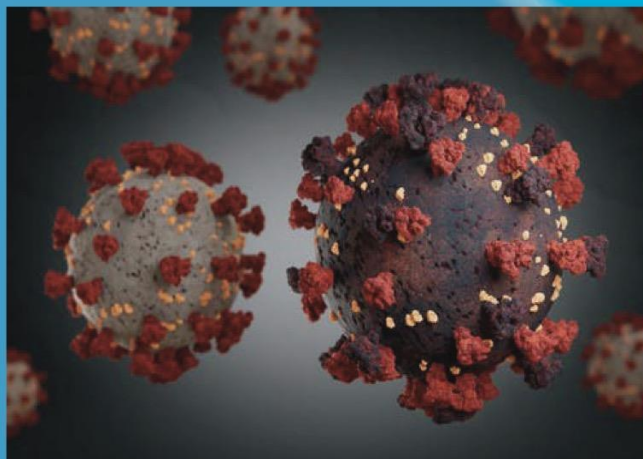


**REPORT OF THE AUDITOR GENERAL ON
THE PREPAREDNESS AND RESPONSE OF THE
COUNTRY TOWARDS THE COVID-19
PANDEMIC, AND MANAGEMENT OF
THE RELIEF FUND**



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REPUBLIC OF BOTSWANA

19 October 2021

Honourable Peggy Serame
Minister of Finance and Economic Development
Private Bag 008
GABORONE

Dear Madam,

I have undertaken an audit on "The preparedness and response of the country towards the COVID-19 Pandemic and Management of the Relief Fund" pursuant to the Public Audit Act, 2012.

In addition to Section 124 (2) and (3) of the Constitution, Section 14 (1) of the Public Audit Act, 2012 gives me the mandate to carry out audits at my own initiative.

Accordingly, I submit the report in relation to the preparedness and response of the country towards COVID-19 Pandemic and Management of the COVID-19 Relief Fund to be laid before the National Assembly in accordance with the Public Audit Act.

I have the honour to be, Madam,

A handwritten signature in black ink, appearing to read 'P. Letebele', is written above the typed name.

.....
Pulane D Letebele
Auditor General

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Glossary

Abbreviation	Full Description
ACHAP	African Comprehensive HIV/AIDS Partnership
BHP	Botswana Harvard AIDS Institute Partnership
BoB	Bank of Botswana
BURS	Botswana Unified Revenue Services
COVID-19	Corona Virus Disease of 2019
DHMT	District Health Management Team
DRRT	District Rapid Response Teams
EHOs	Environmental Health Officers
EOC	Emergency Operation Centre
GPO	Government Purchase Order
GRN	Goods Receipt Note
IDM	Institute of Development Management
IHRs	International Health Regulations
IPC	Infection Prevention and Control
ISSAIs	International Standards of Supreme Audit Institutions
MFED	Ministry of Finance and Economic Development
MIAC	Ministry of International Affairs and Cooperation
MLGRD	Ministry of Local Government and Rural Development
MoBE	Ministry of Basic Education
MoHW	Ministry of Health and Wellness
MoPAGPA	Ministry of Presidential Affairs, Governance & Public Administration
NEOC	National Emergency Operation Centre
NPHEMC	National Public Health Emergency Management Committee
NRRT	National Rapid Response Team
NTF	National Task Force
PHEIC	Public Health Emergency of International Concern
PoE	Ports of Entry
PPE	Personal Protective Equipment
SDG	Sustainable Development Goal
SKMTH	Sir Ketumile Masire Teaching Hospital
SWIMS	Supplies and Warehouse Inventory Management System
UNDP	United Nations Development Programme
VAT	Value Added Tax
WHO	World Health Organization

Chapter 1

1.0 INTRODUCTION

COVID-19, initially known as the “novel Coronavirus (n-Cov2019)” is an infectious disease caused by an outbreak of novel corona virus that was first identified in Wuhan City, Hubei Province in China on 31 December 2019. World Health Organisation (WHO) declared it a Public Health Emergency of International Concern (PHEIC) on 30 January 2020, and a pandemic on 11 March 2020. However, COVID-19 is not only a pandemic but a global crisis that has brought about massive impact on areas such as public health, employment, economic growth and social protection.

In view of the severity of this outbreak, governments are implementing a variety of measures to mitigate the negative impact of COVID-19. Likewise, the Government of Botswana, through the Ministry of Health and Wellness, established a comprehensive operational framework for the preparedness plan and response strategies for the COVID-19 outbreak. The framework was drawn to demonstrate how the Ministry of Health and Wellness intended to prepare and respond to the pandemic. This entailed country-level coordination (District Health Management Teams), planning and monitoring, risk communication and community engagement, surveillance, rapid response team and case investigations, points of entry, national laboratories, infection prevention and control, case management, operational support and logistics, as well as procurement of vital commodities.

As part of the comprehensive national response to the threat of COVID-19, the government established a Special Fund, known as the “COVID-19 Pandemic (Corona Virus) Relief Fund”. According to the Public Finance Management [COVID-19 Pandemic (Corona Virus) Relief Fund Order, 2020], the Fund was set up to provide financial resources to cater for the procurement of national relief supplies; evacuation costs for citizens outside Botswana; national publicity outreach programmes; relief of selected industries or sectors; public counselling centres or facilities; additional staff to support health professionals and an economic stimulus package post COVID-19 pandemic.

1.1 Motivation

The COVID-19 crisis required governments to make prompt decisions and implement drastic measures to protect communities at risk and minimise the attendant economic consequences. Likewise, in the midst of emergencies, such as the current health pandemic, the capability and robustness of Public Finance Management are really strained. Experience has shown that these conditions open doors for procurement process violation, especially fraud and corruption which could genuinely debilitate the adequacy of government proactive activities.

Similarly, the relaxation or realignment of controls and rearrangement of processes and procedures to address the emergencies may inadvertently open the government's coffers to abuse or theft of public resources. For instance, the implementation of MoHW COVID-19 Preparedness and Response Plan has in turn resulted in integrity challenges for government in the area of public procurement, as they are required to urgently procure large quantities of goods and services in order to meet the immediate needs of the health sector and affected communities.

The Government of Botswana instituted emergency procurement procedures, using provisions that authorise and specify special procedures for emergencies, (refer to PPADB Circular No. 4 of 2020). These provisions allowed for direct appointment of suppliers without going through the standard procurement processes. Therefore, the increase in levels of waste, mismanagement and corruption at a time when the government resources are under pressure could not be ruled out.

It is in this regard an audit on the country's preparedness and response of key COVID-19 initiatives introduced by the government and management of the fund was conducted.

1.2 Audit Objectives

The overall aim of the audit was to ascertain accountability, transparency and governance on the country's preparedness and response to the COVID-19 pandemic, as well as the management of funds, by key government ministries. To achieve this aim, the following specific audit objectives were set:

- To assess the adequacy of the legal framework and institutional arrangements in response to COVID-19 pandemic.
- To evaluate if public awareness campaigns about the COVID-19 pandemic were carried out adequately.
- To establish whether government had mobilized adequate resources to respond to the COVID-19 pandemic.
- To assess whether the government had established effective mechanisms to monitor, review and report on the progress towards the response to the pandemic.
- To establish whether proper books of accounts were maintained for the COVID-19 Relief Fund.
- To ascertain the effectiveness of internal control measures in preventing financial irregularities and misappropriation.
- To identify the risks that could expose the Fund to financial irregularities and suggest remedial/corrective measures.
- To determine whether expenditures made were legitimate for funding from the COVID-19 Relief Fund.
- To identify and investigate instances that may indicate inappropriate financial reporting, misuse or misappropriation of funds, or any fraudulent transactions pertaining to the Fund.

- To establish whether there has been any corporate governance violations in the management of the Fund pertaining to inter alia, conflicts of interest in procurement.
- To evaluate whether procurement activities comply with procurement policies and guidelines.

1.3 Audit Scope

The audit covered activities from 30 January 2020 when the World Health Organization (WHO) declared the current outbreak of COVID-19 a public health emergency of international concern, to 31 August 2020. The audit focused on the preparedness, response to the COVID-19 pandemic and management of the COVID-19 Relief Fund. Specifically, the audit focused on the prevention and control strategies for the response of COVID-19, public awareness and governance structures. The audit also covered the disbursement of funds, donations, recruitment, procurement of goods and services at National (Ministerial) and District levels. The COVID-19 preparedness and response requires a multi-sectoral approach, however the audit, focused on the Ministry of Health and Wellness (MoHW), Ministry of Finance and Economic Development (MFED) and the Ministry of Presidential Affairs, Governance and Public Administration (MoPAGPA).

1.4 Audit Limitations

- The audit was limited to covering management of the COVID-19 Relief Fund, preparedness and response of the COVID-19 at national level.
- Due to time constraints and the COVID-19 health movement restrictions, it was not possible to reach out to all the District Administration Offices and District Health Management Teams (DHMTs) which play a critical role in the fight against COVID-19.
- Due to the limited nature of the tests carried out and delayed submission of auditable documents; it must be mentioned that some errors,

anomalies, misdemeanours or inefficiencies that may exist could have not been detected.

1.5 Audit Methodology

- The audit was conducted by a multi-disciplinary team covering a broader scope of various types of audit; performance, financial and compliance. The team conducted the audit by way of examination of documents/records as shown in Appendix 1 and interviews conducted as reflected in Appendix 2.

Chapter 2

2.0 AUDIT FINDINGS

This chapter presents, interprets and discusses findings on COVID-19 Preparedness, Response and Management of the COVID-19 Relief Fund. The findings highlight significant issues that were identified during the audit. These were related to among others; legal framework, coordination of COVID-19 activities, procurement, and public awareness campaigns.

2.1 THE PREPAREDNESS AND RESPONSE TO COVID-19

2.1.1 Legal Frameworks

Public health legal preparedness is essential for a coordinated whole-of government response to any epidemic or pandemic. Botswana does not have a specific law that provides legal support to disaster risk management and implementation of related activities. As a result, implementation of disaster risk management actions is supported by several legislations and policies enacted across various ministries and departments. The occurrence of COVID-19 pandemic, meant that the primary legal instrument was the Public Health Act Cap 63:01, but the Act is limited and does not empower the Director of Health Services to control movement of people, restrict public gatherings and prohibit entry into Botswana by non-citizens. As a result, the government has to rely on the Emergency Powers Act Cap 22:04, that empowers the President to make emergency regulations, hence the passing of the Emergency Powers (COVID-19) Regulations, 2020 to provide public health disaster related guidelines. As such, the pandemic was managed through fragmented pieces of legislation and policies which included among others; the Public Health Act Cap 63:01 and the National Policy on Disaster Management (1996).

Botswana does not have legislation (National Disaster Management (NDM) Act), that empowers the NDM to promote an integrated and coordinated system of disaster management, with special emphasis on prevention and mitigation, the absence of which made it difficult to engage the National Disaster Management personnel despite their technical expertise. Notwithstanding the technical expertise needed for purposes of specialist response to a threatening disaster situation or disaster, it was observed that National Disaster Management personnel were not involved in the critical coordination of the COVID-19 activities or let alone, the management of the current disaster (COVID-19 pandemic), save for providing logistical and secretariat support to the COVID-19 Presidential Task Force team. The lack of an overarching framework brought challenges to coordination of COVID-19 response activities.

Recommendation

- The Ministry of Health and Wellness should review the Public Health Act, Cap 63: 01 to empower the Director of Health Services to effectively address public health emergencies. Additionally, a policy framework to address epidemic disease outbreaks should be developed and adopted in order to address new and emerging pandemics.
- MoPAGPA should enact legislation that can provide for integrated and coordinated disaster management that focuses on mitigating the severity of disasters, emergency preparedness, rapid and effective response to disasters and post-disaster recovery.
- **Management Response**

The review of the Public Health Act, 2013 [CAP: 63:01] is ongoing and is expected to be completed in the Financial Year 2021/22.

After a year with COVID- 19 pandemic, it is clear that emergency preparedness from the legislative framework was not optimal; hence a move to review the Act. On assessment there are recommended amendments, including legislating the Botswana Public Health Institute. Consultation with stakeholders advised that it may be prudent to pass Regulations of the Public Health Act, 2013 for the time being, as there is a need to deal with the current scenario. Secondly a piecemeal amendment without thorough assessment will not be beneficial and may change land scape; without much benefit. The ministry is working with the Attorney General to ensure that regulations that may provide better legislative environment if State of Emergency (SOE) is lifted, are available.

- The epidemic diseases outbreak is addressed by the Office of the President through the Emergency Powers Act which empowers the President to address emergencies. However, there is need to address management of other legislatives within the Government and or different Ministries for improved coordination amongst stakeholders and sectors.**

2.1.2 Coordination of the COVID-19 Activities

- A well-coordinated management of COVID-19 preparedness and response requires activation of national public health emergency management mechanisms, including a multidisciplinary national coordination cell or incident management structure. The National Disaster Management (NDM) or other crisis management authorities, as mentioned in paragraph 3.1.1 above plays a pivotal role in facilitating the engagement of relevant ministries, the private sector and international partners for effective management of the pandemic.
- There was inadequate coordination and management of COVID-19 activities.

This was evident during the 21-day State of Public Emergency, which effected on 2 April 2020 where decisions for opening, closure and reopening of workplaces and suspension or scaling down of work activities across various sectors of the economy became a challenge. For example, during the first lockdown, only essential workers were allowed movement, however public transport was ceased; hence, people without privately owned vehicles became stranded. There was no national preparedness and response strategy, except MoHW Preparedness and Response Plan that would have guided an integrated approach to promoting all the different dimensions of response towards COVID-19.

Recommendation

- MoPAGPA should develop the national preparedness/response strategy that will promote a holistic government integrated approach to ensure an efficient and effective response to the COVID-19 pandemic and future epidemics.

Management Response:

- **His Excellency the President appointed the Task Force Team under MoPAGPA as core structure to coordinate at COVID-19 pandemic at national level. Additionally, NEOC is under MoPAGPA, while MoHW is responsible for provision of vaccines, drugs and procure PPE while MoPAGPA COVID-19 Procurement Team procures other services. Moreover, the revised National Disaster Management Policy will also incorporate efficient and effective response to emerging and future epidemics.**

2.1.3 Recruitment/Appointment of Covid-19 personnel:

2.1.3.1 Establishment of the Presidential Task Force:

- His Excellency, the President appointed the Presidential Task Force members, however, the appointment letters did not specify the legal provisions upon which they were made. The Office of the President and MoPAGPA revealed that the existence of a remuneration procedure was critically important to attract the best employees in the respective fields of work whilst ensuring a high degree of goal alignment between the individual and the government.
- The Presidential COVID-19 Task Force was appointed to provide guidance and oversight on the implementation of the national preparedness and response plan to prevent and control COVID-19 pandemic. MoPAGPA validated that the primary purpose of the team was to ensure preparedness of the country to apprehend the pandemic, the best approaches to manage it, the required resources to deploy and appropriate mitigation strategies.
- It was observed that members of the Presidential Task Force, including volunteers were appointed at various times and with different remuneration packages. Appendix 3 illustrates a total amount of P2 309 292.90 in remuneration paid as at the end of August 2020.
- It is noteworthy that most members of the Presidential Task Force were appointed from outside the public service. It was observed that there were two Presidential Task Force support team members where one was appointed on gratis basis as his employer's "in kind" support of the government's effort to deal with the national crisis, and therefore was not expected to be paid any allowance by the government. However, it was noted that this member was paid a total of P1 65 600.00 for services rendered from 1 May 2020 to 31 July 2020, a practice that was against his employer's policy as per the Permanent Secretary to the President letter dated 29 July 2020.

The other member was appointed on self-voluntary merit but ultimately requested to be paid. A request was made by the National Coordinator through a letter dated 22 July 2020, for facilitation of payment of allowance to the member. At the time of audit, payment was still under consideration. The payment of P165 600 was irregular and thus a loss to the government. The other payment under consideration would also result in financial loss to government should it be honoured.

Recommendation:

It is recommended that MoPAGPA should account for the two payments.

Management Response:

It is true that appointment letters of the Presidential Task Force members did not specify the legal provisions which they were made, hence non-compliance, and the anomaly has been noted. However, it should further be noted that since this is a State of Emergency, even the legislation related thereto could be used to appoint officers. What is critical is the actual appointment of officers.

Professionals, especially Scientists were appointed by His Excellency the President using his Executive Powers as provided at Section 47 of the constitution.

It is true that one of the Presidential Task Force support team members were appointed on gratis basis of his employer “in-kind”, whilst the other one was appointed on self-voluntary merit. When the outbreak occurred, Government was quick to appoint the teams. Other institutions were also quick to avail their officers to help while paying them with their own resources. The officer was paid for three months and payment was stopped after having the employer advised Government not to pay the employee who was in the Communication Team. Others volunteered their services. All these were accepted because the disease was never planned for, hence any assistance was welcome.

- On another note, amongst the Task Force members mentioned in Appendix 3, four were temporarily engaged by the Director of Health Services in June 2020, for 10 days, to conduct an investigation on factors surrounding the spike in numbers of COVID-19 positive cases at the Gaborone Private Hospital (Refer to Appendix 4). However, at the time of engagement, there were no official appointment letters from the Office of the President. The appointment letters from the Office of the President dated 20 August 2020 were written and issued retrospectively to facilitate payment. Ideally, the appointment letters should have been written and given to the concerned experts before commencement of the assignment with terms of employment clearly articulated. However, no explanation was given for this anomaly.
- Further investigations revealed that one of the appointed Task Force Team members was a foreign national who happened to be in the country as a visitor. The said member was offered a temporary appointment by the President, to the COVID-19 Task Coordination Team for a period of twelve (12) months with effect from 1 March 2020 to February 2021, with a daily allowance of P1800.00 payable monthly, (refer to Appendix 5). However, examination of COVID-19 financial documents revealed no record of any payment ever made to the member. Efforts to obtain evidence for work-permit, professional profile and other related employment requirements of the member proved futile, save for the appointment letter that was availed. This made it difficult to determine the appropriateness of the recruitment process that was followed to appoint the member on the COVID-19 Task Force team.

Recommendation:

Clarity in all these issues is sought. It is recommended that procedures should be followed at all times and all the documentation be kept safe for reference and in order to reduce loopholes which could lead to fraud or corruption.

Management Response:

Director of Health Services has no authority to appoint members of the Task Team. It's the sole responsibility of the President.

This was an emergency measure that was taken to control a suspected disease outbreak which required immediate action hence the issuance of appointment letters at a later stage.

Regarding a foreign national who was employed without work permit, it must be noted that the said consultant was appointed by the President using his Executive powers, and obviously he could appoint anyone who could help irrespective of his/her country of residence. Besides, the said consultant has her family living in the country. Over and above that, the university where she is a Lecturer was consulted about her temporary engagement.

- In a similar scenario, a review of documents relating to appointment of three members to the Presidential COVID-19 Task Force team, revealed that the letters were issued and signed by the National Coordinator on 24 April 2020, as opposed to the Permanent Secretary to the President, as was the case with the others (Refer to Appendix 6).

Recommendation:

It is recommended that the responsibility to appoint any individual to the Presidential Task Force Team be left to the Office of the President, through Permanent Secretary to the President to avoid confusion or irregular appointments.

Management Responses:

Members of the Task Force were appointed by His Excellency the President through Permanent Secretary to the President on 2 March 2020.

The Coordinator does not have the authority to appoint members to the Presidential Task Force.

2.1.3.2 Extension of the Temporary Contracts:

It was indicated that the initial contract of COVID-19 Task Force Communication Team to navigate the challenging terrain of the escalating new COVID-19 cases on daily basis was four (4) months. The entire contract from 1 May to 31 August 2020 was not inclusive of Public Service employees such as the Public Relations Officers (PROs). Although the contract was further extended by two months, from 1 September 2020 to 31 October 2020, it could not be established whether the government had put in place and/or planned for inclusion of the public service personnel. Additionally, a request to extend by six (6) months, the contracts for two Co-Scientific Chief Officers was also made, refer to Appendix 7. Non-inclusion of the public service PROs and the government health scientific officials denied them opportunity for skills transfer in order to ensure continuity. This had resulted in the government continuing to incur costs by extending contracts of non-public servants.

Recommendation

MoPAGPA should in future consider engagement of public officers. In the event of non-availability of requisite skills in the public sector, public servants should be attached to those appointed for skills transfer.

Management Response:

- **The recommendations are appreciated. Nonetheless, it is not possible to come-up with the structure for temporary employees at the time of pandemic, which is an emergency situation. It should also be noted that public officers were engaged within different structures working together with the Presidential Task Force Team and their lines of profession and duty were recognized to tap on the skills from the private sector. For example, the Director of Health Services as a medical scientist was/is involved, two public relations offices one at D1 scale were engaged and additional six officers are now on the ground, deployed for communications relations, administration, and record management.**

2.1.3.3 Remuneration

- It was noted that members of the Presidential Task Force Team from Parastatals were paid the COVID-19 allowances whereas fellow public servants were not entitled to such allowances. Furthermore, it was observed that the Minister of Local Government & Rural Development (MLGRD) had appointed COVID-19 related assignment task team, which comprised of some civil servants and paid them allowance equivalent to "Category A" of the Government Boards.

Recommendation

It is recommended that, for future pandemics or national emergencies MoPAGPA should develop a consistent remuneration system. The system would provide fairness for all affected parties, and such could promote good corporate governance.

Management Response:

- **The remuneration structure is possible in a normal situation, however during an emergency temporary structures are put in place, and rates are negotiable, depending on the task at hand (the nature and complexity of the tasks cannot be anticipated so a price cannot be pre-determined).**

2.1.4 Public Private Partnerships on COVID-19:

The United Nations' Sustainable Development Goal 17 (SDG-17), which seeks to *strengthen the means of implementation and revitalize the global partnership for sustainable development* highlights the important role that Public-Private Partnerships (PPP) play in global health sustainability and security. Public-Private Partnerships refer to long-term contractual alliances between public and private sector agencies that must be targeted towards financing, designing, implementing and operating infrastructure facilities to provide services traditionally provided by the public sector. It was revealed that the Government of Botswana worked in collaboration with In-country Health Partners on Botswana's COVID-19 Response, including amongst others; African Comprehensive HIV/AIDS Partnership (ACHAP), United Nations Development Programme (UNDP) and Botswana Harvard AIDS Institute Partnership.

- **African Comprehensive HIV/AIDS Partnership:**

The examination of documents revealed that the Government of Botswana had entered into partnership with ACHAP, which is a country led public private development partnership between the Government of Botswana, the Bill and Melinda Gates Foundation and Merc & Co. It was observed that the government under the MoHW had contracted the ACHAP to do testing and surveillance of the COVID-19 pandemic at the Ports of Entry (PoE), under the same terms of agreement it had with ACHAP for HIV testing and surveillance.

ACHAP was considered to be relevant as it used modern data management, monitoring and reporting systems that suited the complexities of the spread of the COVID-19 corona virus.

It was noted that on the 30 April 2020 ACHAP was paid the sum of P6 984 000 in financial support for contact tracing for a period of three (3) months (May-July 2020). However, at the time of the audit, a request for direct appointment of ACHAP for a further six (6) months from 1 August 2020 to 31 January 2021 with a new Memorandum of Agreement was made.

- **United Nations Development Programme (UNDP)**

The Government of Botswana through the Ministry of Finance and Economic Development entered into partnership with the United Nations Development Programme to develop a data dashboard for provision of snapshot of performance and to identify trends that can influence decision-making. Additionally, the UNDP supported the Presidential Task Force by providing the services of an Administrative Assistant to the COVID-19 Coordinator for six (6) months from 7 April to 7 October 2020.

- **Botswana Harvard AIDS Institute Partnership (BHAIP)**

Botswana Government through the MoHW also partnered with Botswana Harvard AIDS Institute Partnership to perform laboratory testing of COVID-19 samples. This was a panacea to address the challenges relating to inadequate national laboratory facilities in Botswana. The public private partnerships enhanced an enabling environment to strengthen the national health system and the capacity of the country in risk reduction and management of COVID-19.

However, at the time of audit, BHAIP faced challenges such as inconsistent supply of medical commodities, budget constraints, inadequate personnel (laboratory technicians & data capturing etc), lack of automated data system, evolving capacity of laboratory samples from various ports of entry and Gaborone DHMT.

In conclusion, pandemics, like COVID-19, present unique global health challenges that are catalyzing make-shift and long-term PPPs to alleviate the unprecedented burdens on the healthcare infrastructure and on morbidity and mortality. As COVID-19 continues to infect people in Botswana, the health profession is prompted to analyze which Public Private Partnerships-generated health practices have worked in the past to respond to epidemics and pandemics, and whether or not those response frameworks inform current and future pandemic responses. For instance, the use of HIV testing and surveillance by ACHAP contributed much to the effective monitoring and reporting systems in addressing the complexities of COVID-19 virus. That being said, it must be noted that in the face of the pandemic, Public Private Partnerships are a necessity, as the government alone is not equipped to provide the full range of services and expertise. These partnerships are especially needed when the problem at hand is one that requires innovative solutions and expertise that can respond to the current, rapidly changing landscape. Therefore, it was commendable that the Government of Botswana partnered with the above significant bodies to strengthen its response towards the COVID-19.

2.1.5 Quarantine

2.1.5.1 Identification of Suitable Quarantine Sites

According to the Botswana COVID-19 Guideline 5: Quarantine and Isolation: May, 2020, before anyone can be quarantined, the Ministry of Health and Wellness undertakes a rapid assessment to identify the establishment of a suitable facility for quarantine and determine if an individual should be quarantined in a facility or at home. People who are quarantined need to be provided with necessary health care, social and psycho-social support, and basic needs including food, water and other essentials. It also provides that the needs of vulnerable populations should be prioritized. In this regard, the following observations were made:

Existing Government Facilities

- It was noted that initially the government had planned for repurposing of existing government facilities such as schools, the Institute of Health Sciences (Gaborone) and the Institute of Development Management (IDM) into quarantine sites. However, this exercise was unsuccessful because the status of the facilities did not meet the WHO requirements for quarantine sites
- It was further observed that appropriate setting and commodities to ensure safety and comfort were not provided. The above-mentioned government facilities were not habitable as they were not equipped with the necessary provisions such as water and soap. The identified quarantine sites were also not habitable as they were unhygienic because Infection Prevention and Control (IPC) measures were not implemented to ensure safety and compliance with health protocols. It was noted that the non-provision of health care and basic needs at the quarantine sites was due to lack of national preparedness and response strategy to the pandemic. This exposed quarantined persons to the risk of contracting other illnesses from germ-infested places.

Commercial Facilities

- Due to the uninhabitable state of the Government owned facilities, an agreement between MoHW, Hospitality & Tourism Association of Botswana, and Botswana Tourism Organisation was made to quarantine suspects in hotels and other commercial facilities. However, it was observed that no proper assessment was done before the utilization of the commercial facilities for quarantine purposes. It emerged that neither the number of people to be quarantined nor the charges were anticipated and negotiated or agreed upon with the respective service providers beforehand, which led to the MoHW incurring a bill amounting to P58 900 217.16 for quarantine accommodation services procured between April and June 2020.

According to the minutes of the COVID-19 Relief Fund Management Committee Meeting dated 23 April 2020, it was initially believed that the hotels had pledged their facilities as part of their corporate social responsibility. However, it could not be established whether there was any Memorandum of Agreement and/or written agreement between the Ministry and the pledgers, which could have provided evidence for the pledges made, and the type of accommodation and costs. This had led to the Government paying facilities for services not rendered.

- Following the lesson learnt from the significant bill incurred, the Presidential Task Force floated an expression of interest for provision of services to quarantined persons at a standard rate of P500 per day, inclusive of VAT, for the provision of accommodation and meals.

Implementation of the standard rate led to a substantial decrease in the cost of quarantine accommodation services, such that as at 10 August 2020, the government had spent P4 385 989.30 compared to the initial P58 900 217.16 which was spent between the months of April and June 2020. Thus, only 7% of the initial cost incurred was utilized under the standard rate arrangement.

- An analysis of the expenditure incurred on quarantine services revealed that initially the expenditure was higher when the country had fewer COVID-19 cases. For instance, by May 2020, the total COVID-19 cases stood at 35, whilst in August there were 1 633 cases. The standard rate of P500 came at a time when the country was experiencing an increase in the number of cases which implied that more quarantine services and funds would be required to strengthen prevention and control mechanisms.

Recommendation

- The Ministry of Health and Wellness should in future ensure that during emergencies, agreements made between the Ministry and the service providers are properly documented. This would serve as proof that contracting parties are bound by the terms of the written agreement.

Management Response

- **The ministry commenced mandatory quarantine for all returning citizens and residents effective 24th March 2020, in order to prevent the spread of the disease into Botswana. Following an urgent court order dated 24th March 2020 which ordered that people should be accommodated in facilities with private toilets, all clients were moved from government facilities to various hotels around the country. As a result, hotel accommodation was procured on an emergency basis.**

The procurement process was normalised after issuance of Government Purchase Orders (GPOs).

Recommendation

- The Ministry of Health and Wellness should in future conduct a risk assessment before binding arrangements. This would accord them the opportunity to negotiate prices and eventually save public funds.

Management Response

- **To improve the management process, the ministry convened a meeting on 24th March 2020 with relevant key stakeholders like the Botswana Tourism Organisation (BTO) and the Hotel and Tourism Association of Botswana (HATAB) to discuss a possibility to partner with hotels to offer accommodation for all quarantined individuals. It was agreed that each of the members would negotiate terms of occupation with the ministry as the terms of occupancy by the hoteliers differed. The ministry agreed that in all negotiations accommodation including meals per person should not exceed P1000 per day**

2.1.5.2 Enforcement and Adherence to Quarantine Rules

Botswana COVID-19 Guideline 5: Quarantine and Isolation: May 2020, underscores that enforcement of quarantine rules is essential, as such the police, military, private security, or volunteers should ensure that all mandatorily quarantined individuals are restricted to their rooms for 24 hours a day. However, the COVID-19 Procurement Evaluation Report, dated June 2020 (Ministry of Presidential Affairs, Governance and Public Administration) indicated that there was non-adherence to quarantine rules, enforcement and control due to lack of monitoring. The report further stated that quarantine site managers did not maintain registers to keep track of individuals placed under quarantine. Moreover, quarantined persons were not frequently reviewed to verify their health status.

At the time of audit (June-August 2020), there was no documentary evidence available to verify if enforcement was efficiently done and penalties for non-adherence instituted.

Nonetheless, a Quarantine Sites Register Mastercopy 2020 was available in August 2021, although there were some inconsistencies identified. This was in spite of savingram ref; MH 20/33 IX dated 25 May 2020 guiding quarantine facilities on the information to collect. However, the quarantines started earlier than 24 March 2020 but there are no records of individuals quarantined at different government facilities before being moved to the private hotels.

The following are the inconsistencies identified;

- allocation of enforcement personnel was indicated in seven (7) out of ten (10) regions. There was no deployment information pertaining to the other three (3) regions namely, Boteti, Chobe and Okavango. Therefore, it was difficult to establish if enforcement was effective across all regions.
- the deployment of site managers whose responsibility was to maintain registers of all quarantined individuals, was indicated in the Greater Gaborone region whilst the rest of the regions did not provide such information.
- inconsistent data was collected from ten (10) regions; some quarantine facilities did not record the full names of the quarantined individuals while others did not record the expected check-out date. These inconsistencies made the whole quarantine process susceptible to fraud.

Lastly, it was observed that both the Botswana COVID-19 Guideline 5: Quarantine and Isolation: May 2020 and savingram ref; MH 20/33 IX dated

25 May 2020 were issued in May 2020 whilst the quarantines started in March 2020.

Recommendation

- The MoHW should ensure that there is adequate monitoring of enforcement and adherence to quarantine rules as a means to reduce the spread of the disease.

Management Response

Management differs with the finding that there was no enforcement and adherence to quarantine rules. There were a minimum of two (2) to three (3) workers and five (5) or more law enforcement officers placed at each facility to ensure that quarantined individuals were restricted to their rooms 24 hours a day. Site Managers kept registers for all the quarantined individuals across the country.

2.1.6 Isolation Centres

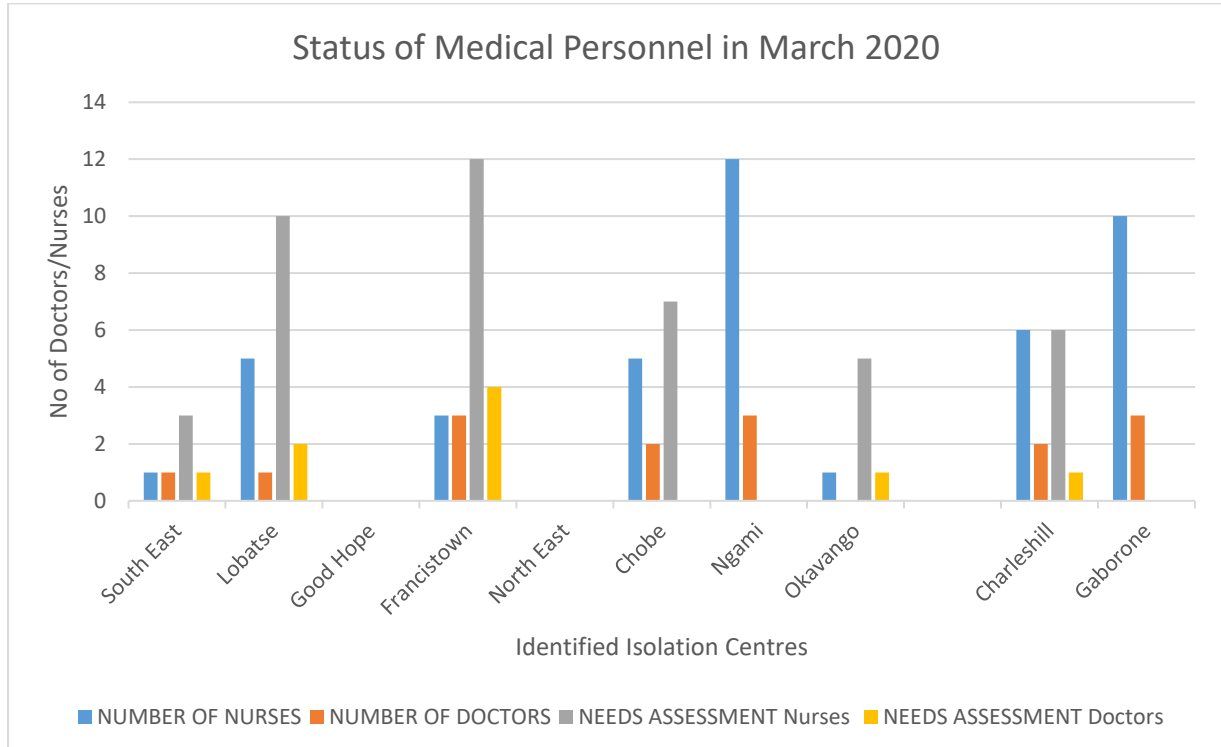
It was observed that, isolation centres did not have adequate specialist medical capacity which was critical for handling severe cases of COVID-19. The following inadequacies in setting up and resourcing isolation centres were found:

Medical Health Staff

- According to the World Health Organization's recommendations, there should be a 1:8 nurse/patient ratio per general medical bed, and 1:1000 doctor/patient ratio. The recommended nurse to patient ratio in critical care setting is 1:2. However, it transpired that the country was not adequately prepared for the disease outbreak in terms of medical resources such as doctors, staff, and critical care beds.

- The current distribution of the medical resources was way below those WHO recommended medical health staff ratios. As per World Health Organization declaration dated 28 February 2020, Botswana's healthcare system was ranked among one of the least prepared to respond to a disease outbreak. There were an estimated 6000 beds with a 60-70% occupancy rate nationally, out of which, about 120 were critical care beds. Furthermore, Botswana's nurse and doctor to patient ratios were stated to be 1:300 and 1:2000 respectively.
- This inadequacy was further accentuated by staff shortages at designated isolation facilities. It was noted that the ratios of the nurse and doctors to patients at the isolation centres was way below those recommended by WHO. Figure 1 below shows the status of nurses and doctors at isolation centres;

Figure 1



- The figure depicts that the average number of nurses and doctors at the isolation centres was four and two respectively. Two isolation centres representing 20% had 1 nurse, whilst 1 (10%) had three nurses, 2 (20%) had 5 nurses, whilst 3 (30%) had more than five nurses. The figure further depicts that in five (5) of the eight (8) identified isolation centres, there was a need of more than 50% of the medical health personnel for full capacitation of the isolation centres to prepare them for optimal operation, (Appendix 8). On average the need for more nurses and doctors at the isolation centres stood at 67% and 51% respectively. At the time of audit, efforts to obtain the current status from MoHW proved futile. The Ministry was yet to conduct a survey on the matter. The lack of information made it difficult to evaluate the level of the country's preparedness or lack thereof.
- It was noted that there was no information pertaining to Goodhope and the North East isolation centres, which made it difficult to determine whether the centres were adequately prepared and resourced to ensure full functionality.

Medical Commodities:

- Inadequacies related to availability of commodities and holding capacities of isolation centres were also observed. While some isolation centres had no office space and changing rooms for staff, others had ablutions shared by males and females. Therefore, such facilities required some structural modifications. Table 1 below shows the status of medical commodities, Personal Protective Equipment (PPEs) and structures at isolation centres as per the MoHW COVID-19 Preparedness and Response Progress Report, dated 14 March 2020.

Table 1
Status of Medical Commodities and PPEs

Isolation Centres	Structure	Medical Commodities	PPEs
South East	Caravan with 3 rooms with 3 beds No Ablution facilities	Inadequate	Inadequate
Lobatse	1 room with 6 beds, 1 shared bathroom , 2 Toilets	Fairly adequate	Fairly adequate
Goodhope	No facility suitable for isolation	No data	No data
Francistown	6 rooms 6 beds (Male and Female)	Fairly Adequate	Fairly Adequate
North East	No data	No data	No data
Chobe	2 rooms with 2 beds, No Bathrooms	Inadequate	Inadequate
Ngami	7 beds	Adequate	Adequate
Okavango	1 Bed	Inadequate	Inadequate
Charleshill	2 rooms 2 beds	Inadequate	Fairly adequate

Source: Ministry of Health and Wellness COVID-19 Preparedness and Response Progress Report, 14 March 2020

- The Table depicts that four (4) facilities, which constitute 44% had inadequate medical commodities and PPEs, whilst 2 (22%) had fairly adequate and only 1 (11%) had adequate medical capacities and PPEs.
- Due to time constraints and the COVID-19 health movement restrictions, it was not possible to reach out to all the isolation centres for purposes of verifying both their physical existence and condition. Only two isolation centres were visited, namely; Sir Ketumile Masire Teaching Hospital in Gaborone, and Magope clinic at South East District.
- It was observed that Magope Isolation Centre at Ramotswa was not habitable and suitable for patient observation.

For instance, the holding ward of the facility had no ventilation to ensure that there was air circulation. Therefore, it was not hygienic to keep patients for extended periods of more than two (2) hours in the ward.

- According to DHMT officials, due to the uninhabitable isolation centres, all COVID-19 patients were transferred to Sir Ketumile Masire Teaching Hospital (SKMTH) for isolation.
- Furthermore, it was observed that there was no documentary evidence to the effect that the MoHW took into consideration the lessons learnt from the HIV/AIDS pandemic to ensure readiness and adequate preparation into the pandemic. The inadequacy of the necessary resources needed to respond to the COVID-19 pandemic hampered the achievement of operational readiness for the pandemic at both the District and National levels.

Recommendation

The MoHW should identify and adequately resource isolation centres, to effectively and efficiently apprehend the surge in COVID-19 cases.

Management Response

While there are recommended ratios for a developing country with limited resources like Botswana, it is a challenge to adhere to the recommendations.

There are inadequate resources of medical staff globally. This situation is not only peculiar to Botswana. However, the ministry has a robust and good health strategy and other preventative measures which ensure that even with limited medical staff resources the ministry is able to contain the severe cases of the virus.

It is expensive to run Isolation Centres. That is why, prior to the pandemic, the ministry only had 2-4 bed capacity in most hospitals reserved for isolation. Currently, there are areas which have been identified as Isolation Centres across the country.

2.1.7 Procurement of Quarantine Services

2.1.7.1 Quarantine Expenditure

- Information obtained from MoHW revealed that one of the strategies adopted by Government to prevent the spread of the COVID-19, was mandatory quarantine for all returning citizens and residents for a minimum of fourteen (14) days. As a result, accommodation on emergency basis had to be procured in order to accommodate citizens in decent facilities. As at 31 August 2020, the Ministry had incurred expenditure of P22 547 584.12 towards accommodation and meals, as per the MoHW ledgers and payment vouchers availed.

The MoHW had submitted requests for funds to the Fund Committee amounting to P58 900 217.16 for approval and disbursement. However, total payments amounting to P18 874 812.82 were verified while the remaining P40 025 404.34 was not verified because the relevant payment vouchers were not availed. This was an indication that accommodation services may have been provided and yet to be paid. Backlog of payments to suppliers could defeat the objective of providing much needed inflows to businesses during these difficult times of the pandemic.

Recommendation:

It is recommended that MoHW should reconcile and account for the difference in funds requested and payments made.

Management Response

The ministry was indeed given an amount of P58 900 217.16 towards accommodation and meals for quarantine services. A total of P54 918 487.90 was ultimately paid as at 31 January 2021. It has to be noted that funds were disbursed on the basis of proforma invoices in some instances. However, at the time of payment, thorough verification was made and some hotels were paid less than what was originally approved. This would explain the difference between what was disbursed and what was paid.

The process of procuring the services for hotel accommodation was done in retrospect mainly because funds were released to the ministry after the fact. The ministry could therefore not issue purchase orders to the suppliers, in the normal way, because the funds were held at Ministry of Finance and Economic Development (MFED). The ministry had to, first, submit a request to MFED detailing the number of individuals quarantined, costs for meals and check-in and check-out dates for all quarantined individuals. The process often took long and greatly affected the turnaround times for paying the suppliers.

- The COVID-19 economic response road map requires that all government institutions must pay suppliers within five (5) days of receipt of invoices, to stabilize the cash flow for businesses. However, it was noted that the 5-day turnaround time for payment of invoices was not achieved. For instance, a savingram ref; COV19C 5/1/31 (45) dated 16 July 2020 requesting for funds to pay for quarantine facilities occupation indicated that the hotels had submitted the invoices for services provided from 15 May 2020 to the 9 July 2020 but had not been paid by the 16 July 2020.

- The savingram indicates as at 16 July 2020, ninety-eight (98) hotels used as quarantine facilities for the period between June and July 2020 were owed a total amount of P2 371 080.00. According to information from the Presidential Task Force, some of the facilities were still being used as quarantine facilities despite non-payment of prior service, while other facilities had been utilized more than once without payment for the services rendered.

Delay of payments was due to the following factors:

2.1.7.2 Dispatch of Government Purchase Orders (GPOs).

- Quarantined persons were placed in facilities prior to issuing of GPOs due to the emergency circumstances. Due to the need to isolate COVID-19 suspects, payments for quarantine accommodation services were made retrospectively, which contravened procurement procedures that require for GPOs to be produced before any service provision.

2.1.7.3 Lack of supporting documents

- There was no supporting documentation such as quotations and invoices from the service providers for payment to be processed. Instances were also noted where suppliers claimed to have rendered services but without any documentation as evidence of service provided.

2.1.7.4 Non-existence of suppliers' data in the Government system

- Not all service providers were registered in the government system and would therefore have to be created in the Government Accounting and Budgeting System before payments could be processed. Delays in processing payments to service providers had led to backlogs and had also negatively affected the service providers' business operations.

Recommendation:

The Ministry of Health and Wellness should ensure timeous payments to suppliers in order to promote suppliers' confidence in the government system.

Management Response:

It is true that Government Purchase Orders were issued after the services were provided as this was an emergency procurement whereby people with suspected cases were immediately quarantined on the spot to avoid further spread. It is for this reason that at a later stage, upon consultation, PPADB issued Circular No. 4 of 2020 dated 1 April 2020 on Corona Virus (COVID-19) Emergency Procurement Procedures for Essential Services.

All suppliers were paid as per the amounts indicated on the retrospectively issued Government Purchase Orders (GPOs).

Regarding lack of supporting documents, as already mentioned, where emergency procurement exists, issues of quotations and other procurement documents is eminent as the emergency is addressed first and only later could documents be sorted out.

It is indeed true that most of the suppliers were not in the database. This is because the procedure is such that Suppliers/Service providers are only created when they are providing service/supplies and works to the Government. The Government system cannot accommodate each and every supplier without engagement as it can be overwhelmed by inactive suppliers. However, we acknowledge the delays in payments to suppliers, but different things contributed to late payment such as names on the invoices not matching those on the orders, closed bank accounts of the suppliers, invoices not signed by the relevant officers such as DHMT etc.

The ministry could not meet the 5-day turnaround time due to the centralized payment of COVID-19 goods and services. To effect payments, the ministry had to start by submitting requests to the Fund Management Committee for vetting, prior to payment approval. These delays were, therefore, not entirely within the ministry's control. The ministry therefore suggests that in future, funds be released to the ministries in order to enable speedy payment of invoices.

2.1.8 Transfer of Procurement Services for COVID-19:

All procurement activities relating to COVID-19 previously undertaken by the Ministry of Health and Wellness were transferred to the Ministry for Presidential Affairs, Governance and Public Administration with effect from 18 May 2020. According to interviews conducted, MoPAGPA was brought in to fast track procurement of COVID-19 supplies. Although it was alluded that procurement was transferred to facilitate a streamlined and agile system to procure all required resources for COVID-19, there was no documentary evidence to confirm that after the transfer there was increased efficiency and improvement in the procurement process.

Recommendation:

It is recommended that MoPAGPA should evaluate efficiency and overall improvement relating to procurement process for COVID-19 activities.

Management Response:

Noted and performance measures would be put in place before the end of the second quarter.

2.1.9 Donations in-Kind

2.1.9.1 Pledges

Pledges for donations-in-kind most of which were for the provision of goods and services were sampled.

It was not possible to verify them as most had been delivered or provided in different locations around the country. These donations mostly included; food and personal protective equipment.

Some organizations had informed the Office of the President that they had donated food hampers and PPE directly to communities of their choice in contribution to the fight against the COVID-19 pandemic, therefore, such donations could not be verified. Efforts to obtain Gen 189 (Consumable Materials Ledger) and Gen 12 (Combined issue and receipt voucher) were unsuccessful, and the only available inventory record was the "Daily Receipt Asset Report" from Central Medical Stores which only recorded PPE and medical supplies. In the absence of the requisite records as captioned above, a reconciliation of pledges made and donations in-kind received was not possible, refer to Appendix 9.

Management Response:

The only document that is used for recording donations of consumable nature is Gen 189 (Consumable Materials Ledger). However, if there were other items which were non-consumable, they could have been registered on the Asset Register. The only document which is used to transfer items from a Department to the other is Form Gen12.

2.1.9.2 Physical Stock Verification

- Due to time constraints and COVID-19 health movement restrictions, it was not possible to conduct inspections and physical verification of donated goods received at most districts and towns. Appendix 10 tabulates donated stock items, which were physically verified at Central Supplies Depot, Gaborone. It was noted that supplies were not properly stored/placed. This was contrary to Part II, Section 603.1 of the Supplies Regulations and Procedures, which stipulates that "all supplies should be stored in a place where they are arranged, binned, and applicable for

ease of identification and eventually issued, in order to permit adequate maintenance & preservation". This is further emphasized by Section 603.7 of the same regulations, which states that "supplies of all stocks should be arranged methodically and in an accessible fashion so that they can be rapidly located and easily counted for stocktaking purposes".

- It was noted that some of the physical stock items did not correspond with the Inventory Control Reports generated from Supplies and Warehouse Inventory Management System (SWIMS), due to either wrong coding or delayed capturing of stock items into the system. Therefore, the accuracy of the inventory stock balances could not be ascertained.
- Non-compliance with Supplies Regulations could not only result in loss of government assets but could also lead to misrepresentation of information.

Recommendation:

It is recommended that a method of identification for stock location should be introduced linking the ledger cards to stock location in order to facilitate rapid retrieval. Furthermore, proper record keeping is recommended in order to promote prudent stock management.

Management Response:

All the donations were properly arranged accordingly on the pallets and shelves and those which were not packed were those which were damaged. Remember that this was a temporary storage as the donations were to be dispatched to different beneficiaries immediately. Indeed, there was discrepancy between the inventory records and SWIMS. This was caused by the fact that officers who were receiving the items did not have the capacity to record the items on SWIMS at the same time of receiving and issuing.

An arrangement was made to record them on the SWIMS after all the issues have been made for that particular week.

- Table 2 below illustrates the GEN. 12 (Combined Issue/Receipt Vouchers) used to receive and issue donated stock items at the Central Supplies Depot. It was observed that the documents were not reflected in GEN. 24 (Classified Forms Issue Note) for proper monitoring, and they were also not issued in sequence. At the time of audit, the GEN 24 that was in use had folios No. SN00097701 to SN.00097750, issued on 15 February 2018, with the last transaction of issue of GEN 12 on 19 August 2020 to other government ministries/departments. The use of GEN 12 without record of its audit trail contravenes accounting best practices, and it leaves room for issuance of government stock books for wrong purposes, which could invariably lead to loss of government assets.

Table 2.

LIST OF GEN.12 BOOKS USED AT THE SUPPLIES DEPOT

DATE OPENED	FROM	TO	DATE CLOSED
16/04/20	03583851	03583900	27/04/20
27/04/20	03586101	03586150	08/05/20
08/05/20	03586051	03586100	28/05/20
28/05/20	02778601	02778650	18/06/20
16/06/20	03585301	03585350	30/07/20
31/07/20	03585351	03585357	18/08/20

Recommendation:

MoPAGPA should ensure all supplies books issued to supplies depots are adequately recorded in the GEN. 24 to guard against loss of government assets, as the practice will promote prudent inventory management.

Management Response:

Some of the Gen 12 which were used for issuing were taken from the MoPAGPA and were already used and it was not possible to verify their audit trail.

2.1.9.3 Receipt and Issuance of Goods and Services

- According to the Guidelines for Botswana COVID-19 Pandemic (CORONA VIRUS) Donations-in-Kind, MoPAGPA, April 2020; to ensure accountability and efficiency in the management of the donations, goods are received and issued through the Supplies and Warehouse Inventory Management System (SWIMS) under the Inventory Organisation COVID-19 Donations in-kind (MoPAGPA), with sub-inventory codes for District Commissioners (DC) nationwide. All offices receiving donated items should submit a report on goods received and goods issued on a weekly basis to the Director, Disaster Management Office. The District Administration Offices were to receive and issue donations through the SWIMS and transfer goods via the system to the District Councils, so that there would be an audit trail. However, departure from the guidelines were noted on the receipt and issue of goods donated-in-kind.
- It was observed that the Central Supplies Depot in Gaborone received and issued the goods through the Supplies Warehouse Management and Inventory System (SWIMS), whilst the districts received and issued the goods without using the Inventory Module. Interviews conducted with Supplies personnel revealed that this was because the District Administration offices and the District Councils used incompatible systems. As a result, there was only a proper trail between the Central Supplies Depot and the District Administration offices, and none was found in the Councils as donations were received and issued manually. This was substantiated by an Internal Audit special report conducted

from 27 April to 12 May 2020, at the Ministry of Local Government and Rural Development (MLGRD) on Food Relief Response. According to the report, from the nine (9) councils visited (Central, Southern, Kweneng, Kgatleng, South East, Selibe-Phikwe, Jwaneng, Gaborone and Lobatse); only the Central District Council received and issued goods using the Inventory Module. The other districts used unofficial registers such as notebooks and files.

Furthermore, it was noted that only donations made through the Office of the President were captured in Supplies Warehouse Management and Inventory System as receipt was through the National Disaster Management Office (NDMO) to the Central Supplies Depot office, where all goods received were captured on SWIMS. Goods such as the medical consignments which were received and directly issued to the relevant Ministries and or agencies were not captured in SWIMS.

Failure to capture donations in the system had hampered the accounting and reconciliation for the donated goods. The above inadequacies made it difficult to reconcile inventory records with the physical stock held at the warehouse. Overall transparency, accountability and equitable distribution of the donations made in kind were compromised, as not all goods were captured in the system.

Recommendation

- MFED should develop compatible Information Technology systems within the government sphere. This will allow for whole of government technology standards that would enable systems integration and/or system interface. This would also be beneficial for accountability and audit purposes.

2.1.9.4 Capturing of Invoices

It was further revealed that there was a backlog in capturing of invoices into the system. Officers at the Central Supplies Depot decried limited skills on the use of the SWIMS, as they had not been adequately trained to use the system, and this had hampered progress. For example, the Officers encountered difficulties where there was a difference in unit value, where goods were received in bales while SWIMS required them to be captured as a single item. Additionally, there was a backlog in reconciliation of SWIMS and GEN 12, to ensure that figures and/ compilation was properly done. It was difficult to confirm whether the inventory ledger was complete and correct.

Recommendation

- MoPAGPA should comply with Supplies Regulations in order to ensure that donations-in-kind are handled accordingly and to enhance accountability.
- MoPAGPA should enforce the utilization of SWIMS. This will promote prudent inventory or stock management and enhance accountability for the inventory.

Management Response:

- **Some officers have been trained on SWIMS modules and a temporary officer on “C” scale was employed to assist in management of stock items**

2.1.9.5 Segregation of Duties

It was revealed that there was no segregation of duties between receiving and issuing of goods as there were times when one officer would perform both functions, which is contrary to Supplies Regulations and Procedures, as well as accounting best practice. It was observed that non-segregation of duties was due to the limited number of procurement officers at the depot and the voluminous receipt and supply of goods. As a result, there was no oversight which could result in errors and omissions not being detected.

Recommendation

MoPAGPA should ensure that there is proper segregation of duties to promote transparency and accountability.

Management Response:

It could be possible that the Procurement personnel who were assigned to receive the donations could have been the receivers and issuers at the same time. This was as a result of being thin on the ground as there were only four of them. However, efforts were made to ensure that they divided themselves amongst the responsibilities where others would make issues while others authorize. It must be emphasized that this was primarily because of the emergency. Structures had to be put in place while corrective measures were deployed in the process.

2.1.9.6 Redemption of Services and Goods Donated in-kind

- According to the COVID-19 Donations-in-Kind Guidelines, it is critical to focus on the management and distribution of donations received in kind, to ensure transparency, accountability and equitable distribution of the donated goods and services to targeted beneficiaries.

Nevertheless, it was found that services donated in-kind were not managed efficiently. There were no clearly defined procedures for redemption of services that were donated in-kind. Table 3 overleaf presents the companies that donated and the types of services rendered.

- Table 3 below depicts that about forty-eight (48) companies (Refer to Appendix 11) donated their services in kind. About 48% of those companies had pledged accommodation facilities, while 19% donated vehicles, and 2% had donated amongst other things; ambulances, personnel and mobile clinics. However, there was no documentary evidence to determine whether the services donated such as ambulance, personnel and other critical services beneficial to the response of COVID-19 had been fully utilized. There was inadequate monitoring and reporting to determine whether the donations were used for intended purposes and to systematically check the output and the overall efficiency of utilization and improvement on responding to the pandemic. Non-utilization of services in kind may reduce corporate donations in future pandemics and the involvement of stakeholders with a positive outlook towards fighting the pandemic.

Recommendation

MoPAGPA should develop a monitoring and reporting system on the utilisation of donated services in kind. This will create room for optimal use of these services and complement the already available Government services. Overall, this will maximize Government savings.

Table 3.
List of Service Providers and Service Description

SERVICE PROVIDERS	NUMBER OF ENTITIES	SERVICE DESCRIPTION
Hotels	23	Accommodation
		Meals
		Boardrooms
		Flight Services
Churches	03	Staff
		Counselling
		Church Auditorium
		Vehicles
Oil Companies	02	Fuel
Media	02	Advertisement
Universities/Colleges	02	Ambulances
		Health Personnel
		Mobile Clinics
		Counselling
Transportation & Motor Industries	09	Trucks
		Motor Vehicles
Environmental and Waste Management	05	Portable Toilets
		Disinfecting
OTHERS	02	Water
TOTAL	48	

Source: Auditors' own Analysis from NDMO Services Donated in Kind

Management Response:

- **Audit queries to be redirected to those Ministries such as MoHW etc. which benefitted to ensure the value derived from the donations**

Audit comment

It is expected that MoPAGPA should respond because all these donations were routed through the National Disaster Management Office.

2.1.10 Risk Communication and Community Engagement

2.1.10.1 Public Awareness

- Risk communication in public health emergencies which aims at helping stakeholders define risks, identify hazards, assess vulnerabilities and promote community resilience should be multilevel and multifaceted. An essential part of risk communication is the dissemination of information to the public about health risks and events, such as COVID-19. For any communication on risk caused by a specific event to be effective, the social, religious, cultural, political and economic aspects associated with the event should be taken into account, including the voice of the affected population.
- It was evident that the MoHW had carried out various activities, which included developing and printing educational materials, producing television advertisements, radio jingles, newspaper and magazine advertisements, message for mobile networks and social media. In addition, materials such as brochures on general information and home care and posters on prevention measures for travellers were developed in both English and Setswana. Table 4 below shows the types and the quantities of materials printed and distributed.

Table 4
Types of Material Printed and Distributed

Kind of Materials	Total Number printed	Total Number Distributed
Brochure	360 000	360 000
Flyer	70 000	70 000
Poster	160 000	160 000
TOTAL	590 000	590 000

Source: MOHW COVID 19 Preparedness and Response Progress Report, 14th March

- Table 4 depicts that a total of 590 000 materials were distributed. According to the World Bank Collection of Development Indicators (2015), the literacy rate in Botswana was 88.2%, which translates to 1 983 520 persons. Therefore, it was assumed that one in every twelve literate people received a poster, whereas one in six people received a brochure, whilst one in twenty-eight (28) received a flyer.
- Television advertisements on prevention of infection of COVID-19 were developed and broadcast in Setswana, English and other local languages. Radio jingles on signs and symptoms of COVID-19 were also broadcast in Setswana, English and other local languages. Furthermore, advertisements were placed in all local newspapers in both languages and in three magazines being, the Botswana Advertiser, Perspective and Hotel and Catering.
- The media houses were engaged, civil society organizations such as Body for Traditional Doctors and Religious Bodies such as Evangelical Fellowship Botswana, Catholic International Education Office and Botswana Council of Churches were sensitized.

The MoHW and the BW Government Facebook pages were also used to sensitize the public. It was further observed that public awareness campaign was conducted at the national and district level.

- Efforts to ensure that sensitization and public awareness campaign on COVID-19 were conducted in English, Setswana and other local languages.
- An undated communication strategy was only availed in August 2021, a review of which suggests that it covered critical areas such as advocacy, public education and publicity, community mobilization, psychosocial support, monitoring and evaluation. Notwithstanding the wide coverage of critical areas in the strategy the following were observed;
 - Botswana had not commenced mobilization of community members to contribute to the alert system and to eventually conduct contact tracing,
 - MoHW did not use diverse communication tools that would be central to ensuring that dissemination of information was interpreted into the varied local languages in order to reach all diverse local communities.

Recommendation

The Ministry of Health and Wellness should ensure full implementation of the communication strategy to enhance continuous awareness, and also guide the Ministry in developing various means of communication to engage all communities. With an informed community the spread of the disease will be controlled as the sufficient precaution will be practiced.

Management Response

The ministry has a communication strategy which was developed in order to enhance continuous awareness and to guide in developing various means of communication in engaging all communities. The communication strategy was shared with the Auditors.

2.1.10.2 COVID-19 Toll-Free Call Centre

- The Ministry of Health & Wellness, COVID-19 Preparedness and Response Progress Report dated 14 March 2020, states that relevant centres such as the Emergency Operation Centre and Emergency Hotline were to be activated for information monitoring and response.
- It was observed that an operation centre was activated at the Ministry of Youth, Sports and Culture (MYSC). In addition, the system at the MYSC was improved through provision of software licenses, which were procured from ICL Botswana Pty Ltd, at a cost of P638 479.52 as per GPO No. 001200 dated 3 May 2020, with a part payment of P437 236.80 made on 25 May 2020. According to NEOC Call Centre Report dated 17 August 2020, the Call Centre was migrated from MYSC to a private facility Brastorne Enterprises (Pty) Ltd before MoHW could even complete implementation of the development of the new call centre. There was no documentary evidence providing reasons for the migration. It was not cost-effective to acquire a system that was abandoned and never utilized.
- Although the business dealings were not based on a commercial agreement, the contract between Brastorne Enterprises (Pty) Ltd and the Government of Botswana was signed by the National Coordinator of the Presidential COVID-19 Task Force, and was valid until 31 December, 2020.

This was contrary to Section 7 and 8 (g) of the Corona (COVID-19) Emergency Procurement Procedures For Essential Services, PPADB Circular No.4 of 2020, dated 1 April 2020 which gives only the Accounting Officers total authority and responsibility of approval and execution for the procurement process in the procuring entities. Non-compliance with rules and regulations of procurement processes may result in loss of government funds and properties.

- It was highlighted that even the existing COVID-19 Call Centre was not efficient. For instance, NEOC report dated 17 August 2020 indicated that data capturing was generated manually which had resulted in discrepancies pertaining to categorization and distribution of calls. The report further indicated that data from the Call Centre was not always complete and was not timeously submitted to the NEOC, which led to lapses in reporting to the relevant authorities. For instance, NEOC report highlighted that there were complaints about calls not being answered, but the number could not be established. Secondly, calls could not be classified because the IP Phones used were not integrated to a HEAT-System. These underlying conditions were attributable in part to inadequate monitoring and supervision of the Call Centre, as indicated by the NEOC Call Centre Report dated 17 August 2020. In addition, the call centre activities were not adequately coordinated, as it had no Coordinator. This led to a fragmented and delayed reporting process, which hindered information dissemination as stated in the same report.

Recommendations

- The MoHW should consider relocating the Call Centre back to MYSC for purposes of better coordination and accountability.

- The MoHW should put monitoring and supervision mechanisms in place to ensure efficient operation of the Call Centre. This will enhance reporting and informed decision-making.
- Legally binding contracts or Memorandum of Understanding (MoU) should be signed by designated Accounting Officers who have control over the budget of the Government ministries/departments.

Management Response

- **The Call Centre has since been relocated to the Ministry of Youth, Empowerment Sport and Culture Development with effect from 1st December 2020.**
- **There are Call Centre Managers. Each shift has a manager.**

2.1.11 Resources and Capacities

2.1.11.1 Laboratory Capacities

- In fighting the pandemic, one of the crucial interventions is the testing capacity and capability of the country. There is need to capacitate testing ability in all testing centres in the country. In addition, WHO Laboratory Testing for Corona Virus Disease (COVID-19) in Suspected Human Cases Interim Guidance (March,2020) requires that, testing of clinical specimens from patients who meet the suspected case definition be performed in appropriately equipped laboratories by staff trained in the relevant technical and safety procedures.
- Information obtained from the NHL and Botswana Harvard Aids Institute Partnership confirmed that initially Botswana had no testing capacity for the COVID-19 pandemic. The country relied on South Africa for testing of samples of suspected COVID-19 cases as the National Health Laboratory was not WHO approved for the COVID-19 test. According to the final COVID-19 country readiness checklist, Botswana did not have

the ability to detect viral pathogens using an open PCR platform. Furthermore, there were no testing kits including quality controls for evaluation and analysis of COVID-19 tests. There was also no human resource capacity that was trained and certified to conduct the test.

- The COVID-19 Preparedness and Response Progress Report, dated 14 March 2020 indicated that Botswana National Health Laboratory began testing for new COVID-19 cases on 11 March 2020, through the MoHW's re-purposed HIV/AIDS equipment. The Presidential Task Force and the National Health Laboratory officials confirmed that re-purposing of HIV/AIDS equipment meant that HIV/AIDS tasks requiring use of the equipment would be compromised.
- As a way of increasing the testing capacity, testing services were decentralised to additional testing centres namely; Harvard AIDS Partnerships Institute Laboratory, Kasane, Francistown, Palapye, Mamuno, Jwaneng and Orapa laboratories. Despite having these testing centres, the testing capacity was considered inadequate, given the rapid increase in the volumes of specimens. This was attributed to the delayed opening of Maun and Mamuno testing centres, which at the time of the audit, were not equipped to start operating.
- According to NHL officials, all the testing centres other than the Harvard Partnerships Institute Laboratory submitted test results to the National Health Laboratory for confirmation to ensure the authenticity of the results. This meant that getting results in the 24-72 hour turnaround time was not realized due to time lapse between testing centres and the main laboratory, (NHL). This arrangement did not improve turnaround time compared to the three (3) to four (4) days when the samples were taken to South Africa's National Infectious Centre for communicable diseases.

2.1.11.2 Testing

According to the National Health Laboratory officials, test results are expected to be released in 24 to 72 hours, and Ports of Entry are supposed to collect specimens and submit to the laboratory within 2 hours. Interviews with the NHL personnel confirmed that the country was not able to meet the testing turnaround time. However, since the average turnaround time for testing could not be established due to unavailability of data, the National Health Laboratory officials indicated that there were delays in testing. These included delayed submission of specimens by Ports of Entry and communicating of the results. Furthermore, the acute shortage of testing staff hampered the achievement of the expected turnaround time for testing. It was observed that there was a shortage of accredited and certified testing personnel registered with Botswana Health Professional Council. At the time of the audit, NHL officials revealed that NHL had a shortage of testing staff as it operated with three testing teams consisting of four personnel working on a shift basis, whilst the ideal was six personnel for each shift (two detectors, two extractors, and two resulting), based on the available testing equipment. This had contributed to delays in release of the results.

Other delays were attributed to shortage of extraction reagents and consumables such as pipette tips for COVID-19 testing at the National Health Laboratory. The non-delivery and/or shortage of laboratory reagents had interrupted/halted the COVID-19 testing process in the country and had led to testing backlogs.

According to the National Emergency Operation Centre's Situation Report No. 137, dated 13 August 2020, a total of 89421 tests had been performed. Information from NHL confirmed that the average testing capacity per 24 hours for the six testing centres was 494, Appendix 12 refers.

At the time of the audit, it was learnt from NHL officials that the government had intended to increase the number of COVID-19 testing centres from six (6) to eight (8).

2.1.11.3 Testing Machines

- The testing capacity and placement report indicated that there were eighteen (18) COVID-19 machines at the National Health Laboratory, which consisted of nine (9) extractors, six (6) detectors and three (3) combined with extraction machines. The number of testing machines at the decentralized testing sites could not be established due to COVID-19 health movement restrictions. However, interviews with the NHL personnel could only confirm existence of six detectors from various testing centres.

Recommendation:

Development and economic growth are based on a healthy nation. There is need to improve health conditions by providing necessary facilities through better infrastructure and medical personnel. It is recommended that MoHW should strive to avail adequate resources, which include national health laboratory facilities as well as trained administration personnel to augment the technical manpower that is currently responsible for management of the National Health Laboratory (NHL).

Control of COVID-19 requires prompt testing and delivery of results to reduce the rate of infections. Therefore, it is recommended that the MoHW should enhance the capacity of testing centres through:

- Regular maintenance of testing machines.
- Certification and accreditation of testing personnel registered with Botswana Health Professionals Council to ensure adequacy.
This will improve efficiency and ensure that results are communicated timeously.

Management Response

This is true, and this was the case for many countries affected by the Severe Acute Respiratory Syndrome coronavirus-2 (SARS - Cov – 2) a Cano active agent of COVID-19 which is a new virus. Therefore, not many countries had testing capacity for the pandemic.

Botswana did not have the ability to detect viral pathogens using an open PCR platform

Management differs with the finding. At the time of the audit the National Health Laboratory (NHL) was, performing pathogen sequencing using open PCR platform. It is to be noted that Botswana had prior experience in the use of open PCR platforms in respect to other pathogens such as malaria and Rotavirus.

Audit Comment

The management has not provided any plausible explanation with supporting evidence why they differ with the finding.

No testing kits including quality controls for evaluations and analysis of COVID-19 tests.

If one looks at the evolution of pandemic, the SARS-Cov-2, from China moved to European countries, Italy, Spain and others (including the USA) then South East Asia. Africa was the last continent to be affected. Europe, USA and Asia are manufacturers of test kits. With SARS-COV-2 everyone is vulnerable.

Therefore, countries started prioritising their own populations than exporting to Africa. Global demand was high. Botswana, with small population and purchase volumes, was not priority for manufacturers.

Botswana National Health Laboratory began testing for new COVID-19 cases on 11th March 2020, through the MoHW repurposed HIV/AIDS equipment.

It is true that the equipment which was used in COVID-19 testing was, initially used for HIV testing. The HIV testing equipment comprises multiplex machines, meaning that they are designed to test for multiple organisms. For instance, the M2000 sp rt equipment (Abbott).

2000 SYSTEM TEST MENU
RealTime HIV-1 Qualitative
RealTime HIV-1 Quantitative
RealTime HBV
HBV Sequencing
RealTime HCV
RealTime HCV Genotyping II
RealTime High Risk HPV
RealTime CT/NG
RealTime CT
RealTime CMV
RealTime EBV
RealTime MTB
RealTime MTB RIF/INH Resistance

It is a fact that HIV/AIDS tasks were compromised – but more so during lockdowns machines have been procured for COVID-19 testing. Therefore, the equipment initially used for HIV/AIDS testing has been returned to as for that purpose.

Other delays were attributed to the shortage of extraction reagents and consumables.

This is true; there were times when commodities were not delivered on time. This was largely due to the exceptionally high global demands of commodities – leading to small economies not being well served.

Testing machines:

Laboratory name	Extraction	Detection	Number of samples per unit time
NHL Laboratory	2 auto equipment (MGI)	2 Detection equipment (2 Line genes)	192 extraction / hr Detection @ 96 samples/2hrs
	Abbot systems M2000sp	Abbot systems M2000 rt	96 extraction /3hrs 96 detection/ 2hrs
	2 auto equipment (Gene Xpert)	2 auto equipment (Gene Xpert)	Extraction & Detection 4/ 2hrs each
BHHRL	1 auto equipment (MGI)	3 Detection equipment (2 Line genes and 1 ABI 7500)	96 extraction /hr Detection @ 96 samples /hr
	Abbot systems M2000sp	Abbot systems M2000 rt	96 extraction /3hrs 96 detection/ 2hrs
Palapye	1 auto equipment (MGI)	1 Detection equipment (1 Roche Z480)	96 extraction /hr Detection @ 96 samples / 2hrs
	Abbot systems M2000sp	Abbot systems M2000 rt	96 extraction /3hrs 96 detection/ 2hrs
Maun	1 auto equipment (Tiang Long)	1 Detection equipment (Thermo fisher Quantstudio 5)	96 extraction /hr Detection @ 96 samples / 2hrs
Francistown	1 auto equipment (Beckmen coulter)	1 (ABI 7500 Fast)	BC extraction 96 samples/hr

	2 (Easy mag)		Easy mag Extraction @24 samples/ hr Detection 96 samples/hr
Kasane	1 auto equipment (MGI)	1 Detection equipment (1 Line gene)	96 extraction / hr Detection 96 samples/2hrs
	Abbot systems M2000sp	Abbot systems M2000 rt	96 extraction /3hrs 96 detection/ 2hrs
Mamuno	1 auto equipment (Gene Xpert 4 modules)	Gene Xpert (4 modules)	Extraction and detection 4 samples/2hrs
	1 auto equipment (Qiagen)	1 –Qiagen	Extraction 14 samples/hr Detection 28 samples/2hrs
	1 auto equipment (MGI)	1 detection equipment (Line gene)	96 samples /hr
Orapa mine hospital	1 auto equipment (Bouer)	1 Detection equipment (Thermo fisher Quantstudio 5)	Extraction 32 samples/40 min Detection @ 96 samples / 2hrs
Lethakane Mine Hospital	1 auto equipment (Bouer)	1 Detection equipment (Thermo fisher Quantstudio 5)	Extraction 32 samples/40 min Detection @ 96 samples / 2hrs
Diagnofirm laboratory			
Laboratory name	Extraction	Detection	Number of samples per unit time
NHL Laboratory	2 auto equipment (MGI)	2 Detection equipment (2 Line genes)	192 extraction / hr Detection @ 96 samples/2hrs
	Abbot systems M2000sp	Abbot systems M2000 rt	96 extraction /3hrs 96 detection/ 2hrs
	2 auto equipment (Gene Xpert)	2 auto equipment (Gene Xpert)	Extraction & Detection 4/ 2hrs each
BHHRL	1 auto equipment (MGI)	3 Detection equipment (2 Line genes and 1 ABI 7500)	96 extraction /hr Detection @ 96 samples /hr
	Abbot systems M2000sp	Abbot systems M2000 rt	96 extraction /3hrs 96 detection/ 2hrs

Palapye	1 auto equipment (MGI)	1 Detection equipment (1 Roche Z480)	96 extraction /hr Detection @ 96 samples / 2hrs
	Abbot systems M2000sp	Abbot systems M2000 rt	96 extraction /3hrs 96 detection/ 2hrs
Maun	1 auto equipment (Tiang Long)	1 Detection equipment (Thermo fisher Quantstudio 5)	96 extraction /hr Detection @ 96 samples / 2hrs
Francistown	1 auto equipment (Beckmen coulter)	1 (ABI 7500 Fast)	BC extraction 96 samples/hr
	2 (Easy mag)		Easy mag Extraction @24 samples/ hr Detection 96 samples/hr
Kasane	1 auto equipment (MGI)	1 Detection equipment (1 Line gene)	96 extraction / hr Detection 96 samples/2hrs
	Abbot systems M2000sp	Abbot systems M2000 rt	96 extraction /3hrs 96 detection/ 2hrs
Mamuno	1 auto equipment (Gene Xpert 4 modules)	Gene Xpert (4 modules)	Extraction and detection 4 samples/2hrs
	1 auto equipment (Qiagen)	1 –Qiagen	Extraction 14 samples/hr Detection 28 samples/2hrs
	1 auto equipment (MGI)	1 detection equipment (Line gene)	96 samples /hr
Orapa mine hospital	1 auto equipment (Bouer)	1 Detection equipment (Thermo fisher Quantstudio5)	Extraction 32 samples/40 min Detection @ 96 samples / 2hrs
Lethakane Mine Hospital	1 auto equipment (Bouer)	1 Detection equipment (Thermo fisher Quantstudio 5)	Extraction 32 samples/40 min Detection @ 96 samples / 2hrs
Diagnofirm laboratory			

COVID-19 pandemic showed that Botswana does not have adequate number of Laboratory Technologists, Health Care Auxiliary (HCA), Data /IT Clerks.

2.1.12 Ports of Entry (PoE)

2.1.12.1 COVID-19 Protocols at PoE

According to the MoHW COVID-19 Preparedness and Response Progress Report dated 14 March 2020, PoE public health emergency plans were to be developed and implemented in line with WHO recommendations. The MoHW was supposed to review and modify the ports' existing health measures in order to strengthen surveillance at PoE.

- It was observed that surveillance was not efficiently done at the PoE. Reports from various PoE showed that there were inconsistencies amongst different border authorities regarding the protocols for managing in-bound truck drivers. Some border posts held truck drivers until their test results were released, while others permitted the drivers to continue with their trips regardless of the absence of their test results. For instance, there were cases from Kazungula where truck drivers were only informed on their results after being permitted to travel to Francistown. There was no documentary evidence that MoHW had put measures in place such as, Standard Operating Procedures (SOPs) to ensure consistency in managing surveillance at the PoE. There was no documentary evidence that a PoE public health emergency plan was developed as required by WHO.
- National Emergency Operation Centre (NEOC) COVID-19 Situational Report No. 64 highlighted that other inconsistencies across different PoE were observed relating to post-test protocols. These included among others; feeding arrangement for truck drivers, escorting trucks to their destination points and handling of drivers who had tested positive whilst in transit.

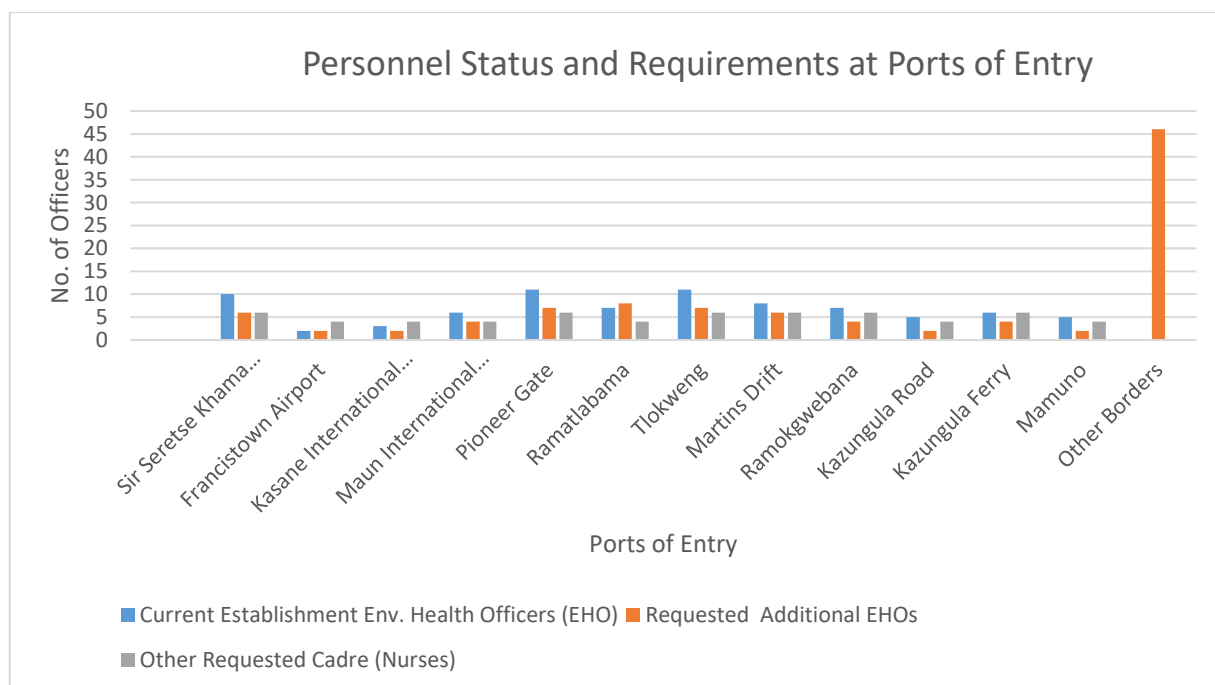
There was no documentary evidence that the Government had put measures in place to ensure compliance with the necessary protocols for the efficient functionality of the PoE.

The inconsistent operations posed a threat to the affected communities and could possibly expose people within and around the PoE, thereby increasing the likelihood of local transmissions.

2.1.12.2 Resources at Ports of Entry

- It was observed that the PoE were not adequately resourced. For instance, there were inadequate isolation units at the PoE for isolation of suspected cases as per the MoHW COVID-19 Preparedness and Response Progress Report (14 March, 2020). It was reported that initially, the country had isolation units at three PoE, which constituted 9% of a total number of thirty-five (35) PoE in March 2020. It was also brought to light that there was a shortage of appropriate personnel such as Environmental Health Officers and nurses at PoE. Figure 2 below shows the number of available versus the required Port Health Personnel at the various ports of entry.

Figure 2



- The figure illustrates that the current establishment of the Environmental Health Officers (EHOs) was inadequate and therefore needed to be increased by 23%, whilst sixty (60) nurses were required for Port Health (Refer to Appendix 13). Furthermore, it was noted that as the number of local transmissions increased, Port Health staff were redeployed to focus on contact tracing activities as observed at the South East District. Therefore, if COVID-19 cases were to increase at the PoE, there would be an increased shortage of the already limited number of health staff.
- Furthermore, it was revealed that there was insufficient accommodation ablutions for the truck drivers. There was no documentary evidence that proper arrangements had been made to ensure that the welfare of the truck drivers was taken into consideration.

Recommendation

- The MoHW should develop and ensure compliance with standard operating procedures for ports of entry. This would create consistency in managing surveillance and would also ensure the safety of people within and around PoE.
- The MoHW should provide clear guidelines and enforceable protocols on responsibilities of truck/logistics companies in the quarantining of the truck drivers.
- The MoHW and the relevant stakeholders should ensure habitable and adequate facilities for truck drivers at the PoE.

Management Response

The Ministry engaged ACHAP COVID-19 Support for Ports of Entry Surveillance.

2.1.13 NEOC Operations: Roadblock Site Visits

According to International Best Practice, there should be planning and efficient operations of roadblocks in a bid to apprehend the spread of the deadly COVID-19 virus between zones.

Due to the COVID-19 health movement restrictions around the country, the audit inspection at roadblocks was only conducted on the 13 August 2020 within the Greater Gaborone, at four locations being; Gaborone Bus Rank, SADC House, Molepolole/ Gaborone Road, and Tlokweng. Table 5 below summarises information obtained at the roadblocks visited:

Table 5

LOCATION	NUMBER OF OFFICERS	Officer in Charge
Bus Rank	BDF - 8, & POLICE - 2	Corporal
SADC House	BDF -10, & POLICE -16	Corporal
Molepolole/Gaborone	BDF -9, & POLICE - 0	Sergeant
Gulf Motors (Tlokweng)	BDF -5 & POLICE - 2	Sergeant

Source: Audit inspections at road blocks

The following observations were made:

- The officers manning the roadblocks did not have the right instruments to verify the authenticity of online permits as they were not issued with mobile phones for that purpose. Moreover, due to the initial non-centralised issuance of permits, there was an influx of permits approved by various authorities, thus exposing their issuance to abuse. This had caused increased movement of people despite the COVID-19 health movement restrictions put in place, and increasing the risk of spreading the disease. Officers on duty could not cope with the overwhelming movement of the people which was caused by non-centralisation of issuance of permits.

- It was evident that inefficiency in operations was due to lack of communication between the officers manning the roadblocks and the relevant authorities, on critical information regarding implementation of regulations, particularly the COVID-19 health protocol updates. There was a lapse in communication as announcements made to the public were not communicated properly and timely to the officers at the roadblocks. This had caused misunderstandings between officers and travellers as they received information before the officers. For instance, during the Greater Gaborone Zone lock down from the 30 July 2020 to 14 July 2020, as contained in a Botswana Government Press Release dated 30 July 2020, an interim announcement was made from the Office of the Vice President that the public was free to go for essential shopping at their nearest shopping centres. According to the law enforcement officers assigned to surveillance operations, this concession was made before the lock down was lifted, but no information was communicated to them.
- The situation at the roadblocks may have been exacerbated by the non-availability of resources to ensure that manning of roadblocks was done in a conducive environment. For instance, some roadblocks were placed in areas that were not suitable such as that located near the SADC House Road, where there was odour from sewerage and the Gaborone City Council did not address the matter despite numerous reports.
- It was noted that the ablutions provided were not adequate. For instance, one mobile toilet was shared by both male and females, which was an inconvenience; whilst another mobile toilet which was at the Bus Rank roadblock lacked privacy due to poor structure, and had to be covered with military-camouflage-nets in order to blend with the surroundings. In other places, some roadblocks had no ablution facilities at all, leaving the officers with no option but to go to the adjacent ablutions at filling stations, and/or request such from nearby businesses.

- It was observed that despite the long stretch of 12 hour shifts, meals were not provided to Botswana Police Service officers manning the roadblocks, whereas BDF officers were catered for. BDF Officers ended up sharing their meals with their counterparts on humanitarian grounds. This caused an inconvenience and health risk to the officers as they had to work for long hours without sufficient food.
- It was observed that the officers made random checks on the availability of permits due to traffic congestion at roadblocks such as at the Molepolole/Gaborone road, and Tlokweng. However, despite the challenges faced by officers, it was observed that some travellers were caught without permits, including children travelling with parents and cattle herders, whilst others had travelled from neighbouring villages such as Mogobane to Tlokweng.
- Police officers were also not provided with adequate resources such as tents, water, sanitizers, furniture (stretchers or camping beds), which posed health risks for the officers and the public especially where there were no sanitizers.
- According to the officers, there was no support from supervisors. For instance, lack of response from high authority despite challenges raised by officers on roadblocks. Furthermore, non-cooperative behaviour was observed from road-users, including Government drivers who did not follow road block protocols by jumping the queue without communicating with the staff on duty

Lack of planning and coordination and the non-conducive environment had resulted in low staff morale and difficulty in executing tasks. Inefficient operations diminished work quality and increased the risk of non-compliance, which in turn increased possibility of the spread of the disease.

Recommendation

- The Ministry should put in place effective communication channels to ensure that there is timely guidance and direction, to improve the overall productivity of officers at the roadblocks.
- The Ministry should ensure that there is equitable distribution of resources to all officers manning the roadblocks. This will increase efficiency and productivity.
- Monitoring of roadblock operations should also be increased so that issues are resolved as they occur.

Management Response:

- **As at the time of the first lockdown Police Officers manned road blocks depending on manual permits, as challenges advanced Botswana Defence Force joined the team to improve productivity.**
- **Deployment of the security officers manning roadblocks was determined and managed by their employer, i.e. BDF and BPS including resourcing. NEOC had no authority over management of officers who managed road blocks.**
- **It should be noted that Botswana Defence Force are given food by virtue of their employment as part of the Terms and Conditions of Service, whereas the situation is different for Police Service.**
- **Gadgets such as mobile phones were issued to officers on roadblocks and patrols to increase monitoring of permits and movement of peoples around the country.**

2.1.14 Maintenance of Records

It was observed that there was no centralized system designed for the storage of records. For instance, appointment letters of officers were found without the required documents such as academic certificates and applicant profiles, as evidence of their suitability for appointment.

Recommendation:

It is recommended that a coherent and comprehensive record management system that would be efficient and effective in documentation and safe custody of these records be put in place.

Management Response

The appointments were from the Office of the President and it is being noted for corrective action.

2.2 MANAGEMENT OF THE COVID -19 RELIEF FUND

2.2.1 Establishment of the COVID-19 Special Relief Fund

The government through the Ministry of Finance and Economic Development (MFED) established the COVID-19 Relief Fund with an initial injection of P2 000 000 000 (P2 billion). This money was mobilised through transfers from different Special Funds as illustrated in Table 6 below.

Table 6

Composition of the P2bn COVID-19 Relief Fund

Name	Amount	% share
Road Levy Fund	435 000 000	22%
Housing	125 000 000	6%
Human Resource Development	625 000 000	31%
Tourism Development Fund	40 000 000	2%
Tertiary Education Development	150 000 000	7%
Alcoholic Beverages Fund	50 000 000	3%
Road Traffic Fines	50 000 000	3%
Tobacco Products Fund	155 000 000	8%
Guaranteed Life Insurance	220 000 000	11%
Revenue Stabilization Fund	100 000 000	5%
Tourism Industry Fund	50 000 000	3%
Total	2 000 000 000	100%

Members of the public, civil society organizations, the private sector and development partners were invited to make contributions to the Fund to augment the government's effort to fight or respond to the economic and social impact of the COVID-19 pandemic. To this effect, bank accounts were opened with the central bank (Bank of Botswana) and eight (8) commercial banks to facilitate the receipt of cash donations, and these included; First National Bank, Standard Chartered Bank,

Stanbic Bank, Bank Gaborone, Banc ABC, First Capital Bank, Absa, and Bank of Baroda. Arrangements were also made with the mobile service providers; Orange Botswana (Orange Money), Botswana Telecommunication Corporation (Smega), and Mascom (Myzaka) to facilitate collection of financial donations from their respective subscribers. In addition, the Government also received donations-in-kind at the Central Supplies Depot in Gaborone, and at various District Commissioners offices throughout the country as mentioned in paragraph 3.1.11 above.

On 1 April 2020, the Minister of Finance and Economic Development, appointed a Fund Management Committee to manage the donations, consisting of officers from various government ministries and reporting to the Permanent Secretary, MFED.

In accordance with Section 6 (2) of the COVID-19 Pandemic (Corona Virus) Relief Fund Order 2020, the Committee served as an oversight body on the administration and management of the COVID-19 Relief Fund. However, authorization of funds disbursements and direction on the administration of the Fund was the responsibility of the Permanent Secretary in the MFED. Section 10 (b) of the Fund Order stipulates that "The Accounting Officer shall maintain an account into which all receipts into the fund and all disbursements from the fund shall be recorded and carry out monthly reconciliations for the fund account". It is on this understanding that the Office of the Accountant General, under MFED, was charged with receiving, recording and reconciliation of financial donations collected from the public and all other stakeholders.

2.2.2 Management of Cash and Bank

As at 31 August 2020, a total of P126 838 038.71 in donations had been credited to the Fund as per the bank statements from the various commercial banks as illustrated in Table 7 below. Appendix 14 provides a detailed account of transactions per bank.

Table 7

Total Donations per bank

Bank Name	Total Cash Donations per bank	% share of the donations per bank
FNB	44 660 090.62	35%
First Capital	1 875 558.00	2%
Bank of Baroda	1 702 685.00	1%
Stanbic	15 072 690.52	12%
Absa	33 250 885.78	26%
Standard Chartered	20 439 760.00	16%
Banc ABC	469 934.00	0%
Bank Gaborone	3 566 434.79	3%
Bank of Botswana	5 800 000.00	5%
TOTAL	126 838 038.71	

2.2.3 Reconciliation: Banks/Fund Ledger:

As demonstrated in Appendix 14, an examination of records revealed that out of the P126 838 038.71 cash donations deposited with the commercial banks, a total of P120 942 045.73 had been transferred to Bank of Botswana (BoB) as at 31 August 2020. It was further observed that P120 800 356.02 was recorded in the COVID-19 Special Fund ledger, resulting in a difference of P141 689.71 which was due to delays in recording of adjustments, and failure to post to the COVID-19 Special Fund ledger.

Recommendation:

It is recommended that MFED should account for all the anomalies.

Management Response:

RECONCILIATION: COVID-19 FUND LEDGER Vs Banks				
BANK NAME	COVID-19 SPECIAL FUND LEDGER (BWP)	BANK STATEMENT (Transfers to BoB) (BWP)	DIFFERENCE	REMARKS
ABSA	33 186 415.04	33 217 666.68	(31 251.64)	<p>ABSA transfer wrong narrated as FNB but correctly allocated (P40 670.00). Deposit from Absa not yet transferred into the Covid-19 Fund – (P2 542.44).</p> <p>Bank Baroda transfer wrongly narrated as ABSA but correctly allocated in the General Ledger (P11 960.80).</p> <p>Therefore, P40 670.00 + P2 542.44 = P43 212.44 less P11 960.80 = P31 251.64</p>
BANK OF BARODA	1 689 421.95	1 701 382.75	(11 960.80)	<p>The transfer of BWP 11 960.80 was correctly accounted for in the COVID-19 Ledger on the 7th April 2020. However it was wrongly narrated as Absa.</p>
BANK GABORONE	3 563 434.79	3 563 434.79	-	
FNB	44 693 148.76	44 654 488.76	38 660.00	<p>ABSA transfer wrong narrated as FNB but correctly allocated (P40 670.00) less (P2 010.00) deposit from FNB not yet transferred into the Covid-19 Fund. So, P40 670 – P2 010 = P38 660</p>
FIRST CAPITAL	1 869 468.60	1 869 468.60	-	

STANDARD CHARTERED	20 328 848.85	20 397 713.97	(68 865.12)	SCB transfer correctly allocated but wrongly narrated as Stanbic (P60 865.12) . Contra entry –9/04/20 & 14/04/20 Bacha Investments cheque (P5 000) . Contra entry – 11/05/20 & 11/05/20, 001801 (P3 000) .
STANBIC BANK	15 005 496.35	15 069 450.66	(63 954.31)	A copy of T34, P60 865.12 was correctly allocated in SCB but wrongly narrated as Stanbic transfer. A COVID-19 General Ledger extract with transaction dates 03/09/2020 for Stanbic transfers, it has two highlighted entries/credits for P5 722.89 and P124 819.43 = P130 542.32.
BANC ABC	464 121.68	468 439.52	(4 317.84)	The transfer of BWP 4 317.84 was reported on COVID-19 General Ledger on the 8th September 2020.
TOTALS	120 800 356.02	120 942 045.73	(141 689.71)	

2.2.4 Bank Charges

Although the audit team was informed that commercial banks had pledged not to impose bank charges, as part of their social responsibility, it was observed that as at 31 August 2020, a total of P21 540.16 was deducted from bank accounts as bank charges. It was further observed that a large portion of these charges were cash deposit fees. However,

Bank Gaborone and First Capital bank had reversed most of these charges.

Formal documented agreements between the commercial banks and the government could not be availed for verification. Lack of legal or written agreement including provisions for bank charges for these COVID-19 Relief bank accounts left room for ambiguity and banks not honouring their pledges.

Table 8

Total Bank Charges

Name of the Bank	Bank Charges	% share
FNB	3981.6	18%
Banc ABC	499.48	2%
Standard	713.59	3%
Bank of Baroda	341.45	2%
Absa	13513.20	63%
Stanbic	2339.86	11%
First Capital	150.72	1%
Total	21 539.9	

Recommendation:

It is recommended that in future there should be a clearly articulated Memorandum of Understanding (MoU) communicating the mutually agreed expectations of all parties involved.

Management Response:

The audit team indicated that they were informed that the commercial banks had pledged not to impose bank charges as part of their social responsibility. Ministry of Finance and Economic Development (MFED) is

not in a position to confirm this statement since we are not privy to the information and do not have such communication from banks. Although MFED did not have a documented agreement which was as a result of the urgency in the manner these accounts were opened, therefore, one cannot expect the banks not to charge bank charges.

Regarding Memoranda of Understanding, indeed we do acknowledge that in the beginning there was an omission regarding collaborative expectations between the banks and Government. However, as we progressed with other pandemic related activities, Government has ensured that such Agreements are prepared and entered into with the implementing partners, such as BURS, CEDA, NDB, LEA and BDC. Sample copies of such agreement are provided for appreciation.

2.2.5 Donations Through Mobile Network Service Providers

The three (3) mobile network operators in Botswana; Orange Botswana, Mascom and BTC came on board to facilitate the receipt of individual donations through mobile service providers and transfer to the Relief Fund. As of 31 August 2020, a total of P113 515.37 had been received through the mobile money networks. Of that amount P109 331.37 came through Orange Money, whilst P2 845 and P1 339 were through Myzaka and BTC-Smega respectively.

These mobile money accounts were managed by the service providers, and as such audit was unable to verify the amounts donated by individuals, and had to rely on information submitted by the network providers.

In spite of the limitations, mobile money donations were traced to the Relief Fund ledger where some variances were noted. It was revealed that not all donations were posted to the ledger for the period under review, which had made it difficult to ascertain the accuracy and reliability of financial documentation/information available. A comparison of the Ledger and mobile money reports is shown in Table 9 below:

Table 9

	Total received per reports	Total received per ledger	Difference
Orange Money	109 331.37	27 373.75	81 957.62
Myzaka	2 845.00	730.00	2 115.00
Smega	1 339.00	-	1 339.00
TOTAL	113 515.37	28 103.75	85 411.62

Recommendation:

Reconciliation of donations transferred from the mobile network service providers to the COVID-19 Special Fund is recommended.

Management Response:

Following the opening of the mobile money accounts with service providers, Ministry of Finance and Economic Development through Office of Accountant General did not have online access to the COVID-19 accounts. However, service providers on daily basis provided a list of all donations made and transfers to Bank of Botswana. Regarding the collections and transfers for donations, we are not in agreement with the observation made by Auditor General especially on the transfers made by the mobile networks. The table below depicts the donations and transfers made;

MOBILE NETWORK	AMOUNT COLLECTED	DATE RECEIVED PER LEDGER	DATE TRANSFERRED TO COVID-19 RELIEF FUND	AMOUNT TRANSFERS	COMMENTS
SMEGA	1 339.00	4/6/2020	3/7/2020	1 339.00	
				1 339.00	At the time of audit, Mobile network collections were accounted for, both in the Ledger and COVID-19 Relief Fund as indicated by the dates.
MYZAKA	2 845.00	19/05/2020	27/05/2020	400.00	
		03/6/2020	11/6/2020	330.00	
		22/06/2020	30/06/2020	285.00	
		24/06/2020	27/06/2020	500.00	

		09/07/2020	28/07/2020	130.00	
		10/07/2020	28/07/2020	900.00	
		17/08/2020	08/09/2020	300.00	
				2 845.00	At the time of audit, Mobile network collections were accounted for, both in the Ledger and COVID-19 Relief Fund as indicated by the dates.
ORANGE MONEY	109 751.75	01/6/2020	11/6/2020	27 373.75	
		04/6/2020	03/7/2020	63 516.60	
		30/06/2020	27/07/2020	6 035.34	
		15/07/2020	28/07/2020	3 483.87	
		12/10/2020	5/11/2020	7 801.71	Total collection was P9 786.71. However, a refund of P1 985.00 was made to one of the donors who had mistakenly transferred P1 985.00 instead of P100 hence the amount transferred is P7 801.71
				108 211.27	At the time of audit, Mobile network collections were accounted for, both in the Ledger and COVID-19 Relief Fund as indicated by the dates.
SUMMARY					
TOTAL COLLECTIONS	113 935.75				
TOTAL TRANSFERS	112 395.27			112 395.27	
DIFFERENCE	1 540.48	29/10/2020	27/11/2020	1 540.48	Funds collected but transferred at later date
				113 935.75	

2.2.6 Pledges for Cash Donations

It was established that pledges for donations in cash were made to the Office of the President by different stakeholders. A number of pledges were sampled to verify whether they were eventually honoured, and used for the intended purpose. Most of the sampled cash pledges were

received and reflected in the respective COVID-19 Relief Fund bank accounts, except that of Vision 2036 where the staff pledged to donate P4 300 monthly for a period of three months, (May to July 2020), but only two months' donations had been received (see Appendix 15).

Management Response:

It is indeed true that cash pledges were made across Government and simply understood, those were promises of cash contribution to the COVID-19 Relief Fund based on individual's ability to pay at the time. We do appreciate efforts made by those who honoured their cash pledges. We must however, recognise that individuals were not coerced to make such pledges and thus any party may choose to honour the pledge wholly or in part depending on their financial capability during the process. We should also be mindful that a pledge not so honoured is not necessarily a debt to government. Any attempt to follow unfulfilled pledges will not only be a laborious exercise but also prove futile in the end.

2.2.7 Disbursement of Funds

2.2.7.1 Monitoring of Disbursed Funds

The on-going COVID-19 pandemic has prompted the need for government to implement forward-looking fiscal policy responses. Monies were disbursed from the COVID-19 Relief Fund to Botswana Unified Revenue Services (BURS), Ministry of International Affairs & Cooperation (MIAC), Ministry of Local Government and Rural Development (MLGRD), Ministry of Presidential Affairs, Governance & Public Administration (MoPAGPA), Ministry of Health & Wellness (MoHW), and Ministry of Basic Education (MoBE), with the Accounting Officers having responsibility over the control, custody and use of public funds. However, MFED has the overall mandate to supervise, control and provide direction in matters relating to the financial management of the

COVID-19 Relief Fund. In that regard, the Ministry had the vital role of monitoring the utilisation of all the disbursed funds.

Management Response:

Indeed, this Ministry has fiduciary responsibility over public funds and such responsibility has not been neglected during the implementation of the COVID-19 relief measures. One arrangement in place between the Fund Secretariat and Banking Section was that all COVID-19 payments had to be verified by the Secretariat before the final transactions could be done. The process helped in ensuring expenditure items were in line with what the funds were disbursed for. Further, specific accounts were opened for COVID-19 related expenditure; the main reason being to avoid spending ambiguity between recurrent budget lines and those from COVID-19 Fund, and for easier monitoring.

2.2.7.2 Funds Disbursed

Table 10 illustrates proportions of disbursements to different Ministries/Departments as at 31 August 2020; BURS with the largest at 51% of the total disbursed funds of P1 577 353 213.61. However, the documentary evidence of all expenditure incurred in the form of progress reports, to verify that funds were utilized for the intended purposes could not be availed. Nonetheless, receipt of all the funds disbursed to the respective Ministries/Departments was confirmed and traced to the respective Ministry/Department Fund Ledgers with no discrepancies noted.

Recommendation:

It is recommended that expenditure progress reports be availed for purposes of verifying that funds were utilized accordingly.

Table 10

Funds Disbursed

MINISTRY/DEPARTMENT	AMOUNT	%	APPROVED
BURS	P 802 954 112.56	51	YES
MIAC	P11 099 680.90	1	YES
MLGRD	P350 870 083.00	22	YES
MoPAGPA	P175 796 735.14	11	YES
MoHW	P178 431 854.01	11	YES
MoBE	P58 200 748.00	4	YES
TOTAL DISBURSED	1 577 353 213.61		

Management Response:

It is rightly in order that feedback on expenditure from disbursements be provided to this Ministry. When disbursing funds, this Ministry has always advised Accounting Officers to provide expenditure progress reports on a monthly basis. We wish to admit that in the beginning, it was a little difficult to receive such reports from Ministries. But with more pressure, such reports were provided though intermittently.

Furthermore, the Ministry has requested participating ministries to submit progress reports. However, this call was silently ignored by some ministries despite having expressed need for such reports in every correspondence where we communicated the disbursement decisions.

2.2.7.3 Salaries Sourced from the Fund

Information obtained from MFED suggested that disbursements from the COVID-19 Special Fund were made to Government departments through their respective votes. However, it was noted that salaries amounting to P95 238.25 for ten temporary personnel were disbursed directly from the main COVID-19 Special Fund maintained by MFED, as illustrated in Table 11 below:

Table 11
Salaries paid from the fund

DATE	NAME	AMOUNT (P)
16 June 2020	Anthony Tlotlo Makgoloke	5 233.95
16 June 2020	Phatshimo Letsapa	10 287.00
16 June 2020	Kebairejang Gogaone	10 287.00
16 June 2020	Motlhabi Thelma Kamogelo	10 287.00
16 June 2020	Ramasuana Kabo	10 287.00
16 June 2020	Raseatlholo Pontsho	10 287.00
16 June 2020	Onkgopotse Thonyane	4 998.80
16 June 2020	Ramokhaneng Tebogo	4 998.80
16 June 2020	Ramasu Wame	10 287.00
16 June 2020	Sedupenyane Katlego	10 287.00
12 June 2020	Tlhagiso Rakgama	7 997.70
TOTAL		95 238.25

Recommendation:

MFED should account for the anomaly.

Management Response:

It is true that funds amounting to P95 238.25 were directly disbursed from the MFED/main COVID-19 Special Fund as temporary personnel salaries, instead of being paid from the Ministry of Health and Wellness COVID-19 Account. At the time of Audit, eleven (11) temporary officers were paid an amount of P95 238.25 from the Fund and corrections were made on 18 December 2020.

2.2.8 Procurement: Ministry of Health & Wellness

2.2.8.1 Votes Ledger

MoHW purchased COVID-19 related goods and services using votes that were not designated for COVID-19 procurement. For instance, it was observed that MoHW Vote: 1109.00652.10049 (Public Health) and Vote: 1114.00652.10090 (Department of Health Services Management) were used to purchase goods and services for COVID-19 related activities during the financial years 2019/2020 and 2020/2021 respectively. This had

negatively affected procurement of medical supplies that had been budgeted for under the affected votes. Additionally, the misallocation had resulted in incorrect reporting of COVID-19 related expenditure, which had made it difficult to determine the integrity, accuracy and reliability of the books of accounts. Table 12 shows the misallocations:

Table 12
COVID-19 Health Supplies Procurement

Date	Supplier	Description	Vote Used	Amount
11-Mar-20	Leasing Services T/A Exec Closets	Provision of conference facility and meals	1109.00592.10049	40 250.00
04-Jul-20	Moeletsi Investments (Pty) Ltd	Neogen, veratox kit for detection of total aflatoxin	1114.00522.10090	47 040.00
04-Aug-20	Mediland Healthcare Distributors (Pty) Ltd	Medical supplies	1114.02140.10090	793 969.78
04-Aug-20	Mediland Healthcare Distributors (Pty) Ltd	Medical supplies	1114.02140.10090	3 667857.18
TOTAL				4 549 116.96

Recommendation:

MoHW is requested to provide an explanation on the matter.

Management Response

The Ministry of Health and Wellness started financing the COVID-19 pandemic from the last quarter of 2019/2020 financial year by availing an amount of P32 628 612 for activities aimed at preparedness for the pandemic. This included the procurement of Personal Protective Equipment (PPE), laboratory commodities, medical and surgical equipment, training of staff on the virus protocols and public education on the virus.

At the beginning of 2020/2021 financial year, the ministry prepared a budget for submission to government to assist with funding the pandemic, as it was an emerging issue and therefore not provided for

within the normal provisions of the ministry's budget. The estimates were based on the rapid spread of COVID-19 globally and the need to be prepared for the pandemic, with projections on the worst-case scenario.

The budget included accommodation and meals for quarantined people, Personal Protective Equipment, laboratory commodities, costs related to treatment centre and temporary staff engaged to assist in the fight against the pandemic.

As a result of the critically and urgency to be prepared and be able to respond to the pandemic on time as it unfolded and the rate at which the requested budget was released, the ministry decided to identify funds within its 2020/2021 financial year recurrent budget to be used for COVID-19 activities.

To this end, an amount of P101 022 286.82 was initially sourced for urgent activities including procurement of Personal Protective Equipment (PPE), laboratory commodities and medical and Surgical Equipment.

The first amount released from the COVID-19 Relief Fund was P60 069 470.45 and was for provisionally approved items only. This demonstrates why certain procurements were made from votes other than the one dedicated to COVID-19.

2.2.8.2 Tendering and Awarding Process

In April 2020, MoHW engaged two local companies, Mileage Group (Pty) Ltd and Pula Rich Investments (Pty) Ltd, through direct procurement, for the supply of COVID-19 testing kits and personal protective equipment, in the amounts of P47 694 360.00 and P32 336 196.48, respectively. The latter was incorporated in November 2019 as per Companies and Intellectual Property Authority (CIPA) records.

Furthermore, it was revealed that Pula Rich Investments (Pty) Ltd was awarded the tender on 15 April 2020 while under a local shareholder/director who ceased to be a director on 14 May 2020, and was replaced on the same date by another local citizen who was also later replaced by a foreign national on 7 September 2020, (see Appendix 16).

Transfers of this nature are a red flag for unethical practices and they also circumvent government initiatives towards citizen economic empowerment. Furthermore, the MoHW Internal Audit Report dated 13 May 2020, indicated that Directorate on Corruption and Economic Crime (DCEC) investigations had revealed that Mileage Group was allegedly insolvent and unable to raise capital to honour the Government Purchase Order (GPO) from the MoHW procurement.

At the time of audit on 30 August 2020, the two companies had not fully delivered the goods as shown in Table 13 below: In addition, evidence of requests for direct appointment and approval by the Fund Management Committee, as required by the Public Finance Management (COVID-19 Pandemic (Corona Virus) Relief Fund) Order 2020 (S.I. 38 of 2020), for the said companies could not be availed for inspection.

Table 13

PV DATE	GPO NO.	GPO AMOUNT	INVOICE NO.	INVOICE AMOUNT	Outstanding supply
11/6/2020	01/1114/20-21/000082	266 604.80	0011	266 604.80	-
17/06/20	01/1114/20-21/000085	29 700 440.00	0014	13 382 600.00	16 317 840.00
17/06/20	01/1114/20-21/000084	1 325 311.68	0013	1 304 614.08	20 697.60
17/6/20	01/1114/20-21/000083	1 043 840.00	0012	1 043 840.00	-
Total		32 336 196.48		15 997 658.88	16 338 537.60

MILEAGE GROUP					
PV DATE	GPO NO.	GPO AMOUNT	INVOICE NO.	INVOICE AMOUNT	Outstanding supply
8-Jun-20	01/1114/20-21/000062	25 125 184.00	127	4 032 000.00	
22-Jul-20	01/1114/20-21/000062		128	12 678 400.00	
Total		25 125 184.00		16 710 400.00	8 414 784.00
22-Jul-20	01/1114/20-21/000034	4 021 976.00	129	55 440.00	3 966 536.00
09-Jun-20	01/1114/20-21/000342	18 547 200.00	126	18 547 200.00	-
Total		47 694 360.00		35 313 040.00	12 381 320.00

Although dispensations were made for emergency procurement of medical supplies, this was not meant to be interpreted as a waiver for all supply chain management requirements as defined in the PPAD Act, Cap 42:08.

In this regard, awarding of contracts to suppliers with no history of supplying or delivering goods and services could result in loss of public funds due to failure to deliver or delivery of products that do not meet specifications. Furthermore, failure to carry out due diligence in determining compliance and credibility of the Invitation To Tender documents availed for tendering process, as in the cases mentioned above, had hindered timely delivery of medical supplies needed for health services such as protective equipment for frontline workers and COVID-19 test kits. This could adversely affect efforts to combat the corona virus pandemic.

Recommendation:

It is recommended that MoHW should provide evidence of the requests for direct appointment and approval of the two (2) contracts, and furthermore account for the outstanding medical supply.

Management Response

The Ministry directly appointed Mileage Group (Pty) Ltd and Pula Rich Investment (Pty) Ltd for the supply and delivery of Medical Products and Personal Protective Equipment (PPE) for use in the fight against the COVID-19 pandemic.

The procurement required speed in an unknown market to meet needs in the combat against the newly arrived unpredictable novel Corona Virus, so when the need to procure arose, the ministry like other countries looked to China where the disease was first reported and therefore has experience in the fighting the virus and had the relevant Personal Protective Equipment (PPE) and testing commodities.

In that respect the ministry contacted the Chinese Embassy for assistance with Botswana based suppliers who could help with the importation of items to meet the need within the shortest time possible during the lockdown period when cross border procurement was close to impossible. Contact information for Mileage Group (Pty) Ltd and Pula Rich Investments were availed to the Ministry and they were immediately requested to submit their company profiles, of which they did. This was done by the ministry management with former PS and DPS HSM leading the team.

Upon perusal of the two companies' profiles it became evident that they met all the basic compliance requirement (PPADB Registration, Tax Clearance, Certificate of Incorporation etc) necessary for engagement to do business with the Government. Mileage Group (Pty) Ltd even professed to have been introduced to the Central Medical Stores in 1999 (20years experience) and to have been exporting COVID-19 related raw products from Southern Africa to China through Botswana since the outbreak of the pandemic.

A list of the items required (PPE, Laboratory Commodities and other medical supplies) to be procured by the ministry was prepared by the

COVID-19 Logistics team and communicated to the two prospective suppliers for the quotations. The total amount required for all the items listed therein proved to be prohibitive (astronomical) hence the list had to be trimmed down.

2.2.8.3 Supporting Documentation:

It was observed that there was inconsistency in complying with the PPAD Act. For example, there were payments of Government Purchase Orders exceeding P100 000 at MoHW which did not have all supporting documentation of tender award, such as the PPADB Recommendation for Award document (PPADB Form 3) approved by the Accounting Officer, (refer to Appendix 17). This is contrary to the PPADB Circular No.4 of 2020 dated 1 April 2020, Section 8 which outlines procurement process for COVID-19 and essential services. Failure to comply with the procurement procedures could result in loss of government funds.

Recommendation:

MOHW is requested to explain the criteria used in making the above purchases. Adherence to supply procedures and regulations is strongly advised.

2.2.8.4 Segregation of duties

It was observed that in some instances both the Government Purchase Order (GPO) and Goods Receipt Note (GRN) were prepared by the same officer, contrary to accounting best practices, refer to Table 14 below. Lack of segregation of duties indicates a weakness in internal controls which could give rise to unethical practices.

Table 14

Date	Supplier Name	GPO Preparer ID	GPO Approver ID	GRN Preparer ID
27/02/20	Lebotek Graphics (Pty) Ltd	494921000	200625612	494921000
12/06/20	Kefilwe Ramojadife T/A Kef Ponki Rams Investment	889826404	200625612	889826404
25/06/20	Sassa Catering Services	889826404	200625612	889826404

Recommendation:

Management is encouraged to practice effective segregation of duties in order to enhance internal controls within the procurement processes.

2.2.9 Procurement: MoPAGPA

2.2.9.1 Supporting Documentation

Supporting documents in respect of a payment of P343 200 could not be provided for verification at the time of audit. The missing payment vouchers, along with the supporting documents made it difficult to verify the accuracy, completeness and validity of expenditure reported for the period. The relevant payment vouchers are as detailed in Table 15 below;

Table 15

Date	Supplier	Amount (P)
24-Jul-20	Twaza by Twa (Proprietary) Limited	257 200
19-Aug-20	Nakabu Guest House (Proprietary) Limited	70 000
20-Aug-20	First Avenue Guest House	7 500
20-Aug-20	First Avenue Guest House	8 500
	TOTAL	343 200

2.2.9.2 Government Purchase Orders (GPOs)

At the time of audit, invoices in respect of GPOs amounting to P7 584 505.72, at MoPAGPA (refer to Appendix 18) had not been received.

Management Response

- **All invoices were received and paid between July 20 and March 2021.**
- **All invoices were received and paid as per attached copies of T111 –EFT payment advice and payments vouchers which were made between July 20 and March 2021.**

OVERALL CONCLUSION

Deficiencies pertaining to the country's preparedness and response were noted. There was no specific law that provides for disaster risk management and implementation of related activities. The Public Health Act was inadequate in this regard. There was also no proper coordination of the relevant stakeholders to ensure smooth response. The isolation centres were not equipped with the necessary resources, for instance the ratio of nurse and doctors remain lower than the WHO ratio requirement. Procurement of PPEs and medical commodities was not done at market rates and not in compliance to emergency procurement processes. There were delays in the delivery of PPEs, which materially impacted on the quality and value for money of the services or products delivered. Similarly, there were weaknesses in the effectiveness of the internal controls in the exercise of oversight to ensure performance and financial accountability as evidenced by inadequate planning, and coordination of responsible personnel.

As COVID-19 is still evolving with great negative impact upon the nation, it is equally important to change the control environment in order to guard against the irregular spending which could result in negative economic consequences.

It is acknowledged that Botswana had made significant efforts in conducting public awareness, although more still needed to be done to ensure that "no one is left behind". The successful reduction of COVID-19 transmission, prevention and spread of the disease is reliant upon effective strategies on preparedness and response and monitoring and evaluation.

Both local and international experience has demonstrated that corona virus should not just be treated as a health issue because it brings about socio-economic implications. The successful fight against the COVID-19 pandemic requires effective preparedness and response to ensure

quality and value for money services. Therefore, this calls for the Government of Botswana to be fully prepared to respond to the pandemic. It can be concluded that Botswana was not prepared to successfully respond to the COVID-19 pandemic, hence response has been faced with several control weaknesses and related findings throughout the health sector.

Thank you

APPENDICES

Appendix 1

Documents Review

- ❖ Botswana COVID-19 Preparedness and Response Plan, February 2020
- ❖ Guidelines for Botswana COVID-19 Pandemic (Corona Virus) Donation in Kind, April 2020
- ❖ National Emergency Operation Centre Situational Reports
- ❖ Public Health Act Cap 63:01
- ❖ Constitution of Botswana Cap 01
- ❖ COVID-19 Preparedness and Response Progress Report, 14th March 2020
- ❖ Emergency Powers Act Cap 22:04
- ❖ Emergency Powers (COVID-19) Regulations, 2020
- ❖ COVID-19 Emergency Procurement Procedures for Essential Services, PPADB Circular No.6
- ❖ Ministry of Health and Wellness Procurement Ledgers
- ❖ Guidelines for Botswana Covid-19 Pandemic Relief Fund. Ministry of Finance and Economic Development 1st April 2020.
- ❖ Public Finance Management (COVID-19 Pandemic (CORONA Virus) Relief Fund) Order, 2020, Statutory Instrument No. 38 of 2020, 25th March 2020.
- ❖ National Disaster Risk Management Plan, National Disaster Management Office (NDMO), October 2009.
- ❖ National policy on Disaster Management, August 1996
- ❖ COVID-19 Economic Response Plan, Ministry Of Finance and Economic Development, 30thMarch 2020.
- ❖ Presidential Directive CAB 9(A)/2020 dated 25 March 2020
- ❖ Sendai Framework for Disaster Risk Reduction 2015 – 2030. (United Nations)
- ❖ COVID-19 Strategic Preparedness and response Plan. Operational Planning Guidelines to Support Country Preparedness and Response. Date of reporting 23 March 2020
- ❖ Covid-19 Pandemic Relieve Fund, Fund Management Committee Report, May, June and July 2020.
- ❖ Government Gazette Extraordinary Vol.LVIII, No .27
- ❖ Supplies Regulations and Procedures, 2006
- ❖ Payment vouchers
- ❖ Adjustment vouchers (T34)
- ❖ Bank statements
- ❖ Mobile Money donation lists
- ❖ Cash Donation lists
- ❖ Donation Pledges
- ❖ CMS Daily Receipt Report

- ❖ Inventory control reports (SWIMS)
- ❖ Fund Management committee Correspondence File
- ❖ Public Service Act

Appendix 2

Interviews

DATE OF MEETING	CONTACT PERSON	MATTERS DISCUSSED OR ACTIVITY DONE
29 JUNE 2020	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT PS- MR MANDLEBE	PRELIMINARY MEETING: ISSUES COVERED 1. INFORMATION ON MANAGEMENT OF FUND 2. GOVERNANCE STRUCTURE FOR COVID-19
16 JULY 2020	MINISTRY OF HEALTH AND WELLNESS MS MAJUNGA	PRELIMINARY MEETING: 1. PROCUMENENT FOR COVID-19
04 AUGUST 2020	MINISTRY OF LOCAL GOVERNMENT PS DR MMUSI	FOOD HAMPERS FUNDS REQUESTED FROM MINISTRY OF FINANCE
10 AUGUST 2020	OFFICE OF THE PRESIDENT – PROCUMENT DEPARTMENT HEAD OF PROCUMENT-MR JULIUS OFENTSE	TRANSFER OF PROCUMENT SERVICES FROM MINISTRY POF HEALTH
11 AUGUST 2020	NATIONAL EMERGENCY AND OPERATIONS COMMITTEE LT. GENERAL MOPHUTING	SECURITY AND SURVILLANCE OPERATIONS
13 AUGUST 2020	SITE VISITS – COVID 19 ROAD BLOCKS UNDER NEOC	VISITED 4 POLICE AND BDF ROAD BLOCKS FOR OBSERVATION SITES VISITED 1. BUS RANK - GABORONE 2. SADC HOUSE- GABORONE 3. MOLEPOLOLE/GABORONE 4. GULF MOTORS TLOKWENG

14 AUGUST 2020	NATIONAL DIASTER MANAGEMENT OFFICE DIRECTOR: MR BALESENG DEPUTY DIRECTOR : DR MOYO	DISASTER MANAGEMENT
19 AUGUST 2020	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT ASSISTANT ACCOUNTANT GENERAL MS MAGAZINE	ALL COVID-19 CASH DONATIONS 1. COMMERCIAL BANKS 2. MOBILE MONEY
20 AUGUST 2020	DONATIONS IN KIND WAREHOUSE SITE VISIT PROCUREMENT OFFICER MS KEINEELE MASUGE	STOCK COUNT AND PHYSICAL VERIFICATION OF DONATIONS IN KIND
24 AUGUST 2020	NATIONAL STRATEGIC OFFICE DEPUTY COORDINATOR TASK TEAM PROF:MOSEPELE	COVID-19 PRESIDENTIAL TASK FORCE MANDATE AND CORDINATION
26 AUGUST 2020	ORANGE BOTSWANA MS LERATA MAFA	CASH DONATIONS – MOBILE MONEY ORANGE MONEY
27 AUGUST 2020	NATIONAL STRATEGIC OFFICE COMMUNICATIONS TEAM	COVID-19 PRESIDENTIAL TASK FORCE - COMMUNICATION ADVISORY TEAM
27 AUGUST 2020	NATIONAL STRATEGIC OFFICE TASK TEAM PROCUREMENT COL.NKOANE	COVID-19 PRESIDENTIAL TASK FORCE- PROCUMENT

APPENDIX 3

Remuneration of the Presidential Task Force Personnel

DESIGNATION PRESIDENTIAL TASK FORCE	OF	DURATION	NAMES	REMUNERATION	TOTAL PAID AS AT 31st AUGUST 2020
1. Coordinator		12 months	Dr. K. Masupu	P1, 217 136.00 (Fixed Contract)	P182,570.40
2. Deputy Coordinator		12 months	Professor Mosepele	P2,250 Daily Allowance	P378,000.00
3. Scientific Advisor		12 months	Dr M. Matshaba	P1,800.00 Daily Allowance	P302,400.00
4. Scientific Advisor		12 months	Prof. K. Alexander (foreigner)	P1,800.00 Daily Allowance	P0.00
5. Co-Chief Scientific Officer		4 months	Dr. M. Motswaledi	P1,800.00 Daily allowance	P221,400.00
6. Co-Chief Scientific Officer		4 months	Dr S. Moyo	P,1800.00 Daily Allowance	P221,400.00
7. Communications and PRO		4 months	Mr Kago Mmopi	P1,800.00 Daily Allowance	P221,400.00
8. Communications and PRO		4 months	Mr Sipho Showa	P1,800.00 Daily Allowance	P165,600.00 (only paid for 3mths)
9. Copy Writer		4 months	Mr Thabo Modise	P882.00 Daily Allowance	P101,650.50
10. Copy Writer		4 months	Ms Minky Mailwa	Voluntary	
11. Graphic Designer		4 months	Mr Lone Milton Thebe	P882.00 Daily Allowance	P108,486.00
12. Social Media		4 months	Mr Michael Hall	P882.00 Daily Allowance	P108,486.00
13. Communications and Public Relations Officer		4 months	Ms Anno K. Tshipa	P1,800.00 Daily Allowance	P221,400.00
14. Chairperson of GPH Investigation Team		10 days	Dr Loeto Madzani	P2200.00 Daily Allowance	P22,500.00

APPENDIX 4

TELEPHONE: 363 2500
FAX: 391 0647
TELEGRAMS: RABONGAKA
TELEX: 2818 CARE BD



Republic of Botswana

MINISTRY OF HEALTH & WELLNESS
PRIVATE BAG 0038
GABORONE

REF: CMED 20/33

16th June 2020

Dr. L. Mazhani
Gaborone

Dear Dr Mazhani

SELECTION FOR AN INVESTIGATION TEAM

You have been selected as a **Chairperson** of an enquiry team to investigate factors surrounding the recent spike in numbers of SARS-Cov2 positive cases in Gaborone Private Hospital.

Please conduct a thorough investigation as per attached terms of reference and provide the Director of Health Services with a report.

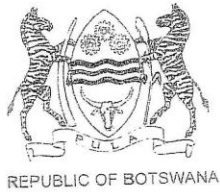
Thank you.

Yours sincerely

Malaki Tshipayagae
DIRECTOR OF HEALTH SERVICES

APPENDIX 5

TELEPHONE: (+267) 3950849
FAX: (+267) 3912525
www.gov.bw



REPUBLIC OF BOTSWANA

PERMANENT SECRETARY TO THE PRESIDENT
OFFICE OF THE PRESIDENT
PRIVATE BAG 001
GABORONE

REF: OPC 4/34/4 I (20)

2nd April 2020

Prof Kathleen Alexander
P O Box 100 Cheatham Paul
Virginia Tech
Blacksburg, VA 24060

Dear Madam

APPOINTMENT TO THE COVID-19 COORDINATION TEAM

His Excellency the President is pleased to appoint you as the Scientific Advisor COVID-19 in the Ministry of Presidential Affairs, Governance and Public Administration. You will however be seconded to the Ministry of Health and Wellness where you will work under Coordinator of the COVID-19 Coordination Team.

This appointment is offered for a temporary period of twelve (12) months with effect from 1st March 2020 until 28th February 2021. During this period, Government will pay you a daily allowance of One Thousand Eight Hundred Pula (P1,800.00) payable monthly, which is equivalent to Category "A" sitting allowance for Board members as applicable in the public sector. You will be expected to work with and report to the Coordinator, who may from day to day issue instructions for the performance of duties to respond to the COVID-19 pandemic. The overall Terms of Reference for this task are attached as Annex "A."

I thank you and wish you all the best in the execution of your functions.

Thank you.

Yours faithfully

A handwritten signature in black ink, appearing to read 'E. Magosi'.

Elias Magosi

PERMANENT SECRETARY TO THE PRESIDENT

cc. Permanent Secretary, Ministry of Health and Wellness
Accountant General
Auditor General

APPENDIX 6

Telephone: (267) 3950800
Telegrams: PULA
Telex: (267) 3904017

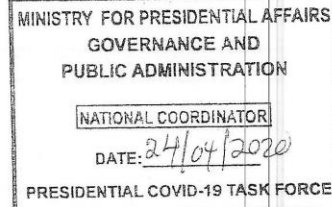


REPUBLIC OF BOTSWANA

Ministry for Presidential Affairs,
Governance and Public Administration
Private Bag 001
Gaborone
BOTSWANA

24 April 2020

Mr. Johannes Tshukudu
President of Botswana Federation of Public, Private
And Parastatal Sector Unions (BOFEPUSU)
P.O. Box 373 AAH
Gaborone



Dear Sir,

APPOINTMENT TO THE PRESIDENTIAL (COVID-19) TASK FORCE -YOURSELF

I am pleased to inform you that His Excellency the President of the Republic of Botswana Dr. Mokgweetsi Eric Keabetswe Masisi, has appointed you as a representative of the Federation of Public, Private and Parastatal Sector Unions (BOFEPUSU), into the Presidential (COVID-19) Task Force.

The Presidential Task Force, chaired by His Excellency the President, provides strategic direction and policy guidance in the coordination of the national response to the COVID-19 pandemic. The Task Force is serviced by a Task Team which is responsible for the implementation and monitoring of all activities and measures geared towards containing the spread of the pandemic.

The Task Force meets three times a week, on Monday, Wednesday and Friday. It also meets as and when necessary to deal with urgent matters that may arise.

Your participation in the High Level Task Force is in recognition of the critical role that your esteemed organization plays in contributing to national development. We therefore, look forward to your invaluable contribution to the work of the Task Force in combating the spread of the Corona virus, which threatens to decimate our fragile and vulnerable economy.

Yours faithfully,

Dr. Kereng Masupu
National Coordinator, Presidential Task Team

Cc. Permanent Secretary to the President



Republic of Botswana

Presidential (COVID-19) Task force
Debswana house, plot 1188-1196
Main Mail
Telephone: (+267) 3631700
(+267) 3906105
E-mail: coordinatorPCTF@gov.bw

APPENDIX 7

BW
COVID 19
TASK FORCE

Ref: COVID19C 1/2/1 I (37)

2nd September, 2020

Permanent Secretary to the President
Private Bag 001
Gaborone

Dear Sir

**REQUEST FOR CONTRACT EXTENSION- DR MODISA MOTSWALEDI
AND DR SIKHULIWE MOYO**

Reference is made to the above subject matter.

The above were appointed as Co-Scientific Chief Officers on the 27th April 2020 on temporary appointment for a period of four (4) months effective from 1st May 2020 until 31st August 2020.

As their service is still much need in the team, I requested that they be retained for a further period of six months.

Your cooperation would be appreciated.

Yours faithfully,

Dr Kereng Masupu

**NATIONAL COORDINATOR
Presidential COVID-19 Task Team**



Appendix 8

Table 1: Status of Medical Personnel at Isolations Centres as at March 2020

IDENTIFIED ISOLATION SITES	FACILITY NAME	NUMBER OF NURSES	NUMBER OF DOCTORS	NEEDS ASSESSMENT	
				Nurses	Doctors
South East	Magope Clinic	1	1	3 (75%)	1 (50%)
Lobatse	Peleng Maternity	5	1	10(67%)	2 (67%)
Good Hope	NI	NI	NI	NI	NI
Francistown	Ntshe Clinic	3	3	12(80%)	4 (57%)
North East	NI	NI	NI	NI	NI
Chobe	Kasane Hospital	5	2	7(58%)	NI
Ngami	Matshwane Clinic	12	3	NI	NI
Okavango	Gumare Hospital (eye Clinic)	1	NI	5 (83%)	1
Charleshill	Ghanzi Hospice	6	2	6	1
Gaborone	SKMH	10	3	N	NI
AVERAGE		4	2		
RANGE		1-12	1-3		

Source: Ministry of Health and Wellness COVID-19 Preparedness and Response Progress Report, 14 March 2020, National Emergency Operation Centre, Situation Report No1, 30 March 2020

APPENDIX 9

SAMPLE OF DONATIONS IN KIND WHICH COULD NOT BE VERIFIED

DATE	ORGANISATION	DESCRIPTION
		<ul style="list-style-type: none"> Sanitizers, Masks and Gloves worth P 300, 000
		<ul style="list-style-type: none"> 3 700 food hampers worth P 1, 200 000 P 500, 000 towards refurbishment of GBV shelters
24-Apr-20	Lucara Botswana	<ul style="list-style-type: none"> P 1, 500, 000 towards testing and quarantine facility for the Boteti region
2-Jun-20	IDM Botswana	<ul style="list-style-type: none"> Polymerase Chain Reaction machine, extraction machine and kits biosafety cabinet and equipment P 300, 000 worth of fuel
6-Jul-20	Kwa nokeny oil	<ul style="list-style-type: none"> P 205, 000 on food hampers and refreshments
18-May-20	Seth Resources	<ul style="list-style-type: none"> P 5, 000, 000 over 5 years towards community support project
		<ul style="list-style-type: none"> P 2, 500, 000 from PEPFAR/CDC to MoHw or various COVID-19 Laboratory commodities About P 5, 600, 000 from Global Fund grant to MoHw for various COVID-19 activities P 800, 000 from USAID to VOVID-19 communication/public education
20-May-20	NAHPA	<ul style="list-style-type: none"> Over P10, 100, 000 from NAHPA DDF/Recurrent subventions to Civil society Organisations

APPENDIX 10

PHYSICAL STOCK VERIFICATION FOR DONATION IN KIND AS AT 20 AUGUST 2020					
ITEM No.	DESCRIPTION	QUANTITY	EXPIRY DATE	INVENTORY BALANCE	VARIANCES
1	Dove 105 x 9 plus 95 boxes	1040			
2	Dove (Pink) 287x2, plus 123 boxes	697			
3	Mega rolls kitchen towels 6x 16	96			
4	Charcoal bags (5kg)	191			
5	Disinfectant (1 x 25 litres)	1		174	
6	Combo - Food Hampers	30			
7	Hand Soap (1x25 litres)	1			
8	Refill liquid soap (12x1.5 litres)	12			
9	Refill liquid soap 1x 5 litres	1			
10	1 x box Gloves (10 x 100)	1000			
11	500 ml Hand Sanitizers	27			
12	Plastic containers	50			
13	Hand sanitiser stands	8			
14	Sanitizer 200ml	2500			
15	Masks	1862			
16	Lilets pads	8016			
17	Spar serviettes packets	75			
18	Thermometers	117			
19	Ultra Milk 31x6 (pack of 6 1litres)	186	2/20/2021		
20	White Sugar 48x4 (2.5kg)	192	6/20/2022		
21	Aquafresh Toothpaste 12x11 (100ml)	132	4/1/2022		
22	Macaroni 3kg	210	7/22/2022		
23	Walk Through Metal Detector	1			
24	Shoe Protector 10x10	100			
25	Empty Containers 20 litres	35			
26	White Star Super Maize Meal 12kg	192			
27	Spar Aloe Vera Drink 500ml	5			
29	Lifebuoy Bath Soap 175g	6			

Appendix 11

Services Donated in Kind

DATE	COMPANY	LOCATION	SERVICE DESCRIPTION	QUANTITY RECEIVED	COMMENTS/ GEN 12 REF. (ISSUANCE) AND RECIPIENT
26.03.20	Tum Vision Technologies (Pty) Ltd	Gaborone	Transport	10tonne truck and a sprinter bus	Transferred to MOHW
26.03.20	Serenity	Gaborone	Counselling/ facilities	Duration of Covid-19	Transferred to MOHW
26.03.20	Senticadigital	Gaborone	Advertising space at Acacia Mall Phakalane	10weeks	Transferred to MOHW
26.03.20	CLGE (Pty) Ltd	Gaborone	Counselling	Duration of Covid-19	Transferred to MOHW
27.03.20	Kalahari Arms	Ghanzi	Accommodation;Pledged rooms with reduced rates on meals for quarantine	31 rooms	23 rooms @25%, 1 meal charge
27.03.20	Pholo Lodge	Ghanzi	Accommodation; Pledged 10 rooms subsidized @ 49% for quarantine	10 rooms	10 people on quarantine
27.03.20	Trail blazers lodge	Ghanzi	Accommodation	20 rooms and 20 huts offered	
27.03.20	Calvary Guest House	Ghanzi	Accommodation	11 rooms	Housing nurses.9 rooms at 30% less. 2 rooms free with free meals
27.03.20	Travelodge	Kasane	Rooms for accommodation	20	free accommodation
27.03.20	Big 5 Lodge	Kasane	Rooms for accommodation	15	free accommodation
27.03.20	Be Free Christian Church	Mogoditshane Block 5	Church Auditorium	1	Use for quarantine purposes

27.03.20	Be Free Christian Church	Mogoditshane Block 5	Vehicles		to transport people
27.03.20	Bush Lodge	Kasane	Rooms for accommodation	42	free accommodation
01.04.20	Mumbai Investments	Palapye	16 seater Combi	1	When needed
02.04.20	Jump Street Chalets		Guest-House Accommodation	2 rooms	
02.04.20	Plant Aunt Pty Ltd	Maun	Guest House Accommodation	3 Rooms	
02.04.20	Kgosi Gadibintshe Chombo Saudu	Maun	Bore-Hole Water Supply	1	
02.04.20	Kamanga Lodge & Tours Maun	Maun	Accommodation with room cleaning and linen cleaning	15 rooms	
2-Apr-2020	Local Landlord at Old Kazungula - Balatlhegi Balemoge	Kasane	Free Accommodation for 6 tenants affected by closure of businesses until they commence work	6	Recorded at the Office of the District Commissioner
03-Apr-20 to date	Engtabeni Lodge	Hukuntsi	1 room Accommodation for quarantined clients , Normal rate per night P550	10 nights	donation in kind worth P 2500
3/Apr/20	ABM University	Francistown	Pledged its premises as Quarantine sites	Duration of Covid-19	
3/Apr/20	Fat Head T/A Boseja Guest House	Maun	Accommodation Rooms	10 rooms	
3/Apr/20	Love Botswana	Maun	Conference Hall & Social Workers	1 Conference Hall 3 Social Workers	
3/Apr/20	Adventure Safaris	Maun	Flight Services		
3/Apr/20	Adventure Safaris	Maun	Warehouse	1	more can be provided if needed
3/Apr/20	Adventure Safaris	Maun	Vehicles & Drivers	50 vehicles	
3/Apr/20	Adventure Safaris	Maun	Staff Manpower		
4/Apr/20	Nolly Cleaning Services	Kasane	Disinfecting services at the borders	1	Disinfected at Kazungula Ferry border.

					Requested to also do Kazungula Road border and Ngoma border posts
4/4/2020	PATH FACILITY MANAGEMENT T/A FLEXIWASTE COLLECTORS	Gaborone Village	Provision of flushable VIP toilets for Police Officers		During unfortunate instances
6/Apr/20	Bush Buddies	Maun	Tented Accommodation	5	
6/Apr/20	Mokala Lodge	Jwaneng	Accommodation	22 rooms	During unfortunate instances
07-Apr-20 to date	Entabeni Hotel	Hukuntsi	1 room Accommodation for quarantine staff, Normal rate per night P350	7 nights	donation in kind worth P 2450
7/4/2020	B.C.L MINE	Selibe Phikwe	4 Bedrooms	1	
8/Apr/20	Odirile Athlpheng	Jwaneng	Water boucing to Kadue	weekly	During unfortunate instances
9/Apr/20	Marico Guest House	Francistown	Pledged rooms	2	
10/4/2020	Sim's Hotel	Moshupa	Pledged rooms	9	
14/Apr/20	AMT Enterprise	Gaborone	32 Tonnes Scania Truck & Trailer	1	
14/Apr/20	Entabeni Hotel	Hukuntsi	1 room for quarantine staff, normal rate per night p480	1 night	Donation in kind worth P480
14/Apr/20	Entabeni Hotel	Hukuntsi	3 rooms for quarantine staff, normal rate per night P400	1 night	Donation in kind worth P800
14/Apr/20	Entabeni Hotel	Hukuntsi	2 rooms Accommodation for quarantine staff, Normal rate per night P400	1 night each	Donation in kind worth P800
14/Apr/20	Entabeni Hotel	Hukuntsi	2 rooms Accommodation for quarantined clients , Normal rate per night P550	1 night each	14/Apr/20
15/Apr/20	Agri-Cadre	Gaborone	Free Tyre Puncture Service	N/A	
15/Apr/20	Paulman Holdings Proprietary Limited	Gaborone	Transport	N/A	

15/Apr/20	Avani Gaborone Resort & Casino	Gaborone	Accommodation (Executive rooms)	40	
15/Apr/20	Avani Gaborone Resort & Casino	Gaborone	Boardroom for counselling sessions (rate P3500.00 per day)	1	
16/Apr/20	The Agri Shop T/A Feed Centre	Gaborone	Boom Sprayers with tractors		will provide equipments, operators , water
18/Apr/20	Regent Hill International School	Gaborone	Academic Scholarship to government nursing and Hospital Cleaning Staff	20 Students	
20/Apr/20	Boitekanelo College	Tlokweng	Ambulances	2	
20/Apr/20	Boitekanelo College	Tlokweng	Mobile Clinic	1	
20/Apr/20	Boitekanelo College	Tlokweng	Doctors		During unfortunate instances
20/Apr/20	Boitekanelo College	Tlokweng	Counsellors		During unfortunate instances
20/Apr/20	Boitekanelo College	Tlokweng	Psychologist		During unfortunate instances
20/Apr/20	Boitekanelo College	Tlokweng	Paramedics		During unfortunate instances
21st April 2020	Liniva Guest House	Tonota	Accommodation of front liner workers	N/A	
21st April 2020	Jaera Guest House	Tonota	Accommodation of front liner workers	N/A	
21/Apr/20	Genuine Road Investment	Gaborone	32 Tonnes Scania Truck	1	To transport food & commodities
21/Apr/20	Insight Connections(pt y)ltd	Gaborone	14 Tonne Truck	1	to transport essential workers
21/Apr/20	Insight Connections(pt y)ltd	Gaborone	Corolla Sedan	1	
27/Apr/20	Skip Hire	Gaborone	Portable Toilets Monthly Cost P35 550.00	18	
27/Apr/20	Skip Hire	Francistown	Portable Toilets Monthly Cost P31 600.00	16	

27/Apr/20	Skip Hire	Palapye	Portable Toilets Monthly Cost P7 900.00	4	
27/Apr/20	Skip Hire	Orapa	Portable Toilets Monthly Cost P7 900.00	4	
5/5/2020	Total Botswana	Gaborone	Fuel	P115,000.00	
18/May/20	Kwa Nokeng Oil	Gaborone	Fuel	P300,000.00	
15-May-20	Chris Kitchin	Slaughter Room and Cold room	1		
5/25/2020	Trans Cash & Carry and Travelodge Hotels	Accommodation rooms	3,738		
6/4/2020	FNBB & KPS Hygiene Services	Disinfecting Public Spaces Countrywide	Greater Gaborone, Molepolole, Palapye, Kanye, Serowe, Francistown, Maun		
6/4/2020	The Voice Newspaper		Advertising Space	P100,000.00	
5/26/2020	Barloworld Country Managers (Avis Botswana, Barloworld Equipment Botswana, Barloworld Motor Botswana)	Across the country	Car (Ford S/C LCV) Ford Ranger Pick up -white- Model 2019	1	
5/26/2020	Barloworld Country Managers (Avis Botswana, Barloworld Equipment Botswana, Barloworld Motor Botswana)	Across the country	Car Hire	for 3 months	

Appendix: 12

The Capacity of Testing Centres as at 31st August, 2020

TESTING SITES	CAPACITY
BHIP	1,128
NHL	1,128
Kasane	150
Francistown	100
Palapye	300
Mamuno	160
AVERAGE	494

Appendix 13

Table: Port Health Requirements as at 14.03.20

Port of Entry	Current Establishment of Environmental Health Officer (EOH)	Requested additional EOH	Requested other Cadre (Nurses)
Sir Seretse Khama International Airport	10	6	6
Francistown Airport	2	2	4
Kasane International Airport	3	2	4
Maun International Airport	6	4	4
Pioneer Gate	11	7	6
Ramatlabama	7	8	4
Tlokweng	11	7	6
Martins Drift	8	6	6
Ramokgwebana	7	4	6
Kazungula Road	5	2	4
Kazungula Ferry	6	4	6
Mamuno	5	2	4
Other Border	-	46	-
Total	81	100	60

Source: Ministry of Health and Wellness COVID 19 preparedness and Response Progress Report, 14 March 2020

APPENDIX 14

BANK NAME	Statement start date	Statement end date	Transferred to the COVID-19 Relief Fund	TOTAL BANK CHARGES	Other Debts-Unknown	Closing Balance	Total Cash Donations as Per Bank	Total Cash Donations as Per Register	Difference Between Register and Bank
FNB	23-Mar-20	31-Aug-20	44,654,488.76	3,981.86		1,620.00	44,660,090.62	44,660,100.62	10.00
First Capital	1-Apr-20	30-Jun-20	1,869,468.60	150.72		5,938.68	1,875,558.00	1,875,558.00	-
Bank of Baroda	23-Mar-20	31-Jul-20	1,701,382.75	341.45		960.80	1,702,685.00	1,702,685.00	-
Stanbic	24-Mar-20	31-Aug-20	15,069,450.66	2,339.86		900.00	15,072,690.52	15,072,690.52	-
Absa	24-Mar-20	31-Aug-20	33,217,666.68	13,513.20	905.90	18,800.00	33,250,885.78	33,257,885.78	7,000.00
Standard	23-Mar-20	31-Aug-20	20,397,713.97	713.59	1,852.44	39,480.00	20,439,760.00	20,435,505.00	4,255.00
Bank ABC	25-Mar-20	31-Jul-20	468,439.52	499.48		995.00	469,934.00	469,934.00	-
Bank Gaborone	24-Mar-20	31-Aug-20	3,563,434.79			3,000.00	3,566,434.79	3,566,434.79	-
Bank of Botswana	9-Apr-20	13-May-20					5,800,000.00	5,800,000.00	-
TOTALS			120,942,045.73	21,540.16	2,758.34	71,694.48	126,838,038.71	126,840,793.71	2,755.00

APPENDIX 15

CASH DONATIONS FROM PLEDGE LETTERS TO THE BANK STATEMENT

DATE	ORGANISATION	AMOUNT PLEDGED	RECEIVER BANK	AMOUNT RECEIVED	DATE RECEIVED
8-Jun-20	Part Sales Botswana	100,000.00	FNB	100,000.00	5-Jun-20
11-Jun-20	Vision 2036 Staff	12,900.00	Bank Gaborone	8,600.00	May & July
28-Apr-20	African Diplomatic Missions	50,000.00	FNB	50,000.00	23-Apr-20
30-Apr-20	COPAB	10,000.00	FNB	100,000.00	30-Apr-20
27-Jul-20	BAC	1,000,000.00	ABSA	1,000,000.00	24-Jul-20
3-Jun-20	Alexander Forbes	200,000.00	Stanbic	200,000.00	5-May-20
27-Mar-20	Armstrong Attorneys	20,000.00	FNB	20,000.00	27-Mar-20
9-Apr-20	Botswana Police	400,000.00	FNB	400,000.00	9-Apr-20
3-Apr-20	BDF	500,000.00	ABSA	500,000.00	3-Apr-20
27-Mar-20	Bolux Group	500,000.00	Bank Gaborone	500,000.00	27-Mar-20
10-May-20	Steel Galaxy	255,000.00	Stanbic	255,000.00	20-Apr-20
24-Apr-20	Lucara Botswana	3,000,000.00	Standard Chartered	3,000,000.00	8-Apr-20

APPENDIX 16

CIPA | View Company
https://www.cipa.co.bw/ng-cipa-companies/ui/XP--EVJdRB8c-j2qTegAg117QcwlB2HEdQ3AR5w/OnV5jSj5dJdug_3_1V5y5fD...

CIPA COMPANIES AND INTELLECTUAL PROPERTY AUTHORITY
Log in / Create a Profile

General Details Shareholders [Show less](#)

Addresses

Directors

Secretaries

Shareholders

Bo Hu
Plot 67820, Block 9, Gaborone, Botswana

Nationality	China
Residential Address	Plot 67820, Block 9, Gaborone, Botswana
Postal Address	P O Box Br 58, Gaborone, Botswana
Nominee shareholder	No
Appointment Date	07 September 2020

[Show less](#)

Share Allocations

Type here to search

3:12 PM 21/10/2020

CIPA | View Company
https://www.cipa.co.bw/ng-cipa-companies/ui/XP--EVJdRB8c-j2qTegAg117QcwlB2HEdQ3AR5w/OnV5jSj5dJdug_3_1V5y5fD...

CIPA COMPANIES AND INTELLECTUAL PROPERTY AUTHORITY
Log in / Create a Profile

Former Shareholders [Show less](#)

Ally Kayaba
Plot 63123, Tsholofelo Esat , Broadhurst, Gaborone, Botswana

Nationality	Botswana
Residential Address	Plot 63123, Tsholofelo Esat , Broadhurst, Gaborone, Botswana
Postal Address	Plot 63123, Gaborone, Botswana
Nominee shareholder	No
Appointment Date	14 May 2020
Ceased Date	07 September 2020

[Show less](#)

Type here to search

3:12 PM 21/10/2020

APPENDIX 17

PPADB Recommendation

	Date	Supplier Name	Amount	PPADB AWARD CERTIFICATE	QTY AGREED FROM GPO TO INVOICE
0	13-Feb-20	Exotic Treasure proprietary Limited	251,200.00	✓	✓
3	22-Feb-20	Bytwar Holdings PTY LTD	297,000.00	X	✓
4	23-Feb-20	Vatra Investments	382,480.00	X	✓
5	27-Feb-20	DT & M Agencies PROPRIETARY Limited	3,325,952.00	X	✓
6	27-Feb-20	Meritwood Investment PTY LTD	123,636.80	X	✓
7	28-Feb-20	Morwork PTY LTD	1,869,728.00	✓	✓
9	3-Mar-20	Will-Focus (PTY) LTD	1,005,000.00	✓	✓
10	5-Mar-20	Letshego Financial Services T/A Cindy Little Field PTY LTD	1,070,000.00	✓	✓
11	6-Mar-20	Letshego Financial Services A/C Cindy Little field PTY LTD	995,000.00	✓	✓
12	7-Mar-20	Letshego Financial Services A/C Thiwa Hodings PTY LTD	2,155,228.05	✓	✓
13	9-Mar-20	Jeremiah Thabo Mokokonyane T/A View Point Business Consu	783,411.00	✓	✓
14	10-Mar-20	Max-Aur Marketing Services A/c Visual Embrace	478,660.00	✓	✓
15	10-Mar-20	Will Focus PTY LTD	150,300.00	X	✓
16	11-Mar-20	Shore Investments PTY LTD	170,839.50	✓	✓
7	14-Mar-20	Braintec Services PTY LTD	139,000.00	✓	✓
18	19-Mar-20	Letshego Financial Services A/C Thiwa Hodings PTY LTD	749,584.30	✓	✓
19	30-Mar-20	Petadco Paper Products T/A Impression House	176,960.00	✓	✓
20	31-Mar-20	Thiwa Holdings PTY LTD	164,623.20	✓	✓
21	24-Apr-20	Daan Gene CO LTD of Sun Yat-Sen University	950,304.00	✓	✓
22	7-May-20	E Dectectives Proprietary limited	526,400.00	X	✓
23	13-May-20	Dellamor Holding Proprietary Limited	1,267,000.00	✓	✓
24	29-May-20	Kulihy Houldings Proprietary Limited T/A Little Pig Farm	196,000.00	✓	✓
27	5-Jun-20	Conniq Projects (Proprietary) Limited	627,379.20	✓	✓
28	9-Jun-20	ICL Botswana	437,236.80	✓	✓
29	12-Jun-20	Flawless Functions PTY LTD	248,300.00	✓	✓
30	17-Jun-20	Embago Investments Proprietary Limited	277,200.00	✓	✓
32	18-Jun-20	Airstone Acquisitions	225,792.00	✓	✓
33	18-Jun-20	Elite Dreams (Pty) Ltd	61,840.00	✓	✓
35	23-Jun-20	Judtel Interior Botswana (Pty) Ltd	421,344.00	✓	✓
36	23-Jun-20	Judtel Interior Botswana (Pty) Ltd	348,720.95	✓	✓
37	23-Jun-20	More weakth (Pty) Ltd	140,835.00	✓	✓
38	23-Jun-20	Global Printers Pty Ltd	118,944.00	✓	✓
40	29-Jun-20	Global Printers Pty Ltd	110,208.00	✓	✓

APPENDIX 18

OUTSTANDING GPO'S AT MOPAGBA

SUPPLIER NAME	GPO NO	DATE OF THE GPO	DELIVERY DATE	AMOUNT	PREPARER ID	APPROVER ID
1 Be still Hospitality	3175	13-Aug-20	21-Aug-20	189,000.00	502723513	285126901
2 Hotel L Afrique PTY LTD	3139	12-Aug-20	21-Aug-20	149,500.00	502723513	285126901
3 Orthosurge Botswana pty ltd	3250	14-Aug-20	21-Aug-20	225,000.00	502723513	285126901
4 Crown Bed and Breakfast PTY LTD	3239	14-Aug-20	21-Aug-20	55,500.00	502723513	285126901
5 Wagon Wheels Lodge	3236	14-Aug-20	21-Aug-20	25,000.00	502723513	285126901
6 N V Enterprises PTY LTD	3232	14-Aug-20	21-Aug-20	126,000.00	502723513	285126901
7 Mon Group PTY T/A Malestic 5 hotel	3227	14-Aug-20	21-Aug-20	301,000.00	502723513	285126901
8 Sampi Lodge T/A Sampi Guest house	3230	14-Aug-20	21-Aug-20	46,500.00	502723513	285126901
9 Water Chem co PTY LTD	3226	14-Aug-20	21-Aug-20	65,750.00	502723513	285126901
10 ABM Properties PTY LTD	3244	14-Aug-20	21-Aug-20	27,650.00	502723513	285126901
11 Royal Deals PTY LTD T/A Bannerloft Guets house	3219	14-Aug-20	21-Aug-20	42,840.00	502723513	285126901
12 Tati River Lodge	3235	14-Aug-20	21-Aug-20	21,500.00	502723513	285126901
13 River View Villa pty ltd	3243	14-Aug-20	21-Aug-20	57,000.00	502723513	285126901
14 Planet Profit PTY LTD	3241	14-Aug-20	21-Aug-20	15,570.00	502723513	285126901
15 Term Investments PTY LTD	3249	14-Aug-20	21-Aug-20	30,050.00	502723513	285126901
16 Thuso INN PTY LTD	3248	14-Aug-20	21-Aug-20	8,950.00	502723513	285126901
17 Thuso INN PTY LTD	3247	14-Aug-20	21-Aug-20	125,300.00	502723513	285126901
18 Chedu Choga General dealer T/A INCA rose	3245	14-Aug-20	21-Aug-20	14,782.00	502723513	285126901
19 Basanti Guest House PTY LTD	3188	13-Aug-20	21-Aug-20	56,000.00	502723513	285126901
20 Lime Wise PTY LTD	3187	13-Aug-20	28-Aug-20	28,000.00	502723513	285126901
21 Chedu Choga General dealer T/A INCA rose	3245	14-Aug-20	21-Aug-20	14,782.00	502723513	285126901
22 Selekt Yours PTY LTD T/A Nako Guest House	3186	13-Aug-20	21-Aug-20	148,650.00	502723513	285126901
23 Best Inn Hotel PTY LTD	3184	13-Aug-20	21-Aug-20	63,000.00	502723513	285126901
24 HB Hub pty Ltd	3189	13-Aug-20	21-Aug-20	191,000.00	502723513	285126901
25 Gaborone Hotel	3168	13-Aug-20	21-Aug-20	258,930.00	502723513	285126901
26 The Savanna Lodge and Catering Services	3178	13-Aug-20	21-Aug-20	61,500.00	502723513	285126901
27 Term Investments PTY LTD	3180	13-Aug-20	21-Aug-20	50,500.00	502723513	285126901
28 Valots Group PTY LTD	3172	13-Aug-20	21-Aug-20	70,000.00	502723513	285126901
29 Broadhurst Inn	3176	13-Aug-20	21-Aug-20	56,500.00	502723513	285126901
30 The Hive Hotel Pty Ltd	3201	13-Aug-20	21-Aug-20	83,200.00	502723513	285126901
31 Slay Investment	3254	15-Aug-20	21-Aug-20	98,851.00	502723513	285126901
32 Kall Guest House	3255	15-Aug-20	21-Aug-20	21,000.00	502723513	285126901
33 Orion Executive Guest House	3152	12-Aug-20	21-Aug-20	26,250.00	502723513	285126901
34 Ascending Life Investment PTY LTD	3205	13-Aug-20	21-Aug-20	61,600.00	502723513	285126901
35 Chimthat Pty LTD T/A Mokha Lodge	3202	13-Aug-20	21-Aug-20	112,000.00	502723513	285126901