was revealed that the assistance rendered from partners was very welcome and appreciated. However, the concern of the affected households was the speed at which the building materials were coming and there was no clear information since it was believed that the partner would fund up to roof level. There were indications that the beneficiaries may not be able to complete the construction by procuring building materials such as door frames, roofing sheets and doors. Also they may not be able to pay the builders as those interviewed reiterated that they did not have the financial capacity to meet all the remaining costs.

On the other hand, the audit team noted that in some wards the houses built were just one roomed huts, other two or three roomed houses, some getting more cement than others hence the structures built were still of low standard especially in Bikita district as compared to Zaka district. As at the date of audit, September 16, 2019 Masvingo district had 652 affected households with 4 homeless victims who had not received any assistance towards the reconstruction of the destroyed houses.

From inspections and interviews carried out, it emerged that some families have been separated for example parents would remain on the homesteads and children would be sent to stay with relatives or parents were forced to stay in the same tent/ room with the children. I am concerned that this set up might affect the children or even parents psychologically. In addition, psychosocial support has not been extended to the families.

Risks/Implications

The affected households might be affected again in the coming rainy season.

There could be unfair treatment of victims as they are getting different levels of assistance.

Recommendations

The PCPC should engage various stakeholders and come up with strategies to assist in the completion of the homestead and consider uniform approach to reconstructing better houses so that when disaster occurs again the same people will not be affected.

The PDC should consider sourcing resources for Masvingo province to assist the affected families so that they are restored back to normalcy.

Management Response

The PCPC has taken up the matter.

8 HEALTH

The Health sub-committee was responsible for receiving all drugs/medicines for onward distribution to hospitals and clinics located in the Cyclone affected areas.

8.1 Storage of Medicines

Findings

Section 30 of the Medicines and Allied Substances Control (General) Regulations, 1991 [*Chapter 15:03*], requires the holders of medicines to store any medicines on the premises in such areas as approved by the Authority. I was not availed with the permit from the Medicines Control Authority of Zimbabwe which allowed the Provincial Medical Director (PMD) to store the Medicines or even a waiver to be used in such emergency situations. These medicines were delivered to the PMD's office during the Cyclone Idai Disaster and were to be distributed to the different health institutions in the Cyclone affected areas. My concern was on whether the conditions at the offices were suitable for the storage of these.

Risk/Implication

Drugs may end up being ineffective when administered to patients.

Recommendation

The medicines should not be kept under direct sunlight and these should be dispatched to health institutions which require them.

Management Response

Permits for storage of medicines are kept and found at health institutions such as hospitals hence the PMD's did not have MCAZ permit when disaster happened yet it became the distribution centre of received medical commodities for redistribution to affected sites. The PMD's office has no pharmacy as it is an administrative office but

became temporary stores for goods in transit since Natpharm had no space to accommodate the supplies.

Evaluation of Management Response

It has been noted however, after the stocks had subsided at Natpharm that the medical items were supposed to be taken there for safe custody.

8.2 Maintenance of Stores Records

Findings

I observed that there were no adequate stock records such as goods received vouchers, bin cards, dispatch registers and issuance requisitions for donations received and disbursed by the Manicaland Provincial Medical Director (PMD) stores to district hospitals and clinics. This was due to the absence of standard operating procedures by the Provincial Medical Director and CPU.

I also observed that there were variances between physical count and the balances on the stock/bin cards of drugs at Chimanimani District Hospital pharmacy on September 15, 2019. Table below refers;

Table 26: Stock Variances

Item	Balance on Stock/Bin Card	Physical Count	Variance
Hydrochlorothiazide 25mg	5	6	+1
Apohydro 25mg	40	39	-1
Nalapril Maeate 20mg	263	273	+10
Amilodipine 10mg	95	78	-17
Gentamycin 80mg	440	450	+10
Purity Macaroni 200ml	-	563	+563

Source: Stock Registers

The following stock variances were discovered during a stock count at Mutare Provincial Hospital Pharmacy on September 19, 2019. This was caused by lack of regular stock counts and reconciliations. Table below refers;

Table 27: Stock Variances

Details	Bin Card	Physical Balance	Variance
Feeding Tubes	80	78	-2
Foley Calteren 14fr	113	115	+2
Zinc Sulphate 20mg	12	11	-1
Paracetamol 500mg	4	5	+1

Source: Bin Card/ Stock Count

I also noted some variances between stocks dispatched from Manicaland Provincial Medical Director's office and those finally received at Mutare Provincial hospital. Some stock items were received at Mutare Provincial Hospital yet they were not initially recorded on issue vouchers on dispatch by the Provincial Medical Director's office. This goes on to confirm that not all drugs were initially recorded at Mutare and that drugs were taken out without recording. This was caused by poor stores management and lack of proper handover-takeover during dispatch of goods at the Provincial Medical Director's office. **Refer to Annexure K.**

I observed that Chimanimani District Hospital receiving registers for both Chimanimani and District pharmacies were not up-to-date as 30 Cases of Benzexol, 100 Amoxyilline 125mg, Trihexuphenidyl 30 cases received on May 10 2019 and May 22, 2019 were not recorded in the receiving register.

Risk/Implication

Drugs might have been diverted or misappropriated.

Recommendations

The Provincial Medical Director officials should ensure that standard operating procedures are in place to ensure that adequate records are maintained.

Chimanimani and Mutare District hospitals should ensure that all drugs are recorded and regular stock reconciliations are done and variances investigated on time.

Management at Provincial Medical office should ensure that proper handover-takeover procedures of drugs are done upon dispatch of goods.

Management Response

PMD Mutare

The observation is noted. Physical counts to be conducted monthly and any variance to be recorded in the discrepancy form and investigated as soon as the variance is

noted. When there is a variance in goods received, the issuing facility should be notified in writing as soon as possible and a discrepancy form is filled and the variance investigated within a stipulated time. Result of the investigation should be attached to the discrepancy form. We are following up the matter with the PMD's office

Chimanimani

The observations are noted. Going forward we will be more meticulous when getting stock from the shelves to ensure it is the right stock, the right pack size and the right deductions are done on the stock cards and strengthen timely data capturing to ensure that all stock card transactions are captured.

8.3 Distribution of Drugs

Findings

Various stock items were received at Chimanimani District Pharmacy from Provincial Medical Director-Manicaland on August 26, 2019 on issue voucher 493837H-493840H. However, at the time of conducting a stock count on September 15, 2019, I noted that the Pharmacy had not received the under-mentioned drugs which were listed on the issue voucher. Table below refers;

Table 28: Drugs not received at Chimanimani District Pharmacy

Date	Issue Voucher	Description	Quantity
26/08/2019	493837H-493840H	Catheter 16frg	10
26/08/2019	493837H-493840H	Paracetamol Syrup 100ml	168
26/08/2019	493837H-493840H	Methylated Spirit 100ml	10
26/08/2019	493837H-493840H	Methylated Spirit 200ml	10
26/08/2019	493837H-493840H	Pondone Iodine 100ml	376
26/08/2019	493837H-493840H	Cotton Wool 250mlg	100

Source: Issue Voucher Book

I noted that there were no needs assessment reports used in dispatching medical supplies to district hospitals and clinics. The PMD would use her discretion in the issuance of drugs to the affected areas. No proper requisitions for the release of stocks from the medical stores were used. Instead drugs were written on sheets of paper which were not authorised by a senior official. This was due to absence of standard operating procedures and weak internal controls at the Provincial office.

Risks/Implications

Incomplete deliveries of drugs ordered might give rise to cases of pilferage.

Stocks may be dispatched to clinics where they are not required and may end up expiring in stock. In addition, misappropriation of stocks may occur if stocks are dispatched without authorisation or requests.

Recommendations

Chimanimani District Pharmacy should institute investigations on discrepancies of drugs issued and what was delivered under issue voucher 493837H-493840H.

The Provincial Medical Director should see to it that standard operating procedures are in place to ensure that needs assessment mechanism are first done and followed before the actual distribution of medical stocks to Pharmacies of other hospitals and clinics to enhance efficiency.

Management Response

PMD Mutare

The observations are noted. During the recovery phase, an official needs assessment was done. The department also sent an internal audit team of pharmacy officers to all the facilities in Chipinge and Chimanimani, whose objectives were among others:

- **Redistribution and retrieving of excess medicines in facilities,**
- **Follow up on donations that did not come through the system,**
- **Check on availability and proper use of tools at facilities such as stock cards, expired medicines registers, issue voucher books and goods receipt registers,**
- **Proper filing of Natpharm invoices and facilities order forms and other**

Chimanimani

Discrepancies on the issue voucher in question were noted and this information was relayed to the PMD's Office through the under-form of the Issue Voucher as well as the Return Form.

Evaluation of Management Response

The report on the investigation should be submitted to my Office.

8.4 Expired Drugs

Finding

I observed that the Provincial Medical Stores received 521 bottles of Flu stop capsules on March 21, 2019 which had an expiry date of June 2019. Out of the 521 bottles only 283 bottles were disbursed. The remaining 238 bottles expired in stock and were still in stock

as at the date of audit September 5, 2019. If needs assessment to ascertain hospital and clinic needs had been done, these bottles could have been utilized before expiry.

Risk/Implication

There might have been hospitals or clinics that needed the drugs for distribution to patients and could not obtain them.

Recommendation

The Provincial Medical stores should ensure that they carry out needs assessment and also assess drugs lifespan so as to determine where and when to dispatch the drugs.

Management Response

Well-wishers donated commodities that they thought could assist. Some were sent by a courier, some were just dropped off at the PMD stores and at CPU and there was no pharmacy person available at all times to vet the donations due to competing activities. It was going to be unfair and unethical to turn away donations at that time. However, the mentioned donation was noted to be short dated in large quantities. The message was flighted for other districts to place orders at provincial and national levels. These only ordered what they could consume till expiry. Since we could not push the commodity it was cost effective for the commodity to expire on one place.

Evaluation of Management Response

Extra staff must have been taken from other provinces to assist in Chimanimani.

8.5 Database for Patients

Finding

I observed that the Provincial Medical Directorate had no register for patients with chronic diseases to assist them in the distribution of drugs. However, the stores personnel were in the process of compiling a database.

Risk/Implication

Mobilization of the required drugs may be difficult without statistics.

Recommendation

The Provincial Medical Director should put in place a database of their patients in the Province with chronic illness who need constant supply of particular drugs.

Management Response

We did not have a register for chronic patients at the provincial level to assist in the needs assessment. The use of chronic registers is one area that the Department is still working hard to strengthen. The Department is being assisted by WHO to capture this information as a pilot program in Chimanimani and Chipinge.

8.6 Unrecorded Stocks

Finding

An examination of stores records at the Provincial Medical Director revealed that stocks received from Sakubva Hospital, CPU Manicaland and ZCDC were not recorded in the receiving register. This was due to failure to follow standard procedures for accounting for receipts by Pharmacists.

Risk/Implication

The unrecorded stocks may be open to abuse or misappropriation.

Recommendation

The Provincial Medical Director should ensure that they put in place a supervisory mechanism that compels management to ensure that supervision is done.

Management Response

The observation is noted. In future there is need for more human resources at the point of receiving and have a specific someone for data entry.

8.7 Chipinge Hospital Resources

Finding

From interviews and documentary reviews, I observed that Chipinge District Hospital had shortage of resources for use in attending to patients. These included uniforms for patients, linen, medication and the bed capacity of the hospital is also limited. As a result of such shortages the hospital could not offer proper services to the victims of Cyclone Idai. Some patients were sleeping on the floor. In addition, due to the ongoing load shedding programme by the Zimbabwe Electricity Supply Authority (ZESA) the hospital was not receiving electricity at all times despite them having a mortuary, maternity caesarean section and other operations, hence the hospital made referrals to Mutare General Hospital since the aftermaths of Cyclone Idai. As a result of the above the affected patients had to source their own financial resources to seek treatment in Mutare.

Risk/Implication

Service delivery is compromised at the hospital and patients may lose lives because of the uncondusive environment.

Recommendations

The Chipinge District Hospital should be capacitated to be able to provide the required services and also liaison with ZESA should be done to facilitate a direct electricity line to allow for emergencies to be attended to immediately. Consideration should also be made to have a standby generator.

Management Response

The observation is noted. The hospital will source for more resources.

8.8 Delays in Issuing Out Donated Medicines to the PMD

Findings

I noted that various medicines were received on April 24, 2019 through the Masvingo PDC office and only issued out to the Provincial Medical Director's department on September 02, 2019 which was four months and one week later. However, as at September 17, 2019 these items were still at the warehouse awaiting collection by the PMD's office.

Furthermore, some of these medicines were expired whilst others expired in storage before they could be distributed to any hospital or clinics. Table below refers.

Table 29: Expired Medical Items

Medicine	Quantity	Expiry Date
Normal Saline	3 x 3000ml	08/2019
Surgical gloves size 8	1 x 100	06/2017
Latex Gloves	4 x 100	12/2017
Zinc Oxide Paste	7	06/2015
Circumcision Kit paed	3 sets	05/2017
Circumcision Kit Adults	2 sets	07/2016
25 g Needles	3 x 100	10/2019

Source: Stock Registers

In addition to the above, there were also medical items which were donated and not included on the stock sheets and issue voucher of the Provincial Development Coordinator.

These were as follows: -

- 4 x 100 Gauze Swabs that expired on 06/2018
- 4 x 100 wound adhesive that expired on 06/2018
- 72mm x 19mm wound adhesive that expired on 06/2018
- 13 x 500ml Sanitizers
- 2 x 750ml Septic Antiseptics

Risks/Implications

Donations might be misappropriated if no complete record of the medicines is kept whilst in storage.

Some medicines require special storage conditions with regulated temperatures which might be absent within the warehouse and the medicines might fail to produce the intended results when administered to patients.

Recommendations

All medicines received as expired must be sent to Medical Control Authority of Zimbabwe to be tested if they are safe to be distributed to hospitals or for guidance on proper disposal methods.

The issue vouchers for medical supplies must be itemized so that there is no room for misappropriation of the donations and this establishes a proper audit trail up to the recipient.

Management Response

The PMD'S office was informed when donations were received on April 22, 2019, and only collected on September 2, 2019.

9 WATER AND SANITATION

The sub-committee was responsible for reconstruction of roads and rehabilitation of water points such as boreholes.

9.1 Payment Systems and Service Delivery

Finding

Section 9 (2) of the Constitution of Zimbabwe Amendment No.20 Act 2013 states that the State must ensure that all institutions and agencies of Government at every level, in particular Commissions and other bodies established by or under this Constitution, are provided with adequate resources and facilities to enable them to carry out their functions conscientiously, fairly, honestly and efficiently.

From an examination of expenditure documents, I observed with concern that the Manicaland District Development Fund system was taking more than thirty (30) days to pay for services. As a result of the delays, there were variations in prices finally paid. This was caused by the Head Office taking time to process payments when requests were made. This resulted in some delays in carrying out some works. Table below refers;

Table 30: Payment Systems and Service Delivery

SAP Document Number	Date of Initiating the Payment	Date of 1 st Payment and Amount	Number of Days to Pay Suppliers	Top-Up Request Date and Amount	Comment
3424	12/5/19	05/6/19 \$3750-00	37	02/08/19 \$2 500-00	Top up not yet paid
3265	28/5/19	18/6/19 \$10 710-00	40	3/7/19 \$1 820-00	Top up paid on 4/7/19
3244	03/6/19	14/7/19 \$2 760-00	41	21/8/19 \$6 348-00	Top Up not yet paid
3266	06/6/19	4/7/19 \$1 955-00	32	2/8/19 \$575-00	Top up paid on 5/8/19
3223	25/4/19	25/6/19 \$4 544-00	60	4/7/19 \$1 364-00	Top up paid on 5/7/19
Total		\$23 719-00		\$12 607-00	

Source: Payment Vouchers

I also noted at Masvingo DDF that the time taken between the raising of requisitions and receiving the goods at the province was long. Table below refers;

Table 31: Requisitions Processing

Invoice Date	Payee	Description	Payment Date	Date received	Quantity	Time-Lag in days
28/03/19	Lafarge	Cement	05/04/19	25/05/2019	200	58
28/03/19	Lafarge	Cement	05/04/19	18/06/2019	200	82
26/03/19	Mazodze	Concrete Stones	05/04/2019	10/04/2019	8 cubic	15
12/04/19	Mazodze	Concrete Stones	21/05/2019	18/06/2019	8 cubic	67
29/04/19	3200	Meshwire	17/05/2019	24/05/2019	65	25
15/04/19		Tractor blades	14/05/19	25/05/19	4	40
15/04/19		Tractor blades	14/05/19	25/05/19	4	40
26/02/19	2898	Various parts	25/04/19	25/04/19		58

Source: Payment Vouchers

Risks /Implications

Hired equipment might run idle for a long period and as such cost more to the government whilst not delivering any service where it is needed

There may be continuous price changes of materials and services due to inflation.

Recommendation

The DDF Officials should make payments in time to ensure that they obtain value for money since the head office personnel is able to view payment request documents on the same day of uploading on the Systems Application Product (SAP) by the Provincial Office as well as making follow ups with the service providers for timeous delivery of goods.

Management Response

Manicaland Province

The observation has been noted. The suppliers who were paid under SAP numbers 3223, 3244 and 3266 took between 25 and 29 days before the initiation of the purchase orders and the payment dates. However, SAP numbers 3265 and 3424 took less than 15 days to be settled, that is, 7 and 14 days respectively. We have alerted our Head

Office regarding this time lag and remedial action shall be taken in future payments given the urgency of the Cyclone Idai disaster interventions.

DDF Masvingo is still to respond.

9.2 Delivery of Goods Purchased

Finding

I observed that a payment of \$37 260 for six hundred (600) bags of cement to PPC Zimbabwe Limited on July 4, 2019 had been made, but no delivery had been received as at September 5, 2019 thus 60 days later. Upon further perusal of the procurement documents it was revealed that the quotation that had been issued on June 6, 2019 was valid up to June 7, 2019. There was no further evidence to show that the transaction was still honoured by the supplier.

Risk/Implication

There is risk that the cement might have been misappropriated.

Recommendation

The DDF Officials should ensure that either delivery takes place of the cement or a refund is made of money which was paid.

Management Response

The payment of \$37 260 for 600 bags of cement to PPC Zimbabwe was done in advance because that was the supplier's condition.

Evaluation of Management Response

My concern was that the 600 bags still had not been delivered.

9.3 Provincial and District Expenditure Reconciliations

Finding

Treasury Instructions require that every accounting officer or officer administering a fund shall ensure that full and proper accounts are kept of the transaction for which he is responsible.

At the time of audit, I observed with concern that the District Development Fund had not compiled expenditure reconciliation statements for the Province and District. As a result, I could not satisfy myself that public funds earmarked for Cyclone Idai in the Manicaland Province were fully accounted for. This was caused by non-reconciliations of ledger accounts by DDF Officials at the Provincial Office and District Offices.

Risk/Implication

Funds meant for the Cyclone Idai may have been used for other unrelated projects.

Recommendation

The DDF Officials should ensure that reconciliations of actual expenditure are done at the Provincial Office and the District Offices.

Management Response

The observation is noted. Reconciliations of the actual expenditure shall be done with the assistance from Head Office.

9.4 Inventory of Equipment

Findings

Section 9 (2) of the Constitution of Zimbabwe Amendment No.20 Act 2013 states that the State must ensure that all institutions and agencies of Government at every level, in particular Commissions and other bodies established by or under this Constitution, are provided with adequate resources and facilities to enable them to carry out their functions conscientiously, fairly, honestly and efficiently.

From my documentary review, I observed with concern that the District Development Fund did not have adequate construction equipment to respond efficiently to the effects caused by the Cyclone Idai (Table 1 Refers). They relied heavily on hired equipment and donors yet this equipment is the same that is required at district level even without cyclone they could be bought or repaired. This was due to the DDF officials not taking action to equip Districts with equipment. Some of the equipment just needed repair. Table below refers;

Table 31: Obsolete or Unserviceable Equipment

Type of Equipment	Registration Number	Station	Condition
MF Tractor	598-232B	Gata	Damaged by the Cyclone Idai
YTO Tractor	GT118-07	Mhakwe	Breakdown
YTO Tractor	GT79-07	Gutaurare	Breakdown
YTO Tractor	GT92-07	Mutema	Breakdown
Towed Grader	638-335F	Mutema	Breakdown
Towed Grader	601-784K	Kondo	Breakdown
Towed Grader	354-612X	Mariya-Maparadze	Breakdown
Towed Grader	738-987W	Mwangazi	Breakdown
Towed Grader	755-175V	Mutambara	Breakdown
Towed Grader	451-804Q	Gata	Breakdown
Towed Grader	158-211S	Mhakwe	Breakdown

Towed Grader	585-580Z	Chirinda	Breakdown
Towed Grader	755-183A	Gutaurare	Breakdown
Towed Grader	738-988X	Mutsago	Breakdown
Trailer	677-308B	Mutema	Breakdown
Trailer	677-312h	Kondo	Breakdown
Trailer	756-794B	Mariya-Maparadze	Breakdown
Trailer	737-516X	Mwangazi	Breakdown
Trailer	756-796D	Mutambara	Breakdown
Trailer	344-741S	Gata	Breakdown
Trailer	581-570B	Mhakwe	Breakdown
Trailer	615-947G	Mhakwe	Breakdown
Trailer	609-320D	Chirinda	Breakdown
Trailer	737-518Z	Gutaurare	Breakdown
Water Bowser	616-719W	Muparadze	Breakdown
Water Bowser	171-087	Mutema	Breakdown
Water Bowser	601-483J	Kondo	Breakdown
Water Bowser	357-605E	Mwangazi	Breakdown

Source: Assets Register

Risks/Implications

Wasteful expenditure through hiring.

DDF may have responded to Cyclone Idai effects faster and better.

Recommendation

The DDF Officials should ensure that old, obsolete equipment is replaced in time to allow speedy responses in compliance with Section 9 (2) of the Constitution of Zimbabwe Amendment No.20 Act 2013.

Management Response

The observation is noted. We do not have adequate roads construction equipment owing to the aged equipment that was procured few years after independence in 1980. It often breaks down besides being costly to maintain. However, we have managed to repair some of the equipment using the cyclone Idai funding.

9.5 Upper Chipinge Springs Water Supply

Finding

From a documentary review done at the Chipinge District Office for the Sub-Committee of Water and Sanitation, I observed that only three (3) springs had been rehabilitated as at

September 13, 2019 out of one hundred and twenty-five (125) springs that were damaged by the Cyclone Idai. I was also informed that water bowsers were only used during first three weeks of the disaster after which reticulation was still a challenge both to the residents and institutional properties. Further analysis of the documents revealed that an estimated population of 46 127 as at September 13, 2019 was water stressed. Table below refers.

Table 32: Springs Damaged as a Result of Cyclone Idai

Ward	Households Affected	Population	Springs
6	450	12 872	15
7	450	6 040	10
8	450	14 259	15
9	456	1 266	20
14	935	4 658	20
15	612	7 032	20
Total	3 353	46 127	125

Source: DDF Reports for Chipinge

Risk/Implication

The communities may be susceptible to water borne diseases as their source of safe water was no longer there.

Recommendation

The Sub-Committee on Water and Sanitation should expedite the process or rehabilitating the springs in the affected communities.

Management Response

Rehabilitation of springs is currently undergoing.

10 METEOROLOGICAL SERVICES

10.1 Use of Early Warning Radios

Finding

I noted with concern that the Department of Meteorological Services distributed twenty (20) radio units for transmitting early warning messages to communities at ward level in November 2018. However, it appears that the Department did not broadcast early warning messages to wards/communities in Chimanimani District concerning the anticipation of Cyclone Idai.

Risk/Implication

Whilst the magnitude and extent of damage inflicted by Cyclone Idai could not have been imagined, it is still my considered view that had these warning gadgets been utilised, maybe some of the lives that were lost could have been saved.

Recommendation

In future, the Meteorological Services Department is urged to ensure that radio units are effectively used to attain the intended objective.

Management Response

Management is still to respond.

11 EDUCATION

11.1 Schools Infrastructure

Findings

According to, interviews, documentary review and physical inspection of schools I noted that as of September 11, 2019, 20 schools in Gutu district that were affected by the cyclone had not been repaired as yet. I am concerned that the needs assessments had been done in April 2019 thus six months from the time cyclone Idai took place and up to the date of audit on September 16, 2019 resources had not been channelled to help these schools rebuild their infrastructure.

According to the Department of Public Works tenders were flighted for the works to be done in August and were later extended to September 10, 2019. The funds for monitoring purposes had already been released (\$138 900) yet the construction and the tendering process had not been finalised.

In Zaka District out of the 19 schools that were affected by cyclone Idai only one (1) school Veza Primary had partial repairs made to the toilets. The rest of the schools were yet to be attended to thus six months after the disaster.

From physical inspections and documentary reviews done at Chipinge District Public Works, I observed that there was delay in completion of damaged toilets in schools. Of the thirty-one (31) schools with toilets affected by the disaster, only 29% of the total works which started on April 19, 2019 had been completed. Furthermore, the artisans and casual workers were demobilized on June 30, 2019 and August 31, 2019 due to the delays in supplying materials needed to complete the works and non-payment of wages.

From a sample of schools visited in Bikita District Ward 4, three schools were affected by Cyclone Idai and only one school Bhengura Primary School was included in the cyclone reports whilst Mazungunye Primary School and Njaravani Primary School were also affected and were yet to get assessments from the Public Works department and support for rehabilitation from the District Civil Protection Committee. The schools had different levels of damages to their infrastructure as summarized in the table below;

Table 32: Damaged Schools not on assessed list of Schools affected

Name of School	Classrooms	Staff Houses	Toilets
Njaravani Primary School	Three Classroom blocks were seriously cracked and one block housing the Headmasters office is now a threat to pupils.	Two staff houses were cracked and some of them had minor cracks not yet attended to.	One block of toilets housing 2 holes was seriously cracked and the roof taken off by the cyclone. It is no longer suitable for use.
	The roof top on the block for ECDs was damaged and the other had a leaking roof.		
Mazungunye Primary School	Seven classrooms were all cracked from Room 7 to room 13	Four staff houses were cracked	Not affected
	School children and their teachers are using buildings which may collapse in the event of heavy rains		

Source: Physical inspection and interviews

Further to this, Mazungunye Primary School is located next to Siya dam and there are cracked classrooms which are within less than 100 meters from the huge water body posing

another threat as the water levels will be high during the rainy season and the ground or structures may give in to the moisture from the dam's underground water.

At least one hundred and twenty (120) students from Njaravani Primary school and two hundred and eighty (280) students from Mazungunye Primary School might be left without classrooms if repairs are not done.

Risks/Implications

The unattended and damaged classroom blocks are posing another danger to pupils as they may collapse.

If toilets are not rehabilitated or replaced by stronger structures, the schools might be exposed to health hazards due to shortages of toilets.

The delays to completion of works may lead to outbreak of diseases and injury of learners

Work in progress may be affected by the rainy season.

Recommendations

The District Civil Protection Committee should liaise with the District School Inspector to assess the damages at the said schools or through the Public Works Department to carry out an assessment for the schools and recommend suitable sites for the construction of the new blocks.

The District Civil Protection Committee should expedite the provision of materials and enhance mobilisation of casual workers to enable the completion of works to be done.

Management Response

Zaka

Some rehabilitations and reconstruction of damaged infrastructure are ongoing across the district. These include rehabilitation of the roof by Miriro Children care network at Murerekwa Primary school in ward 8, construction of 10 squat holes block of toilets at Mutsambwa primary school in ward 2 as well as the rehabilitation and upgrading of boreholes at Makwau primary schools in ward 11 by CARITAS. However we appreciate as a district that we do not have adequate partners into the wash programs and projects at the moment although there has been a positive response on addressing some of the gaps with IDBZ also supporting latrine construction at Munjanja high school in ward 18.

Gutu

The District Development Coordinator's office through our Provincial offices will engage Public Works department to mobilise resources for the repair and construction of damaged school blocks, toilets and staff houses. Currently CARITAS, (one of our development partners) together with the District Water and Sanitation Team are constructing toilets at Tashinga Secondary School and Guzuve Primary School.

12 INFORMATION

12.1 Disaster Information Dissemination

Findings

Sendai framework for Disaster and Risk Reduction (2015-2030) guiding principles (iii) (19) (g) states that disaster risk reduction requires a multi-hazard approach and inclusive risk-informed decision-making based on the open exchange and dissemination of disaggregated data, including by sex, age and disability, as well as on easily accessible, up-to-date, comprehensible, science-based, non-sensitive risk information, complemented by traditional knowledge.

Contrary to the above, from forty (40) interviews held with the affected people at Kopa - Nyahode I noted that the National and District Civil Protection Committees did not make enough coverage in respect of information dissemination about Cyclone Idai to the generality of Chimanimani District. The general consensus gathered from my interviews was that people had received earlier warnings through social media for example WhatsApp, Facebook among other forms and not from official communication channels as was expected. Though Cyclone Idai was unique to earlier disasters Zimbabwe has ever experienced, I also noted that National Civil Protection did not take advantage of traditional ways to disseminate warnings in time through chiefs, councilors, headman to inform people who had no access to both electronic and print media of the impending disaster that was approaching and how best they could be prepared.

Risks/Implications

Earlier warning may have saved lives and property.

Timeous official communication could have been taken differently by communities.

Recommendation

There is need to instil disaster resilience platform that is complimented by traditional knowledge and swift official information dissemination for better preparedness in communities.

Management Response

The recommendation is noted.

13 HUMAN RESOURCES

13.1 Hiring of Casual Labourers

Finding

From interviews with the Chipinge District Civil Protection Committee I noted that the District engaged the services of Casual workers to do the loading and offloading of trucks going to various forwarding distribution centers. As at the time of audit on September 11, 2019, the casual workers engaged had not been paid their wages.

Risks/Implications

Government may face civil claims due to unpaid wages.

Recommendation

The District Civil Protection Committee should ensure that all people who were engaged as casual workers are paid for their efforts.

Management Response

The observation is noted. The District has started paying the casual workers.

14 SPATIAL PLANNING

14.1 Approval of plans

Findings

During documentary review, I observed that 210 houses out of a total of 1 481 were destroyed in Ngangu high density residential area as a result of landslides caused by Cyclone Idai during the period March 15-16, 2019. The Department of Physical Planning (DPP) identified new resettlement areas namely; Nedziwa District Service Centre and Greenmount in Chimanimani Township as well as Nhuka farm in Chimanimani peri-urban.

However, as at the time of audit on September 5, 2019 only Nhedziwa layout plan had been approved, and Greenmount layout plan was not yet approved as it awaits the conduct of geo technical survey officials who currently do not have equipment. On the other hand, Nhuka farm is currently occupied by illegal settlers who resisted entry to a team of experts intending to carry out topographic surveys.

Risks/Implications

Delays in providing shelter to displaced families might lead to societal despondency and heightened poverty.

The plight of Cyclone Idai survivors might worsen if decent accommodation is not constructed before commencement of the 2019-2020 rainy season.

Recommendation

The Provincial Development Coordinator (PDC) should engage the Ministry of Mines and Mining Development (Zimbabwe Geological Survey Department) at a higher level to expedite the execution of geo-technical surveys.

Management Response

The observation was noted and the recommendations are supported. Please note that Greenmount Layout Plan has been prepared and submitted for approval. Its implementation rests on the outcome of the Geotechnical Survey.

14.2 Transfer of Land

Findings

I observed that Higherlife Foundation (Econet) pledged to construct five-hundred (500) housing units in Chimanimani Rural District for the benefit of widows, orphans and handicapped people who were left homeless. The following pieces of land were identified by the Department of Physical Planning (DPP) on April 25, 2019 to resettle the affected people; The Flats measuring 912.5 hectares, West End in 1 081 hectares and Ruwaka 30 hectares. The land belongs to the Ministry of Lands, Agriculture, Water, Climate and Rural Resettlement and was supposed to be transferred to the Ministry of Local Government, Public Works and National Housing. Although the layout plan for the model village had been approved, the Ministry of Lands, Agriculture, Climate and Rural Resettlement had not yet sanctioned the transfer of land as at September 5, 2019 thereby delaying commencement of construction activities.

Risks/Implications

The Donor might feel frustrated and withdraw from the planned housing project.

Homeless families might once again be exposed to harsh weather conditions if they are not resettled prior to the onset of the forthcoming rainy season.

Recommendation

The Provincial Development Coordinator (PDC) should make follow-ups with the Ministry of Lands, Agriculture, Water, Climate and Rural Resettlement in order to secure transfer of land earmarked for Higherlife Foundation project.

Management Response

The Office is in support of the recommended action.

15 Information Communication Technology

15.1 Data Management System

Findings

I observed that ICT subcommittee developed a Cyclone Idai Data Management system in April 2019. The system was intended to capture and maintain a database of all donations both received and issued out at various distribution centres. However, at the date of my audit on September 10, 2019, the system was not being utilized resulting in it being idle. I was told that a similar exercise was also being done at the head office and was also yet to be implemented. I am concerned why the department developed a parallel program.

Risk/Implication

Lack of co-ordination can result in waste of time and resources.

Recommendation

The department should test run the program so that information can be uploaded and used.

Management Response

Management is still to respond.

ANNEXURE A: FUNCTION WITHIN THE CPO

Level	Function
National	<p>To advise and assist the director in the planning and implementation of measures for the establishment, maintenance and effective operation of Civil protection</p> <p>To review from time to time the measures</p> <p>To consider plans prepared by planning committees</p>
Provincial	<p>To co-ordinate the planning of Civil Protection measures</p> <p>To co-ordinate the training of personnel for civil protection purpose</p> <p>To advise and assist area civil protection officers in the execution of their duties</p> <p>To prepare reports on civil protection in his civil protection province whenever he is required to do so by the Director</p>
District	<p>The establishment, maintenance and command of civil protection organization</p> <p>The provision, operation and co-ordination of all civil protection services and activities connected with civil protection</p> <p>To give such orders and taking such measures, during state of disaster, as in his opinion are reasonably necessary in order to deal with such state of disaster</p> <p>Co-ordinating the use of materials and services made available by Government Ministries, local authorities, statutory bodies and other organisations during a state of disaster</p> <p>The preparation of reports on civil protection generally in his civil protection area whenever he is required to do so by the provincial civil protection officer</p>

ANNEXURE B: DATA COLLECTION METHOD - INTERVIEWS DONE

District Development Coordinators or Assistants	Chimanimani Chipinge Masvingo Bikita Gutu Zaka
Contractors for road construction	Bitumen Masimba JRG
Chief Executive Officer	Chimanimani Rural District Council
Internal Displaced Persons	Arboratum 9 Nyamatanda 7 Garikayi 29 Kopa 12
Other affected households	Kopa 40 Masvingo 6 Bikita 7 Gutu 6 Zaka 8
19 Subcommittee chairpersons	As Listed on below

SUB-COMMITTEES

NO	NAME OF SUBCOMMITTEE	CHAIRPERSON
1	Admin and Finance	Ministry of Local Government, PW&NH
2	Search and Recovery	Zimbabwe National Army
3	Relief and Psycho-Social Support	Department of Social Welfare
4	Transport	C.M.E.D
5	Roads	Ministry of Transport
6	SMEs	Ministry of WAC&SMEs
7	Shelter	Department. of Public Works
8	Health	Ministry of Health and Childcare
9	Water and Sanitation	District Development Fund
10	Weather	Department of Met. Services
11	Agriculture	Ministry of Agriculture
12	Education	Ministry of Primary and Secondary Education
13	Industry and Commerce	Ministry of Industry and Commerce
14	Telecommunications	Telone
15	Power	ZETDC

16	Information	Ministry of Information and Publicity
17	Human Resources	Public Service Commission
18	ICT	Ministry of ICT
19	Spatial Planning	Ministry of Local Government

ANNEXURE C: FINANCIAL ASSISTANCE RECEIVED BY MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT TOWARDS CYCLONE IDAI DISASTER AS AT DECEMBER 31, 2019

Date	Details	RTGS/ZWL\$
21.03.2019	Ockcastle Commodities Pvt Ltd	1 500.00
22.03.2019	Afromachine Smelting Pvt Ltd	10 000.00
22.03.2019	Useem Investments Pvt Ltd	150.00
25.03.2019	Tobacco Industry Marketing Board	20 000.00
26.03.2019	National Eye Security	2 500.00
27.03.2019	Todal Mining Pvt Ltd	289 550.00
27.03.2019	Zesa Holdings Pvt Ltd	100 000.00
27.03.2019	Chipendu Mbazo	100.00
28.03.2019	First Mutual Life Assurance	60 000.00
28.03.2019	Ecocash Biller Code 140286 Sweep to Account	135.50
28.03.2019	Chitungwiza Municipality	5 000.00
02.04.2019	PA Matabeleland South	43.00
02.04.2019	PA Matabeleland South	16.77
02.04.2019	Ipai Kushamba	100.00
02.04.2019	PA Matabeleland North	106.00
03.04.2019	Great Dyke Investments Pvt Ltd	20 000.00
03.04.2019	Ministry of Primary and Secondary Education-Gwanda District	685.00
03.04.2019	How Mine-PA Matabeleland North	10 000.00
04.04.2019	Ministry of Primary and Secondary Education	43 053.71
05.04.2019	Cyclone Idai donation cash	21.75
05.04.2019	Plumtree Combined Residents and Development Association	30.00

08.04.2019	Interfin Bank Limited	1 075 205.73
09.04.2019	Ngwalongwalo Primary School	9.00
10.04.2019	Office of the President and Cabinet	100 000.00
10.04.2019	Inyati High School	16.00
10.04.2019	Tobacco Industry Marketing Board	9 380.55
12.04.2019	Tsholotsho Primary and Secondary School	67.65
12.04.2019	Tsholotsho Primary School	9.71
15.04.2019	Ministry of Primary and Secondary Education	11 701.75
15.04.2019	Ministry of Primary and Secondary Education	60.05
17.04.2019	Coghlan Primary School	31.00
17.04.2019	Moyo. C	680.65
17.04.2019	Mautike. N	78.60
24.04.2019	Pastor B Moyo cash deposit	47.50
25.04.2019	Hwange Colliery Company	20 000.00
07.05.2019	Ministry of Primary and Secondary Education MISC	12 970.47
09.05.2019	Cash Deposit Cyclone Idai	144.45
21.05.2019	Zuva Petroleum	100 000.00
30.05.2019	ZAOGA Pioneer For Ngangu School Construction	64 800.00
05.07.2019	Perrance Shiri	1 001.00
05.08.2019	ZITF	10 000.00
30.10.2019	Mashonaland West Province	3 455.55
04.11.2019	National Prosecuting Authority	107.00
	Total	ZWLS1 972 758.39

Date	Details	USD Nostro Account
26.03.2019	Prime Minister Relief Fund	100 000.00
30.03.2019	Interest Accrued and Paid	5.97
04.04.2019	T. Magondo deposit	80.00
04.04.2019	Gwanda District	1.00
04.04.2019	Gwanda District ZAR@14.8597	1.34
10.04.2019	The PAN African Women Organisation Dremit	674.68
12.04.2019	SADC Secretariat	149 988.00
15.04.2019	MEFMI- Cash deposit for Cyclone Idai	3 000.00
15.04.2019	African Union General Fund	99 989.00
17.04.2019	Local Government Gweru-Magondo	11.00
26.04.2019	Ministry of Commerce ITT2913 Dremit-Mauritius	800 000.00
29.04.2019	Algerian Embassy Fonc donation for Cyclone Idai	200 000.00
30.04.2019	Interest Accrued and Paid	97.18
03.05.2019	ITT3089 IFO MOF (ZAR 20 000 000)	1 418 439.72
09.05.2019	DA Bulililamangwe ZAR @ 158.85 @14.9850	10.60
31.05.2019	Interest Accrued and Paid	683.17
21.06.2019	Republic of Nigeria-TRF from Main Exchequer Account 67 to 57	500 000.00
29.06.2019	Interest Accrued and Paid	724.95
05.07.2019	International Church Abuja	988.00
31.07.2019	Interest Accrued and Paid	834.42
01.08.2019	TRF to Ministry of Local Government, Public Works and National Housing	(445 890.00)

02.08.2019	Government of Rwanda-TRF from Main Exchequer Account 67 to 57	200 000.00
31.08.2019	Interest Accrued and Paid	770.33
30.09.2019	Interest Accrued and Paid	747.23
31.10.2019	Interest Accrued and Paid	772.30
30.11.2019	Interest Accrued and Paid	747.54
31.12.2019	Interest Accrued and Paid	772.62
	Total	US\$3 033 449.05
Date	Details	ZAR (Rands) Nostro Account
09.08.2019	Harmony Gold Mining Company	5 000 000.00
26.08.2019	African Rainbow Minerals	5 000 000.00
28.08.2019	Motsepe Foundation Trust	5 000 000.00
05.04.2019	China deposited into RBZ Main Exchequer Account-TRF National Disaster Fund	20 000 000.00
	Total	ZAR 35 000 000.00

Source: Ministry of Finance and Economic Development's ledgers and CBZ bank statements.

ANNEXURE D
LIST OF SOME OF THE DONATIONS RECEIVED

	Date	Country/ Organisation	Item	Quantity
1	19/03/19	Tanzania	Sodium Lactate Compound	200 boxes
2			Sodium chloride (normal saline)	200 boxes
3			Ampicillin + Cloxacillin	12 boxes
4			Ciprofloxacin	6 boxes + 12
5			Metronidazole inj	6 boxes
6			Silk Braided 2/0	2 boxes
7			Rice 100kgs (not on manifesto)	47 bags
1	20/03/19	Chinese community	Tents	35
2			Comforter	150
3			Mineral Water 5 ltrs	2 094
4			Mineral Water 12x500ml	700 cases
5			Tissues 12	48 cases
6			Rice 14x25kgs	350 kgs
7			Green Bar	10
8			M/Meal 42x10kgs	17 890 kgs
9			Zap Nacks	100 packs
10			Sugar	300 kgs
11			Noddles	29 boxes
1	21/03/19	Development aid from People to People (DAPP)	M/Meal (50x10kgs)	500kgs
2			Cooking Oil	480 ltrs
3			Kapenta	40 kgs
4			Blankets	120
5			Bathing Soap	5 box
6			Matches	10 bricks

(a)	UNITED REPUBLIC OF TANZANIA	(b)	(c)
1		ORS	41 boxes
2		IV Giving Set	11 boxes
3		IV Cannula 18 G	5 boxes
4		IV Cannula 22 G	2 boxes
5		Disposable Syringes 5 and 10ml	20 boxes
6		Examination Gloves	30 boxes
7		Surgical Gloves	3 boxes
8		Mattresses	50
9		Bed Sheets	8 boxes
10		Sodium Dichlorois Tabs	83 boxes + 2 units
11		Ciprofloxacin 500 MG Tabs	4 boxes + 4 units
12		Alu Tabs	5 boxes
13		Alu Tabs Disp	5 boxes
14		Hospital Bandage	1 box
15		Absorbent Gauze	5 boxes
16		Erythromycin 250 MG Tabs	2 boxes
17		Diclofenac Gel	1 box
18		Mosquito Nets	5 bales
19		Blood Giving Sets	2 boxes
20		Blood Bag	25 boxes
21		Metronidazole Inj	5 boxes
22		Rice	46 bags (not on loading manifesto)

	Organisation/ Country	Items	Quantity
1	CIMMYT	Maize	4300 kgs
	“	Dried Beans	500 kgs
2	Belvedere Teachers College	Hand Bags	1 bag
	“	Kitchen Ware	1 bag
	“	Tea Bags	160 tags
	“	Sugar	2 kgs
	“	Clothes	15 bags
3	Pig Industry Board	Maize	2000 kgs
	“	Clothes	12 bags
4	JMCD Pvt Ltd	Clothes	1 bag
5	Roman Catholic Church Highfields	Clothes	83 bags
	“	Blankets	5 bags

	“	Mattress F/Rubber	1
6	Red Crescent Emirates	Food Humpers	552 boxes
7	Well Wisher	Clothes	1 bag
		Blanket	1
		Duvets	3
		Beds Sheets	1
8	Delta	Blankets	285
9	PED Pharmaceutical	Sodium Lactate	30 boxes
		Sodium Chloride	30 boxes
		O.R.S	3 boxes
10	Brig Gen Mujaji	Clothes	1 box

	Organisation/ Country	Items	Quantity
1	ICRC	Urine Drainage	2 boxes
2		Dressing Material	10 boxes
3		Ringers Lactate	200 boxes
4		Infusion Set	26 boxes
5		Gloves	4 boxes
6		Injection Material	4 boxes
7		Plaster Casting Mat	4 boxes
8		Sutures Set	4 boxes
9		Surgical Drainage Mat	2 boxes
10		Surgical Miscellaneous Mat	3 boxes
11		Disinfectants Set	10 boxes
12		Sterilisation Set	4 boxes
13		Extrication Collars	1 boxes
14		Anaesthesia Sup	2 boxes
15		Splints Set	4 boxes
16		Anaesthesia Basic Mat	9 boxes
17		IEHK Basic Unit	8 boxes
18		Surgical drugs & Anaest	50 boxes
19		Oral Rehydration Salts	
20		Body Bags	200 boxes
		Total	549 boxes
		Total tonnes	8 533kgs

	Date	Organisation/ Country	Items	Quantity
1	24/03/19	Red Crescent Abu Dhabi	Sanitary	993 boxes
			Oil Cooking	700 boxes
			Rinolac Baby Milk	250 boxes
			Maize Starch	20 745 kgs
			Soya Beans Seed	15 575 kgs
			Family Tents	500
			Total tonnes	80 000 kgs
1	26/03/19	NOIC	Britelite Green Bar Soap	480 bars
			Kapenta (1Kg)	446 packs
			Sanitary Pads	1001 packs
			Oil Cooking (2Itrs)	462
			Sugar Beans (500g)	997 packs
2	26/03/19	Tpr Mandizha	Clothes (ladies)	1 bag

1	27/03/19	ZIMPLATS	Sugar Beans (30 tonnes)	544 bags
			Water Guard (100 x 5ltrs)	500 ltrs
			Maheu Powder(72 x10kgs)	720 kgs
			Medical Supplies	
			Zithromax (500mg) P/3	500
			IV Fluids (1ltr)	1102
			Latex Gloves B/100	10
			IV Canulla	400
			Lumartem P/24	200
2	27/03/19	Ethiopian Community Association Of Zimbabwe	Mealie Meal (400x10 Kgs)	4 000 kgs
3	27/03/19	Precious Chihumba	Clothes (Ladies) Shoes (ladies)	1 bag 7 pairs
4	27/03/19	NOIC	Blankets (50 x10)	500

5	27/03/19	Well Wishers	Clothes	12 bags
6	27/03/19	Anjin Investments	Maize Meal	53 810 kgs
			Sugar White (25x20kg)	500 kgs
			Sugar Brown	456 kgs
			Salt Fine (10x20kg)	200 kgs
			Rice (12x20kg)	240 kgs
			Oil Cooking (50x16l)	800 ltrs
			Biscuits Marie (12x125g)	50 boxes
			Mineral Water (Vivon 5ltrs)	1 300 ltrs
			Pencils	600
			Crayons	100
			Duvets	20
			Clothes (Children)	1 box
			Clothes (Ladies)	1 box
			Clothes (Men)	1 box
			Clothes & Footwear (Monarch)	4 bags
			Clothes & Bedding	1 box
			Footwear (Plastic)	2 bags
			Clothes (Plastic)	1 bag
			Bucket With Foodstuffs	1
			Bottle Drink Containers	1 bag
			Medical Products	3 boxes
7	27/03/19	Botswana	Corned Beef	14 400
			Maize Meal	6 000 kgs
			Table Spoons	4 000
			Tea Mug	4 000
			Dinner Plates	4 000
			Pots	6 000
			Koo Canned Beans (375g)	4 000
1	28/03/19	Botswana	Oil Cooking (12x750ml)	436 boxes
2		RCZ	Clothes	72 bags

	Date	Organisation/ Country	Items	Quantity
1	29/03/19	RBZ	Maize meal	20 160 tonnes
			Salt	260 kgs
			Sugar	4 020 tonnes
			Cooking oil	4 032 ltrs
			2.5L pots	960
			3.5L pots	960
			Rice plates	4 800
			Basins	720
			Teapot	960
			Mugs	960
			Flumel P/20*B20	80 packets
			Histalix D 100ml B/20	48 cases
			Paracetamol 500mg B/1000	220 tins
			Cocodamol B/1000	94 tins
			Ibuprofen B/1000	96 tins
			MMT B/1000	96 tins
			Betadine Solution 1L	240 bottles
			Betadine Solution 100ml	260 bottles
			Roller bandages P/10	148 packs
			Crepe bandages	2 184
			Gauze bandages 100*B/100	8 boxes
			Loperamide B/100	40 boxes
			Coartem P/24*B/30	10 boxes
			Coartem P/18*B/16	48 packets
			Water Guard 150ml	288 bottles
			ORS B/371	8 packets
			4Cs 100ml B/20	60 cases
			Paracetamol 100ML 120mg /5ml B/10	50 cases
			Metronidazol 100ML 200mg/5ml B/10	80 cases
			Dispensing Envelopes P/1000	2 packets
2	29/03/19	Upper Manyame Sub-Catchment council	Maize Meal	4 000 kgs
3	29/03/19	Hatcliff 1 Primary Sch	Clothing	80 sacks
			Laundry Soap	9 bars
			Bath Soap	2
			Tissue Paper	1
			Cooking Utensils	½ sacks

4	29/03/19	Glenview 5 Primary Sch	Clothes Men	3 bales
			Clothes Women	4 bales
			Clothes Boys	3 ½ bales
			Clothes Girls	6 bales
			Shoes	1 bale
			Grocery Mixed Items	½ bale
5	29/03/19	Harare Metro(Individuals, Schools & Organisations)	Clothes	760 bags
			Grocery Mixed Items	85 bags
6	29/03/19	Chitungwiza District Harare Metro Province	Clothes	181 bags
			Blankets	1
			Shoes	13 bags
			Grocery Mixed Items	20 bags
7	29/03/19	Zimbabweans in Zambia	Blankets and Pillows	6 boxes
			Medical Supplies	2 boxes
			Plastic Buckets	3 boxes
			Plastic Bottles	2 boxes
			Bags and Suitcases	2 boxes
			Grocery	5 boxes
			Clothes	23 boxes
			Shoes	4 boxes
			Samp	1 box
			Sanitary	1 box
8	29/03/19	Epworth Mafara District	Clothes	380 bags
9	29/03/19	Kenya Gvt	Tea leaves (1 658 kgs)	500 boxes
			Powdered Full Cream milk (1 026 kgs)	40 bags
			Medical Drugs (co-packs 1000 kgs)	75 boxes

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	30/03/19	Harare Metro Province	Clothes	420 bags
			Grocery	17 bags
			Kitchen Ware	1 bag
			Sleeping Bag	1

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	31/03/19	Gerald Mudzimuirema	Clothes	1 bag
2		Zimbabweans in South Africa	Grocery	4 bags
			Cooking Oil	41 ltrs
			Shoes	16 bags
			Clothes	215 bags
			Blankets	2 bags

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	01/04/19	Indian Community	Sugar Beans (1 201bags x 50kgs)	60 050 kgs
			Maize Meal	11 000 kgs
			Mineral Water (case of 5ltrs x 4)	25 cases
			Bin Liner Pack of 50	4 packs
			Peanut Butter (case of 6 ltrs)	4 cases
			Tissue (case of 50)	4 cases
			Oil Cooking (24 ltrs x 160 cases)	3 840 ltrs
			Blankets	50
			Zimbrite Soap (20 boxes x 20 ea)	400 bars
2	01/04/19	Zion Apostolic Church	Clothes	2 bags

3	01/04/19	Portia Chihumba	Clothes	1 bag
			Shoes Assorted	3 bags

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	02/04/19	Alliance Media	Maize Meal (3000 x 10kgs)	30 000kgs
2	02/04/19	Indian Community	Mineral Water(24x500ml)	300 cases

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	03/04/19	Musanhi Buses	Maize Meal (227x10 kgs)	2 270 Kgs
			Sugar Brown (15x20kgs)	300 kgs
			Salt (7x10kgs)	70 kgs
			Oil Cooking (15x24Ltrs)	360 ltrs
			Dried Beans (14x5kgs)	70 kgs
			Soap Washing Green Bar (13x12kgs)	156 bars
			Clothes	1 bag
	03/04/19	Mash West Province	Clothes	722 bags
			Dried Beans	50 kgs
			Maize	25 kgs
			Kitchen Utensils	1 box
			Groceries Assorted	1 box
3	03/04/19	Oxford International College Epworth	Clothes	6 bags
4	03/04/19	Full Gospel Church Of God In Zimbabwe	Clothes	50 bags
			Blankets Monarchs	6 bags
			Kitchen Utensils	2 bags
			Shoes	18 bags

			Blanket 2 N 1	1
			Maize Meal (4x10kgs)	40 kgs
5	03/04/19	Teachers Union Of Zimbabwe	Cooking Oil (12x2ltrs)	24 ltrs
			Sugar (10x2kgs)	20 kgs
			Salt (20 x 500g)	10 kgs
			Beans (20 x 500g)	10 kgs
			Soap (3 x 10 bars)	30 bars
			Candles	4 packets
			Matches	1 case
			Vaseline (10x50 ml)	1 case

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	04/04/19	Drum City (Pvt Ltd)	Sugar Brown (20x20Kgs)	400 kgs
			Roller Meal (20x10kg)	2 000 kgs
			Flour (10x2kg)	400 kg
			Sugar Beans (10x500g)	10 cases
			Cashel Baked Beans (12x410g)	50 cases
			Water Still (12x500ml)	50 cases
			Texan Corned Meat (6x300g)	20 cases
			Blankets	60
			Kapenta(20x50g)	100 kgs
			Salt	100 kgs
2	04/04/19	Nigerian Community	Mealie Meal	12 500 kgs
3	04/04/19	Fanta College	Clothes	1 bag
4	04/04/19	Harvard Junior School	Mealie Meal	500 kgs
			Sweeping Brooms	7
			Mealie Meal	40
			Clothes	12 bags
			Cooking Oil (25x2ltrs)	50 ltrs
			Mazoe (20x2 ltrs)	40 ltrs
			Sugar (11x2kgs)	22 kgs

			Rice (7x2 kgs)	14 kgs
			Mattress	30
5	04/04/19	Rainbow Tourism Group	Mealie Meal	4 965 kgs
6	04/04/19	Epworth Local Board	Mealie Meal	880 kgs
			Sugar Beans	50 pkts
			Assorted Groceries	1 bag
			Chunks (250gx10)	25 pkts
			Clothes	58 bags
7	04/04/19	Mash West Province	Maize	280 kgs
			Clothes	314 bags
8	04/04/19	Zimbabweans In Lesotho	Clothes	5 bags
			Shoes	1 bag
			Sanitary Pads	1 box
			Paracetamol Syrup	1 box
			A5 Exercise Books	5 packs

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	05/04/19	Butler College	Clothes	2 bags
2	05/04/19	Belvedere Teachers College	Clothes	9 bags
			Rice	2 kgs
			Sugar	8 kgs
			Salt	1 kg

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	06/04/19	Capt G Mazwati	Clothes	1 bag
2	06/04/19	Embassy Of Zimbabwe In Botswana	Clothes	451 bags
			First Aid Kit and Syringes	1 box
			Maize meal (30 x 10kgs)	30 bags
			Rice (35x10kgs)	350 kgs
			Pasta	10 kgs
			Dried Beans(7x5kgs)	35 kgs
			Salt(5x5kgs)	25 kgs
			Sugar(30x2.5kgs)	75 kgs
			Washing Powder(20x2kgs)	20 packets
			Vaseline(12x100mls)	02 packs
			Washing Soap Bars	03 boxes
			Milk Powder (10x750g)	10
			Tinned Beans (10x12x410g)	10 cases
			Toilet Paper(3x18pack)	54
			Lion Matches	02 cases
			Flour	10 kgs
			Oil Cooking (12x750mls)	15 boxes
			Oil Cooking (12x500mls)	3 boxes
			Sanitary Ware (10x24)	10 boxes
			Kango Pots 5.7ltrs	8
			Kango Pots 3.5ltrs	23
			Mugs (12x7)	84
			Mugs (12x13)	156
			Mugs (12x6)	72
			Bowls	50
			Soup Plates	47
			Spoons	32
			Shovels	9
			Spades	6
			Enamel Plates	66
			Hand Washing Basins	22
			Tents	30
			Blankets	100
			Rice Specco (40x10kgs)	400 kgs
			Mineral Water (500ml)	330 bottles
			Tinned Beans (410g)	200
			Milk Long Life (20 x 500ml)	3 crates

			Oil Cooking 240mls	1
			Tinned Fish (12 x 15)	15 cases
			Tinned Beef (5 x6)	5 cases
			Mattress	3
3	06/04/19	DA KWEKWE	Clothing Assorted	736 bags
			Stationery Assorted	6 bags
			Kitchen Utensils	4 bags
			Groceries Assorted	3 bags
			Toiletries	1 bucket

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	08/04/19	Col Sabata	Clothes	1 bag
2	08/04/19	Seke Teachers College	Clothes	39 bags
			Maize Meal	90 kgs
			Salt	20 kgs
			Matemba	12 kgs
			Soya Chunks	7.50 kgs
			Kitchen Ware	1 bucket
			Toiletry	1 bag
			Maputi	2 bags
			Plastic Dish	1
			Shoes, Sandles and Belts	1 bag
			Groceries Assorted	1 bag
			Stationery Assorted	1 bag
3	08/04/19	Ministry of Women Affairs, Gender and Community Dev.	Farai Pads Pack of 18	24 packets
			Long Black Plastic Bag	1
			Shoes	2 bags
			Clothes	40 bags
			Soya Beans	50 kgs
			Rice	5 kgs
			Maq Surf	55 kgs
			Green Bar	43 bars
			Monarch Bags	3
			Bath Soap	49
			Curtains and Clothes	3 bags

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	09/04/19	Mota-Engil Zimbabwe	Maize Meal	20 000 kgs
			Rice	7 200 kgs
			Cooking Oil	2 640 ltrs
			Sugar Beans	2 000 kgs
			Stay Free Pads	400 packets
			Cotton Wool	50 kgs
			Double Blankets	200
			Kango Cooking Pots (2.5 ltrs)	100
			Kango Cooking Pots (5.7 ltrs)	100
2	09/04/19	Kotrum Construction Pvt Ltd	Blankets	48
3	09/04/19	Choppies Zimbabwe	Maize Meal	14 000 kgs
			White Bread Flour	11 760 kgs
			Bull Dog Power Energy Drink (320cases)	1 919.75 ltrs
			Slimy Girl Pads (50 cases)	55 200
			Noodles (288 cases)	5 616 kgs
			Choppies Samp (200 bags)	2 000 kgs
			Royal Kitchen Towel	5 050
			Kitchen Swabs	193
			Green Bar Washing Soap	5 120
			Washing Powder	7 074 kgs
			Pampers (comfit economy 54 cases)	5 400 packets
			Tissues (Choppies TP 100 bales)	4 800 packets
			Vega sedanini right (56 cases)	448 kgs
4	09/04/19	Murowa Diamonds	Sun-Sweet Sugar	4 260 kgs
			Happy Sky Pads (cottony)	3 550
			Happy Sky Pads (slim net)	8 000
			Kapenta	2 kgs
			Red Seal Roller Meal	13 000 kgs
			Yebo Roller Meal	4 250 kgs

			Zim Gold Cooking Oil	2 640 ltrs
5	09/04/19	P A Midlands	Royco	1 packet
			Matemba (pack of 20x100g)	2 packets
			Vanilla Biscuits	2 kgs
			Macaroni	6.2 kgs
			Spaghetti	4 kgs
			Instant Porridge	2 kgs
			Noodles	3
			Green Bar	48 cartons + 4 units
			Bath Soap	84
			Paper Bags with broken Green Bars	3
			Elegance Vaseline 100ml	6
			Colgate	13
			Tissues	31
			Candles	4
			Matches Boxes	10
			Pens Packet of 3	10
			Pain-eeze Boxes	10
			Grays	1
			Boom Washing Powder	150g
			Tea Leaves	10 packets
			Powder Milk	2
			Mayonnaise 2 x 750mls	1.5 ltrs
			Maputi	500g
			Instant Maheu	2
			Sugar 37 cartons+ 3x2kgs+ 1kg	747 kgs
			Flour 8 cartons + 4x2kgs	168 kgs
			Maize Meal	285 kgs
			Rice	40 kgs
			Samp	2 kgs
			Cooking Oil	24 ltrs
			Maize	220 kgs
			Soya Mince Jumbo Chunks	23
			Chunks	490 kgs
			Soya Mince	280.75 kgs
			Beans	510 kgs
			Royal Soya Mince Nyama	2.5 kgs
			Maputi	82 packets
			Butternuts	9

			Snail Light Lotion	1
			Roll on Play Girl	1
			Butter Cream Lotion	1
			Hair Food	1
			Curry Powder	50g
			Tomato Sauce	375mls
			Peanut Butter	350 mls
			32 page Ex-Books	118
			72 page Ex-Books	57
			Counter Books	33
			Small Ex Books	43
			Yeast	44 boxes
			Khaki Covers	16
			Plastic Covers	12
			Pencils	38
			Rulers	10
			Cellotape	3
			Pens	31
			Stay Free	23 packets + 62 units
			Tail Comb	2
			Paper Bag Stay Free	1
			Wheel Chairs	10
			Phillips Colour TV	3
			Door Frames	30
			Mattresses	18
			Base Beds	18
			Buckets	45
			Monarch	17
			Sacks	371
			Bag and Paper Bags	52
			Blankets	23
			Changani	92
			Shirts	3 boxes

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	10/04/19	Republic of Zambia	Maize Meal	100 000 kg
			Kitchen Sets 450 kg	150 units
			Dignity Kits (sanitary ware/ toiletries) 900kg	150 units
			Clothes Assorted	7 bags
			Rice	250 kgs
			MEDICALS	

			Co-trimoxazole ,powder for suspension, 250mg/5ml ,100ml bottle (6960 kg)	1 392 boxes
			Tetracycline HCL, eye ointment 1% 5g tube (25 kg)	5 boxes
			Albendazole 400mg tablets (10 kg)	12.5 boxes
			Promethazine HCL 50MG/2ml inj (9 792 kg)	25.5 boxes
			Aminophylline inj 25mg/ml 10ml AMP (312 kg)	104 boxes
			Loperamide 2mg	240 boxes
			Amidol B/100	43 boxes
			ORS	42
2	10/04/19	Msasa Industrial Training College	Clothing	4 bags
			Shoes (plastic bags)	3 bags
			Clothes (plastic bags)	1 bag
			Plastic Bag (2kg Sugar, 4 x Bath Soap)	1 bag
			(2kg x 10) Pro brands Rice	20 kg
3	10/04/19	Manyame High School	Clothes Assorted	6 bags
			Shoes Assorted	1 bag

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	12/04/19	Dare To Share Zimbabwe	Mealie Meal (10 x 304)	3 040 kg
			Oil Cooking (8 x 2ltrs) 27	432 ltrs
			Sugar Beans (10 x 500g) x 90	450 kg
2	12/04/19	Croco Holdings	Mealie Meal	7 000 kg
			Solar Lights	120
			Clothing Assorted	15 bags
			Groceries Assorted	3 bags
			Sugar	20 kg

			Rice	100 kg
3	12/04/19	Mwanandishe Gvt Primary School	Clothes Assorted	19 bags
			Shoes Assorted	1 bag
			Rice	2 kg
			Salt	2 kg
			Vaseline (300g)	1
			Colgate (125ml)	1
4	12/04/19	Donny Brook Primary School	Clothes Assorted	6 bags
5	12/04/19	Smile for Africa Organisation	Life Straw Community Water Filters (50 units)	50 boxes

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	13/04/19	PA Mashonaland Central Province	Clothes Assorted	1 199 bags
			Maize 48 x 50kg	2 400 kg
			Sorghum 4 x 50kg	200 kg
			Shoes Assorted	1 bag
			Walking Stick	1
			Grocery Assorted	36 bags
			Utensils Kitchen	36 bags
			Toiletries	1 bag
			Washing Soap	24 bars
			Cooking Oil (18 x 2ltrs)	36 ltrs
			Potatoes	1 pocket
			Flour (10 x 2kg)	20 kg
			Sugar 8 x 20kg	160 kg
			Wheat (3 x 50kg)	150 kg
			Maize Meal (2 x 50kg)	100 kg
2	13/04/19	Roman Catholic Church Highfields	Clothes Assorted	63 bags
			Utensils Kitchen	1 bag
3	13/04/19	Evangelical Church of Zimbabwe Warren Park 2	Clothes Assorted	100 bags
			Utensils Kitchen	2 bags

	Date	Country/ Organisation	Item	Quantity
(a)	(b)	(c)	(d)	(e)
1	17/04/19	President's Office (First Lady)	Clothe Assorted	81 bags
			Kitchen Utensils	2 bags
			Clothes	18 plastic bags
2	17/04/09	Agriculture Marketing Authority	Maize Meal	13 750 kgs
3	17/04/19	Johanne Masowe WeChishanu Apostolic	Clothes Assorted	60 bags
			Clothes Assorted	29 cartons
			Dried Food	3 cartons
			Blankets	3 bags
4	17/04/19	Republic Of Belarus	Sugar	7 500 kgs
			Soap	160 boxes
			Tinned Beef	662
			Flour (50x75 kgs)	7 500 kgs
			Books	50 boxes
			Clothes	279 bags
			Baby Hit	12 848 ea
			Surf Washing	2 500 kgs
			Clothes Assorted	85 boxes
			Kitchen Ware	2 boxes
			Cups Tea	42 boxes

	Date	Country/ Organisation	Item	Quantity
(a)	(b)	(c)	(d)	(e)
1	18/04/19	PA Midlands Province	Sugar	260 kg
			Maize Meal	20 kg
			Soya Chunks	34.50 kg
			Maize	50 kg
			Maputi	20 packets
			Carrier Bag Reading Stuff	1 bag
			Clothes Assorted	244 bags
			Kitchen Utensils	13 bags
			3 Legged Pot	1
			Prammer Stove	1

			Trunks School	2
			Stay Free	5 boxes
			Stationary Card Box	5 boxes
			Groceries Assorted	8 boxes
			Green Bar	1 bag
			Blankets	15 bundles
			Zambia	28 bundles
2	18/04/19	Talent Diotrefe Banda	Maize Meal (1000 x 25kg)	25 000 kg
			Sugar 100 x (10 x 2kg)	2 000 kg
			Salt 100 x (10 x 01kg)	1 000 kg
			Samp (1000 x 5kg)	5 000 kg
			Soap (24 x 42)	1 008 bars
			Sugar Beans (87 x 10kg)	870 kg
			Oil Cooking (996 x 2ltrs)	1 992 ltrs

	Date	Country/ Organisation	Item	Quantity
(a)	(b)	(c)	(d)	(e)
01	20/04/19	Johane Masowe WeChishanu Apostolic	Clothes	48 bags
			Kitchen Ware	1 box
			Large Pot	1
			FoodStuff	1 box
			Maize	50 kg
			Containers (20 ltr)	2
			Buckets (20 ltr)	16

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	24/04/19	Pro Plastics Ltd	Borehole Casings (6M)	200 lengths
2	24/04/19	Zimbabwean Community in Tanzania	Clothes Assorted	48 boxes
			Shoes Assorted	5 boxes
			Mosquito Nets	1 box
			Sanitary Pads	10 boxes
			Buckets (20L)	4
			Sanitary & Detergents	1 box
			Rice	7 bags
			Beans Dried	3 bags
			Surf	2 bags
			Mats	1 bag
			Medical Assorted	15 boxes
			Food Items Assorted	4 boxes
3	24/04/19	PA Midlands	Clothing Assorted (Sacks)	273
			Changani & Plastic Bags (Clothing)	283
			Monarchs (Clothing)	8 bags
			Grocery Assorted	6
			Kapenta Fish	40 kgs
			Maize	8 bags
			Salt 4x(10x1kg)	48 kgs
			Cooking Oil 3x(12x2L)	72 ltrs
			Maize Meal (25x10 kgs)	250 kgs
			Trunk	1
			Travelling Bags(Clothing)	23 bags
			Clothing Bales	2
			Zambia	9
			Cardboard Boxes	10
			Handbags	5 bags
			Sugar 5(10X2kg)+(2x2kg)	104 kgs
			Satchel	17
			Kitchen Utensils (Assorted)	2
			Stationary Assorted	10 bags
			Cover Bed	1

	Date	Organisation/ Country	Items	Qty
(a)	(b)	(c)	(d)	(e)
1	25/04/19	Gvt Of The Russian Federation	Summer Tents 10 Seater	10
			Summer Tents 30 Seater	20
			Canned Meat Stew (380 boxes x 36 cans)	13 680 cans
			Canned Fish (315 boxes x 48 cans)	15 120 cans
			Blankets (200 bales x 10 ea)	2 000
			Sugar (80 bags x 50 kg)	4 000 kgs
			Oil Cooking (114 boxes x 15 ltrs)	1 710 ltrs
			Rice (80 bags x 50 kg)	4 000 kgs
2	25/04/19	JMCD Company	Grocery Hamper	51

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	29/04/19	Angel of Hope Foundation (First Lady)	Clothes Assorted (New)	17 bags
			Maize Meal	22 000 kg
2	29/04/19	Masimba Construction Zim	Clothes Assorted (Used)	5 bags
			Flour (1 x 2kg)	2 kg
			Candles (1 x 1 packet)	1 packet
			Mazoe (2 x 2 ltrs)	4 ltrs
			Sanitary Pads (1x packet of 24)	1 packet

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	01/05/19	Smile for Africa	59 x 2 Men Tents	59
			04 x 8 Sleeper Tents	4
			01 x 6 Sleeper Tents	1
			Mattress F/Rubber	47
			Blankets	50

			Food Boxes Rice	60
			Tents Lights	5
			03 X Boxes Cooking Pots	14
			16 X Energizer Batteries	16

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	03/05/19	Ministry of Finance	Bed Queen Size	1
			Radio Panasonic With Speakers	4
			Radio Speakers	10
			Home Theatre Complete With 5 Speakers	1 set
			Shoes Polish Brown	10
			Iodised Salt (2 X 2kg)	4 kg
			Bath Soap	23
			Vaseline	9 bottles
			Washing Soap	12 bars
			Trousers	18 pairs
			Shorts	2
			Jackets	4
			Caps	3
			Suit Jackets	2
			Waist Coat	1
			Cross Belts	2
			Shoes (Tackies)	4
			Shoes Formal	1 pair
			Shirts	1
			Travelling Bag	1

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	03/05/19	Well wishers	Clothes Assorted	2 bags
			Sugar (205 X 2kg)	410 kg
			Rice (36 X 2kg + 25kg + 2 X 5kg)	107 kg
			Sugar Beans (30 X 500g + 5kg)	20 kg
			Salt (31 X 1kg + 2kg)	33 kg
			Matches (2 X Carton Of 10)	20 cartons

			Candles	155
			Sanitary Pads	41
			Peanut Butter (1 X Case Of 12 X 375ml +2 ea)	14
			Tinned Beans (2 X Case Of 12 + 5 ea)	29
			Maize Meal (8 X 10kg + 4 X 5kg)	100 kg
			Soya Chunks	1 kg
			Washing Soap	44 ½ bars
			Spaghetti (2 X 400g)	800 g
			Flour (1 X 2kg)	2 kg
			Bath Soap (1 X 4 ea)	4
			Surf (2 X 2kg)	4 kg
			Tea Leaves (2 X 500g)	1 kg
			Dish Towels (2 X Pack Of 10)	20

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
1	07/05/19	PA Mash Central	Maize Meal (3x50kg)	150 kgs
			Clothes Assorted	199 bags
			½ Sack of Cow Peas (Nyemba)	1
			Kitchen Utensils	2 bags
	Date	Organisation/ Country	Items	Qty
(a)	(b)	(c)	(d)	(e)
1	08/05/19	Zimbabwean Community in South Africa	Maize Meal	2 200 kgs
			Sugar	1 710 kgs
			Oil Cooking	435 ltrs
			Rice	860 kgs
			Dried Beans	440 kgs
			Salt	100 kgs
			Samp	400 kgs
			Dish Washer Detergent	80 ltrs
			Tinned Fish	240
			Tinned Beans	328
			Corned Meat	124
			Flour	160 kgs
			Noddles	1 600

			Groceries Assorted	19 boxes
			Soap Green Bar	384 bars
			Soap Sunlight	2 boxes
			Vaseline	48
			Jik Disinfectant	24.5 ltrs
			Sanitary Pads	2 boxes
			Blankets (New)	158
			Blankets (Used)	50 bags
			Home Set Mixed	11
			Mattresses (Used)	11
			Tent C/W (Used)	1
			Buckets 20ltr	10
			Clothes Assorted	291 bags
			Total Tonnes	14 000 kgs
2	08/05/19	Tafara Gvt Primary School	Clothes Assorted	7 bags
			Shoes Assorted	1 bag

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	11/05/19	Well Wishers	Maize Meal (10 X 52kg)	520 kgs
			Maize (2 Buckets)	40 kgs
			Clothes Assorted & Blankets	5 Boxes
			Clothes Assorted (Used)	101 bags
			Blankets	3
			Soup Plates	1 Box
			Books	35
			Shoes Assorted (Used)	16 Bags
			Pots Cooking	2
			Cups Plastic	2 Boxes
			Bucket with Dinner Plates	15

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	12/05/19	Reformed Church in Zimbabwe (Highfield)	Maize Meal (50 x 5kgs)	250 kgs
			Maize (2 x 50kgs)	100 kgs

			Clothes Assorted	310 bags
			Blankets (Old)	6 bags
			Blankets (New)	6
			Plastic Plates	10
			Cups Tea	40
			Shoes Assorted (Used)	16 Bags
			Pot Cooking	1
			Trunk	1
			Bucket (20L)	1
			Kapenta (20 x 50g)	1 packet
			Rice (5 x 2kg)	10 kgs
			Soap Washing	6 bars
			Baked Beans	7 tins
			Mazoe	2 ltrs
			Oil Cooking	2 ltrs
			Dried Beans	500g
			Surf	5 kgs
			Toothpaste	1 tube
			Soap Bath	2
			Salt	3 kgs
			Sanitary Pads	3
			Toilet Paper	1 roll
			Peanut Butter	1 bottle
			Tea Pot	1
			Cooking Pan	1
			Matches	9 boxes
			Kitchen Utensils	1 box
			Cooking Sticks	24
			Kitchen Utensils(Plastic Bag)	1

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	13/05/19	PA Harare	Clothes Assorted	875 bags
			Kitchen Ware	4 bags
			Food (Mixed Items)	11 bags
			Toiletries	1 box
			Books	2 boxes
02	13/05/19	Zim Eye	Clothes Assorted	10 boxes
03	13/05/19	Miracle Mission	Blankets & Sheets	9 bags
			Clothes Assorted	304 bags

			Bags Assorted	4 bags
			Shoes Assorted	42 bags
			Toys Assorted	4 bags
			Buckets (Plastic Containers)	20
			Kitchen Utensils	4 boxes
			Kettles	3
			Stationary School	1 box
			Candles ,Matches ,Mosquito Coils & Repellents	1 box
			Monarch	4
			Toiletries Assorted	2 boxes
			Family Tent	1
			Maize Meal	172 kg
			Rice	116 kg
			Cooking Oil	50 ltrs
			Sugar	54 kg
			Samp	46 kg
			Tinned Fish	64 tins
			Tinned Beans	36 cans
			Soup Packets	1 box
			Flour	20 kg
			Salt	10 kg
			Mineral Water (05 ltrs)	45 ltrs

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	14/05/19	Kutsaga Pry School	Clothes Assorted	6 bags
			Kitchen Utensils (Paper Bag)	1
			Bath Soap	1
			Flour	2 kg
			Sugar	2 kg
			Washing Soap	2 bars
02	14/05/19	PSMAS	Clothes & Shoes Assorted	33 bags
03	11/05/19	PA Harare	Clothes Assorted	180 bags
			Shoes Assorted	10 bags
			Cooking Oil (48 X 2ltrs)	96 ltrs
			Washing Soap	96 bars
			Sugar (4 X 10 X 2kg)	80 kg

			Groceries Assorted	1 box
			Groceries Assorted	2 bucket
			Groceries Assorted (Paper Bags)	6
			Kitchen Utensils	2 bags
			Dinner Plates	1 box
			Stationery (Cover & Books)	1 box
			Maize Meal (9 X 5kg + 3 X 10kg)	75 kg
			Groceries Assorted (13 X 50 Kg)	13 bags

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	15/05/19	Republic of Egypt	Food Humpers	900 boxes
			Tents (5 X 4 Men)	25

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	17/05/19	African Catholic Church Runyararo	Clothes Assorted	9 boxes
			Shoes Assorted (10 Pairs)	1 plastic bag
02	17/05/19	World Life Changers	Clothes (Men)	45 boxes
			Clothes (Ladies)	45 boxes
			Clothes (Kids)	43 boxes
			Shoes (Men)	16 boxes
			Shoes (Ladies)	24 boxes
			Shoes (Kids)	22 boxes
			Bedding	15 boxes
			Towels	6 boxes
			Camping Material	2 boxes
			Heater	1
			Radio	1
			Clutches	1 bunch

	Date	Organisation/ Country	Items	Qty
(a)	(b)	(c)	(d)	(e)
01	18/05/19	NATPHARM	Books Assorted (Library)	8 boxes
			Medical supplies	(units)
02	18/05/19	Republic of Egypt	Doxycillin (100mg 10 Cap)	1 000
			Azithromycin (500mg 3 Cap)	5 000
			Rehyrozinc 10 Sach	2 000
			Ringer 500 Ml	500
			Dextrose 500ml	500
			Normal Saline 500ml	500
			Salbutamol 20 Tab	2 000
			Betadine 120ml	2 000
			Vental INH 200 Dose	1 000
			Declophen 3 Amp	5 000
			Ceftriaxone 1g Vial	5 000
			Dexamethasone 3 Amp	2 000
			Clariline 20 Tab	1 000
			Streptoguin 10 Tab	4 000
			Oplex Syrup 120ml	1 000
			Pentamix Syrup 120ml	1 500
			Paracetamol 20 Tab	5 000
			E.Mox 500mg 16 Cap	2 000
			Lamifen Cream 15 G	1 500
			Medical Gauze 15cm	200
			Cotton (Kg)	20
			Syringe 3cm	1 250
			Caldenor Adhesive Tape	30

	Date	Organisation/ Country	Items	Qty
(a)	(b)	(c)	(d)	(e)
01	21/05/19	DA'S OFFICE BEITBRIDGE	Clothes Assorted (Used)	269 bags
			Blankets (New)	60
			Mealie Meal	579 kgs
			Rice	76 kgs
			Salt	27.5 kgs
			Flour	22 kgs

			Sugar	35.5 kgs
			Samp & Beans	30 kgs
			Macarron	21 kgs
			Spaghetti	7 kg
			Cooking Oil (375ml x 24)	9 ltrs
			Tea bags	7 cases
			Noodles	1 box
			Sanitary Pads	5 Packs
			Washing Soap	3 bars
			Tinned Beans	196
			Tinned fish	64
			Tinned Beef	05
			Colgate	1
			Tinned Chakalaka	1

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	22/05/19	Louis Mountbatten School	Clothes Assorted (used)	15 Bags
			Kitchen Utensils	1 Bag
			Groceries Assorted	1 Bag
			Big Pot	1

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	24/05/19	AFM Of South Africa	Clothes Assorted (Used)	39 Bags
			Knives	3
			Forks	4
			Rice	12 kgs
			Sugar	2 kgs
			Mealie Meal	20 kgs
			Cooking Oil	2 ltrs
			Spoons	5

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	26/05/19	Zimbabweans in Botswana	Maize Meal (12.5kg X1040ea)	13 000Kgs
			Samp (16x2.5kgs)	40 kgs
			Clothes Assorted (used)	429 bags/boxes
			Cooking Oil	107 ltrs
			Salt (1kgx10x6)	60 kgs
			Vaseline	1 box
			Surf	1 box
			Groceries Assorted	35 bags
			Kitchen Utensils	4 boxes
			Rice (5kgX57 + 10kg)	295 kgs
			Macaroni (3kgx01)	3 kg
			Sanitary & Toiletries	2 boxes
			Blankets	44
			Buckets (10 ltr)	7
			Buckets (20 ltr)	4
			Shoes Assorted (Used)	6 bags
			Mattresses ¾	1
			Sugar (2.5kgX4)	10 kgs

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	28/05/19	PA Mashonaland Central	Clothes Assorted	12 bags
	28/05/19	DA Mazowe	Clothes Assorted	28 bags
			Clothes Assorted (plastic bags)	12 bags
			Black jack (mutsine)	5 sacks
			Carrier bags & kitchen utensils	1 bag
02	29/05/19	Smile for Africa	Buckets (750 x 20 ltrs)	750 buckets

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	30/05/19	Mhondoro Ngezi Rural District Council	Clothes Assorted	90 bags
			Maize	20 kg
			Chicken / Huku (live)	16
			Turkey / Toki (live)	1
02	30/05/19	Divine Yard	Clothes Assorted	52 bags
			Books 2 quire	10
			Vim	1 sachet
			Bucket (20 ltrs)	1
			Cooking oil (12 x 375 ml)	4 ½ ltrs
			Kitchen utensils	2 bags
			Maize meal (2 x 10 kg)	20 kg
03	30/05/19	Chinchoi Service	Steel base beds	30

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	31/05/19	Domboshava Institute	Base beds single (metal)	160
			Mattress	90

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	03/06/19	PUBLIC SERVICE COMMISSION	Blankets (Used)	740
			Bed Covers	162
			Sheets	109
			Pillow Cases	6
			Baby Blankets	5
			Curtains (Used)	2
			Clothes Assorted	105 bags
			Shoes	7 bags
			Lunch Boxes	2 bags

			Handbags	3 bags
			3 Legged Pots	3
			Bathing Towels	5
			Flasic/ Food warmer	3
			Bread Bins	3
			Kitchen Utensils	12 Boxes

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	05/06/19	AFM IN ZIMBABWE	Maize	5 120 kgs
			Cooking Oil	36,375 ltrs
			Maize meal	1015 kgs
			Sugar	336 kgs
			Salt	90 kgs
			Rice	28 kgs
			Spaghetti	1 kg
			Macaroni	3 kgs
			Washing powder	8 kgs
			Flour	15 kgs
			Plates	15
			Dishes	2
			Diapers	80
			Washing soap	31 bars
			Camping tent	1
			Clothing assorted	336 bags
			Medication	4 bottles
			Kitchen utensils	2 plastic bags
			Blanket	20

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	06/06/19	Ahmadiyya Muslim Jamaat Zimbabwe	Maize Meal (10kgx250ea)	2 500 kgs
			Sugar (10x2kgx25)	500 kgs
			Salt (1kgx10x25)	250 kgs
			Flour (10x2kgx25)	500 kgs
			Rice (10x2kgx25 cases)	500 kgs

			Soya means 250gx10x50 cases)	125 kgs
			Cooking oil (12x2x20 boxes)	480 ltrs
			Cremora (20x1kgx6 boxes)	120 kgs
			Candles (24x450gx11 boxes)	118.8 kgs
			Stella (10x8x125gx4 boxes)	40 kgs
			Big Ben Washing Soap (12x1kgx6 boxes)	72 kgs
			Perfection Soap (12x1kgx15 boxes)	180 kgs
			Colgate (6x12x100mm)	3 boxes + 36 units
			Vaseline (6x250gx7boxes)	10.5 kgs
			Jade Bath Soap (20x250gx13 boxes)	65 kgs
			Kapenta (100gx20x23 packets)	46 kgs
			Clothes Assorted	1 bag
			Maq Surf (8x2kgx30 boxes)	480 kg
			Beans (500gx10x24 cases)	120 kgs

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	05/06/19	Well Wishers	Clothes Assorted	18 bags
			Beans	1 bag
			Kitchen Utensils	1 bag

	Date	Organisation/ Country	Items	Qty
(a)	(b)	(c)	(d)	(e)
01	07/06/19	Zimbabweans in Diaspora Organisation	Clothes Assorted	1008 Bags/boxes
			Medicals Assorted	6 boxes
	Date	Organisation/ Country	Items	Qty
(a)	(b)	(c)	(d)	(e)

01	10/06/19	Zimbabweans in Diaspora Organisation	Clothes Assorted	296 bags/boxes
			Drums (Assorted Clothes)	22
			Blankets	3
			Bales Blankets	4
02	10/06/19	Apostolic Faith International Church	Clothes Assorted	14 bags

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	11/06/19	Acts Revival Ministries	Clothes Assorted	9 bags
02	11/06/19	PA Mashonaland West	Clothes Assorted	36 bags
			Sugar	2 kg
			Shoes	1 bag
			Kitchen Utensils	2 bags
			Dinner Plates	2

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	13/06/19	ZBC MBARE	Clothes Assorted	110 Bags
			Blanket	1
			Groceries Assorted	1 paper bag
(a)	(b)	(c)	(d)	(e)
01	14/06/19	ZBC Pockets Hill	Clothes Assorted	25 bags
02	14/06/19	DHM Legal Practitioners	Blankets (New)	40

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	(e)
01	17/06/19	GREEN GROOVE PRI SCH	Clothes Assorted	3 Bags
			Shoes assorted	1 plastic bag

	Date	Organisation/ Country	Items	Quantity
(a)	(b)	(c)	(d)	
01	18/06/19	MASH CENTRAL PROVINCE(P.A 'S OFFICE)	Clothes Assorted (Used)	20 Bags
	18/06/19	MAZOWE DISTRICT (D.A's OFFICE)	Clothes Assorted (Used)	146 Bags
			Groceries Assorted	1 paper bag
			Maize	500 kgs
			Buckets with Assorted Used Clothes	5
	18/06/19	ZIM PHOS PRI SCHOOL	Groceries Assorted	1 bag
			Clothes Assorted (Used)	30 bags
			Shoes (Used)	1 bag
			Jackets (Used)	1 Bag

ANNEXURE E: TD DEPOSITS WITHOUT DOCUMENTATION

DATE	PAYEE	TD NUMBER	RECEIPT NUMBER	REASON FOR REVERSAL	AMOUNT RTGSS\$
April	PA Manicaland	44/19	358781	Refund of T & S Chamisa S	120.00
27/03/2019	PA Manicaland-Siyamaropa T	13/19	358747	No reason	240.00
29/03/2019	PA Manicaland-Ndumo George	14/19	358748	No reason	238.80
29/03/2019	PA Manicaland-Seenza E	16/19	358751	No reason	198.80
12/4/2019	PA Manicaland	29/18	358765	Wrong Account	788.80
12/4/2019	PA Manicaland	31/19	358767	Wrong Account	1 743.80
12/4/2019	PA Manicaland	32/19	358768	Wrongly Deposited into Nostro Account	2 606.80
12/4/2019	PA Manicaland	33/19	358769	Reversal of Allowance	385.00
12/4/2019	PA Manicaland	35/19	358771	Wrong Account	1 388.80
12/4/2019	PA Manicaland	36/19	358772	Wrong Account	998.80
12/4/2019	PA Manicaland	38/19	358774	Reversal of Allowance	493.80
25/4/2019	PA Manicaland	39/19	358775	Allowance for Mandevhana	98.80
25/4/2019	PA Manicaland	40/19	358776	Allowance for Makumbe	98.80

25/4/2019	PA Manicaland	43/19	358780	Reversal of Allowance for Mhlanga I	188.80
22/8/2019	DA Nyanga	108/19	358845	Wrong Account	1 998.80
7/5/2019	Madington Mutare-Building Material	64/19	358801	No reason	1 748.80
7/5/2019	Shelton Tsododo	65/19	358802	Intended to pay transporter	2 373.80
7/5/2019	Mavhuma Sman	66/19	358803	Intended to pay transporter	1 428.80
7/5/2019	Nu Season Mutare	67/19	358804	Reversed for supplier	1 029.80
7/5/2019	Mundagomo	56/19	358793	Invalid Account	398.80
7/5/2019	Mundagomo	57/19	358794	Machona A	78.80
7/5/2019	Munwe K	59/19	358796	Invalid Account	348.80
7/5/2019	PA Manicaland	61/19	358798	Reversal of Gvt Tax	8.00
7/5/2019	Martin Munhamba	62/19	358799	Invalid Account	3 439.80
7/5/2019	Magama N	63/19	358800	Invalid Account	68.80
10/5/2019	Sithole F	68/19	358805	Invalid Account	1 588.80
15/5/2019	Njanje Phillip	72/19	358809	Invalid Account	2 868.80
15/5/2019	Zhem Linda	73/19	358810	Invalid Account	878.80

20/5/2019	PA Manicaland	148/19	358785	Invalid A/c- Manica Skynew	2 602.80
20/5/2019	PA Manicaland	52/19	358789	Invalid Account	835.00
21/5/2019	Seenza E	75/19	358812	Invalid Account	258.80
21/5/2019	Golden Peacock	76/19	358813	Invalid Account	8 812.80
22/5/2019	Shadred Tauro	77/19	358814	Invalid Account	1 960.00
28/05/2019	Duma W	79/19	358816	Invalid Account	1 998.80
1/6/2019	Chahweta R	80/19	358817	Wrong Account	1 748.80
6/6/2019	Mukwadu T	81/19	358818	Wrong Account	2 798.80
12/6/2019	Mukwadu T	86/19	358823	Invalid Account	2 800.00
14/6/2019	Five Star	87/19	358824	Invalid Account	12 405.06
14/5/2019	Jekwa T	71/19	358808	Invalid Account	1 485.00
13/5/2019	Jawmart	69/19	358806	Invalid Account	33 998.80
1/7/2019	Larfage	88/19	358825	Invalid Account	15 398.80
1/7/2019	Crocko Motors	89/19	358826	Invalid Account	1 309.80
31/07/2019	Boc Gases	97/19	358834	Refund	415.97
12/8/2019	National Civil Protection	106/19	358843	Invalid Account	460 000.00

12/8/2019	DA Nyanga	107/19	358844	Wrong Account	498.80
7/8/2019	PA Manicaland	98/19	358835	Invalid Account	30.60
7/8/2019	Matanda C	100/19	358837	Wrong Account	273.80
7/8/2019	National Civil Protection	101/19	358838	Incomplete Account	460 000.00

Total

\$1 037 481

ANNEXURE F: INADEQUATE SUPPORTING DOCUMENTS

Date	Voucher Number	Purpose of Payment	Vendor	Sub Committee	Amount (\$)	Remarks
27/5/19	PV 298/19	Material to repair toilets	Gatex Invest, Merchandise Bay Pvt Ltd	Education	4 301	Purchase order not attached, Delivery note not attached. Same officer passed for payment and also certified not previously paid. Invoice not stamped supporting voucher only
31/5/19	PV 296/19	Being payment for Hotel Accomodation for DA	Chimanima ni Hotel	Finance and Admin	1 148	Same officer passed for payment and also certified not previously paid
27/5/19	PV 295/19	Payment of building materials for Chipinge hospital	Halsted Brothers	Health	32 789.98	Purchase order not attached, Delivery note not attached. Same officer passed for payment and also certified not previously paid. Comparative schedule partially completed.
27/5/19	PV 294/19	Payment of bricks	Gatex Invest, Multimix Hardware East, Madrington Trading	Education	276 410	No three quotations, no Delivery notes, Receipts or some invoices just written building materials without specifying what was purchased

27/5/19	PV 293/19	Payment of cement and bricks	Sino Zimbabwe, Larfage, Willdale	Education	257 562	No purchase orders, no delivery notes, No receipt or invoice for \$37 474.
27/5/19	PV 292/19	Payment of materials for Chipinge District Hospitals reconstruction	Joubet Crushers, Document support centre	Education	65 052	No 3 quotations for concrete stones worth \$19 880 bought from Joubet crushers, No purchase Orders, No Delivery Notes. Voucher paid for Health, Education and Transport Subcommittees.
23/5/19	PV 291/19	Hiring of Motor Vehicles	Mukwadu Transport, Chahweta	Transport and Logistics	5 600	Voucher not certified correct and one person certified not previously paid and also passed for payment
27/5/19	PV 288/19	Payment for building materials for Chipinge Hospital	Hardware East	Health	353 745	No Purchase Orders and Delivery note not attached.
27/5/19	PV 287/19	Payment for building materials for Chipinge Hospital	Tinty's Hardware	Health	79 801	Deliver note not attached.

Date		Materials Supplied	Supplier		Amount \$	Remarks
19/07/19		Aggregate stones	Jourbert Crushers	Shelter	14 000	No delivery note, No invoice, GRV
17/04/19		Building materials	Hardware East	Shelter	9 304	No delivery note, No invoice, GRV
26/07/19		Plumping materials	Field merge Investments	Shelter	15 500	No delivery note, No invoice, GRV
25/04/19		Building materials	Chirombo Hardware	Shelter	13 350	No delivery note, No invoice, GRV
25/04/19		Building materials	Chirombo Hardware	Shelter	14 470	No delivery note, No invoice, GRV
Total					\$1 143 033	

ANNEXURE G: FUEL CONSUMPTION

Date	Voucher Number	Vehicle Hired	Vehicle type	Amount Paid (\$)	Distance travelled (km)	Fuel Allocated (litres)	Km/ litre
11/7/19	382/19	ADQ5313	Nissan Navara	2 450	613	100	6.1
11/7/19	382/19	ADQ5313	Nissan Navara	2 450	1 525	200	7.6
11/7/19	382/19	ADQ5313	Nissan Navara	2 450	1 088	280	3.9
11/7/19	382/19	ADQ5313	Nissan Navara	2 450	809	110	7.4
11/7/19	382/19	ADQ5313	Nissan Navara	3 150	952	120	7.9
11/7/19	381/19	ADY6082	Isuzu	6 300	1 156.20	40	28.9
11/7/19	380/19	AEQ9218	Toyota D4D	2 800	16	Not indicated	N/A
11/7/19	379/19	ADV2736	DAF 10 ton Truck	2 600	450	Not indicated	N/A
11/7/19	379/19	ADV6288	-	1 750	975	360	2.7
11/7/19	379/19	ADV2736	DAF 10 ton Truck	5 325.75	1 935	560	3.5
11/7/19	378/19	ADW2116	Nissan Condor	3 900	1 200	770	1.6
11/7/19	377/19	ABP9806	Mitsubishi Canter	1 300	210	140	1.5
11/7/19	376/19	ACD9645	Toyota Land cruiser	19 650	13 205	1 481	8.9
11/7/19	375/19	ADF2484	Scania	2 860	422	320	1.3
11/7/19	374/19	AEL0605	Hino 5 ton	2 450	1 763	670	2.6
11/7/19	373/19	AEL0699	DAF 7 ton	7 700	2 288	900	2.5
11/7/19	373/19	AEL0699	DAF 7 ton	3 500	2 905	1 060	2.7
11/7/19	371/19	ADF2647	Mitsubishi L200	8 750	2 524	540	4.7
11/7/19	371/19	ADF2647	Mitsubishi L200	5 250	1 671	260	6.4
11/7/19	370/19	ACD5367	Nissan UD	1 560	740	550	1.3
11/7/19	370/19	ADR2386	Scania	1 560	620	460	1.3
11/7/19	370/19	ADR2386	Not indicated	1 300	1 248	837	1.5
11/7/19	370/19	ADR2386	Not indicated	1 300	1 220	723	1.7
11/7/19	369/19	AEK4515	Ford Ranger	2 450	871	100	8.7
11/7/19	369/19	AEK4515	Ford Ranger	7 700	2 673	180	14.9
11/7/19	368/19	ADZ3691	DAF	94 933.45	3 465	1 810	1.9

		AEU7583	Scania		2 188	1 303	1.7
12/7/19	367/19	AEU7583	Scania	67 762.97	3 147	1 789	1.8
4/6/19	366/19	ACU9098	Isuzu 7 ton	10 400	1 094	120	9.1
4/6/19	365/19	AEK4515	Ford Ranger	2 450	1 131	180	6.3
				5 950	2 176	240	9.1
5/7/19	364/19	ADC9083	Man 15m3 tipper	36 633.57	2 088	1 100	1.9
5/7/19	363/19	AEQ9218	Toyota D4D	3 500	727.40	100	7.3
		ADY6082	Isuzu	7 000	744.80	70	10.6
11/7/19	362/19	ACG8166	UD	16 628.89	3 015.30	900	3.4
11/7/19	361/19	ABI9570	Nissan Pickup	6 188	2 145	160	13.4
6/6/19	360/19	AEJ1901	Toyota Passo	6 150	4 815	675	7.1

Source: Payment vouchers

ANNEXURE H: ECOCASH PAYMENTS WITHOUT SUPPORTING DOCUMENTS

Date	Description	Ecocash Reference	Ecocash Number	Amount (RTGS \$)	Comments
19/03/19	Payment Voucher forms	PP190319.0927.I12375	782691847	75.00	No requisitions
19/03/19	Lunch for 55 NYS @5each	PP190319.1407.L39388	782206980	275.00	No approval on requisition for National Youth Service lunch
19/03/19	Chain Saw oil 15 l	PP190319.1545.H47194	782334543	120.00	No requisition
21/03/19	Carbon paper for CPU	CO190321.1049.O03966	775664925	30.00	No Comparatives or requisitions
24/03/19	Lunch for Provincial Civil Protection Team	CO190324.1213.T60582	772809243	305.00	No vendor on PV
17/04/19		PP190419.1829.P67874	772148644	12.00	No Payment Voucher and Vendors
17/04/19		PP190417.1857.A71458	783759813	12.00	No Payment Voucher and Vendors
18/04/19		PP190418.0924.M15550	772148644	625.30	No Payment Voucher and Vendors
15/06/19	Payment for Toner Cartridge	CO190615.0954.M24926	782790405	500.00	No Vendor and receipts, No PV number
15/06/19	Payment for Toner Cartridge	CO190615.0955.G25243	782790405	60.00	No Vendor and receipts, No PV number

19/03/19	Payment Voucher forms	PP190319.0927.I12375	782691847	75.00	No requisitions
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Total

RTGSS\$2 089.30

ANNEXURE I: DISTRIBUTIONS WITHOUT SIGNATURES

Date	Item	Quantity	Missing Information
27/03/19	Cooking Oil	4*2litres	Officer receiving, Signature and distribution list
28/03/19	Cooking Oil	64*2litres	Signature and distribution list
28/03/19	Cooking Oil	22*2litres	Officer receiving, Signature and distribution list
29/03/19	Cooking Oil	18*2litres	Signature and distribution list
29/03/19	Cooking Oil	18*2litres	Officer receiving, Signature and distribution list
29/03/19	Cooking Oil	18*2litres	Signature and distribution list
28/03/19	Salt	100*2kg	Signature and distribution list
29/03/19	Salt	78*2kg	Signature and distribution list
29/03/19	Salt	78*2kg	distribution list
29/03/19	Salt	78*2kg	distribution list
26/03/19	Sugar	84*2kg	Signature and distribution list
27/03/19	Sugar	84*2kg	Signature and distribution list
28/03/19	Sugar	140*2kg	Signature and distribution list
28/03/19	Sugar	168*2kg	Signature and distribution list
29/03/19	Sugar	84*2kg	Signature and distribution list
28/03/19	Blankets	80	distribution list
29/03/19	Blankets	85	distribution list
29/03/19	Blankets	85	distribution list

ANNEXURE J: SAMPLE OF HIRED VEHICLES WITHOUT CONTRACTS

	DATE PAID	VEHICLE REGISTRATION	AMOUNT PAID \$
1	05/04/2019	AEL0605	1 820
2	15/04/2019	AEK4604	780
3	16/04/2019	ACU9098	4 481
4	24/04/2019	ABI9570	2 375
5	01/05/2019	ADB0375	865
6	01/05/2019	AEQ9218	980
7	01/05/2019	ADY6082	1 120
8	01/05/2019	ABP9806	1 300
9	01/05/2019	AFB6660	3 945
10	02/05/2019	ADF2647	3 420
11	02/05/2019	ABI1526	1 520
12	02/05/2019	ADA1330	2 030
13	08/05/2019	AEU7435	58 543
14	08/05/2019	AEU7431	65 819
15	08/05/2019	AEQ9218	1 750
16	14/05/2019	AEL0699	2 470
17	14/05/2019	ADL8739	9 239
18	14/05/2019	ABM2432	15 547
19	14/05/2019	ADV2736	6 175
20	14/05/2019	ADY6288	3 570
21	15/05/2019	AEU3184	10 700
22	15/05/2019	SY 215	43 426
23	21/05/2019	AEK4515	5 950
24	21/05/2019	ADV2602	1 560

25	22/05/2019	ADA1330	2 100
26	22/05/2019	W60	22 290
27	22/05/2019	ADC9083	82 994
28	22/05/2019	AEY2800	7 540
29	24/05/2019	AEU1864	70 030
30	24/05/2019	AEQ9218	2 800
31	24/05/2019	ADY6288	3 202
32	24/05/2019	AEC9506	2 434
33	24/05/2019	ADB0375	2 800
34	24/05/2019	ADY6082	2 800
35	24/05/2019	AEK4604	3 900
36	27/05/2019	AEU2816	49 758
37	27/05/2019	AEG8879	55 732
38	27/05/2019	AEU7595	63 360
39	27/05/2019	AEU3153	59 343
40	27/05/2019	ADZ2337	48 786
41	27/05/2019	AEU3148	64 879
42	27/05/2019	ADZ2338	12 824

ANNEXURE K: MUTARE PROVINCIAL HOSPITAL: VARIANCES BETWEEN THE HOSPITAL'S RECORDS AND DISPATCH FROM MANICALAND PROVINCIAL MEDICAL DIRECTOR'S OFFICE

Date	Issue Voucher	Item	Quantity Issued out at PMD	Quantity Received at Mutare Hospital	Variance
27/05/2019	185140	Diclofenac Injection B/3 amps	6000	5820	-180
27/05/2019	185140	Gauze Swalss	480	380	-100
28/03/2019	192066	Latex Gloves B/100	38	5	-33
28/03/2019	192066	Polypropyle 0 B/36	4	2	-2
03/04/2019	192083	Tranexaramic Acid b/10	10	-	-10
03/04/2019	192083	Adrenaline injection	5	-	-5
03/04/2019	192083	Frusemide injection	2	-	-2
03/04/2019	192083	Atropine Injection	10	-	-10
03/04/2019	192083	Cpm injection	2	-	-2
03/04/2019	192083	Metocloprami de Injection	2	-	-2
28/03/2019	192066	Omeprazole Inj	-	100	+100
28/03/2019	192066	Surgical Gloves	-	10	+10

Source: Issue Voucher Book