



14th July 2021

The Principal Secretary
Ministry of Finance
Government Complex
Maseru

**INTERNAL AUDIT FINAL REPORT ON COVID-19 RELATED
EXPENDITURE FOR THE FINANCIAL YEARS 2019/20 – 20/21**

Please find attached the Internal Audit final report on Covid-19 related expenditure for the financial years 2019/20 – 20/21.

This report records findings and recommendations identified during the audit.

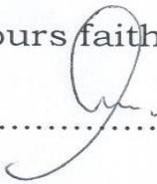
Pages 1 to 26 show executive summary, 27 to 65 detailed findings and recommendations, while conclusion and acknowledgments are covered in page 65 – 66.

After discussion of the report, management was expected to prepare and submit to the Internal Audit, management action plan using the template below in order to finalise the audit report;

CONDITION	RECOMMENDATION	MANAGEMENT RESPONSE	ACTION BY	DEADLINE	MANAGEMENT SIGNATURE

However, management did not submit the responses despite several follow-ups, giving assumption that they have accepted the risk by not responding.

Yours faithfully



.....

M. Masia (Mrs)
Director Internal Auditor (a.i)

CC : PS Cabinet
PS Health

MINISTRY OF FINANCE

The Kingdom of Lesotho



COVID-19 RELATED EXPENDITURE FOR PRIME MINISTER'S OFFICE & MINISTRY OF HEALTH

**INTERNAL AUDIT FINAL REPORT ON COVID-19
RELATED EXPENDITURE FOR THE FINANCIAL YEAR
2020/21**

July 2021



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List of abbreviations

CAO	Chief Accounting Officer
COVID-19	Corona Virus Disease
DA	District Administrator
DCEO	Directorate on Corruption and Economic Offences
DDMA	District Disaster Management Authorities
DMA	Disaster Management Authority
GoL	Government of Lesotho
IAs	Internal Auditors
IMF	International Monetary Fund
LHDA	Lesotho Highlands Development Authority
LNCC	Lesotho National Convention Centre
MoF	Ministry of Finance
MoH	Ministry of Health
NACOSEC	National Covid-19 Secretariat
NMDS	National Manpower Development Secretariat
PMO	Prime Minister's Office
PO	Purchase Order
PPEs	Personal Protective Equipment
PS	Principal Secretary
WHO	World Health Organisation

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SECTION A

1.0 Executive summary

1.1 Introduction

Internal Audit conducted an internal audit engagement on Covid-19 related expenditure pursuant to commitment the Government of Lesotho (GoL) made with regards to financial assistance from International Monetary Fund (IMF) to address the Balance of Payment financing gap arising from the economic impact and mitigation efforts to Covid-19 pandemic.

The approval of IMF Support required some commitment on the side of the GoL in order to restore macroeconomic sustainability. These include among others:

- Macroeconomic stability.
- Enhance governance and transparency in the use of public funds.
- To support health sector to contain the pandemic.
- To support livelihoods of the population and economy.

1.2 Background

Declaration of the COVID-19 pandemic

The GoL declared a State of Emergency on COVID-19 on the 18 March 2020 pursuant to the World Health Organization (WHO) declaration of the COVID-19 as a pandemic on the 11 March 2020.



Established an Inter-Ministerial Committee and the NECC

In response to challenges brought by COVID-19 pandemic, the GoL set an Inter-Ministerial Committee of Ministers to lead national response activities. The Committee was chaired by the Minister of Communications, Science and Technology.

Subsequently, the GoL established the National Emergency Command Centre (NECC) in March 2020 to serve as a strategic command and coordination mechanism for all relevant ministries, and other stakeholders in the implementation of the National Response on COVID-19.

The NECC was headed by Chief Coordinator and was made to operate from Lesotho National Convention Centre (LNCC) for a period of six (6) months.

The Ministry of Health (MoH) lead the implementation of the National Response on COVID-19 in close collaboration with the WHO and other relevant stakeholders.

Establishment of Covid-19 Response Teams (Relief Task forces)

Portfolio committees were also established nationally and the same structures including NECC were decentralised to the districts under the responsibilities of the District Administrators (DAs) with similar mandate as far as the disaster is concerned within the communities.

In July 2020, National COVID-19 Secretariat (NACOSEC) was established by the Honourable Prime Minister Dr. Majoro to spearhead the fight against the deadly Coronavirus (COVID-19) pandemic.

The Chief Executive Officer (CEO) was also appointed with Legal Notice 62 of 2020, as the Executive Secretary to NACOSEC.



NACOSEC replaced the inter-ministerial NECC which ceased in June 2020.

Engagement of temporary health workers

About 253 temporary health workers were engaged for 6 months from 25 March in the following categories; 6 Doctors, 2 psychologists, 1 Occupational therapist, 3 counsellors, 102 Nursing Sisters, 31 Nursing Assistants, 106 Health Inspectors and 2 Data Analysts.

They were deployed in various districts to assist in protection and containment of Covid-19.

Contracts agreements for these workers ended in 30 September 2020.

Identification of quarantine facilities

Initially, Likileng Lodge of in Botha Bothe was identified as a national quarantine facility.

Berea, Leribe and Butha Buthe Correctional Institutions female sections were also earmarked as quarantine facilities for inmates.

Additionally, hotels and guesthouses were identified as quarantine facilities for Covid-19 suspects, mostly people from South Africa. About, thirty (30) quarantine facilities were identified with assistance from DA offices.

The identified quarantine facilities were evaluated and approved by the tender panel of MoH on the 29 June 2020.

Duration of quarantine facilities' contracts was 6 months starting from April and ending 30 September 2020.



The number of quarantine facilities in each district were as follows:

Maseru 8, Quthing 6, Mochale's Hoek 6, Bera 3, Mokhotlong 5, Butha-Buthe 2, Mafeteng 3, Thaba-Tseka 2, Qacha's Nek 2, Leribe 2.

Price for each suspect staying per bed at the quarantine facilities was locked at M1, 000 per day.

Exceptional Procurement of goods and services in response to Covid-19

After declaration of Covid-19 as an emergency, Cabinet advised the MDAs to comply with Public Procurement Amendment Regulation 8, of 2018 under single sourcing on requirements of goods and services to respond to the pandemic as an emergency.

Circular Notice No. 4 of 2020 stated that this will remain valid until all activities relating to the Covid-19 procurement have been completed.

Allocation of budget

The overall budget allocation of M698, 085, 352 .22 was set aside and approved by Cabinet to respond to COVID-19 pandemic. Distribution of the budget is as follows:

- Health sector has been allocated M394, 920, 537.52,
- Border Management M3, 944, 976,
- Security sector M46, 514, 800,
- Logistics Support M112, 716, 420,
- Public Information M3, 927, 300,
- Coordination of NECC District
Emergency Operations Centres
(DEOCs) M19, 713, 760.



Major Budgetary activities were PPEs, quarantine facilities, recruitment of health workers and medicals and equipment.

Bank account

DMA opened a specialised account “COVID-19 Account no. 62848753415” with First National Bank) FNB on the 31 March 2020.

There were six (6) warrants released by the Ministry of Finance (MoF) to this account in different dates as follows:

- 1st warrant : 02 April 2020 - M40 million
- 2nd warrant : 28 July 2020 - M100 million
- 3rd warrant : 03 November 2020 - M95 million
- 4th warrant : 04 December 2020 - M90 million
- 5th warrant : 22 December 2020 - M78 514 064
- 6th warrant : 26 February 2021 - M100 million

The total warrant released for the financial year under review amounted to **M503 514 064.00**

The closing balance as at 30 March 2021 was **M31,580,127.55** indicating that the total expenditure including bank charges as at 30 March 2021 amounted to **M471 933 936.45**.

Working arrangements

Procurement and Finance Officers for both Ministries of; Health (MoH) and Prime Minister’s Office/Disaster Management Authority (PMO/DMA) were set to work together for better coordination of procurement and payments of goods and services.



Even though the work was performed jointly, MoH was working on payments that were initiated by MoH for health related activities. DMA on the other hand, processed those payments that were initiated under PMO.

In the interviews conducted with Procurement Officers of the two entities, Internal Auditors (IAs) learned that procurement of Covid-19 activities were performed separately.

There were still ongoing Covid-19 activities beyond the end of the financial year.

1.3 Objective

An objective of this engagement was to provide reasonable assurance regarding adequacy and effectiveness of internal controls, compliance with policies, procedures, financial laws, and contracts in undertaking of Covid-19 activities.

1.4 Audit scope

The scope of the audit was to cover expenditure related to COVID-19 activities for the financial years 2019/2020 and 2020/2021.

1.5 Methodology

- **Interviews** were held with the following officers:
 - Some District Administrators (DAs), in Berea, Butha-Buthe and Thaba-Tseka.



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- Some staff of District Disaster Management Authorities (DDMA),
 - Some Health Professionals at MoH and some districts,
 - Director Estate MoH,
 - Procurement Managers for both Ministries (MoH & PMO),
 - Procurement Officers for both ministries,
 - Finance Officers for both Ministries,
 - Director Human Resources – MoH,
 - Human Resource Manager – MoH,
 - Budget Controller – MoF,
 - Accountant General – MoF.
 - Inspector for Thaba-Tseka Education Office,
 - District Resource Teacher for Butha-Buthe Education Office,
 - Research Officer – National Manpower Development Secretariat (NMDS),
 - Director Consulate Affairs - Ministry of Foreign Affairs.
- The following **documents** were reviewed:
 - Contracts for;



- Temporary health workers,
 - Catering services,
 - Transport services,
 - Providers of PPEs and medical equipment,
 - Quarantine facilities,
 - Construction of park homes,
 - Construction of covid-19 testing laboratory,
 - Supply of water tanks for schools in all districts,
 - Rental of heaters and gas.
-
- Cabinet decision for allowances for Basotho students studying in China and other Development Partner funded countries,
 - Cabinet decision for Relief fund for Lesotho citizens residing in South Africa,
 - Medical supplies distribution lists,
 - Waybills,
 - Bank statement,
 - Cash book and vote book,
 - Payment vouchers,
 - Suppliers' invoices,
 - Delivery notes,
 - Purchase orders,
 - Minutes of Tender Panels,
 - Requisitions.
-
- **Site visits** were conducted to verify the following:
 - Quarantine facilities and their utilisation in all the districts,
 - Park homes constructed at the borders,



-
- Water tanks for beneficiary schools at the districts,
 - Temperature cameras at some boarders,
 - Some of office equipment: Printers, laptops, hand speakers,
 - Medical equipment: PCR Lab and its fittings,
 - Other equipment: e.g. tents

1.6 Risk rating definition

- **High** – A major weakness that requires an immediate attention of management to allocate resources to implement necessary control (s) or action.
- **Medium** – This is an important matter considered necessary to avoid exposure to significant risk.
- **Low** – A minor issue that need to be addressed to enhance control environment or better value for money.

1.7 Limitation

- Delay to get some information and supporting documents due to the following reasons;
 - At the start of the assignment in September 2020, some records were used by other oversight agencies such as Office of the Auditor General (OAG) and Directorate on Corruption and Economic Offences (DCEO),
 - Documents were still in use by Accounts Team (PMO & MoH) for processing of payments as Covid-19 activities were still ongoing.
 - Some of the information concerning goods and services claimed to have been provided to NECC and still owed was not available for review by IAs, as a result, proper



acquisition, validity of such and amounts involved could not be assured. For instance, some advertisers engaged for spreading covid-19 message. In addition, information on (Lesotho National Convention Centre) LNCC rentals did not come into IAs' review as well.

- Nature of bank statement posted some difficulties in tracking of transactions because it did not adequately reflect names of the beneficiaries. Accounts Team as well faced the same challenge during maintenance and reconciliation of books of accounts.

- Risk allowances for health professionals could not be adequately reviewed posing risk of duplicated payments and fictitious beneficiaries paid.

A total of **M92, 055, 695.88** was spent for payment of risk allowance to professional health workers countrywide from July to December 2020. The original budget was estimated at M4, 212, 000.00 for 180 days at the rate of M1, 170.00.

- Inability to undertake verification of medical and other equipment purchased by PMO and MoH due to non-provision of distribution lists by indicating whereabouts of such.
 - Hospital electric beds, hospital beds & matras, thermal fogging machines, infrared thermos scanners, ventilators, bedding for isolation centres, laundry machines, ambulance equipment, projectors, stata software, gas cylinders e.t.c
 - Only 40 beds and mattresses were observed at Mohlomi Hospital stores room.



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- Distribution lists for medical supplies were received from Supply Chain Section of MoH, however, their reliability could not be relied upon because of inadequate information in this document (s).
 - The following areas as well, were not reached due to their complexity and limited time that was available to complete this exercise;
 - Payments of **M350.00** grants to twelve thousand (**12, 000**) Basotho citizens staying in South Africa from a relief fund amounting to **M4, 000, 000.00** arranged with Lesotho High Commission and Shoprite Checkers for distribution to beneficiaries.
This responsibility was assigned to Ministry of Social Development.
 - Payment of three months allowances (stipend) of **M17, 010.27 (M5, 670.09 x 3 months)** amounting to **M4, 065, 454.53 to 239** Basotho students studying in China and other development partner funded countries.
 - Number of vehicles and fuel utilised under Covid-19 activities were also not reviewed. However, from beginning of these activities previously under NECC, there were ± **245** vehicles sourced from different ministries. To date a total of **M6, 967, 457.36** was spend on fuel for both vehicles and air flights.
 - **NACOSEC**
Due to pressing time spared to perform this exercise, the IAs were also not able to conduct detailed review of most of activities under NACOSEC regarding amongst others;
-



- Institutional set up of the institution in line with Public Service laws,
 - Engagement of staff and,
 - Determination of their remuneration structure in consideration of Public Service laws, regulations, policies and guidelines.
-
- Audit of Old Age Pensions (OAP) exercise affected the plan to perform and complete this assignment.



2.0 Summary of finding/observations

Ref. No.	Description of internal audit findings/observations	Rating
2.1	<p>Covid-19 Expenditure analysis</p> <p>An analysis undertaken on covid-19 related expenditure to determine the areas where most of funds were spent is as indicated below:</p> <ul style="list-style-type: none"> • PPEs & MEDICAL EQUIPMENT : M152, 350, 732.27 • CATERING & FOOD FODDER : M117, 582, 557.56 • ALLOWANCES : M97, 055, 695.88 (including risks – M92, 055, 695.88) • QUARANTINE FACILITIES : M90, 211, 177.32 • FUEL : M6, 967, 457.36 • WAGES : M6, 432, 372.55 • RELIEF FUNDS : M4, 000, 000.00 	
2.2	<p>Delay in payment of suppliers' invoices:</p> <p>Most of suppliers' invoices from MoH were not paid for 7 months (from March to October 2020) due to CAO for Cabinet' misunderstanding on authorisation of payments of goods and services procured by MoH. In this period, it was only less than 20 invoices that were paid with a cost of M12, 6 million.</p> <p>However, other outstanding invoices were approved and processed for payment in November 2020 mostly suppliers of PPEs, hotels and guesthouses used as quarantine facilities, hired vehicles and catering services.</p> <p>Furthermore, 4 months "from July to October" outstanding salaries for NACOSEC staff amounting to M3, 743, 024.22 were also paid in this month.</p> <p>Recommendation</p> <p>Institutional arrangements and guidelines should be established prior to implementation of pandemic or disaster relief activities.</p>	H



Ref. No.	Description of internal audit findings/observations	Rating
2.3	<p>Delay and/or lack of service delivery for property, equipment, medical equipment and PPEs</p> <p>There was delay and/or lack of service delivery on some property, equipment, medical equipment and Personal Protective Clothing (PPEs) by some suppliers awarded tenders from June to November 2020.</p> <p>Recommendation</p> <ul style="list-style-type: none">• Justification on failure to abide by terms of agreement should be sorted/provided.• Contract must be observed and used as a guiding document for both parties. As a result, penalties must be enforced.• Failure to deliver within contract terms must result to cancellation/termination of such contract and therefore the service be re-tendered in accordance with Procurement Regulations.	H
2.4	<p>Delayed construction of park homes</p> <p>Construction of most of the park homes were not completed on time in accordance with the contract agreements (September to November 2020).</p> <p>The first park home to be completed was Sani Pass in March 2021. Monontsá park home was incomplete.</p> <p>Another concern about Monontsa park home is its positioning which is likely to be affected by road construction leading to the border post. The park home will eventually have to be demolished.</p> <p>Recommendation</p> <ul style="list-style-type: none">• Contractors should stick to their contract agreements.• Monitoring of progress should be effective at all times by Estates Officers of the MoH.• Terms of the contract must be enforced as stipulated that penalty charges of M500.00 up to 10% of contract will be effected on failure to complete construction on time.	H



Ref. No.	Description of internal audit findings/observations	Rating
2.5	<p>Overstated, exaggerated and/or inflated prices charged on some goods and services: Prices charged on some goods and services provided seem overstated and exaggerated.</p> <p>For instance, Infrared thermos scanner, 2x3 tents, Fogging e.t.c.</p> <p>Park homes were also charged ridiculous prices of between M1, 000, 000 and M1, 600, 000 each, amounting to over M9, 500, 000 for the 6 park homes, while the original budget for each park home was estimated at M250, 000 totalling M1, 500, 000.</p> <p>Recommendation</p> <ul style="list-style-type: none">• During crisis or emergencies, purchases from middleman must be avoided.• Suppliers' master file must be well updated and approved annually.• Procurement Unit must conduct market research in order to be familiar with the current market prices.• GOL must establish standard price lists to control inflated pricing.	H
2.6	<p>Inadequate information on provision of services: There was lack of proof of services rendered on catering, transport and quarantine facilities whereby in some instances;</p> <ul style="list-style-type: none">• there were no signed lists for people catered for, commuters delivered and suspects quarantined,• there was also incomplete/inconsistency on available lists in the mentioned services. <p>According to some quarantine facilities, they were advised by MoH to avoid exchange of pens.</p> <p>Recommendation</p> <p>Strengthened monitoring on health professionals and police officers assigned in quarantine facilities, whereby they could be the ones used as first level of approval for lists of transported and quarantined Covid-19 suspects.</p>	M



Ref. No.	Description of internal audit findings/observations	Rating
	Additionally, the DAs at districts level should authorise the lists before submission for payment.	
2.7	<p>Inadequate control on Covid-19 suspects in the Quarantine Facilities:</p> <p>Some quarantine facilities have accommodated more Covid-19 suspects than their approved capacities. While some have accommodated suspects beyond recommended quarantine period of 14 days, which increased invoice amounts to be more expensive.</p> <p>Furthermore, some have quarantined people beyond contract duration period “April to September”.</p> <p>A total cost for Quarantine Facilities amounted to M90 211 177.32</p> <p>Among other reasons;</p> <ul style="list-style-type: none">• services were provided in absence of contracts,• delay in receiving covid-19 test results caused suspect to over stay,• inadequate transport for delivering people to their homes on time. <p>Recommendations</p> <ul style="list-style-type: none">• Provision of contracts on time.• Quarantine facilities should stick to their contract capacities.• Testing capacity should be increased at Covid – 19 Testing Laboratory facilities.• Adequate transport for Covid-19 logistics should be provided for suspects at all times.	H
	<p>Improper engagement of service providers:</p> <p>Contract agreements for some service providers of catering, transport and quarantine facilities were prepared and signed retrospectively after services were already rendered.</p> <p>Requisitions, Purchase Orders (POs) and contracts for some service providers were also prepared after the service was provided.</p>	



Ref. No.	Description of internal audit findings/observations	Rating
2.8	<p>This situation occurred even on rental of office space, accommodation and meals for NACOSEC at Maseru Avani. These were caused by the fact that procurement unit (s) were not adequately involved in acquisition of goods and services. Also, DA offices seemed to have been the ones engaging service providers at the districts level.</p> <p>Recommendation</p> <ul style="list-style-type: none">• Smooth collaboration in procurement of goods and services between the two ministries needed to be strengthened.• Officials in the higher authority including Ministers, Chief Accounting Officials (CAOs) and District Administrators (DA) should refrain from procurement activities.• In situations whereby it could be proved that the misprocurement occurred out of negligence and collusion, the officer responsible shall be held accountable and liable for surcharge or penalty.	H
2.9	<p>Unsatisfactory condition of constructed Covid-19 Testing Laboratory (PCR) Lab:</p> <p>The condition of excavated and constructed Covid-19 Testing Laboratory (PCR Lab) seemed not satisfactory because according to its workers, the roofs were leaking, doors not properly fitted, and shelves already broken. Quality might have been compromised.</p> <p>Recommendation</p> <p>Quality assurance inspection measures must be strengthened and adequately performed. Both the contractors of the Lab and internal fittings should be recalled for maintenance and repairs based on their contract agreements.</p>	H



Ref. No.	Description of internal audit findings/observations	Rating
2.10	<p>Unnecessary and inappropriate acquisition of some goods and services:</p> <p>Some goods and services were acquired to form part of Covid-19 expenditure, but their necessity and appropriateness are questionable considering the magnitude of their contribution to the pandemic.</p> <p>These include; wages, security, cleaning services, electricity bills as follows:</p> <ul style="list-style-type: none">• Rental of gas heaters and gas for LNCC halls.<ul style="list-style-type: none">○ Gas heater & gas for M900 per day,○ Gas heater for M450.• Rental of 2 rooms accommodation to Deputy CEO - NACOSEC at the rate of M1, 622.00 each per day.• Purchase of electricity for DMA Offices for M90, 000.• Electricity bill for LDF – overflow facility at Thuathe for M80, 000.• Installation of electricity at Mafeteng Open Camp – USSC Juvenile for M100, 000.• Payment of outstanding debts for provision of oxygen for MoH for M640, 442.25.• Air ticket for Mosotho student for overstaying in India after completion of study for M16, 000.• Electricity outstanding bill for LNCC for M1, 123, 486.05.• Management of LNCC from December 2020 to March 2021 costed an amount M1 843 759.93. <p>Recommendation</p> <p>Unnecessary acquisition of goods and services must be avoided and justification for additional acquisition of things necessary to contribute to Covid-19 activities must be approved by appropriate authority.</p>	H



Ref. No.	Description of internal audit findings/observations	Rating
2.11	<p>Acquisition of goods and services from irrelevant trade category:</p> <p>Some of goods and services were acquired from the suppliers who are not in the relevant nature of business category.</p> <p>This may be as a result of;</p> <ul style="list-style-type: none">• Preferential treatment with certain expectations.• Lack of updated, classified and approved suppliers' database. <p>Recommendation</p> <ul style="list-style-type: none">• Transparency must be exercised in procurement of goods and services in accordance with procurement regulations.• Relevant and best quality of goods and services will be obtained from suppliers on updated, classified and approved master file.• Trade licensing regarding nature of business with Ministry of Trade may need to be reviewed and updated accordingly if the situation appears to be valid.	H
2.12	<p>Newly registered business awarded contract:</p> <p>“VRC Medical & Laboratory Equipment and Supplies” acquired its new licence on the 27th January 2020 and awarded a big contract amounting to M1, 200, 106.00 in April 2020.</p> <p>This may be as a result of;</p> <ul style="list-style-type: none">• Possibility for favouritism in selection of suppliers.• Preferential treatment with certain expectations.• Possibility for nepotism. <p>Recommendation</p> <ul style="list-style-type: none">• Evaluation criteria including pricing, experience should also be considered by Tender Panel irrespective of type of tender selection process.• Transparency must be exercised in procurement of goods and services in accordance with procurement regulations.	H



Ref. No.	Description of internal audit findings/observations	Rating
2.13	<p>Vulnerability of expensive costs on quarantine facilities imposed by VAT;</p> <p>Condition</p> <p>Some of the suppliers have calculated VAT over and above invoice amounts of a set price of M1, 000.00. As a result, invoices become more expensive whereby the GoL paid VAT on behalf of quarantine facilities.</p>	H
	<p>Recommendation</p> <p>Contract agreements should clearly stipulate whether invoices will be paid inclusive or exclusive of VAT.</p> <p>VAT registered suppliers are expected to pay such tax on their income as an obligation instead of GoL paying on their behalf.</p>	
2.14	<p>Claim of service not rendered:</p> <p>IAs verification on fumigation service claimed to have been rendered by Movement Ltd at FTC in Thaba Tseka revealed that there was no such service rendered by any supplier at the Centre. The cost of the claim is M126, 000 at the rate of M4, 500 per day for 28 days. However, payment has not yet been processed.</p>	M
	<p>Recommendation</p> <p>Proof of service delivery must be sought from the service provider.</p> <p>Harsh measures be taken against both the Supplier and one who claimed to have engaged the supplier if proven invalid.</p>	
2.15	<p>High Frequency for supply of goods and services and award of big tenders to certain few suppliers:</p> <p>High frequency in supply of goods and services by some suppliers. For instance, Anway Rite Value and Lesotho Bakery giving them more privileges over other potential suppliers.</p> <p>On the other hand, certain few suppliers of variety of foodstuff for feeding security services were awarded big tenders, giving them more privileges over other potential suppliers.</p>	H



Ref. No.	Description of internal audit findings/observations	Rating
	<p>This could result to short supply or partial deliveries due to lack of financial capacity by other suppliers.</p> <p>Recommendations</p> <ul style="list-style-type: none"> Engagement of suppliers should be limited to certain favoured suppliers. It should be fairly distributed to other potential suppliers in the similar categories. Big tenders with variety of foodstuff could be divided into categories/lots to a number of potential suppliers in consideration of tender procedures to promote fair distribution in the process. 	
2.16	<p>Student grants “stipend” for Covid-19 estimated budget</p> <p>Basotho students studying in China and other Donor funded countries were allocated a stipend allowance of M17, 010.27 per student.</p> <p>IA’s review, revealed that the grant was not paid only to those in China and other Donor funded Countries, rather diverted to all Basotho students outside the country. The actual number for students who received this grant increased from 239 to more than 270 with total of M4.6 million from the budget of M4, 065, 454.53.</p> <p>IA’s review further indicated that there seems to be more students than those already paid.</p> <p>Recommendation</p> <p>Ministry of Foreign Affairs must be responsible for maintenance of adequate database regarding Basotho staying in other countries including students.</p>	H
2.17	<p>Payment of Allowances</p> <p>There are 55 public officers and parastatal staff assigned on Covid-19 to perform different activities of Covid-19 at NACOSEC.</p> <p>The officers were paid allowances at different rates of M2, 000 3, 500, 5, 000, 10, 000, M15, 000, M20, 000 and M30, 000 per month from December 2020 to March 2021 which amounted to M1, 171, 314.00.</p>	H



Ref. No.	Description of internal audit findings/observations	Rating
	<p>Additionally, an allowance amount of M1, 046, 900 was paid to 27 other officers assigned to perform Covid-19 activities at PMO, DMA and MoH for a period of 7 to 9 months.</p> <p>It is therefore, not clear to IAs how the rates of these allowances were determined, how they were approved and by whom. However, the documents reviewed indicate the applied rates as honorarium on special assignment.</p> <p>Recommendation Honorarium does not meet the current conditions as a means to motivate staff members on performance of special assignment; therefore, this policy may need to be reviewed.</p>	
2.18	<p>Establishment of high staff compliment that duplicated duties of DMA</p> <p>NACOSEC structure was established with a total of between 36 to 40 staff members from outside the civil service with 9 sections. According to IAs' view, this structure seems to be too big, duplicative to DMA positions and functions, and too costly to the budget.</p> <p>For instance, most of the functions are still performed by;</p> <ul style="list-style-type: none">• Human resources (HR) activities by HR MoH,• Financial management activities by DMA and MoH accounts,• Procurement activities by DMA and MoH procurement units. <p>As a result, one may wonder what duties the managers and other staff members performed within HR, Finance & Procurement, Administration & Logistics and Communication & Publicity, while they were performed at Ministry level.</p> <p>Recommendation Provisions of DMA Act regarding establishment of disaster response structures and working arrangements should be revisited to cater for any limitations observed during Covid-19.</p>	H



Ref. No.	Description of internal audit findings/observations	Rating
2.19	<p>Improper engagement for rental of office space, accommodation and meals for NACOSEC:</p> <p>NACOSEC rented Avani Maseru Hotel for rental of office space, accommodation and meals for Deputy CEO – NACOSEC without contract agreement.</p> <p>Requisitions and PO were prepared and signed retrospectively later on in October 2020, 3 – 4 months (from July - October) as the services was already rendered from July.</p> <p>DMA received invoices amounting to M1, 477, 809.24 for these services.</p> <p>On top of this situation, there was no approved budget allocated for these activities under NACOSEC.</p>	H
	<p>Recommendation</p> <ul style="list-style-type: none">• Terms of agreement should be drawn and approved prior to engagement of services.• Covid-19 activities should be handled with due diligence to avoid fruitless political interference,• Procurement and Accounts functions must be adequately involved from the initial stage of acquisition of goods and services.• Proper assignment of responsibilities among Covid-19 structures should be established.	
	<p>Unclear rental charges for accommodation and meals for Deputy CEO – NACOSEC</p> <p>NACOSEC accommodation of 2 rooms for Deputy CEO at Avani Maseru Hotel costed M3, 244.00 per day (M1, 622.00 each room per day). This was not clear why the 2 rooms were rented and how the tenant occupied both them.</p> <p>This led to unnecessary expenditure on rent to the tune of M592, 220.50 from July to October 2020 (M48, 660.00 per month).</p> <p>Moreover, meals & drinks costs varied between M700 to M800 per meal.</p>	H



Ref. No.	Description of internal audit findings/observations	Rating
	<p>Recommendation</p> <ul style="list-style-type: none">Acquisition of goods and services should be authorised and terms of agreement should be drawn and approved on the contract prior to engagement of services.NACOSEC and the beneficiary should be held responsible for this expenditure.	
2.20	<p>In appropriate Warranty for goods purchased for Covid-19</p> <p>Warranty for some goods of significant value purchased for Covid-19 seemed to have been undermined because only 2 weeks to 3 months warrantee was accepted by the two Ministries for most of goods and services provided.</p> <p>Most of the contracts on medical equipment, office equipment, medical supplies reviewed indicates the agreed warrantee as 2 weeks to 3 months.</p> <p>Recommendation</p> <p>A warranty under normal circumstance has to be considered to last for a longer period of more 6 months and above. As a result, warranty must not be avoided in purchase of equipment.</p> <p>All relevant sections such as Legal must be involved in the development of contracts with service providers.</p>	H



3.0 Report rating forming audit opinion

Report rating Description	Report rating Description
Unsatisfactory	<p>The controls surrounding Covid-19 initiative are unsatisfactory with regards to; safeguarding of assets, compliance with rules and regulations, accomplishment of intended objectives, reliability of information and effective, efficient and economic acquisition of resources for the best interest of the GoL.</p> <p>This is likely to have a material financial impact on the GoL and requires immediate management attention.</p>
Weak	<p>The controls surrounding Covid-19 initiative are mostly weak to guarantee safeguarding of assets, compliance with rules and regulations, accomplishment of intended objectives, reliability of information and effective, efficient and economic acquisition of resources for the best interest of the Government of Lesotho.</p> <p>Although some controls are operating, a number of significant issues have been identified that may have significant impact on the initiative.</p>
Adequate	<p>The controls are most acceptable to safeguard assets, comply with rules and regulations, accomplish intended objectives, rely on information and acquire resource in the most effective, efficient and economic manner.</p> <p>Although some controls are operating effectively, there are some medium risks that have been identified that have an immaterial impact on the initiative.</p>
Good	<p>The controls surrounding the Covid-19 initiative are mostly acceptable to safeguard assets, comply with rules and regulations, accomplish intended objectives, rely on information and acquire resource in the most effective, efficient and economic manner. Although there are some risks that were identified and had low impact on the initiative.</p>

3.1 Overall report

Weak	<p>The controls surrounding Covid-19 initiative are mostly weak to guarantee safeguarding of assets, compliance with rules and regulations, accomplishment of intended objectives, reliability of information and effective, efficient and economic acquisition of resources for the best interest of the GoL.</p> <p>Although some controls are operating, a number of significant issues have been identified that may have significant impact on the initiative.</p>
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4.0 Follow-up tracking

The implementation of Covid-19 initiative recommendations will be tracked on a regular basis and reports provided.

Area	Fully Implementation	Partially implemented	Not yet implemented	Discontinued
Requisitioning				
Selection				
Purchasing				
Delivering				
Invoicing				
Paying				
Recording				
Issuing				
Existence & safeguarding				

- _ out of _ recommendations were fully implemented representing %
- _ out of _ recommendations were partially implemented representing %
- _ out of _ recommendations were not implemented representing %
- _ out of _ recommendations were discontinued representing %



5.0 Detailed observations/findings:

5.1 Covid-19 Expenditure analysis

An analysis was undertaken on covid-19 related expenditure to determine where most of the funds were directed as indicated in **Table 1** below.

Table 1 – Covid-19 expenditure analysis as at 19/11/2020

M503 514 064.00	ALLOCATED FUNDS
M152, 350, 732.27	PPEs & MEDICAL EQUIPMENT
M117, 582, 557.56	CATERING & FOOD FODDER
M97, 055, 695.88	ALLOWANCES (1) risk for Health Workers, (2) stipend for Basotho students staying in (3) For officials engaged for Covid-19 activities.
M90, 211, 177.32	QUARANTINE FACILITIES
M6, 967, 457.36	FUEL
M6, 432, 372.55	WAGES (Medical Health workers & NACOSEC staff)
M4, 000, 000.00	RELIEF FUNDS



This indicates that most of funds allocated for Covid-19 response were spend on the following areas:

- **PPEs & MEDICAL EQUIPMENT** : M152, 350, 732.27
 - Test kits costed (M 54 358 663.55)
- As one of the core activities of Covid-19, first lot of test kits were purchased in April 2020 and other lots were purchased later in January 2021, “after 8 months later”.
- **CATERING & FOOD FODDER** : M117, 582, 557.56
- **ALLOWANCES** : M97, 055, 695.88
 - (including risks – M92, 055, 695.88)
 - Stipend costed (M4, 660, 813.98)
- **QUARANTINE FACILITIES** : M90, 211, 177.32
- **FUEL** : M6, 967, 457.36
- **WAGES** : M6, 432, 372.55
- **RELIEF FUNDS** : M4, 000, 000.00

5.2 Delay in payment of suppliers’ invoices

Standard

Treasury Regulations 26 (1) of 2014 states that an Authorizing Officer shall ensure that all payment vouchers are paid by the due date.

(2) The standard due date shall be 30 calendar days from the receipt of an invoice, but alternate due dates may be stipulated in Government contracts.

Condition

Most of suppliers’ invoices from MoH were not paid for seven (7) months period from March to October 2020.

Out of 730 transactions reviewed for this period, it was only less than 20 suppliers’ invoices that were paid by instruction letters and two (2) other invoices on medical equipment paid in September by Letter of Credit from the bank.



The cost incurred on those payments at that time was M12, 6 million.

However, other outstanding invoices were approved and processed for payment from the 2nd week of November mostly suppliers of Personal Protective Equipment (PPEs), hotels and guesthouses used as quarantine facilities, hired vehicles and catering services.

Furthermore, four **(4) months** “from July to October” outstanding salaries for NACOSEC staff amounting to **M3, 743, 024.22** were also paid in this month.

Cause

- Authorisation of the payments on the side of PMO due to COA for Cabinet’ misunderstanding on authorisation of payments of goods and services procured by MoH.
- DCEO instruction requesting withholding of suppliers payments pending the alleged fraud investigations.

Effect

- Possible risk of payment of litigation costs if suppliers happened to sue the GoL for failure to pay them.
- Suppliers might get out of business resulting to negative impact to the economy.

Risk rating

Medium

Recommendation

Institutional arrangements and guidelines are important if established prior to implementation of pandemic or disaster relief activities in order to assign responsibilities.



It is also important for DMA to sensitise all stakeholders to understand their roles in the disaster and how the activities are handled.

5.3 Delay and/or lack of service delivery for property, equipment, medical equipment and PPEs

Standard

Procurement Regulation 40 (1) of 2007 states that the Unit may cancel a procurement contract under the following circumstances;

- (a) The contractor has failed to deliver goods, works and services in accordance with the contract terms,
- (b) The contractor is bankrupt or liquidated, or
- (c) The Government exercises its right under the contract's "Break" Clause or there is a change in the Government policy...

Condition

There was delay and/or lack of service delivery on some goods and services acquired from some of the suppliers who were awarded tenders in the following categories;

- Construction of park homes to be used as Covid-19 testing stations as explained briefly in paragraph **5.4** below.
- Equipment.
- Medical equipment and Personal Protective Clothing (PPEs)

Appendix 1 refers.



Cause

- Information gathered from internal interviews conducted indicates that some suppliers lost confidence to supply goods and services due to public outcry about perceived mismanagement of NECC.

Effect

- Increased infections to health workers and public at large without PPEs or medical equipment.
- Payments may be processed for goods and services not provided.
- Late delivery may lead to goods or services not utilised for planned purpose or not utilised at all “white elephant”.

Risk Rating

High

Recommendation

- Justification on failure to abide by terms of agreement should be sorted/provided.
- Contract must be observed and used as a guiding document for both parties. As a result, penalties must be enforced on failure to comply with terms and conditions.
- Validity period of tender contracts must be contained within a reasonable time and failure to deliver within contract terms must result to cancellation/termination of such contract and therefore the service be re-tendered in accordance with Procurement Regulations.



5.4 Delayed construction of park homes

Standard

Clause 7.1 “**Execution of works**” of contract agreement (May 2020) between MoH and Contractor for park homes indicates that the contractor shall commence the works on the commencement date and shall proceed expeditiously and without delay and shall complete the works within the time for completion.

Appendix, clause 1.1.9 indicates time for completion as 90 days. Signed: - 17th – 19th August 2020.

Annex 1 attached.

Condition

Construction of most of the park homes was not completed on time in accordance with the contract agreements. Progress of construction during the visit by IAs in September 2020 revealed that Maseru, Ramatsiliso and Peka border posts’ park homes were not yet started.

While in Caledonspoort and Monontsa border posts, they had just been started.

It was only Sani Pass park homes that were about to be completed at that time.

Another concern is about Monontsa whereby positioning of the park home is likely to be affected by road construction leading to the border post. The park home will eventually have to be demolished.

Currently, there are only six out of seven park homes that are completed as per information provided during the interviews with Estate officers at MoH.

It has been a while that only a foundation was completed at Monontsa park home.



Annex 2 refers.

Cause

- According to Estate Office – MoH and one of the constructors at Sani Pass, there was a delay in delivery of park home materials from their suppliers.
- They also indicated that border restrictions as well affected their progress.
- There was a possibility of lack of funds on the side of the supplier to complete the work or lack of expertise to construct the park homes.

Effect

- Non-completion of park homes.
- Park homes may become white elephants.
- Park homes not serving the intended purpose of testing Covid-19 suspects.
- Possibility of payment of non-existing park homes.

Risk rating

High

Recommendation

- Contractors should stick to their contract agreements.
- Monitoring of progress should be effective at all times by Estates officers of the MoH.
- Terms of the contract must be enforced especially sub-clause 7.4 that stipulated penalty charges of M500.00 per day up to a maximum of 10% of contract price on failure to complete construction on time.



5.5 Overstated, exaggerated and/or inflated prices for some goods and services provided.

Condition

Prices charged on some goods and services provided seemed to have been overstated, exaggerated or inflated significantly. These includes; thermos scanner and fogging machines, tents, park homes, site excavation and floor structure services, water tanks and hospital electrical beds.

Appendix 2 and **Annex 3** attached.

For instance, constructed park homes being some of the goods and services identified by IA Team as inflated items, costed the budget for Covid-19 immensely with ridiculous price charges. The original budget for each park home was estimated at **M250,000** totalling **M1, 500, 000** for the **6 park homes**.

Costs charged in each level of construction of park homes are indicated in **table 2** below.

**Table 2** – Cost incurred in different levels of constructed park homes.

Construction level/ categories	Park home				
	Maseru	Peka	Monontsa	Sani	Ramatseliso
Preliminaries	45,000	55,000	60,000	106,500	96,900
Excavation and Foundation	127,205	126,620	62,827	76,459	366,910
Prefabricated Structure	26,775	26,250	472,500	294,000	26,250
Roofing	143,500	147,000	57,400	37,100	94,500
Electrification	40,000	40,000	40,000	40,000	40,000
Floor coverings	13,545	13,158	32,895	23,220	15093
Pvc ceiling	31,200	87,100	27,560	23,400	36,400
Lock set	8,400 (1,200 x 7)	7,700 (1,100 x 7)	9,800 (1,400 x 7)	5,530 (7,90 x 7)	4,200 (600 x 7)
Fire extinguisher	3,000 (1500 x 2)	3,000 (1500 x 2)	96 (48 x 2)	9,000 (4500 x 2)	7,000 (3500 x 2)
Air conditioning	108,000 (3 x 36,000)	111,000 (37,000 x 3)	60,000 (20,000 x 3)	42,000 (3 x 14,000)	75000 (25,000 x 3)
Internal divisions	48,000	48,000	180,000	20,000	14,000
External works	140,000	140,000	112,000	80,000	33,800
Aluminium and metal works	97, 800	99. 800	16, 500	25, 960	18, 000

Considering the conditions of the park home at Maseru Boarder, IAs learned that charges for almost all the items in construction levels were very high and ridiculous.

Some activities included in the bill of quantities in accordance with the contract were not performed though they formed part of the charges e.g Maseru – no foundation, no metal works, no fire extinguishers e.t.c.



Moreover, invoices were submitted for payments from Sani and Buthe-Buthe constructors. Although with minor adjustments, some items such as electricity installation became more ridiculous.

Moreover invoice no: 28764 for Caledonspoort Park home amounted to **M755, 766.00** which includes contingency of **M36, 350.00** but the very same amount of **M36, 350.00** is claimed on a separate invoice no: 29884.

Annex 4 refers.

Lastly, specific and detailed costs of bill of quantities are attached as **annex 5**.

Cause

- Purchases from middleman instead of relevant suppliers.
- Lack of research and comparison of market prices by procurement unit (s).
- Lack of updated and approved suppliers' database.

Effect

Erosion of funds allocated for other Covid-19 related activities.

Risk rating

High

Recommendation

- During times of crisis or state of emergency, GoL must be encouraged to avoid purchases from the intermediary instead opt to procure directly from the main and relevant supplier (s).



-
- Procurement Unit must conduct market research to be familiar with the current market prices while it is the responsibility of GoL through Ministry of Finance (MoF) to establish and approve standard price list for goods and services to control inflated prices by suppliers.
 - Suppliers' master file must be well updated and approved annually.

5.6 Inadequate information on provision of services

Standard

Treasury Regulations 24 (a) of 2014 states that before certifying a payment voucher for an amount payable under a Government contract, an Examining Officer shall ensure that the payment is for goods received or services performed as agreed in a Government contract.

Condition

There was lack of proof of services rendered for some invoices on catering, transport and quarantine facilities whereby in some instances;

- there were **no signed lists** provided for people catered for, commuters delivered to different places and people isolated in quarantine facilities, and
- there is also **inconsistency/incomplete** on available lists in that;
 - lists provided do not correspond with number of people on the claims,
 - one person wrote and signed for the whole lists,
 - some lists submitted without signatures.



Appendix 3 attached.

Cause

- According to IAs, there was lack of sensitisation and monitoring on the indicated areas of catering, transport and quarantine facilities.
- In occasions whereby one person wrote and signed for the whole list especially on quarantine facilities, it was explained by some of the facilities that people were not allowed to exchange pens as recommended by MoH, therefore a health professionals, some District Administrators (DAs) or quarantine facilities were the ones allowed to write the lists.

Effect

- High possibility for payment of non-rendered services, invalid or falsified lists.
- Possibility of duplicated payments due to duplicated lists for Quarantine facilities. **Appendix 4** attached.

Risk rating

Medium

Recommendation

- Lists of beneficiaries should be provided with adequate information including for instances provision of IDs and phone numbers for validity purpose
 - Monitoring should be enforced and strengthened in a manner that health professionals and police officers on site, be the ones assigned for first level of approval for lists of transported and quarantined Covid-19 suspects.
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- Additionally, the DAs at district level should authorise the lists before submission for payment.

5.7 Inadequate control on Covid-19 suspects in the Quarantine Facilities

Standard

Legal Notice no. 38

Public Health (COVID-19) Regulations

Quarantine

- (1) A person who is identified with symptoms of COVID-19 shall be subject to compulsory quarantine at a place designated as such under sub-regulation 5.
- (2) Any person other than a foreign tourist coming from an affected country with no symptom of COVID-19 shall be subjected to self-quarantine for a period of 14 days with health personnel monitoring his health status and shall observe self-quarantine protocols...
- (5) For the purposes of this regulations, the Minister shall identify temporary shelters or sites for quarantine and self-isolation that meet the necessary hygienic standards, for people who cannot isolate or quarantine in their place of residence.

AND

On the issue of capacity (numbers), individual quarantine facility contracts will shed light on the capacity of each.

Condition

In other instances, some quarantine facilities have accommodated more Covid-19 suspects than their approved capacities (number of beds).



In some cases, others have accommodated suspects beyond recommended period of 14 days, which subsequently increased invoice amounts to be more expensive for the GoL.

Furthermore, some of the quarantine facilities have quarantined people beyond contract duration period “April to September 2020”.

A total cost for quarantine facilities amounted to **M90, 211, 177.32**.

Appendix 5 refers...

Cause

According to some quarantine facilities;

- In the beginning of quarantine services, some covid-19 suspects were sharing the rooms due to lack of information on terms and conditions in absence of the contracts.
- There was some delay in receiving covid-19 test results.
- There was inadequate transport for delivering people from quarantine facilities to their homes immediately after release.
- More costs were incurred in transfer of Covid-19 suspects from one quarantine facility to another bringing them closer to their homes.

Effect

Expensive invoices leading to increased expenditure for quarantine facilities.

Risk rating

High



Recommendation

- Timely provision of contracts to service providers.
- Quarantine facilitators should be advised to stick to their contract capacities to prevent possible spreading of covid-19.
- Increased testing capacity at PCR Lab.
- Adequate transport for Covid-19 logistics should always be provided.
- Quarantined suspects allowed to complete recommended quarantine period of 14 days in one facility.

5.8 Improper engagement of service providers**Standard**

Public Procurement Amendment Regulations 42 A (1) of 2018 states that the Minister may, in exceptional circumstances, grant an authority to pay a supplier retrospectively provided the procurement was done in good faith.

(2) If it could be proved that the misprocurement occurred out of negligence and collusion, the officer in charge shall be liable for surcharge or penalty.

Condition

The National Emergency Command Centre (NECC) operations on Covid-19 activities started in April 2020. However, most of the suppliers of some goods and services that appear to be key were not properly engaged following proper procurement procedures.

(a) These services include catering, transport and quarantine facilities whereby contract agreements were prepared and signed retrospectively as the services were already rendered.



The initial processes of requisitioning; quoting and ordering were not performed prior to engagement of service providers.

For instance, in one incident, a catering service was engaged to provide catering services to Ministers and government officials at LNCC by a letter indefinitely which was not in line with procurement regulations. **Annex 6** refers.

Annex 7, 8 and 9 refer...

(b) In addition, services for rental of office space, accommodation and meals for NACOSEC, were also not properly engaged as indicated briefly in paragraph **5.20 below**.

Cause

- In some instance, procurement unit (s) were not adequately involved in the initial stages of acquisition of goods and services.
- Top officials seemed to have been the ones engaging service providers. For instance, at the districts level, some District Administration (DA) offices seemed to be the ones assuming procurement roles.
- While on the other hand, absence of smooth collaboration between the two ministries affected proper engagement of service providers.

Effect

- Incorrect goods/services may be received or rendered.
- Payment may be processed for goods and services that were not provided.



-
- Goods and services may be delivered beyond expected period and may end up not being used for the intended purpose.
 - In most cases, retrospective approvals become abused with the hope that deficiencies will be normalised/corrected at a later stage as acknowledged by MOF

Risk rating**High****Recommendation**

- Collaboration in procurement of goods and services between the two ministries should be strengthened and procurement units be allowed to take a lead in acquisition of goods and services for Covid-19.
 - Officials in the higher authority including Ministers, CAOs, and DAs should refrain from procurement activities.
 - In situations whereby it could be proved that the misprocurement occurred out of negligence and collusion, the officer responsible shall be held accountable and liable for surcharge or penalty.
- (c) Furthermore, engagement of constructors for construction of six (6) park homes at selected Port of Entries was not properly handled. According to several interviews with officials from Estates section in the MoH, a joint visit at Maseru Border post park home with the Contractor and one on one interview with the same contractor, there were no site visits conducted by any Constructor in order make quotations, even though Tender Panel for MoH awarded contracts to these contractors.



Rather, the contractors were offered tenders based on standard bill of quantities drawn by the MoH.

Cause

According to the interviewees, the situation brought by Covid-19 restricted site visits to be undertaken by Constructor.

Effect

GoL imposed to expensive costs that leads to erosion of funds.

Risk Rating

High

Recommendation

Justification should be sort from those responsible for such engagements by the MoF as a normal procedure and if the engagement is unjustifiable, those responsible should be accountable for their actions.

5.9 Unsatisfactory condition of constructed Covid-19 Testing Laboratory “PCR Lab”**Condition**

IAs’ visit to Covid–19 Testing Laboratory (PCR Lab) constructed as a donation by Letséng Diamond Mine at Lepereng in Maseru revealed that its condition was not satisfactory, because according to the workers, the roofs were leaking, doors not properly fitted, and shelves already broken.



Shelving and benching were fitted in May 2020 by Tuma Construction with a cost of **M84, 949.00** after the Covid-19 Testing Laboratory was constructed as a gift to GoL.

Cause

Quality assurance inspection measures might have been compromised.

Effect

Rapid quality and efficient testing of samples are directly affected.

Risk rating**High****Recommendation**

- Quality assurance inspection measures must be strengthened and adequately performed to ensure sustainability of constructed unit.
- Retention and Maintenance clause should always be in tacked in contract.
- Both the contractors of the PCR Lab and internal fittings of shelves and sinks must be recalled for maintenance and repairs based on the contracts.



5.10 Unnecessary and inappropriate acquisition of some goods and services for covid-19

Standard

Treasury Regulations 19 (1) of 2014 indicates that where goods or services are needed for the conduct of government business, a Finance Officer shall prepare a requisition to record the requirement and this requisition shall be approved by the Authorising Officer.

(2) Before approving a proposal to spend public money, an Authorising Officer shall ensure that the proposal:–

(c) will make efficient and effective use of public money.

Condition

Some goods and services were acquired to form part of Covid-19 expenditure, but their necessity and appropriateness are questionable considering the magnitude of their contribution to the pandemic.

Appendix 6 refers.

Additionally, an amount of **M710 608.24** was spend on inspection of water tanks purchased and delivered to schools over by PMO officers. **M13, 053, 843.03** spend on acquisition of these tanks. **Appendix 6.1** attached.

Furthermore, PMO took over management of LNCC to become part of Covid-19 activities, which contributed to unnecessary expenditure to Covid-19 that increased expenditure immensely.



The costs for LNCC include wages for employed staff, electricity bills and payments for suppliers engaged for cleaning and security services as indicated in **Appendix 7**.

Effect

Increased expenditure.

Risk rating

High

Recommendation

- Adequate heating system, running water, lighting and cleaning service must be provided by the rented facility.
- Unnecessary acquisition of goods and services must be avoided and justification for additional acquisition of things necessary to contribute to Covid-19 activities must be approved by appropriate authority.
- Management of LNCC could have been handed over to its parent Ministry of Tourism, Arts and Culture, which would engage former permanent staff.

5.11 Acquisition of goods and services from suppliers in irrelevant trade category (ies)**Standard****Procurement Regulations 2007****Assessing eligibility to tender**

Procurement Regulation 17 (1) of 2007 states that the tenderer's technical capacity and expertise shall be determined subject to any of the following indicators depending on the nature, specifics, quality and quantity of the works, goods or services...



Condition

Some of goods and services were acquired from the suppliers who are not in the relevant nature of business category in need.

Appendix 8 attached.

Cause

- Preferential treatment with certain expectations.
- Lack of updated, classified and approved suppliers' database.
- Nature of business for some traders are broad opening a loophole for unrelated business activities under a registered licence with Ministry of Trade.

Effect

- Possibility for partial deliveries.
- Quality may be compromised.

Risk rating

High

Recommendation

- Suppliers' master file must be well update, classified and approved annually and Procurement Unit must be compliant to the master file and considerate on aspects of identification and selection of relevance suppliers with best quality of goods and services.
- Trade licensing regarding nature of business with Ministry of Trade may need to be reviewed and updated accordingly if the situation appears to be valid.



5.12 Newly registered business awarded a contract

Standard

Procurement Regulations 2007

Evaluating technical qualification and expertise

17. (1) The tenderer's technical capacity and expertise shall be determined subject to any of the following indicators depending on the nature, specifics, quality and quantity of the works, goods or services....

(b) details of contracts of a similar nature carried out over the last 5 years with their costs, timeframe, location and the purchaser with their cost, timeframe, location and the purchaser with a reference or references of satisfactory completion.

Condition

In some occasions, newly registered businesses had been awarded contracts to provide goods and services under covid-19.

These suppliers are indicated in **table 3** below.

**Table 3**

No.	Supplier	Date of registration	Date of service	Description of goods & services provided	Amount (M)
1.	VRC Medical & Laboratory Equipment and Supplies	27 January 2020.	April 2020	19 test kits per box of 20 x 100 = 2, 000 rapid test kits	1, 200, 106.00
2.	Lipitseng Snack Bar & Catering	01 March 2020	17-23/08/2020	Lunch for 172 Police Officers from	120 400.00
3.	Sthalala Catering	01 March 2020	27/04/2020 to 03/05/2020	Lunch for 215 LMPS officers from	150 500.00
4.	Thana Holdings Pty Ltd	01 June 2020	24-30/08/2020	Dinner for 80 Police Officers from	56 000.00

Annex 10 – VRC – traders licences attached...**Cause**

- Possibility for favouritism in selection of suppliers.
- Preferential treatment with certain expectations.
- Possibility of nepotism.

Effect

- Possibility for partial deliveries.
- Quality maybe compromised as well.
- Wrong goods and services may be provided, or not be provided at all because the supplier's reputation was not yet known to the PMO or MOH.

Risk rating**High**



Recommendation

- Evaluation criteria including pricing, experience, cost and timeframe should be carefully considered by Tender Panel irrespective of type of tender selection process.
- Transparency must be exercised in procurement of goods and services in accordance with procurement regulations.

5.13 Vulnerability of expensive costs on quarantine facilities imposed by VAT;

Standard

Treasury Regulations 24 (5) of **2014** indicated that Before certifying a payment voucher for an amount payable under a Government contract, an Examining Officer shall ensure that the payment –...

(b) is for the price agreed in the Government contract, less withholding tax if applicable.

Condition

Some invoices from quarantine facilities are inclusive while others are exclusive of VAT depending on whether it has registered or not registered for VAT.

Some of these suppliers have calculated VAT over and above invoice amounts of a set price of M1, 000.00 as per the contracts resulting to the invoices more expensive whereby the GoL becomes vulnerable to pay VAT on behalf of quarantine facilities.

**Cause**

Unclear contract terms on VAT.

Effect

Expensive invoices charged on quarantine facilities.

Risk rating

High

Recommendation

Contract agreements should clearly stipulate whether invoices will be paid inclusive or exclusive of VAT.

VAT registered suppliers are expected to pay such tax on their income as an obligation instead of GoL paying on their behalf.

5.14 Claim of service not rendered**Standard**

According to the Treasury Regulation (5) of 2014, before certifying a payment voucher for an amount payable under a Government contract, an Examining Officer shall ensure that the payment :-

(a) Is for goods received or services performed as agreed in a Government contracts.

Condition

IAs verification on fumigation service claimed to have been rendered by Movement Ltd at FTC in Thaba Tseka revealed that there was no such service rendered by any supplier at the Centre. Rather, the Centre used its cleaners for cleaning of the area using ordinary cleaning material.



Staff at FTC including Administrator and cleaners and also MoH – Thaba Tseka were not aware of such service as people responsible for Covid activities in the facility.

The fumigation cost amounts to **M126, 000** as follows;

- 15th – 31st July 2020 @ **M4, 500** for 17 days = **M76, 500**
- 15th July – 11 August 2020 @ **M4, 500** for 11 days = **M49, 500.**

Cause

There is possibility of collusion for intentional defrauding of GoL funds.

Effect

Loss of significant amount of GoL funds.

Risk rating

Medium

Recommendation

- Proof of service delivery must be sought from the service provider.
- Harsh measures should be taken against both the Supplier and officials who engaged the supplier if proven invalid.

5.15 High Frequency for supply of goods and services and award of big tenders to certain few suppliers

There has been a high frequency in supply of goods and services by some suppliers. **Table 4** below refers.

**Table 4**

Supplier	Description	Invoice	Amount range on invoices	Total
Anwary Rite Value	Stationery, office equipment & non-office equipment	15	3, 568.02 - 335, 287.50	1, 023, 387.55
Lesotho Bakery	Food fodder	10	20, 615.00 - 240, 730.00	1, 032, 354.00
Mashapha Transport	Vehicle hire for trasporting covid-19 suspects from and to isolation centres	9		
Polao Mpakanyane	Vehicle hire for trasporting covid-19 suspects from and to isolation centres	8		

On the other hand, there were certain few suppliers of variety of foodstuff for feeding security services who were awarded big tenders, giving them more privileges over other potential suppliers.

Appendix 9 – Suppliers awarded big contracts.

Cause

- Single sourcing and limited tendering process used for Covid-19 emergency.
- Preferential treatment and favouritism of certain suppliers over other potentials suppliers.
- Possibility for nepotism.

Effect

- The used tender procedures “single sourcing and limited tendering” maybe easily abused.
- Unfair distribution of income to one or certain few suppliers.



-
- Possibility for short supply or partial deliveries due to lack of financial capacity by other suppliers.

Risk rating**High****Recommendations**

- Engagement of suppliers of goods and services should be transparent to give equal opportunity and fair distributed to reputable and potential suppliers in the similar categories.
- Big tenders with variety of foodstuff could therefore be divided into categories/lots to a number of potential suppliers in consideration of tender procedures to promote fair distribution in the process.

5.16 Student grants “stipend” for Covid-19 estimated budget**Condition****Stipend:**

GoL budgeted an amount of **M4, 065, 454.53** for **239** Basotho students studying in China and other Donor funded Countries throughout the Country’s lockdown. Each student was allocated a stipend allowance of **M17, 010.27**.

IAs’s review, revealed that the grant was not paid only to those in China and other Donor funded Countries, rather diverted to all Basotho students outside the country.

However, the actual number for students who received this grant increased to more than **270** with total of **M4.6 million**.



IA's further review indicated that there seems to be more students than those already paid.

Appendix 10 – Paid stipends

Cause

- Lack of adequate database for Basotho students abroad that provide verified information.
- A formal decision to increase funding to all students outside the country did not come to IAs' attention.

Effect

Possibility for unintentional duplication of payment of grants to some students.

Risk rating

High

Recommendation

Ministry of Foreign Affairs must be responsible for maintenance of adequate database regarding Basotho staying in other countries including students.



5.17 Payment of Allowances

There are **55** public officers and parastatal staff assigned on Covid-19 to perform different activities of Covid-19 at NACOSEC. Public officers come from some of the following Ministries and sections; MoH, NMDS, DMA, Airport, PMO, Local Government, Social Development, Gender, Forestry, Home Affairs, Water, Labour, Public Service, Senate, Communications and Trade.

While parastatal officers were from the following organisations:

- Lesotho Revenue Authority (LRA),
- Directorate of Corruption Economic Offences (DCEO),
- Basotho Enterprise Development Corporation (BEDCO),

The officers were paid allowances at different rates of **M2, 000**, **3, 500**, **5, 000**, **10, 000**, **M15, 000**, **M20, 000** and **M30, 000** per month from December **2020 to March 2021** which until then amounts to **M1, 171, 314.00**.

Annex11 refers...

Additionally, an amount of **M1, 046, 900** was spend for payment of allowances for twenty-seven (27) other officers assigned to perform Covid-19 activities at PMO, DMA, MoH, and Ministry of Foreign Affairs for a period of **seven (7) to nine (9) months**.

Those benefited were categorised as follows;

- Accounts – 12 officers : **M693, 000**,



-
- Procurement – 9 officers : **M259, 000**,
 - Human Resources – 4 officers : **M290, 000**,
 - Legal – 2 officers: **M180, 000**.

It is therefore, not clear to IAs how the rates of these allowances were determined, how were they approved and by whom. However, the documents reviewed indicate the applied rates as honorarium on special assignment.

Risk Rating

High

Recommendation

Honorarium does not meet the current conditions as a means to motivate staff members on performance of special assignment; therefore, it needs to be reviewed.

NACOSEC

5.18 Establishment of high staff compliment that duplicated the duties of DMA

NACOSEC structure was established with a total of between **thirty-six (36) to forty (40)** staff members from outside the civil service who were appointed in different positions to perform various duties in their disciplines to fight against Covid-19.

The staff seem to have been classified into **7 grades** in **9** sections of this establishment as indicated in **table 5** below;

**Table 5**

No.	Sections	No. of staff members
1	Core operations	1
2	Legal	1
3	Surveillance	1
4	Science, Research & Analysis	1
5	Human Resources	4
6	Financial management & Procurement	6
7	Administration & Logistics	6
8	IT	7
9	Communication & Publicity	9
Total		36

Therefore, according to IAs' view, this structure seems to be too big, duplicative to DMA positions and functions, and too costly to the budget.

For instance, most of the functions were still performed by DMA and MoH as follows;

- Human resources (HR) activities by HR MoH,
- Financial management activities by DMA and MoH accounts,
- Procurement activities by DMA and MoH procurement units.

As a result, one may wonder what duties the managers and other staff members performed within HR, Finance & Procurement, Administration & Logistics and Communication & Publicity, while they were performed at Ministry level.

Appendix 11 indicates the salary scales for NACOSEC staff.



Even though, the salary scales were stipulated for staff members directly appointed to NOCOSEC, HR manager was earning at a high salary grade for the period of six (6) months. Furthermore, one civil servant from Ministry of Home Affairs earned salary under direct recruits yet engaged under redeployment. **Annex 11** refers

Monthly salaries for this structure amounts to **M1.5 million**.

In addition to the allowances, these salaries accelerated remuneration expenditure even further other than on core mandate of combating Covid-19 pandemic.

Cause

Ignorance of the provisions of DMA Act in terms of forming task teams to combat Covid-19.

Effect

Excessive costs incurred on expensive remuneration packages while duties were even duplicated.

Risk Rating

High

Recommendation

Provisions of DMA Act regarding establishment of disaster response structures and working arrangements should be revisited to cater for any limitations observed during Covid-19.



5.19 Improper engagement for rental of office space, accommodation and meals for NACOSEC

(a) Condition

NACOSEC utilised Avani Maseru Hotel's office space and accommodation plus meals for Deputy CEO – NACOSEC without rental contract agreement from July 2020.

In these working arrangements, DMA received invoices from Avani Maseru Hotel amounting to **M1, 477, 809.24** as indicated in **table 6** below:

Table 6 – NACOSEC invoices on rental for office space, accommodation and meals.

Service	Place	Date of acquisition	Period charged	Amount owed (M)	Remarks
Rental for office space	Avani Lesotho Hotel & Casino	27/10/2020	July – October 2020	1, 184, 441.00	Rental for office space was charged at M374, 670.00 per month
Boarding and lodging for Dr. Catherine Lephoto	Avani Lesotho Hotel & Casino	27/10/2020	18 July – 30 September 2020	293, 368.24	Accommodation was charged at the rate of M1, 622.00 per day although there seems to be 2 rooms (#552 & 553) rented for 1 person and therefore increased to M3, 244.00 In addition, meals & drinks costed ±800 per meal.
Total				1, 477, 809.24	



Requisitions for these services were prepared and signed retrospectively on **27 October 2020**, **3 – 4** months later (from July - October) as services were already rendered, which is an improper and not compliant with procurement regulations.

Eventually, a contract agreement was prepared and signed later on the 26 November 2020 after application for retrospective approval from Ministry of Finance – PPAD just to normalise the situation.

DMA paid an amount of **M1, 184, 441.00** only for rental of office space for the period under review.

Apart from these circumstances, there was no approved budget allocated for these activities under NACOSEC.

Cause

- Lack of procurement and Accounts units' involvement in the initial stage of acquisition of goods and services.
- Lack of proper assignment of responsibilities among Covid-19 structures.
- Massive political interference.

Effect

- Incorrect services may be rendered,
- Services rendered maybe inappropriate,
- Payment may be processed for services that were not provided,
- Fruitless expenditure.

**Risk rating****High****Recommendation**

- Terms of agreement should be drawn and approved prior to engagement of services.
- Covid-19 activities should be handled with due diligence to avoid fruitless expenditure,
- Procurement and Accounts functions must be adequately involved from the initial stage of acquisition of goods and services.
- Proper assignment of responsibilities among Covid-19 structures should be established.

(b) Unclear rental charges for accommodation and meals for Deputy CEO – NACOSEC**Condition**

NACOSEC rented accommodation for Deputy CEO – NACOSEC at Maseru Avani Hotel at the cost of M3, 244.00 per day.

The two (2) rooms (#552 & 553) seemed to have been engaged at the rate of M1, 622.00 each per day.

It is therefore, not clear to IAs why the two (2) rooms were rented and how the tenant occupied both of them.

On the other hand, meals & drinks costs varied between **M700** to **M800** per meal, which seem to be high considering one person who was catered for.

These expenses were not yet paid under the period under review.



Annex 12 attached.

Cause

- Inexistence of approved terms of agreement for the services.
- Lack of authorisation for the need.

Effect

High expenditure, for instance rent to the tune of **M592, 220.50** for the second room from July to October 2020 (**M1, 622.00 X 30** days = **M48, 660.00** per month).

Risk rating

High

Recommendation

- Terms of agreement should be developed and approved before engagement of services.
- NACOSEC and the beneficiary should be held responsible for the wasteful expenditure.

5.20 In appropriate Warranty for goods purchased for Covid-19

Warranty for some goods of significant value purchased for Covid-19 seemed to have been undermined because only two (2) weeks to three (3) months warrantee was accepted by these Ministries for most of goods and services provided.

Most of the contracts on medical equipment, office equipment, medical supplies reviewed indicates the agreed warrantee as 2 weeks to 3 months.

Annex 13 refers...

**Effect**

The ministry could face a huge loss of valuable goods or services if they could be defected or dispossession.

Risk rating

High

Recommendation

A warranty under normal circumstance has to be considered to last for a longer period of more months to a year or even more than a year depending on expensiveness of goods.

SECTION C**6.0 Conclusion**

Based on the findings and recommendations outlined in this report, internal auditors have discovered that there are inadequate internal controls in implementing covid-19 activities.

With the amount spent on construction of Park homes for the six (6) Boarder posts, better and existing labs could have been refurbished or proper building structures constructed.

Second and third most expenditure was incurred in catering and allowances for staff involved in Covid-19 related matters that are not core activities in curbing the widespread of covid-19 pandemic in Lesotho.

Furthermore, goods and services are still being procured as emergency and without being publicized which creates an abuse on single sourcing methods of procurement used as emergency to curb the pandemic.



Internal auditors' advice that the recommendations be given a considerable priority for improving the control system for the successful implementation of response to covid-19 pandemic in Lesotho.

7.0 Acknowledgements

The Internal Audit highly appreciates the cooperation offered by staff members in the audited areas who have assisted in successful completion of the exercises.

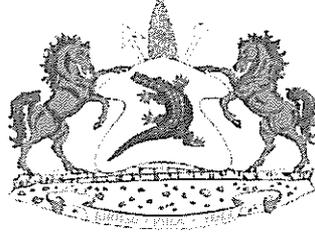
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List of Annexes and Appendices

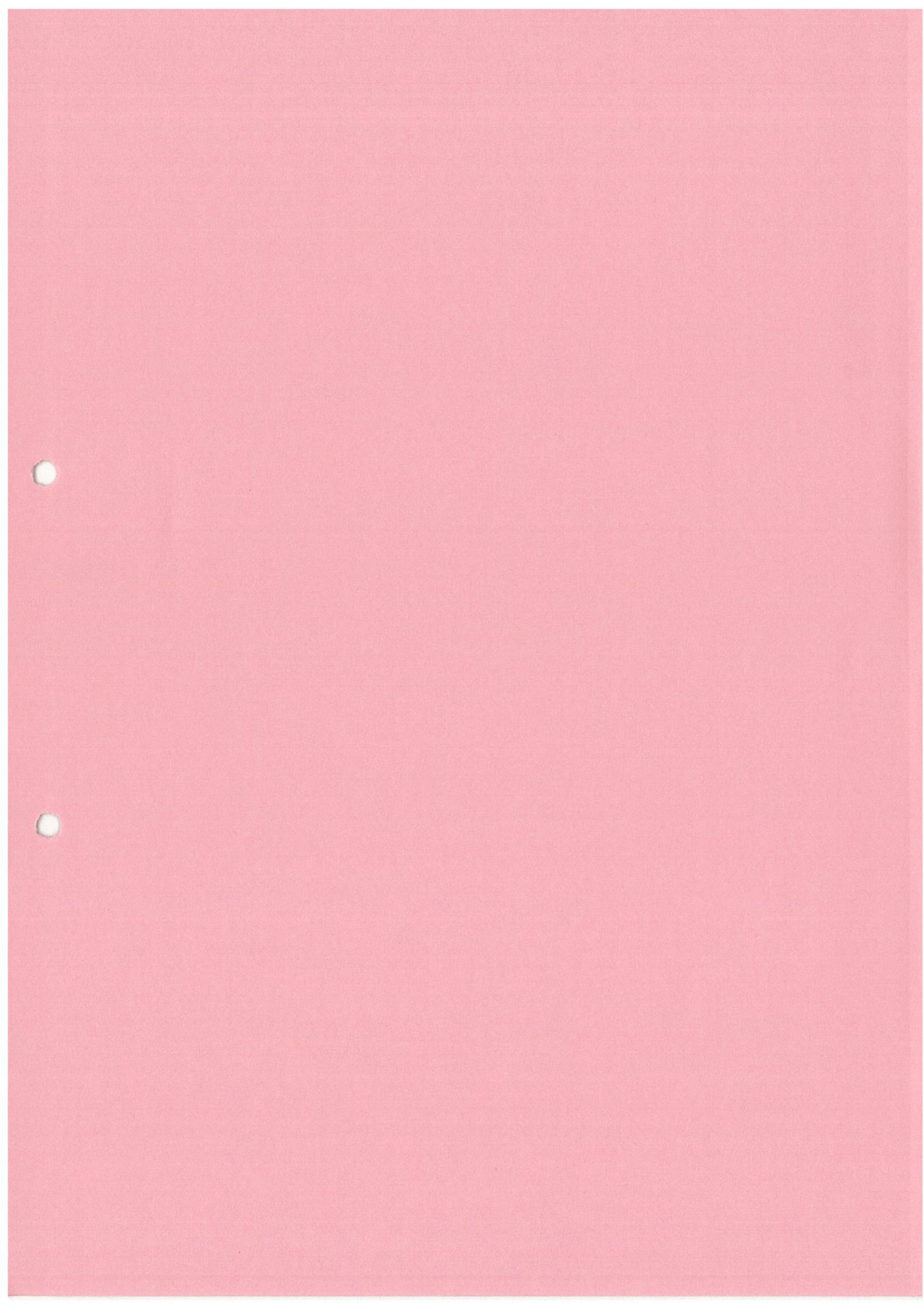
Covid-19 Related Expenditure

Appendices

Delayed services

LOT	NAME OF SUPPLIER	GOODS OR SERVICES	CONTRACT /ORDER	DELIVERY DATE	DELIVERY PERIOD TAKEN (days)	EXPECTED DELIVERY PERIOD (days)	UNIT PRICE	AMOUNT	Remarks
	Pyramid	100, 000 - Heavy Duty Disposable Gloves 34, 000 - Face shield	29 June 20	11 Aug 20	31 days		45.00 54.00	4 500, 000.00	
2	Remann Cleaning Services	100 X (10, 000) – Latex disposable gloves	29 June 20	17 Aug 20	35	7 days		5 950 000.00	
3	Arrow Technologies	4 - Laptops 1 - Desktop 1 - Stata software 3 - Projectors	29/06/2020	28/07/2020	21 days	7 days		33 500.00	
6	Kobeli Business Suppliers	PPE (Scrubs, Shoe covers and head covers)	22/06/20	16/12/20	120	26 days		5 475 580.00	
13	HRM Holdings Pty	1, 000, 000 - Wet wipes	29 Jun 20	29 Jul 20	23 days	7 days	475.00	950 000.00	
14	Oasis Business Supplies	10 - Hospital Electrical Care Beds & Madras	29 Jun 2020	24 Jul 20	20 days		107 137,65	1 285 651,80	
15	Gurdstrick	10 - Auto gloves 2- Laundry machines	21 Apr 20	22 Mar 21	1 yr	7 days	800 000.00 150 000.00	8 300 000.00	
16		25, 000 x 500ml -	29 Jun 20	18 Aug 20	36 days			6 551 400,00	

	Mareabets oe General Dealer	Sanitizers e.t.c							
		10 x 25Ltrs Liquid hand soap							
		50 x 750ml bleach							
		2, 500 x Paper towel rolls							
17	Specialised Medical Equipment	5, 000 - AAA Batteries 10, 000 - Infrared Thermo Scanners	29 Jun 20	12 Aug 20	32 days		75,00 1 800,00	21 750 000,00	
1	Frasers	Medical Equipment	21 Apr 2020	07 Jul 2020	60 days			2 509 989.00	
1 B	Horizon Medical Suppliers - RSA	Medical Equipment	21 Apr 20	08 Aug 20 27 Aug 2020 14 Sep 20	70 - 94 days			1 949 870.00	
4 B	Engcobo	Personal Protective Clothing (PPE)	20 Apr 2020	27 Jul 20	73 days	21 days		7 909 373.00 14 785 430.00	
4 C	Mediquip (Sebobolen g Maseru)	Personal Protective Clothing	16 Apr 20	20 Jul 20	73 days	7 days		1 438 200.00	

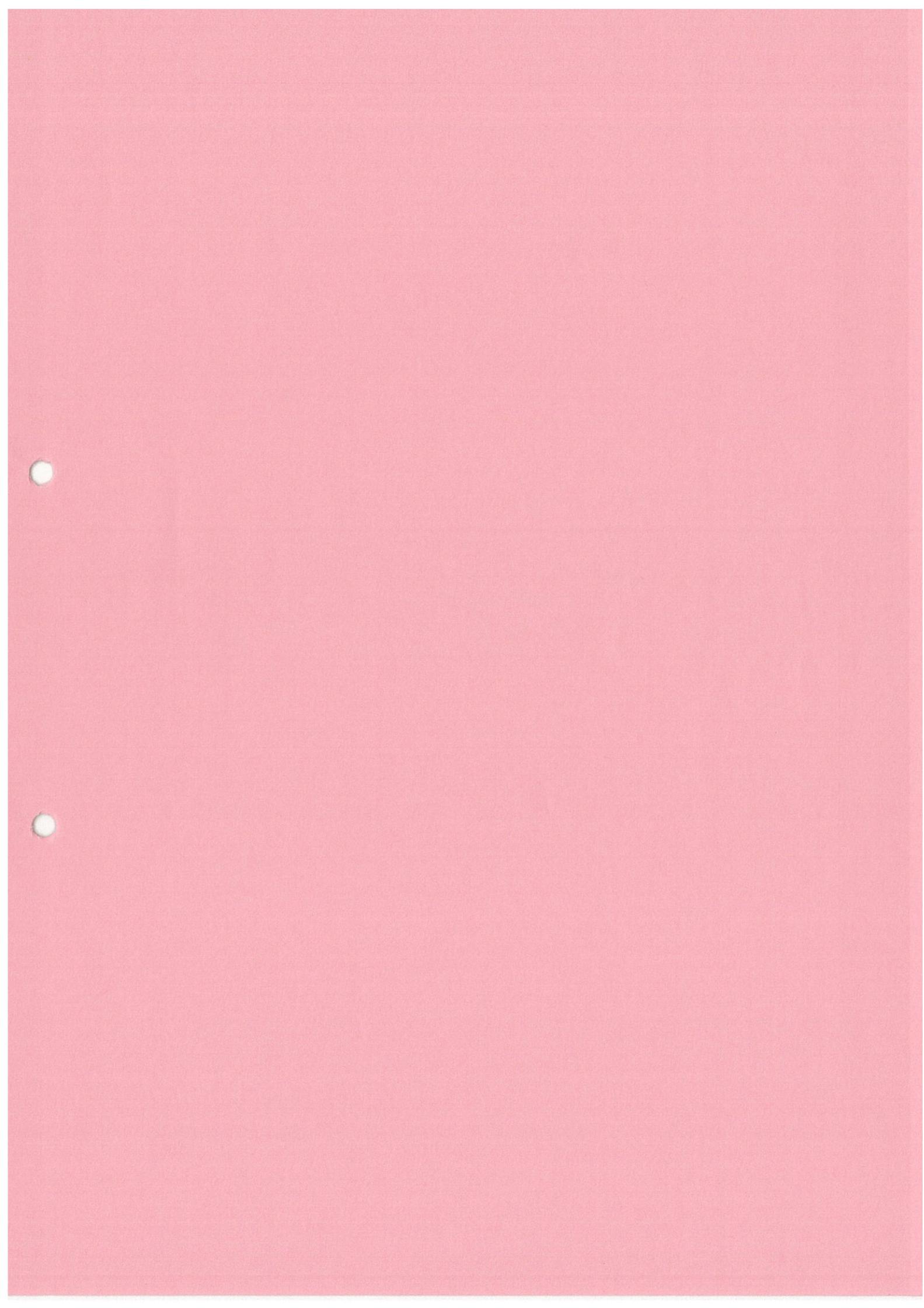


Appendix 2

Overstated/exaggerated prices

Date of engagement	Supplier	Goods/services	Market Price (M)	Unit Price (M)	Amount (M)
29/06/2020	Specialised Medical Equipment	10, 000 x Infrared thermos scanner and 5,000 AAA batteries	500.00 - 800.00	1, 800.00 75.00	21, 750, 000.00
20/04/2020	Movement Pty (Mpheng Business Suppliers)	17 x (2x3) tents	±6, 000.00	20, 000.00	340, 000.00
17 th August	Eagle Construction	Park homes House		1 191 185.02 1 179 996.42	1 191 185.02 1 179 996.42
	Southern Express	Park homes		1 519 468.80	1 519 468.80
	Triple K Building & Construction	Park homes		1 358 026.95	1 358 026.95
	Artic Group of Companies	Park homes		1 451 746.77	1 451 746.77
	Maseru Shine Construction	Park homes		1 570 534.00	1 570 534.00
	P J Tsóeu Construction	Park homes		1 536 501.63	1 536 501.63
					9, 807, 459.59
20/04/2020	Anwary Rite Value	17 x Fogging machine – (4Ltrs to 9Ltrs),	±6, 000.00	17, 150.00	335, 282.50
20/08/2020	Bottle Supply & Distribution Pty	34 x Fogging machine – (16 Ltrs)	±10, 000.00	32, 500.00	1, 105, 000.00
09/06/2020	Makume Moeketsi	Site excavation & floor structure for Covid-19 PCR Lab		863, 574.00.	863, 574.00.

		10, 000 litres water tanks;	10, 000.00 - 12, 000.00		
	Big 2 Industrial	258		17, 859.99	4, 607, 878.58
	AA Building Material	270		<u>12, 545.83</u>	3, 387, 374.45
	Mathabo Trading	241		<u>22, 354.25</u>	5, 387, 374.45
24/07/2020	Oasis Business Supplies	10 x Hospital electrical beds & matrass	±25, 000.00	107 137.65	1 285 651.80



Lack of proof of services rendered at Quarantine Facilities –

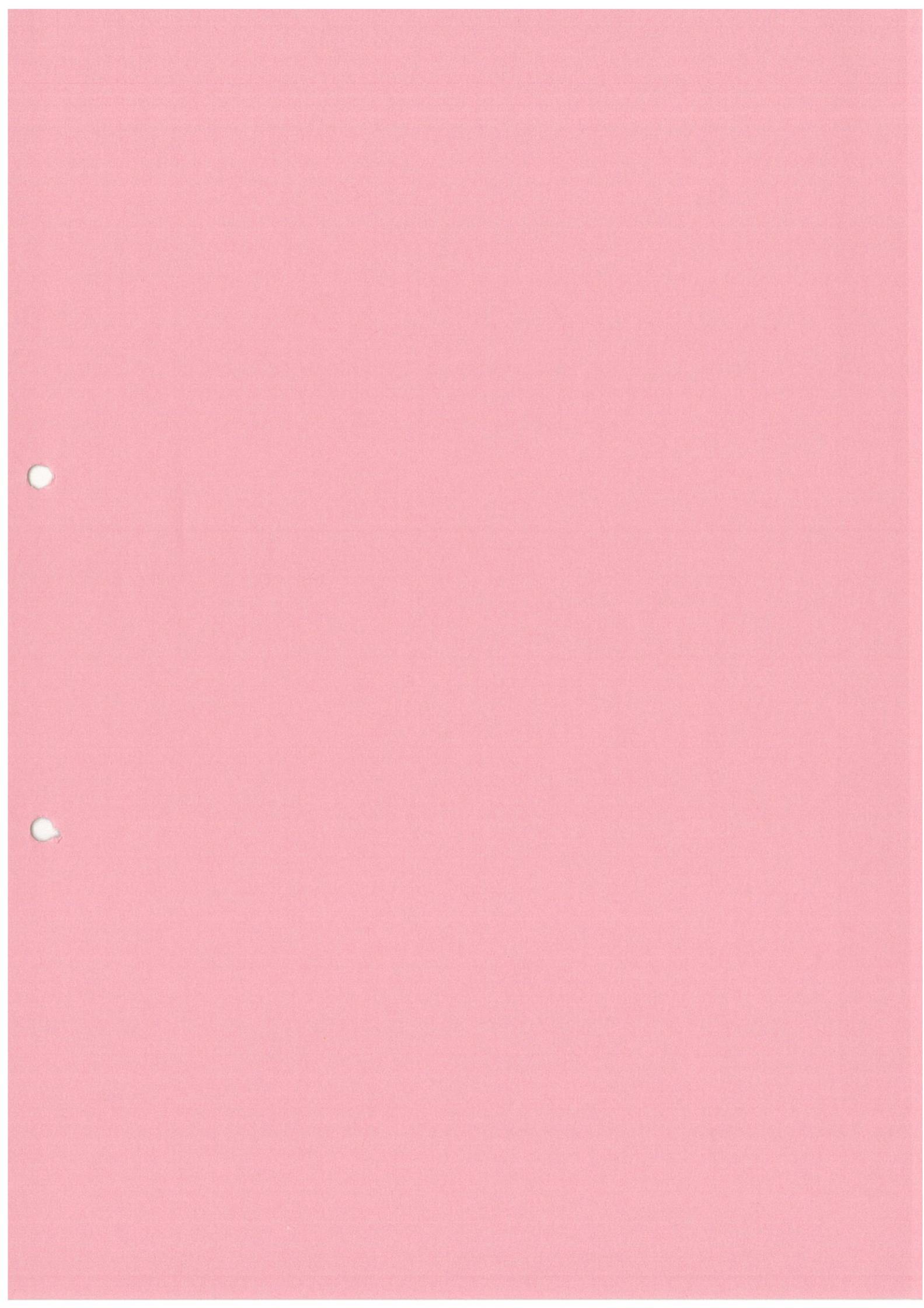
District	QF	Invoice No.	Amount (M)	Remark
Berea	BMI	7280	159,700	List not corresponding with number of ppl on the claim.
		7233	140,100	One person wrote the list.
		7273	46,600	One person wrote the list.
		7275	238,300	One person wrote the list.
		7279	322,100	No signatures of suspects.
		7283	231,000	No signatures of suspects.
		7286	233,900	No signatures of suspects.
	The Palace Hotel	0656	344,200	Photo copied list instead of original.
	0657	395,830		
	0658	80,040	No lists of suspects are attached.	
Maseru	Scenary	M2357	374,000	One person wrote the list.
		M2356	838,350	
	Joy Guest House	30-09-2020	214,000	One person wrote the list.
	Da Villa Guest House	1163	257,600	Attached list recorded ppl only for first day (22/09/2020).
	Khali Hotel	6606	934,950	One person wrote the list.
Mafeteng	Mafube Guest House	0813	628,000	No list of ppl attached
Quthing	Hills View	HV372/20	201,000	List of ppl available but only 3 signed.
	Fuleng Quest House	4598	51,750	List not corresponding with no. of ppl on the claim. 37 ppl appear on the list not 38.
Mohale'S Hoek	EDMA	1158		Inconsistency in maintaining the list of the quarantined ppl.
	Rubicon Guest House	-		List not corresponding with no. of ppl on the claim.
Mokhotlong	Carribbean City Guest House	IBR04671	168,000	Attached list recorded ppl only for first day.

	Tsábi's Catering & Guest House	27/08/20	232, 300	Procurement Manager's signature differs from the one in most contracts. Also, Contract not approved by PS.
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Inconsistency of quarantine facilities lists

DISTRICT	QUARANTINE FACILITY	CAPACITY	NO. OF PPL	DURATION	INVOICE. NO.	INVOICE AMNT (M)	REMARKS
Quthing	Fuleng Guest House		30		4664	122 688.90	22 Suspects on the list.
			7	No dates	4656	116 156.00	No list is attached.
			10	22 - 05//06	4720	273 700.00	16 Suspects on the list.
	Hills View		24	18 - 29/08/2020	HV372/20	201 000.00	Only 3 ppl signed giving suspicion that only those 3 were quarantined.
	Big P					1, 678, 130.44	One person wrote.
Mokhotlong	Carribbean City Guest House	12	12	03/-6 - xxxx	66	168 000.00	Attached list recorded suspects only for 1st day. One person written.
Mohale's Hoek	EMDA Guest House	25	24	05 - 11/05/2020	1137	164 220.00	Only 23 ppl on the list
Berea	The Palace	47	27	08 - 12/06/2020	658	80 040.00	No lists of suspects are attached
	BMI	38	42	29 - 04/08/2020	7275	238 300.00	Register of suspect not signed and also written by one person
			49			7273	466 000.00
Maseru	Joy Guest House	14	?	01- 30/09/2020	30/09/2020	214 000.00	List of quarantined people hand written by one person. No Approval letter,

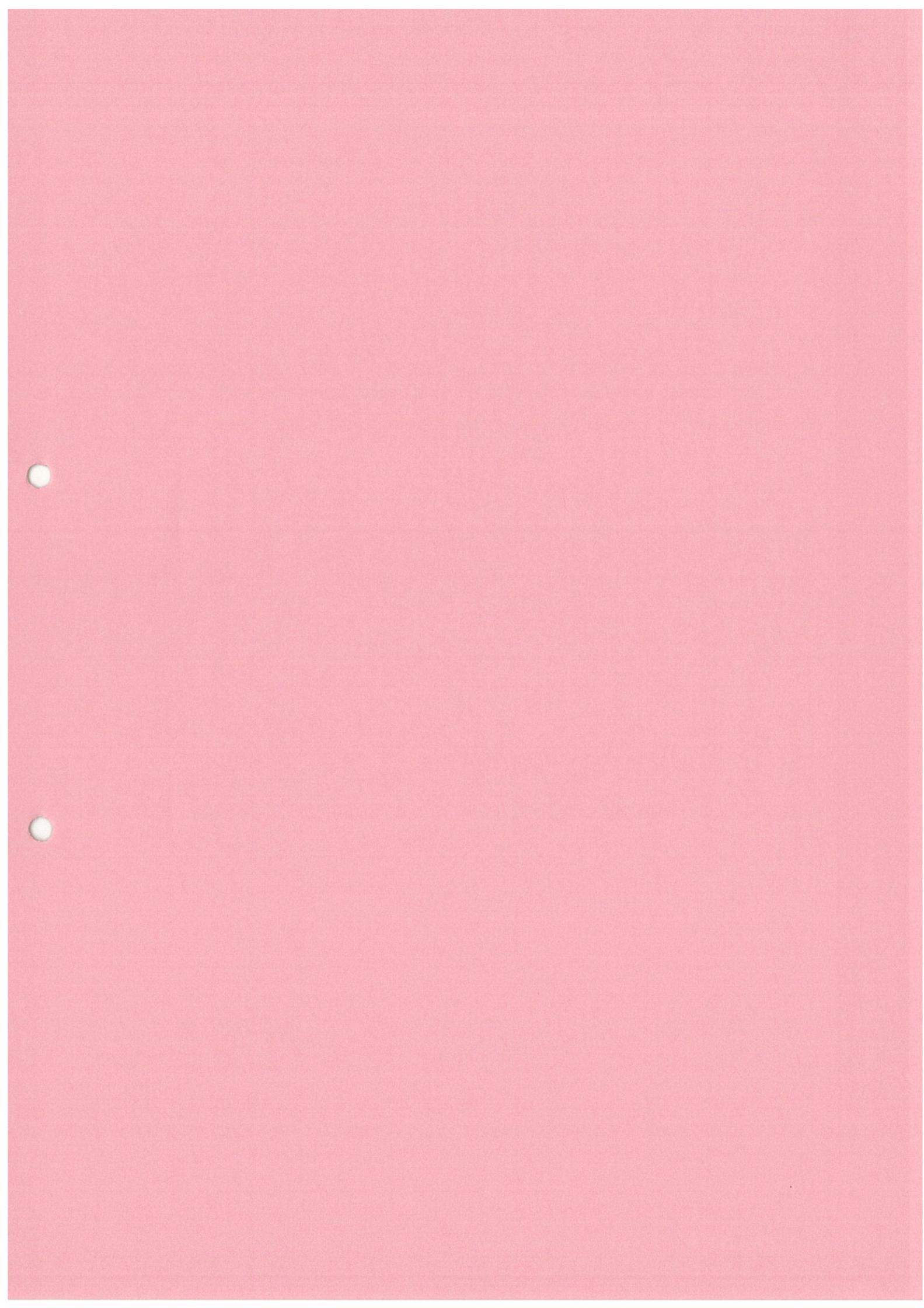
							Acceptance letter and agreement.
	Da Villa Guest House	10	?	?	1163	257 600.00	List of quarantined people only for 22/09/2020
	Khali Hotel	29	19	12/06 - 23/07/2020	6606	934 950.00	One person wrote the list.



Appendix 4

Duplicated lists on some invoices - Quarantine Facilities

District	Quarantine Facilities	Invoice No.	Amount (M)	Amount with duplicated lists to other invoices (M)	Remark	
Berea	The Palace Hotel	0656	344, 200		Duplicated invoices with same dates (No. 0656 & 657 with 0624 & 0626). List not original but Copies. Capacity of 47 ppl. Amount - M395 830.00 & M344, 200	
		0626		344, 200		
		0624	395, 830			
		0657		395, 830		
Maseru	Joy Guest House	002020831	288, 650		Two invoices carrying similar invoice number with different amounts and number of people.	
				83, 950		
Quthing	Top City		169, 000		Two invoices carrying similar invoice number with same lists in the same period.	
				154, 000		
	Hills View	HV323/20		32, 000		Invoice HV323/20 duplicated with different amounts but same lists for the same period.
					19, 700	
		HV330/20		14, 000		Invoice HV330/20 duplicated with different amounts but same lists for the same period.
					10, 200	
HV 329/20		349, 000		Invoice HV 329/20 duplicated with different amounts but same lists for the same Period.		
			283, 050			
Mohale'S Hoek	EDMA	1157	201, 251		Invoices 1157 and 1155 charged with the same list of suspects at different amounts. The invoice charged at M1, 000 per person WHEREAS invoice 1155 charged at M850 per person.	
		1155		41, 055		
Total			1, 793, 931	1, 331, 985	Possibly duplicated amount M1, 331, 985	

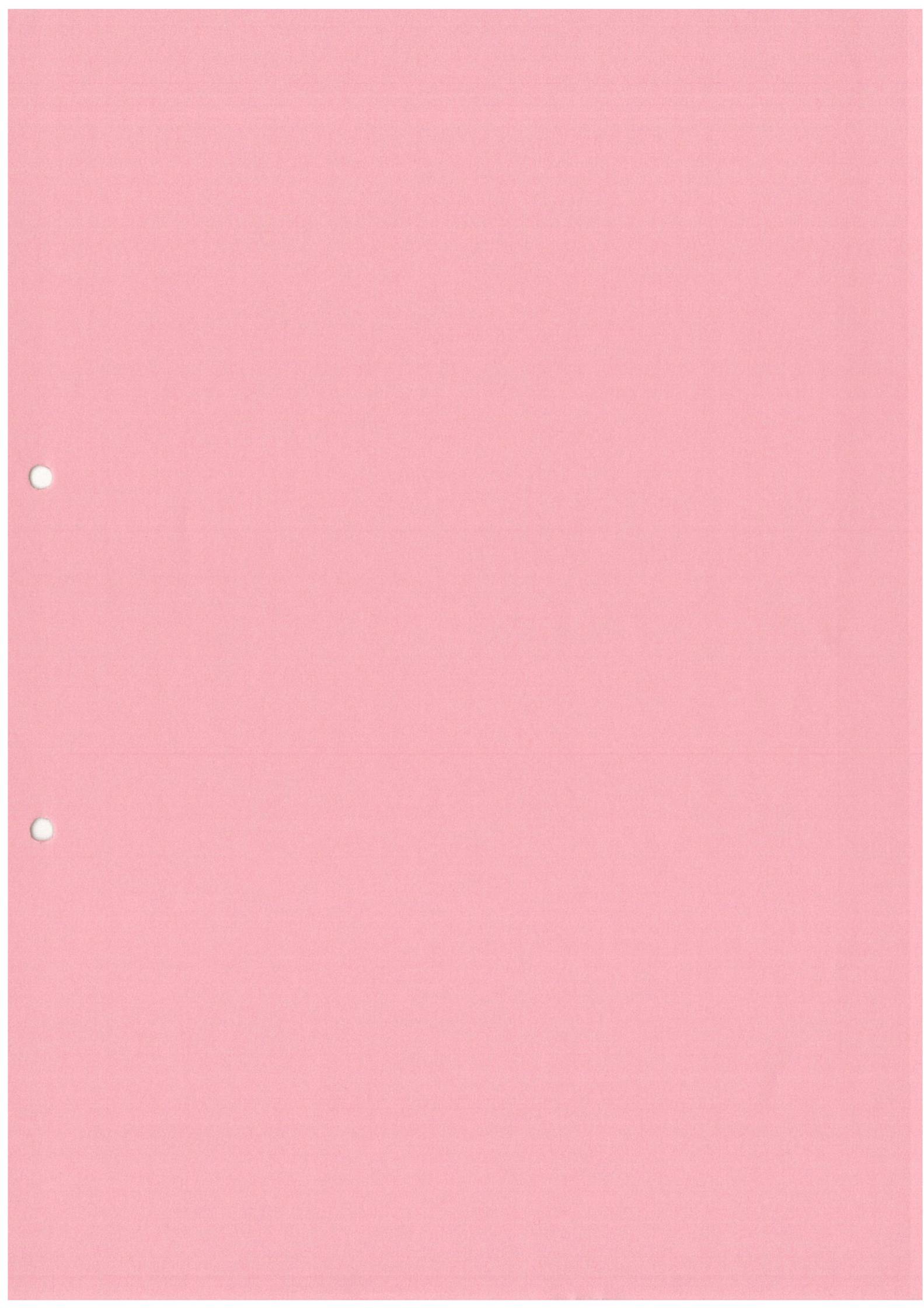


Appendix 5

**Isolation beyond recommended days and more than capacity
- Quarantine Facilities**

Districts	Quarantine Facility	Invoice No.	Quarantine Duration	Invoice Amount	Capacity	Intake	Variance Ppl/days	Remarks	
Quthing	Fuleng Guest House	4603	15/05 - 15/11	186 300	27	3		Accommodated beyond recommended quarantine period. Variable number of days spend by Nurses (54 Days).	
	Big P Guest House	004		202 810	26	43	17 ppl	Accommodated beyond capacity.	
		0011		202 810	26	43	17 ppl	Accommodated beyond capacity.	
		0019		404 600	26	34	17 ppl	Accommodated beyond capacity by 17 days.	
	The Village Light Guest House	123		26/05 - 18/06/2020	0	10	10	10 days	Accommodated beyond recommended quarantine period.
		123		04 - 31/05/2020	375 790	10	14	4 ppl 14 days	Accommodated beyond capacity by 4 days AND beyond recommended quarantine period.
		124		19/06 - 06/07/2020	158 490	10	10	4 days	Accommodated beyond recommended quarantine period.
		125		22/07 - 14/08/2020	215 000	10	10	10 days	Accommodated beyond recommended quarantine period.
		129		01 - 18/06/2020	60 840	10	10	4 days	Accommodated beyond recommended quarantine period.
		132		22/07 - 14/08/2020	44 760	10	10	10 days	Accommodated beyond recommended quarantine period.
135			15/08 - 14/09/2020	290 170	10	10	17 days	Accommodated beyond recommended isolation period.	

		136	17/08 - 14/09/2020	92 310	10	5	15 days	Accommodated beyond recommended quarantine period.
Mohale's Hoek	Hotel Mount Maluti	10720	04 - 10/05/2020	910 000	80	130	50 ppl	Accommodated beyond capacity.
Maseru	Thaba Bosiu Cultural	1464	01- 12/05/2020	375 000	41	67	26 ppl	Accommodated beyond capacity.
	Khali Hotel (29)	6603	02- 21/06/2020	604 497	29	13	1 day	Accommodated beyond recommended quarantine period.
Total variance (no. of ppl)							131 ppl	(With exemption of Fuleng Guest House)
Total variance (no. of dys)							85 days	



Appendix 6

List of goods and services that may be unnecessary or inappropriate.

Description	Supplier	Amount	Remarks (and references)
Rental of; <ul style="list-style-type: none"> • 4 Gas heaters and gas at a rate of M900.00 per day each for a period of 9 days, and • 4 gas heaters at the rate of M450 per day for 20 days. 	Absolute Creations	69 400.00 17 073.86	Issue discussed briefly in paragraph 5.X.
Gas and Heaters warming up Machache Hall from 03-31/08/2020	Absolute Creations	69 400.00	
Rental of 3 gas heaters and 2 9kg gas for heating Machache hall from 04-25/08/2020		17 073.86	
Rental of 2 rooms accommodation to Deputy CEO - NACOSEC at the rate of M1, 622.00 each per day.	Maseru Avani Hotel	293, 368.24	Issue discussed briefly in paragraph 5.X.
Purchase of electricity for DMA Offices.	Lesotho Electricity Company (LEC)	90, 000.00	
Electricity bill for LDF – overflow facility at Thuathe.	LEC	80, 000.00.	
Installation of electricity at Mafeteng Open Camp – USSC Juvenile.	USSC Juvenile	100, 000.00	
Payment of outstanding debts for provision of oxygen.	Afrox Lesotho Pty Ltd.	640 442.25	
Air ticket for Mosotho student “Bokang Lepeli” for overstaying in India after completion of study.	Uniglobe Cosmo Travel & Tours	16, 000.00	
Electricity outstanding bill for LNCC.	LEC	1, 123, 486.05	
Cost incurred for verification of water tanks by PMO staff.	Hotels, Guest house, catering services and staff subsistence allowances	710 608.24	Appendix 7.1 in the next page...

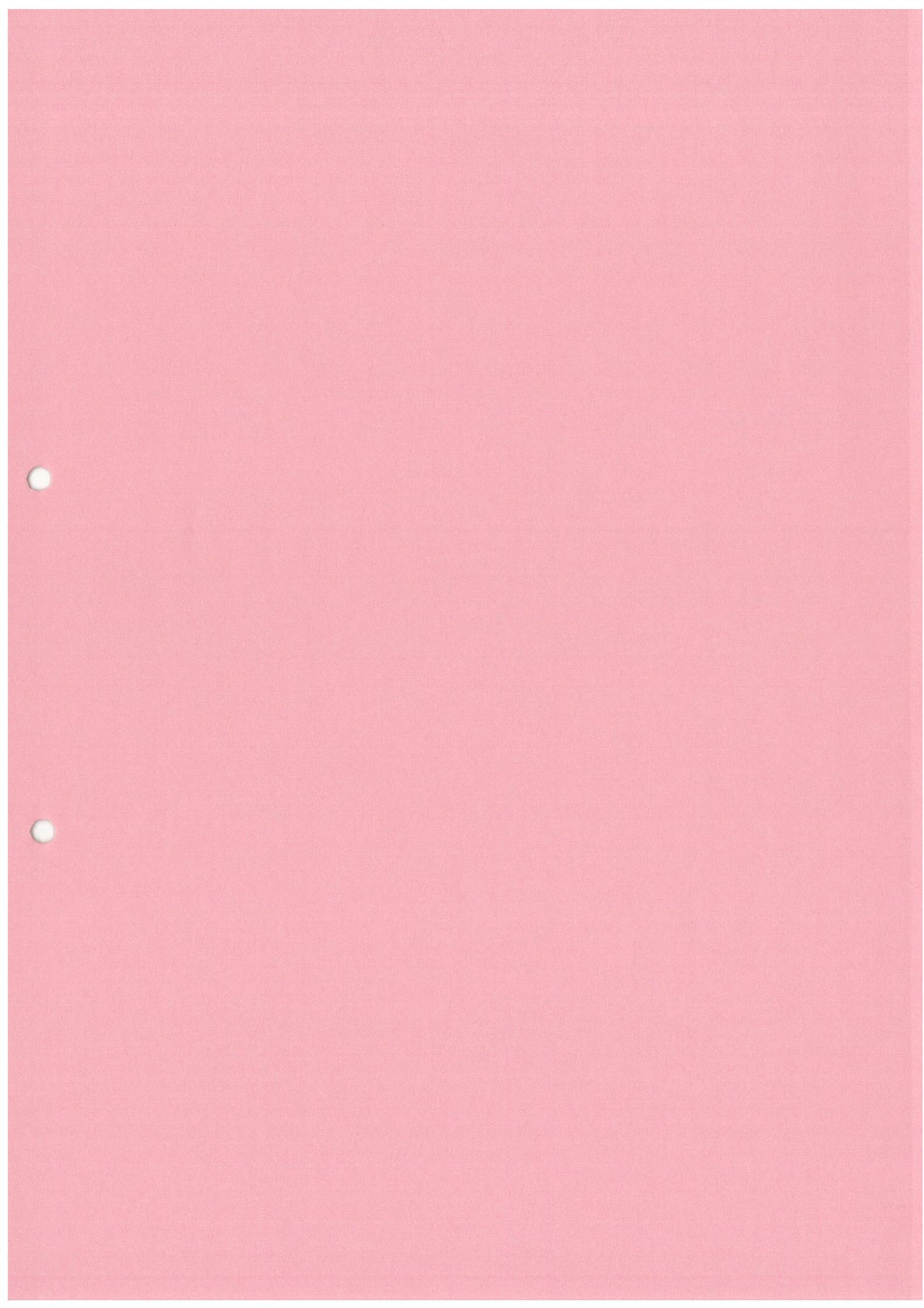
Appendix 6.1

Water Tanks Inspections

Date	Ministry	Supplier	Description	Item	Amount
	PMO	Samson Catering	Lunch packs for 6 officers who were going for water tanks verification	Subsistence local	20 300.00
	PMO	Mohlakapese Holdings	lunch for officers who were on water tanks inspection	Subsistence local	20 763.20
24/12/2020	PMO	The Castle Rock	Accomodation and meals for 16 officers while on inspection of covid-19 tanks in M/Hoek District from 22-25/09/2020	Subsistence local	46 785.60
	PMO	Mamohau Mokete Catering	lunch for 16 officers while verifying water tanks in Quthing and Thaba tseka from 12-19/10/2020	Subsistence local	7 200.00
	PMO	Royal Catering	luch for 16 officers while on inspection of water tanks in M/Hoek on the 05/10/2020	Subsistence local	3 600.00
	PMO	TM Squared Holdings Catering	Lunch for 21 officers while verifying water tanks in Berea 19-21/08/2020	Subsistence local	26 800.00
	PMO	Khotsong Enterprise	Airtime for 5 procurement officers who were verifying water tanks	Communica tion	5 000.00
	PMO	Diny Fast Food	lunch for 16 officers while on inspection of water tanks in Thaba Tseka on 05/11/2020	Subsistence local	3 600.00

2021/05/01	PMO	Qacha's Nek Guest House	Accommodation, Breakfast, Lunch and Dinner and Still Water for four days from 16-20/11/2020, 16 Officers inspecting tanks purchased for schools	Subsistence local	96 624.00
	PMO	Bafokeng Quest House	Lunch for 8 Officers while on verification of water tanks	Subsistence local	53 200.00
	PMO	Rantja Catering Services	Lunch for officers on inspection of tanks	Subsistence local	32 300.00
	PMO	Edma's Catering	Accommodation and meals for 16 officers while on inspection of covid-19 tanks in M/Hoek District from 05-09/10/2020	Subsistence local	87 617.39
10/3/2021	PMO	Malefuo Molahlehi & Others	Subsistence Claim for Officers engaged in inspection of Water Tanks	Subsistence Local	37 000.00
10/3/2021	PMO	Rainbow Catering	Lunch for 15 Officers while inspecting Water Tanks in Qacha's Nek	Subsistence Local	3 491.25
23/03/2021	PMO	Tsabis Guest House	Accommodation and Meals to 16 Officers while in Mokhotlong for inspection Covid-19 water tanks from 09-14/11/2020	Subsistence Local	76 736.00
23/03/2021	PMO	Cater Creators Catering	Lunch and Dinner for 16 people and 1.5 l Mineral Water per person while surveying School Tanks given by Government of Lesotho from 14-18/12/2020	Subsistence Local	37 240.00

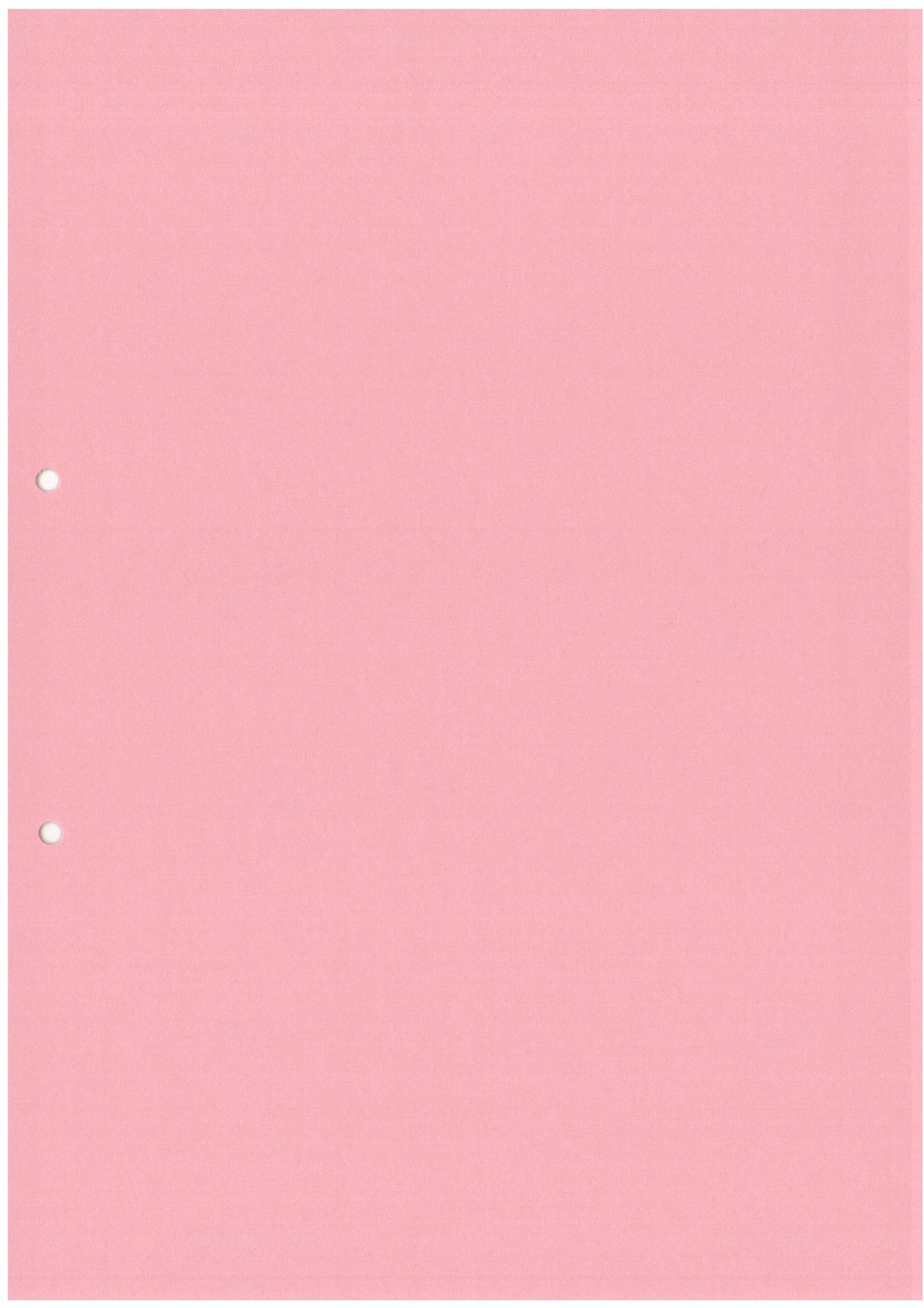
23/03/20 21	PMO	Morning Star Lodge	Accommodation and meals for 16 Officers while Inspecting Water Tanks Availability at schools from 30/11/2020 to 04/12/2020	Subsistence Local	67 900.80
29/03/20 21	PMO	Qacha's Nek Guest house	Meals and Accommodation for 16 Officers while in Semonkong to verify availability of tanks in schools	Subsistence local	79 200.00
29/03/20 21	PMO	Moitheri Tjopa & Molahlehi	Subsistence Claim for Officers engaged in inspection of Water Tanks	Subsistence local	5 250.00
					710 608. 24



Supplier	Description	Vote	Amount	Wages	Cleaning services	Security Services	Power	Stationary	Batteries
Maletlotlo Mosotho and others	Wages for Decmber for officers working at manthabiseng convention centre	Wages	29 268,70	29 268,70					
Maloto Mpeta and others (Dec wages)	Wages for workers at Manthabiseng Convention centre for December	Wages	33 101,20	33 101,20					
Chefa and others (Manthabiseng)Dec	Wages for workers at Manthabiseng Convention centre for December	Wages	28 974,00	28 974,00					
Monaheng Monyane	wages for the month of December 20219Convention Centre	Wages	5 042,60	5 042,60					
Maloto Mpeta and others	Wages for Officers at Manthabiseng Convention Centre for the month of January 2021	Wages	64 588,00	64 588,00					
Maloto Mpeta & Others	Wages for Officers at LNCC for the month of February 2021	Wages	64 588,00	64 588,00					
Maloto Mpeta & Others	Wages for Officers at Manthabiseng Convention Centre	Wages	69 671,80	69 671,80					

Maloto Mpetla & Others	Wages for Officers at Manthabiseng Convention Centre for the month of March 2021.	Wages	69 671,80	69 671,80						
T & T Security Services	Security Services rendered from October 2020 to February 2021 at Manthabiseng Convention Centre	Susistence Local	105 000,00	105 000,00			105 000,00			
Lesotho Electricity Company	Electricity for convention centre account No 2000096	Power	1 123 486,05	1 123 486,05			1 123 486,05			
Moleme General Dealer	Provision of 1 Date Stamp for Lesotho National Convention Centre	Stationery	2 100,00	2 100,00				2 100,00		
L & T Holdings	60AAA and 60AA Batteries to Manthabideng Convention Centre remote cdontrols	Purchases and production of materials	4 650,00	4 650,00						4 650,00
Masokolara Cleaning Services	Cleaning Services, Cleaning Lower level at Manthabiseng Convention Centre from November 2020 to January 2021	Purchases and production of materials	185 250,00	185 250,00			185 250,00			

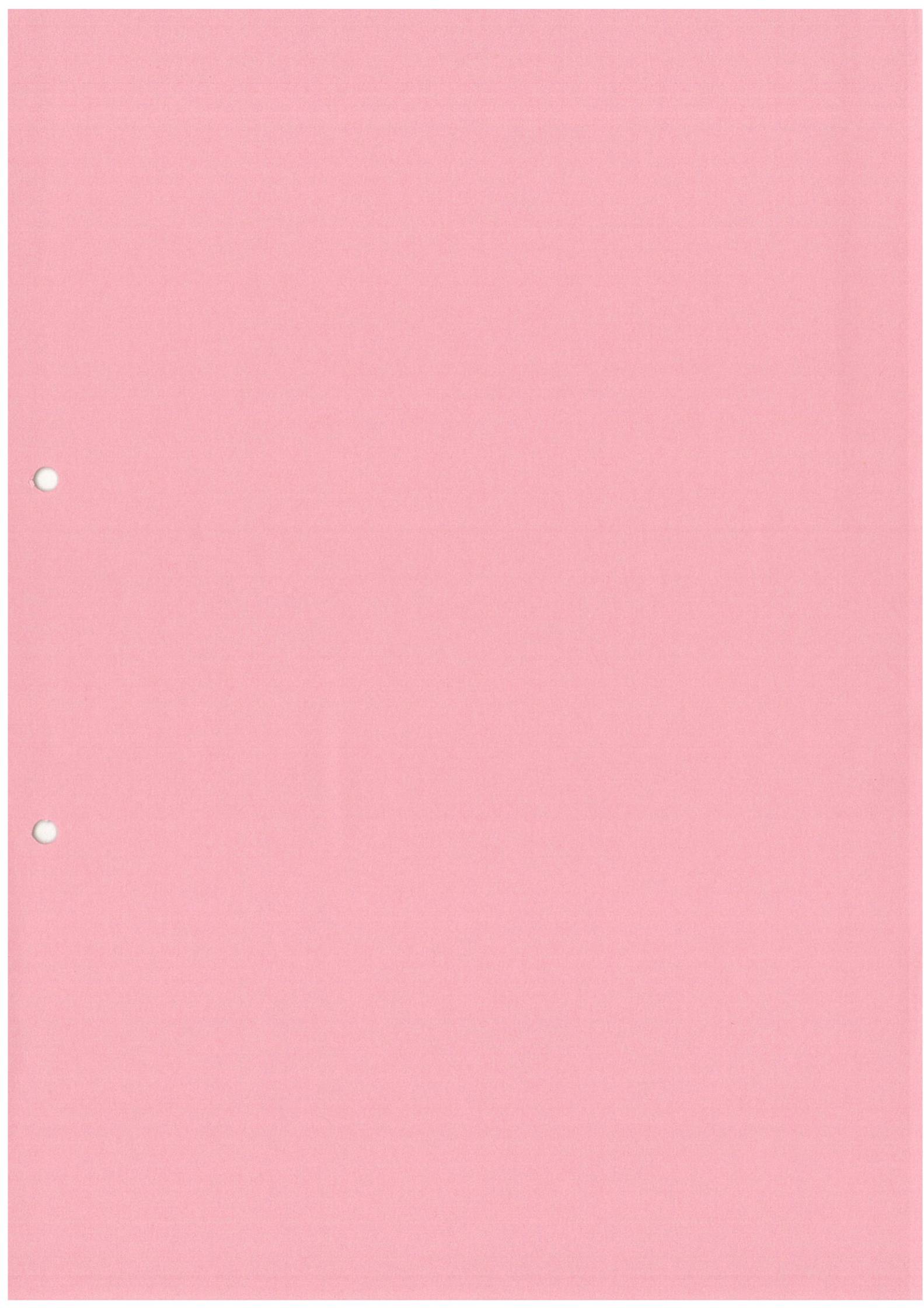
Supa Clean Services	Monthly Cleaning services for Manthabiseng convention centre upper level, supply of toilet paper, disposable hand towels, dust bins and sanitizers, lining and deodorizing	Purchases and production of materials	64 019,79	64 019,79		64 019,79						
M. Thabane T/A Supa Clean Services	Monthly Cleaning services for Manthabiseng convention centre upper level, supply of toilet paper, disposable hand towels, dust bins and sanitizers, lining and deodorizing	Purchases and production of materials	64 019,79	64 019,79		64 019,79						
			1 843 759,93	295 234,30	313 289,58	105 000,00	1 123 486,05	2 100,00	4 650,00			



Appendix 8

Acquisition of goods and services from suppliers in irrelevant trade category (ies)

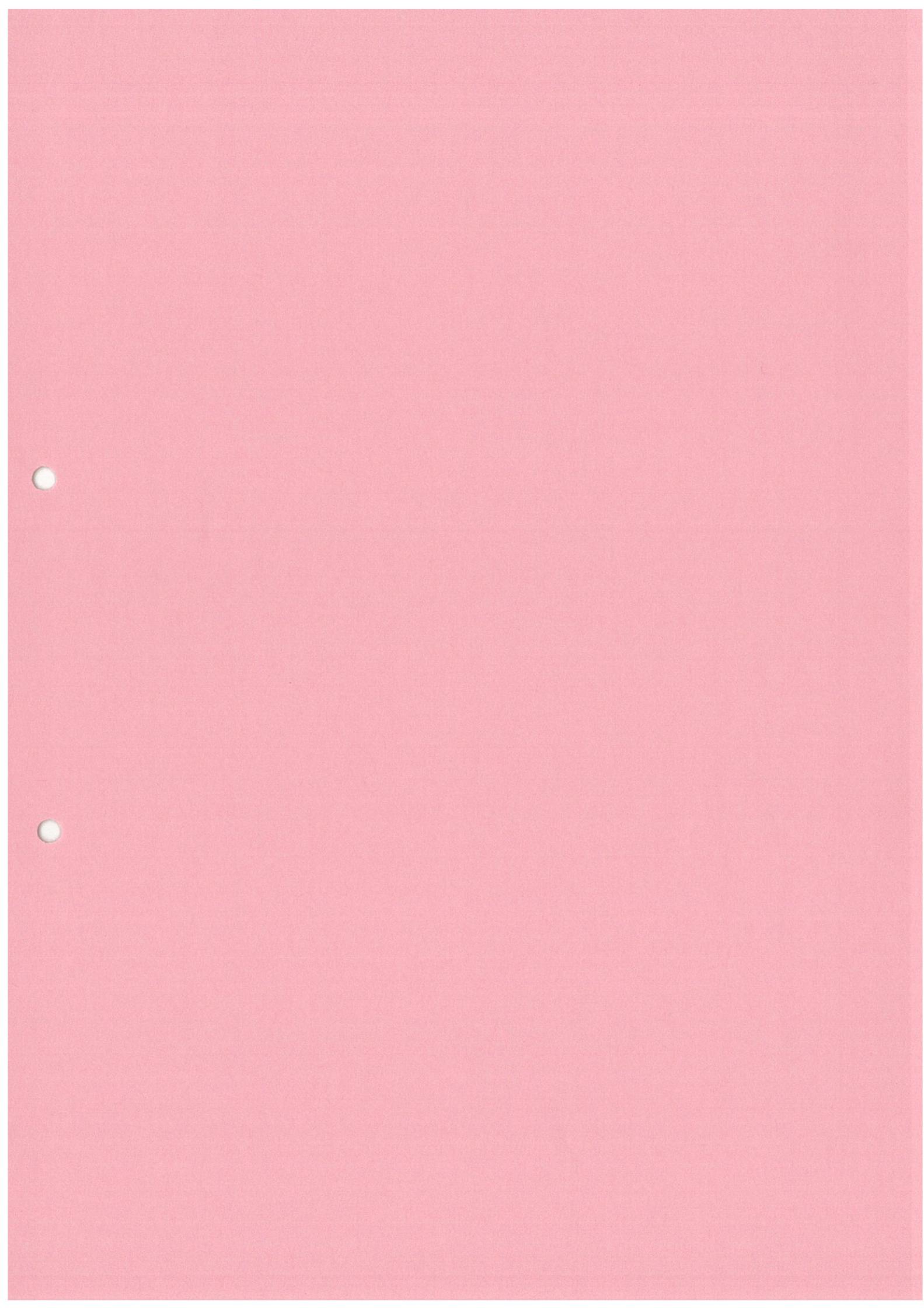
Date	Supplier	Nature of business category	Goods/service supplied/rendered	Invoice Amount (M)
29/06/2020	Pyramid Laundry Services	Laundry	(34, 000) - Face shields.	4, 500, 000
			(100, 000) - Heavy Duty Disposable Gloves.	
07/07/2020	Frasers	Wholesale e.g. ventilators, endotracheal Tubes, pulse oximetre e.t.c	Medical equipment.	2, 434, 292.59
17/08/2020	Remann Cleaning Services	Cleaning services	1, 000, 000 (10, 000) - N95 masks	5, 950, 000
03/07 – 31/07/2020	Absolute Creations	Events management	1 month - Rental of gas and gas heaters.	69, 400
07/05/2020	Movement Pty, Ltd	Protective clothing	17 x (2x3) - Isolation Tents	340, 000
15 – 31 July 2020	(Mpheng Business Supplies)		Fumigations	126, 000
June to July 2020	Mathabo Trading	Building and construction	241 x 10, 000 ltrs tanks for schools in Berea, Leribe and Butha Buthe.	5, 387, 374.45
24/07/2020	Oasis Business Supplies	Specialised in office furniture	Hospital Electric Care Beds.	1, 285, 651.80



Appendix 9

MINISTRY	PAYEE	DESCRIPTION	VOTE	AMOUNT PAID
PMO	JPS Enterprise	Dry Ration (100*100g*802 biscuits, 100*55g*802 drink, 10*1kg*2100 boxes of phuzamandla for LMPS, LDF and DMA	Food Fodder	1 655 121.80
PMO	Mokhoele Mini Supermarket	Dry Ration(Tinned beef 1171 cases of 300, Tinned fish 1171 of 155g, Morvite 504 of 40*150g, Peanuts and raisins 120 of 216*50g , and 1262 milk of 10*500ml) for LDF, LMPS and DMA	Food fodder	1 198 026.03
PMO	Flawless Enterprise	Provision of Fortified Biscuits, Fortified Drink, Phuzamandla for LDF,LMPS and DMA	Food fodder	2 691 680.00
PMO	Mpeoa Supermarket	Dry Ration for LDF & LMPS: 24 X 155g x 2901 cases tinned fish, 24 x 300g x 2901 cases tinned beef 10 x 500ml x4440 cases of milk with screw and 6 x 36 x 50g x 582 boxesof salted peanuts with raisons	Food fodder	3 355 470.00
PMO	TN Spotless Enterprise	Dry Ration for LDF and LMPS : Boxes of Fortified Drinks, Fortified Biscuits, Phuzamandla	Food fodder	2 865 380.00
PMO	Metlakhola General Dealer	Provision of 100 x 55g x 1680 Boxes of orange and ginger fortified drink, 100 x 100g x 1680 boxes of fortified biscuits, 30 x 150g x 1870 bags of phuzamandla, 10 x 1kg x 2800 bags of phuzamandla for 4 weeks	Food fodder	3 941 650.00

PMO	Nala Group Of Companies	Dry Ration for LMPS and LDF 24 x 155g x 3870 cases of tinned fish, 24 x 300g x3870 cases of tinned beef, 10x 500ml cases of milk, 6x36x5gx790 boxes of peanuts	Food fodder	4 853 856.50
PMO	Father And Son Mini Supermarket	Tinned Fish, Beef, Peanuts for LDF, LMPS, DMA	Food Fodder	3 145 180.00
Total				23 706 364.33



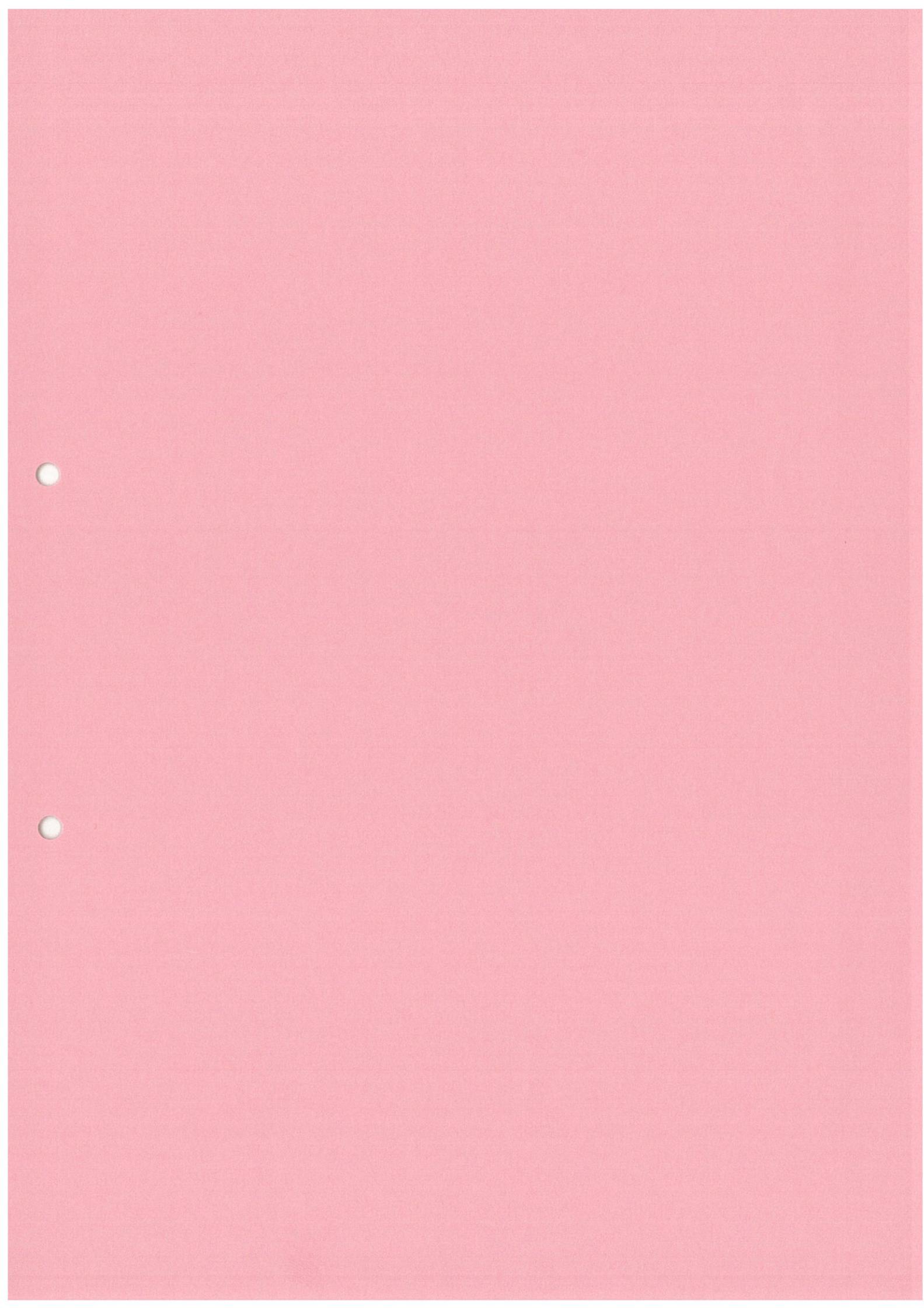
Appendix 10

Stipend

DATE	MINISTRY	PAYEE	DESCRIPTION	VOTE	STIPEND PAID
	PMO	Jorosi Kimberly And Others	Stipend for Basotho Students Studying Abroad	Allowances	442 267,02
31/08/2020	PMO	Mpinane Molapo And Others	Stipend for Basotho Students Studying Abroad	Allowances	714 431,34
	PMO	Lieketso Mohlotsane And Others	Stipend for Basotho Students Studying Abroad	Allowances	850 513,50
	PMO	Mare Nyabela And Others	Stipend for Basotho Students studying abroad	Allowances	255 154,05
	PMO	Bohlokoa Raliete and Others	Stipend for Basotho Students studying abroad	Allowances	425 256,75
	PMO	Ramonono Libuseng and others	Stipend for Basotho Students studying abroad	Allowances	306 184,86
	PMO	Tsepo Lekaka And Others	Stipend for Basotho Students studying abroad	Allowances	255 154,05
	PMO	Seleke Mopasi	Stipend for Mosotho Student studying abroad	Allowances	17 010,27
	PMO	Limakatso Molise and Others	Stipend for Basotho Students studying Abroad	Allowances	187 112,97
28/01/2021	PMO	Ntobheko Magaga & Others	Stipend for Basotho students studying in China	Allowances	119 071,89

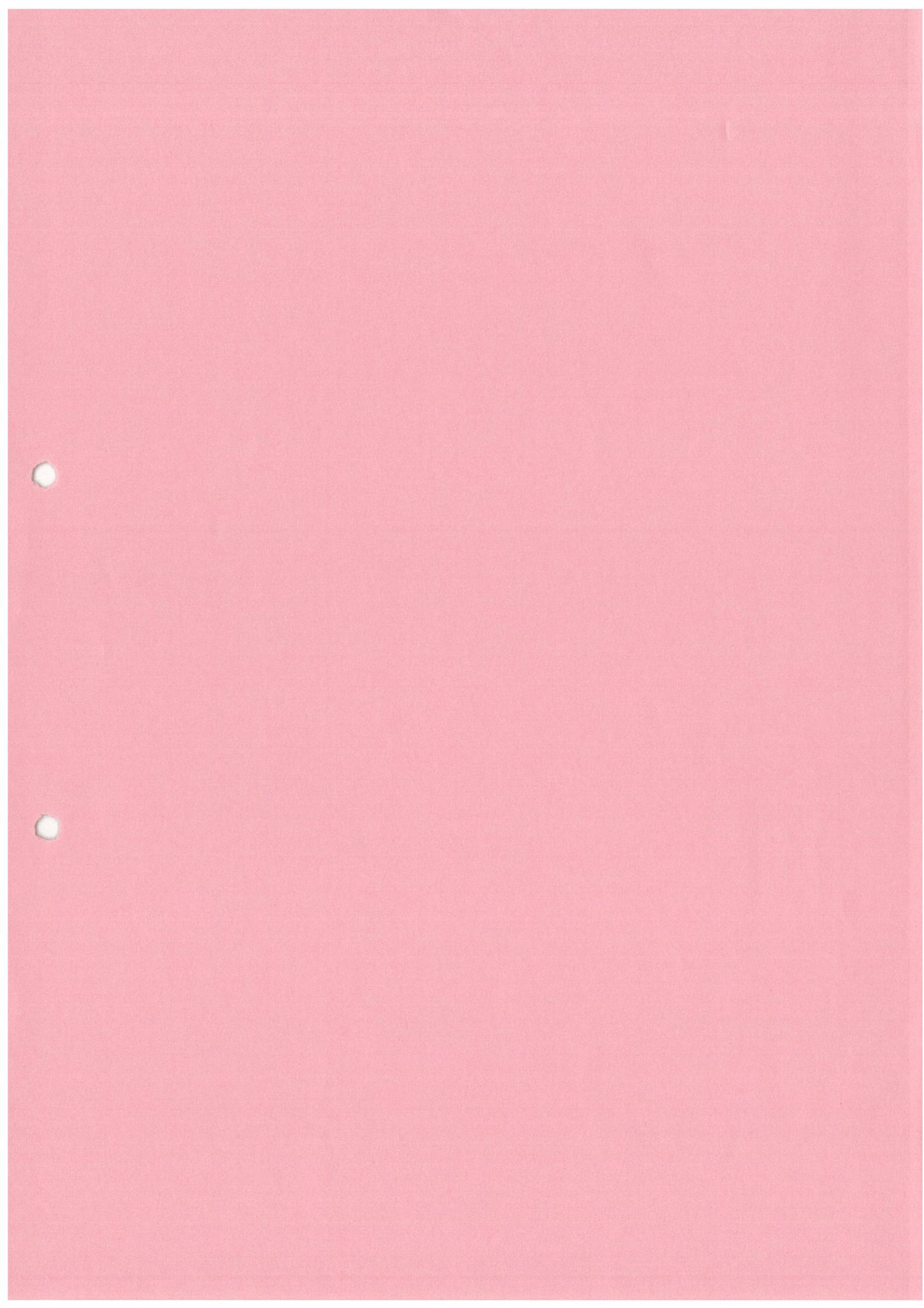
	PMO	Bokang Moetsana & Others	Stipend for 2 Basotho students studying in China for 3 Months	Allowances	34 020,54
16/02/2021	PMO	Tumeliso Mosotho & Others	Stipend for Basotho students studying in Botswana for 3 Months	Allowances	408 246,48
	PMO	Mamatheola Lehohla	Stipend for Basotho students studying in China	Allowances	17 010,27
	PMO	Moroesi Nyareli and Lineo Thatho	Stipend for Basotho students studying in Botswana	Allowances	34 020,54
09/03/2021	PMO	Mokoena Ramothobi & Others	Stipend for Students studying in Botswana	Allowances	34 020,54
10/3/2021	PMO	Bulaliyo Maqutu & Others	Stipend for Students studying in China	Allowances	68 041,08
10/3/2021	PMO	Lineo Khakanyo & Kananelo Setolela	Stipend for Students studying in Botswana	Allowances	34 020,54
10/3/2021	PMO	Nthabeleng Mafisa	Stipend for student studying in Germany	Allowances	17 010,27
10/3/2021	PMO	Nako Mokeleli & Others	Stipend for Students studying in Rwanda	Allowances	68 041,08
23/03/2021	PMO	Liteboho Mokele & Others	Stipend for 10 students studying in China	Allowances	170 102,70
13/04/2021	PMO	Lerato Makhat'sane and Others	Covid relief Stipend for students in Phillipines, China and Botswana	Allowances	85 051,35

13/04/2021	PMO	Keketso Rabale and Others	Covid relief Stipent for students in Cyprus, India and China	Allowances	68 041,08
21/04/2021	PMO	Moaka Michael Mafole and Ntsukunyane Mphafi	Covid relie Stipent for 2 students in Egypt @ M5,670,09 per month for 3 Months each	Allowances	34 020,54
2021/03/05	PMO	Pusetso Manamolela	Stipend for student studying in India	Allowances	17 010,27
					4 660 813,98



NACOSEC salary scale

No	Grade		Position (No. of positions)	Salary Range	Section
1	B1	Senior Executive	Deputy - CEO	100, 000 - 120, 000	
2	C2	Senior Management	Chief Financial Officer Head Legal HR Manager Senior Admin Manager	70, 000 - 90, 000	
3	D	Managerial	Procurement Manager Surveillance Manager Communications and Marketing Manager Statistician Specialist IT Manager	60, 000 - 80, 000	
4	E	Supervisory	Software Developer Graphic Designer Private Sector Officer Health and Safety Officer e.t.c.	40, 000 - 55, 000	
5	F	Officers	HR Payroll Officer Civil Society Organisation Officer IT support Officer	20, 000 - 39, 000	
6	G		Personal Assistant - CEO Communication and Broadcasting Assistant Distribution Assistant Graphic Assistant e.t.c	12, 000 - 24, 000	
7	H	Clerical	Receptionists Drivers	9, 000 - 15, 000	
8	I	Graduate Interns	Call Centre Agent	3, 500 - 5, 000	
9	J	General	Cleaners Gardeners	3, 000 - 4, 500	



Annexes



KINGDOM OF LESOTHO

CONTRACT AGREEMENT

BETWEEN

MINISTRY OF HEALTH – EMPLOYER

AND

MASERU SHINE – CONTRACTOR

FOR

COVID-19 POINT OF ENTRY PARKHOMES

MAY 2020

du

AGREEMENT

THIS AGREEMENT together with the documents annexed and/or named herein called "the Agreement" made this ^{19th}~~13th~~ day of August in the year 2020, between the **Ministry of Health** (hereinafter called the "the Employer") whose address is **Ministry of Health Headquarters, Constitution Road, P.O. Box 514, Maseru 100 - Lesotho** of the one part and Masem Sule (hereinafter called "the Contractor") whose address is P.O. Box 7500, of the other part.



Witnesses that:

1. **WHEREAS** the Employer is desirous that Construction Services be performed for the COVID 19 Point of entry Parkhouse (hereinafter called "the WORKS") for the Ministry of Health.

AND WHEREAS the Employer has accepted the Tender of the Contractor for the performance of such Works in the Sum defined in the Bill of Quantities.

NOW THEREFORE it is hereby agreed and declared by and between the parties hereto as follows:

1. The Employer hereby appoints the Contractor and the Contractor accepts the appointment to carry out the Works.
2. The following documents shall be deemed to form and be read and construed as part of the Agreement and shall have the order of precedence as defined below.
 - The Letter of Acceptance
 - The Contractor's tender
 - Priced Bill of Quantities
 - The Conditions of Contract
 - The Specifications
 - Any other documents forming part of the Contract
3. The Contractor hereby covenants with the Employer to perform the Works in conformity in all respect with the provisions of the Agreement and with all reasonable skill, care and diligence.
4. The Employer hereby covenants to pay the Contractor in the amounts at the times and in the manner prescribed by the Agreement.
5. By signing this Agreement each signatory warrants that he is duly authorized to do so.

IN WITNESS whereof this Agreement has been accepted by the Parties hereto and signed by their representatives on the date first written above. Whereof the parties hereto have set their hands and seals (if any) in the presence of the subscribing witnesses:

Conditions of Contract

General Provisions

1.1

Definitions

In the Contract as defined below the words and expressions defined shall have the following meanings assigned to them except where the context requires otherwise:

The Contract

1.1.1 "**Contract**" means the signed Agreement and the other documents listed/referred to therein and in the Appendix.

1.1.2 "**Specification**" means the document as listed in the Appendix, including Employer's requirements in respect of design to be carried out by the Contractor, if any, and any Variation to such document.

1.1.3 "**Drawings**" means the Contractor's drawings of the Works as listed in the Appendix, and any Variation to such drawings.

Persons

1.1.4 "**Employer**" means the person named in the Agreement and the legal successors in title to this person, but not (except with the consent of the Contractor) any assignee.

1.1.5 "**Contractor**" means the person named in the Agreement and the legal successors in title to this person, but not (except with the consent of the Employer) any assignee.

1.1.6 "**Party**" means either the Employer or the Contractor.

Dates, Times and Periods

1.1.7 "**Commencement Date**" means the date 14 days after the date the Agreement comes into effect or any other date agreed between the Parties.

1.1.8 "**Day**" means a calendar day.

1.1.9 "**Time for Completion**" means the time for completing the Works as stated in the Appendix (or as extended under Sub-Clause 7.3), calculated from the Commencement Date.



remedy any defects.

Time for Completion

7.1

Execution of the Works

The Contractor shall commence the Works on the Commencement Date and shall proceed expeditiously and without delay and shall complete the Works within the Time for Completion.

7.2

Programme

Within the time stated in the Appendix, the Contractor shall submit to the Employer a programme for the Works in the form stated in the Appendix.

7.3

Extension of Time

Subject to Sub-Clause 10.3, the Contractor shall be entitled to an extension to the Time for Completion if he is or will be delayed by any of the Employer's Liabilities.

On receipt of an application from the Contractor, the Employer shall consider all supporting details provided by the Contractor and shall extend the Time for Completion as appropriate.

7.4

Late Completion

If the Contractor fails to complete the Works within the Time for Completion, the Contractor's only liability to the Employer for such failure shall be to pay the amount stated in the Appendix for each day for which he fails to complete the Works.

Taking-Over

8.1

Completion

The Contractor may notify the Employer when he considers that the Works are complete.

APPENDIX

This Appendix forms part of the Contract.

Item	Sub-Clause	Data
Documents forming the Contract listed in the order of priority	1.1.1	
Document		Document Identification
(a) The Letter of Acceptance		
(b) The Agreement and Conditions of Contract		
(c) The Specification		
(e) The Contractor's Tender (including Bills of Quantities.)		
Time for Completion	1.1.9	{To be agreed with the Contractor} 90 days
Law of the Contract	1.4	Law of the Kingdom of Lesotho
Language	1.5	English
Provision of Site	2.1	minimum 2 Days after signing of Contract
Authorized person	3.1	
Name and address of Employer's representative	3.2	
Performance security :		
Amount	4.4	N/A
Form	4.4	N/A
Requirements for Contractor's design	5.1	N/A
Programme:		
Time for submission	7.2	Within 7 days of



APPENDIX

This Appendix forms part of the Contract.

Item	Sub-Clause	Data
Documents forming the Contract listed in the order of priority	1.1.1	
Document		Document Identification
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Authorized person	3.1	
Name and address of Employer's representative	3.2	
Performance security :		
Amount	4.4	N/A
Form	4.4	N/A
Requirements for Contractor's design	5.1	N/A
Programme:		
Time for submission	7.2	Within 7 days of

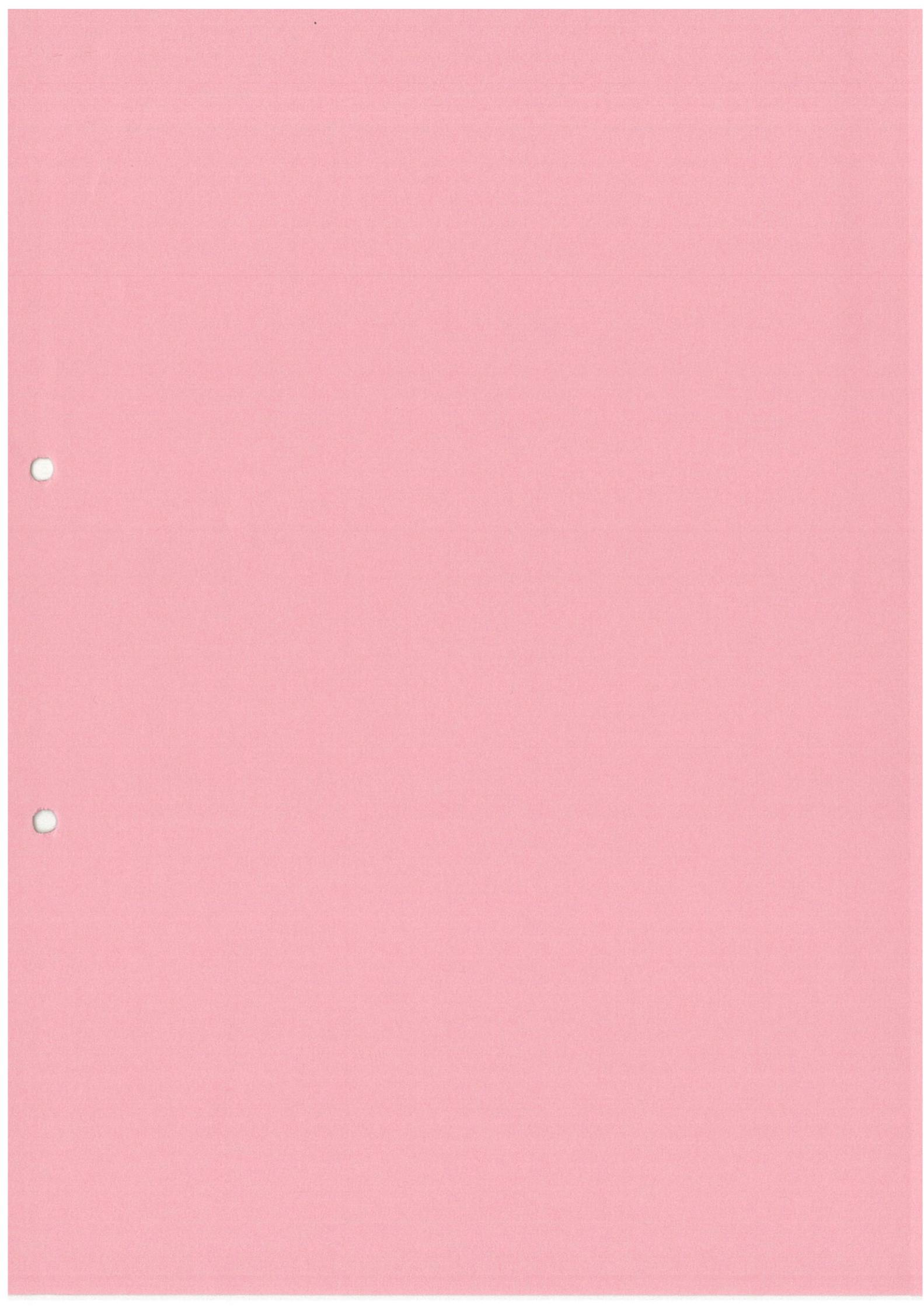


		the Commencement Date.
Form of programme	7.2	Bar Chart
Amount payable due to failure to complete	7.4	<u>500</u> per day up to a maximum of 10% of the Contract Price.
Period for notifying defects	9.1 & 11.7	<u>90</u> days calculated from the date stated in the Taking Over Certificate under Sub-Clause 8.2
Variation procedure:		
Day-works rates:	10.2	[Rates to be agreed with the Contractor]
Valuation of the Works:		
Lump Sum Price	11.1	<u> </u> which shall be paid on the basis of the invoices submitted by the Contractor until Contract completion, pursuant Clause 11.
Advance Payment	11.3	N/A
Percentage of value of Materials on Site	11.4	N/A

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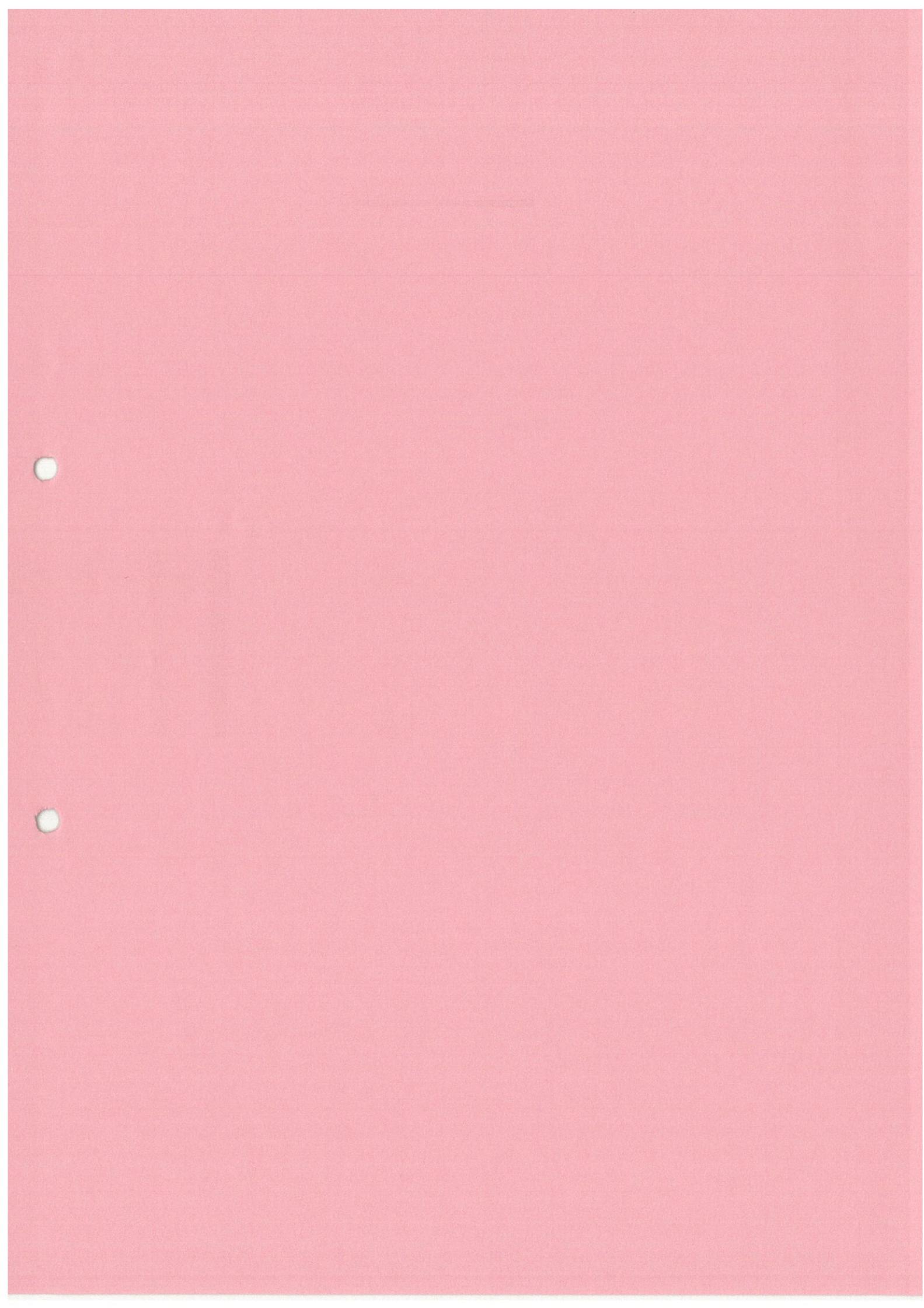
Percentage of retention	11.5	N/A
Currency of payment	11.9	Maloti
Rate of interest	11.10	1% in excess of the Prime overdraft rate of the Contractor's bank
Insurances:	14.1	
The Works, Materials, and Plant		The sum stated in the Agreement plus 15%
Contractor's Equipment		Full replacement cost
Third Party injury to persons and damage to property		M 100,000 for any one occurrence with unlimited number of occurrences.
Workers		To comply with the current Lesotho Workmen Compensation Legislation requirements.
Arbitration:		
Rules	15.3	UNCITRAL Arbitration Rules
Appointing authority	15.3	The High Court of Lesotho
Place of Arbitration	15.3	Maseru Lesotho

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ANNEX 2





PAYMENT VOUCHER

Ministry PLANE MAINTENANCE OFFICE

Department DMA

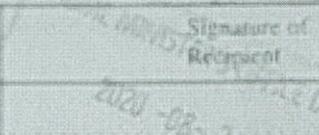
Pay to: ANNARY RIFE LACIE

Address 20 MONTAGNE ROAD, OLD INDUSTRIAL, MASERU

CASH PAYMENT RECEIPT	
Received the sum of	
	Rand
	Cents
Signature	Revenue Stamp
Witness	
PAID BY CHEQUE NO	

Description of service (Appropriate Certificate printed on reverse to be Completed as necessary) Payment for providing LES

with (17) fogging machines for prevention of Covid-19 (for spraying markets etc). as per S.P. 6254 of 2 and INV. NO: 4402 dated 23/07/2020

R	C	Signature of Recipient
335,282	50	 2020-08-24 ACCOUNTS PRIVATE BAG 2053
TOTAL		
335,282	50	

Authority

Three Hundred and Thirty five TOTAL

Thousand Two Hundred and Eighty Five Maloti Fifty Cent Only.

I certify that this voucher is passed for payment in accordance with Financial Regulations, that goods or services have been acquired for public purposes, and that the expenditure is a proper charge to public funds, and has not been previously paid, and funds are available.

Compiled By - M. M. Hlophe
 Entered in Vite Book Signature M. M. Hlophe
 Commitment Control Register (folio No) 1/148

Signature of Authorising officer 
 Appointment PS CABINET
 Date 18/08/2020

Checked by Thekwane Mashimani Date 11/08/2020 Passed by _____ Paid by _____

Allocation			Treasury Vr. No.		Dept. Vr. No.		Amount			
Head	SHead	Item	Station	Vr. No.	D.W.	Vr. No.	Debit		Credit	
							R	C	R	C
		<u>628487534/5</u>				<u>148</u>	<u>335,282</u>	<u>50</u>		

ANSAADY (01) 14011
 RES: 1004-451
 ALMUTS: 1004-10041-100410041
 MAND: RES: 1004-451
 TEL: 1004-10041
 Vat Vendor No: 1004-451

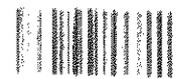
Date: 2020-12-28
 Time: 12:28
 Sales Rep: TANKI
 Rep No: 04

WS No: 0

Invoice

Customer Details: NEC001
 NEC001001001

Document No: 4402
 Order No: 252402



Delivery Address:

Customer Tax No:

MADE IN: ...
 CONTENT: ...

Code	Description	Qty	DISC %	Price	Vat	Total
FCM

*received in
 payment of
 ...*

Standard Vat Rate % 15.00 Totals 17.00

Memo	Invoice Discount %: 0.00	Sub Total:	291550.00
	Payment Method:	Invoice Discount Value:	0.00
	Tendered:	Vat:	43732.50
	Change:	Total Inc.:	335282.50

ANNEX 3

MOVEMENT (PTY) LTD. (MPHENG BUSINESS SUPPLIERS)

PO.BOX 363

THABA TSEKA 550

INVOICE 1223

TO MINISTRY OF HEALTH MASERU 100

QTY	DESCRIPTION	PRICE PR UNIT	TOTAL PRICE
17	ISOLATION TENT FOR PETIENT STEEL STRUCTURE SIZE 2X3 . IT WILL HAVE SPACE FOR DOCTORS AND NURSES . FOR OCCUPANCY OF BED . SEE THROUGH PLASTIC LACE ZIP . AIR PROOF	M 20,000.00	M 340,000.00
		TOTAL AMOUNT	M 340,000.00

SALES MANAGER

THABO MOHLALISI

T. Mohlali

MOVEMENT (PTY) LTD.
(MPHENG BUSINESS
SUPPLIERS)
BOX 363
07-05-2020
THABA TSEKA 550
LESOTHO
TEL 62343333/59660655
moeketsintaote@gmail.com

3

Ref: 585.8

10.03.2021

The Principal Secretary
Ministry of Health
P.O.Box 514
Maseru 100
Lesotho

Dear Sir/ madam

INVOICE FOR CONSTRUCTION OF COVID-19 POINT OF ENTRY PARK HOMES SANI PASS

Attached is the Invoice for Construction of Covid-19 Point of Entry Park homes at Sani Pass.

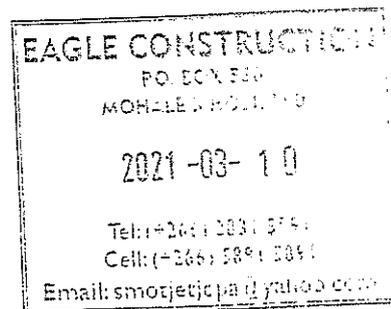
We Hope you'll find other attachments satisfactory.

Yours Sincerely,



Serai Motjetjepa (Mr)

Managing Director – Eagle Construction



Eagle

Constr ction

BILL TO
Minstry of Health
Maseru
Lesotho

INVOICE
10.03.2021
inv#1903

Salesperson	Shipping Method	Payment Terms	Due Date	Delivery Date
S. Motjetjepa				10.03.2021

ITEM DESCRIPTION	Unit	QTY	RATE	AMOUNT
COVID 19 POINT OF ENTRY PARKHOMES				
Preliminaries and Generals				106 500,00
Preparatory Work				637,50
Fountdations				87 417,98
Floor Structure				72 600,00
External Facades				363 760,00
Aluminium				9 300,00
Metal Work				58 700,00
Internal Divisions				20 000,00
Floor Coverings				38 220,00
Ceilings				24 400,00
Plumbing				92 856,00
External Works				80 000,00
Electrical Installation				82 000,00

Sub-Total	1 036 391,48
Withholding Tax @5%	51 819,57
Retention @ 10%	103 639,15
Exclusive amount	880 932,76
VAT @ 15%	155 458,72
Grand Total	1 036 391,48

Bank:	NedBank
Account name:	Eagle Construction
Acoount #:	21 0000 70758
Branch:	Maseru Branch
Branch code:	390161
Swift code:	NEDLLSMX

EAGLE CONSTRUCTION
 P.O. BOX 539
 MOHALES BOEN 900
 2021-03-10 *[Signature]*
 Tel: +266 5891 5891
 Cell: +266 5891 5891
 Email: smotjetjepa@yahoo.com



CERTIFICATE OF PRACTICAL COMPLETION

Reference: **CONTRACT NO 12 COVID - 19**

Issued by: **MINISTRY OF HEALTH (MOH)**
Address: **P. O Box 7429, Maseru 100**
Telephone: **00266 22226000 EXT. 6397**
Fax: **00266 22310041**

Employer: **MINISTRY OF HEALTH (MOH)**
P.O BOX 514
MASERU-100
Telephone: **22312836**
Fax: **22323010**

Project: **ACCOMODATION PARK HOMES AT SANI PASS**

Place: **SANI PASS PORT OF ENTRY**

Project Financing: **COVID - 19**

Contractor: **EAGLE CONSTRUCTION**

Contract dated: **17/08/2020**

End User: **PORT HEALTH**

Issued date: **18/03/2021**

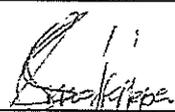
Under the terms of the above mentioned contract,

I/We hereby certify that the works have been practically completed:

The EMU has checked the works and the results are satisfactory and acceptable.

Signed by:

For Contractor:


EAGLE CONSTRUCTION

For Employer:


DIRECTOR ESTATE MANAGEMENT UNIT

FOR HANDING OVER TO END USER:

Signed by:

For the End User:


INTERNATIONAL HEALTH



PO BOX 514
Maseru
Email: smotjetjepa@gmail.com
Tel: (+266) 5891 5891
Fax: (+266) 5891 5891

Reg. 50843

12/08/2020

Procurement Manager

Ministry of Health

P. O. Box 514

Maseru 100

Lesotho

Dear Sir,

**RE: CONSTRUCTION OF COVID 19 STAFF ACCOMMODATION PARK HOME AT
PORT OF ENTRY- SANI PASS**

With reference to your letter dated 6th August 2020 stating an intention to award Eagle construction the above mentioned contract, we hereby confirm that we accept your offer and we wish to enter into a contract with the Ministry of Health in executing the Construction of Covid 19 Staff Accommodation Park Home at Port of Entry – Sani Pass.

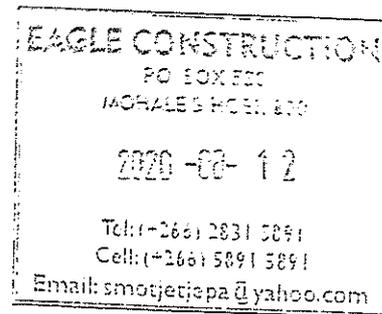
Looking forward to working with you.

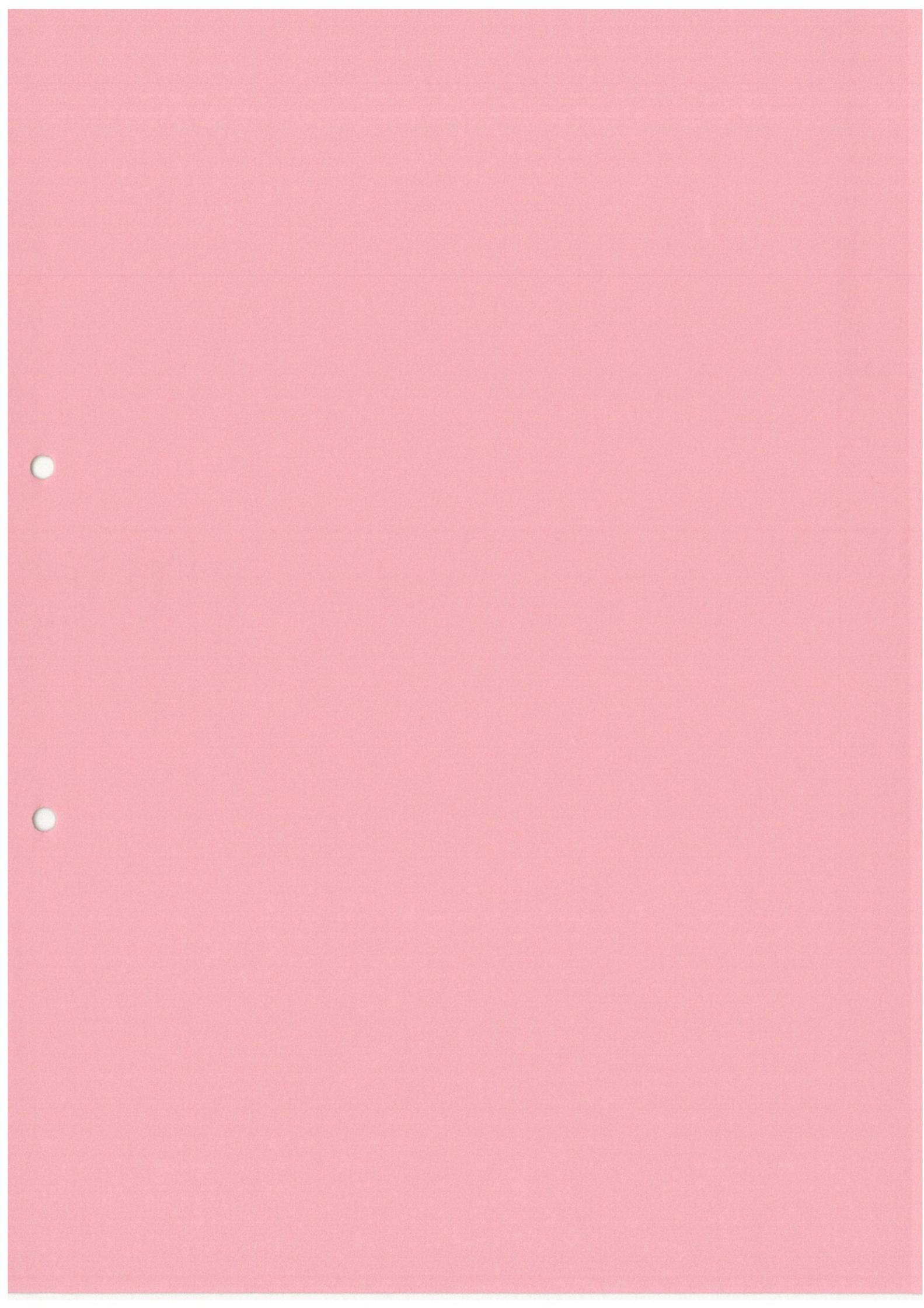
Yours sincerely,

Serai Motjetjepa (Mr.)

Managing Director

EAGLE CONSTRUCTION





ANNEX 4

MEMO

TO : DIRECTOR – FINANCE

FROM : DIRECTOR – ESTATE MANAGEMENT UNIT (a.i)

NAME : MOSILO MOSEHLE (MS) file no _____
(Receiving Min/dept.)
(Typed)

SIGNED : Mosilo Mosehle

DATE : 20th APRIL, 2021

RE: USAGE OF CONTINGENCY SUM FOR EXTRA WORKS

Attached is the bill of quantities for extra works that were done beyond the tendered amount. We would like to confirm that the cost amounting to M 36 350.00 (Thirty Six Thousand Three Hundred and Fifty Maloti Only) was additional work over and above the measured work that the contractor was assigned to do. Extra work is showed on the attached bills of quantities

Regards.

M & R Mining & Civil Construction (Pty) Ltd
 Maseru 100
 Lesotho

Cell: +266 68402614
 Email: mabereingmabulu@gmail.com

TIN: 20009783-7

INV No. 29884

DATE: 06 April 2021

TAX INVOICE

M & R (Pty) & Mining

Kingdom of Lesotho
 Ministry of Health
 Maseru
 Lesotho

PROJECT #/TITLE: COVID-19 POINT OF ENTRY PARKHOMES: CALEDONSPORT BOARDER/BUTHA-BUTHE (SEWER-LINE INSTALLATION)

Application is made for work completed and in place on site on the above Project.
 As indicated on the following page(s).

SCHEDULE OF WORKS FOR THE SEWER-LINE INSTALLATION

Description	Deductions (L)		Additions (M)		Amount
	N/a	N/a	N/a	N/a	
1. Trench Excavations		28.8m			7200,00
2. Bedding sand		7.2m ³			2920,00
3. Laying 110 PVC Pipe		28.8m			2160,00
4. Cast slab for manholes		4.5m ³			8550,00
5. Build manholes		12m ³			3940,00
6. Cover pipe with sand		2.6m ³			910,00
7. Re-paving		Sum			11170,00
Total					36350,00

ORIGINAL CONTRACT SUM (K/E) R 36 350,00

NET CHANGE FROM AMENDMENTS/CHANGE ORDERS (L + M/E) R 36 350,00

PRESENT CONTRACT TOTAL (N/E) R 36 350,00

Current to Date Total Amount Earned (Due to Date (!))	R	36 350,00	Current to Date Payment Less Retainage	R	-
Prior Payments Total Amount Earned	R	-	Prior Payments Less Retainage	R	-
This Payment Total Amount Earned	R	36 350,00	This Payment Less Retainage	R	36 350,00
			Warrant Amount		

GRAND TOTAL 36350,00

ARCHITECTS/ENGINEER'S CERTIFICATION

In accordance with the Contract and this Application for Payment, the above Contractor is entitled to a payment of:
 R 36 350,00
 Inclusive of VAT

Banking Details

Account Name: M & R Mining and Civil Construction (Pty)Ltd
 Bank: Lesotho Post Bank
 Account No.: 1022923500010
 Branch: Maseru, Lesotho

INSTITUTION/AGENCY (or Authorised Rep.)	Date
CONTRACTOR <i>M. M. M. M. M.</i>	06/04/21
ARCHITECT/ENGINEER	



CERTIFICATE OF PRACTICAL COMPLETION

Reference: CONTRACT NO. 12 COVID -19

Issued by: MINISTRY OF HEALTH (MOH)
Address: P. O Box 7429, Maseru 100
Telephone: 00266 22226000 EXT. 6397
Fax: 00266 22310041

Employer: MINISTRY OF HEALTH (MOH)
P.O BOX 514
MASERU-100
Telephone: 22312836
Fax: 22323010

Project: SCREENING CENTRE AT CALEDONSPOORT BORDER POST BUTHA-BUTHE

Place: CALEDONSPOORT BORDER POST PORT OF ENTRY BUTHA-BUTHE

Project Financing: COVID-19

Contractor: M & R MINING & CIVIL CONSTRUCTION (PTY) Ltd

Contract dated: 17/08/2020

End User: PORT HEALTH

Issued date: 6/4/2021

Under the terms of the above mentioned contract,

I/We hereby certify that the works have been practically completed:

The EMU has checked the works and the results are satisfactory
and acceptable.

Signed by:

For Contractor:

M. M. M. M.
M & R MINING & CIVIL CONSTRUCTION

For Employer:

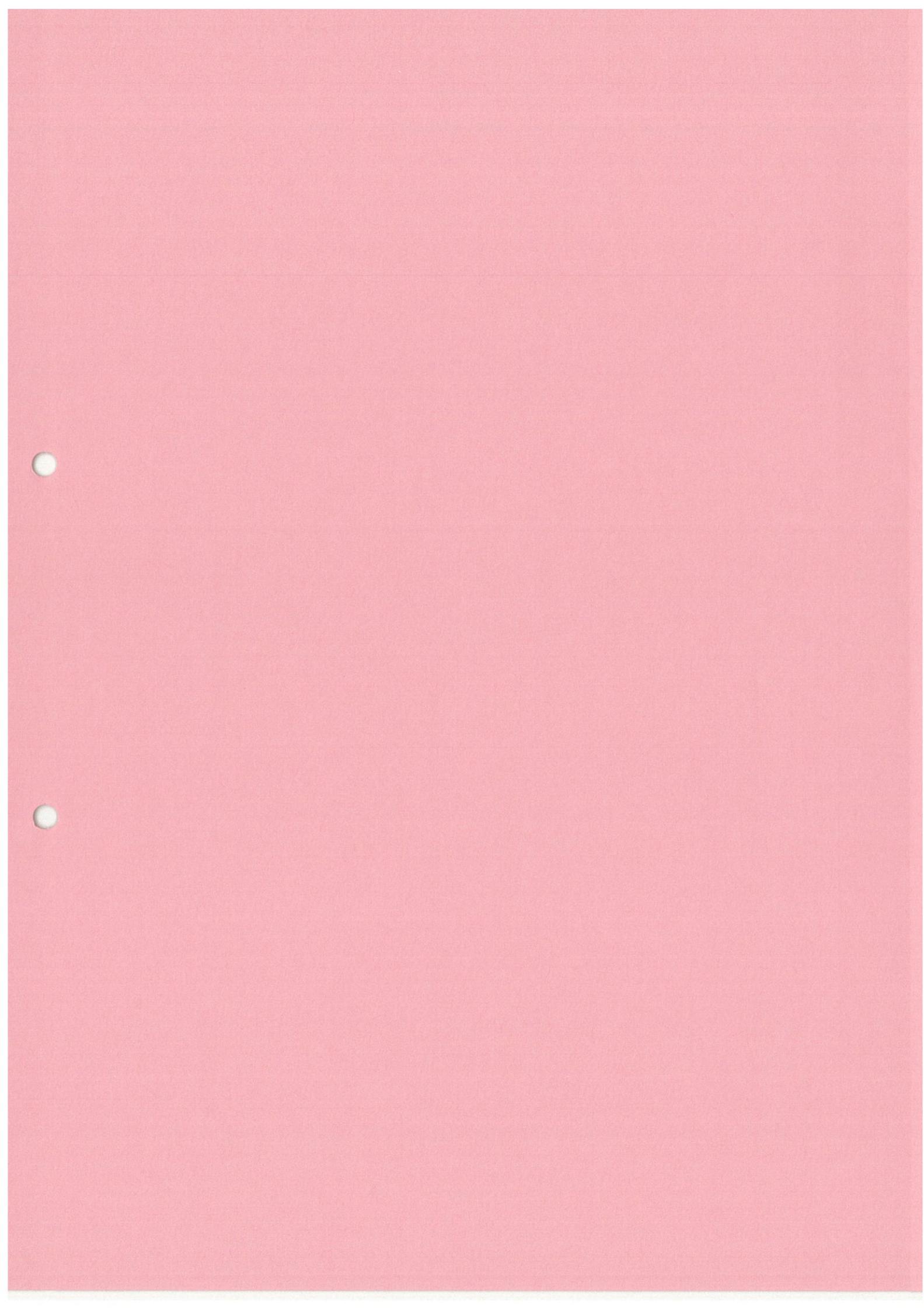
M. M. M. M. MASIL MOSEPH
DIRECTOR ESTATE MANAGEMENT UNIT

FOR HANDING OVER TO END USER:

Signed by:

For the End User:

[Signature]
INTERNATIONAL HEALTH





KINGDOM OF LESOTHO

CONTRACT AGREEMENT

BETWEEN

MINISTRY OF HEALTH - EMPLOYER

AND

KKK GROUP OF COMPANIES – CONTRACTOR

FOR

COVID-19 POINT OF ENTRY PARKHOMES

MAY 2020

**PARK HOME FOR POINT
OF ENTRY AT MASERU
BRIDGE**

K. 8

PARK HOMES FOR POINTS OF ENTRY

Park Homes For Points of Entry				Date: 05/05/2020
Element	Unit	QTY	Rate	Amount
<i>Preparatory Work</i>				
Site preparation and removal of debris	m2	51	145	M 7395
<i>Excavations:</i>				
Excavation 750mm x 1000 high trench	m3	70	245	M 17150
Excavation for excavation in soft rock 5%	m3	4	300	M 1200
Excavation for excavation in hard rock 10%	m3	7	320	M 2240
Excavation for risk of collapse in soft soils	m2	82	105	M 8610
Excavation for removing water from site	item	1,00	105	10500
Removal of surplus materials	m3	49	160	7840
Reinforced concrete	m3	6	2900	17400
Gravel filling to trenches	m3	21	115	2415
Steel bar reinforcement	Tons	0,18	55	9900
Steel bar reinforcement	Tons	0,18	50	9000
Brick foundation walls incl. Brickforce in blocks	m2	38	1050	39900
Gravel under 230mm walls	m2	10,00	105	1050
<i>Structure:</i>				
Hardcore filling Under floors, steps, in approved layers	m3	8,00	650	5200

R.T

PARK HOMES FOR POINTS OF ENTRY

Element	Unit	QTY	Rate	
50mm gravel laid in approved layers	m3	10,00	110	1100,
5mm river sand layer evenly spread over filling under solid floors.	m2	50,00	115	5750,
Compaction on hardcore	m2	50,00	120	6000,
Damproof membrane laid to overlap DPC	m2	50,00	115	5750,
A 19mm micron mesh with minimum cover of 40mm from top	m2	50,00	625	31250,
20MPa Concrete slab	m3	12,00	3200	38400,
Soil poisoning under floors	m3	50,00	200	10000,
SUPERSTRUCTURE				
<i>External Facades :</i>				
External 230mm Facebrick	m2	52,00	700	36400,
Prefab structure	m2	105,00	255	26775,
900x2032mm	No.	7,00	1600	11200,
lock set ironmongery,etc	No.	7,00	1200	8400,

K. J.

PARK HOMES FOR POINTS OF ENTRY

Element	Unit	QTY	Rate	
Door sundries: Solid Art No. 225 door stops, etc	No.	7,00	6500	45500,00
<i>Aluminium:</i>				
900 x 1200mm Aluminium sliding window	No	3,00	6400	19200,00
600 x 600mm Aluminium sliding window	No	1,00	4500	4500,00
<i>Metal work:</i>				
<i>Gate:</i>				
900 x 2100mm Aluminium sliding window	No	7,00	7200	50400,00
900 x 1200mm Aluminium sliding window	No	3,00	6400	19200,00
600 x 600mm Aluminium sliding window	No	1,00	4500	4500
ROOF IBR				
IBR Roof Sheeting with a pitch not exceeding 25 degrees, etc. as per Architect spec.	m2	70,00	1000	70000,00
Timber roof trusses including purlins, bents, etc.	m2	70,00	1050	73500,00

X-11

PARK HOMES FOR POINTS OF ENTRY

Element	Unit	QTY	Rate	
adders	m	40,00	250	10 000,00
own pipes	m	20,00	105	2100,00
<i>Internal Divisions</i>				
efab structure according to Archetecural pecification	m2	40,00	1200	48,000,00
<i>floor Coverings</i>				
inyl sheeting	m2	38,70	350	13 545,00

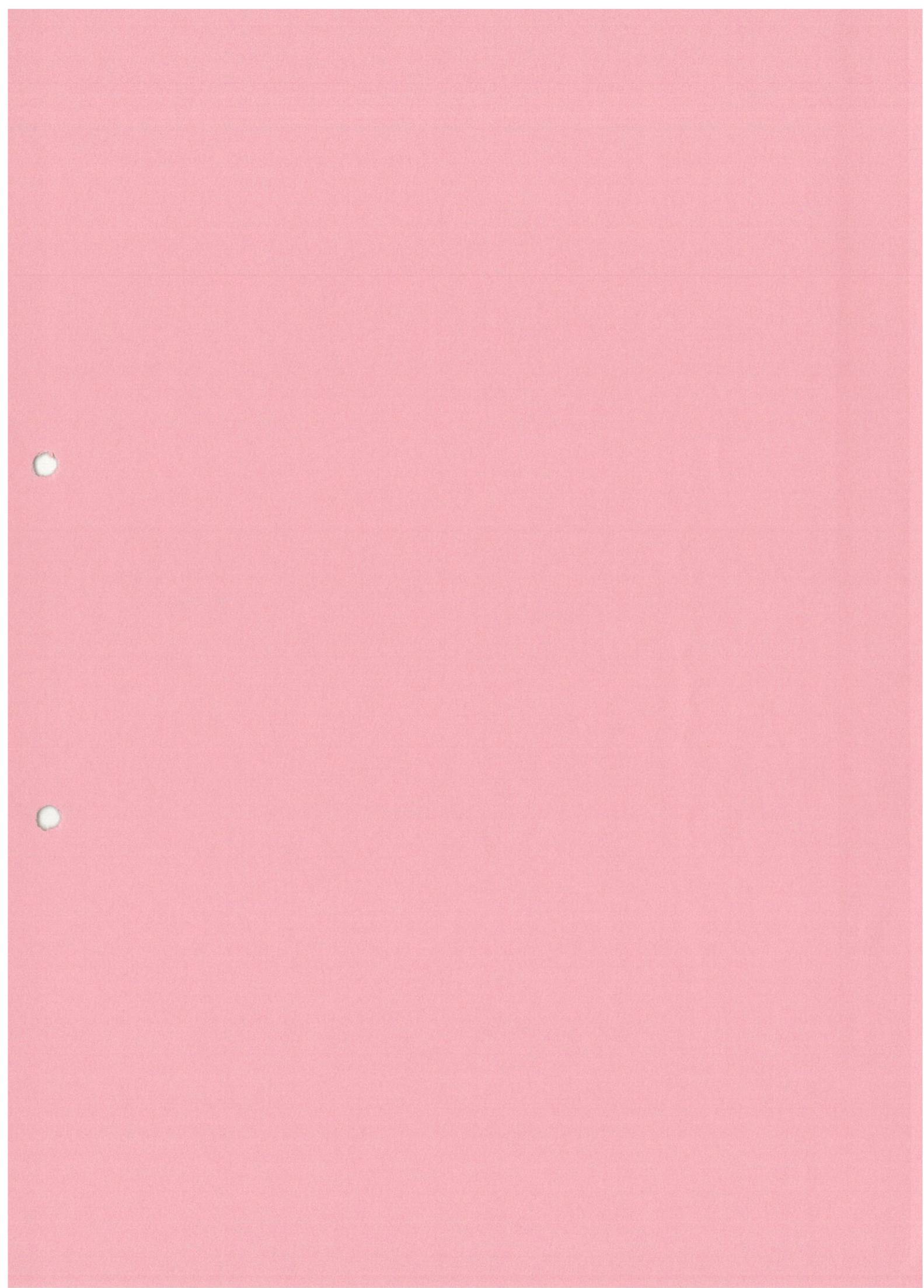
Element	Unit	QTY	Rate	
<i>ceilings</i>				
<i>PVC CEILING</i>				
00mm x 6mm length flat PVC ceiling panels laminated with between 0.8mm-1.5mm thick white PVC laminated sheet as per manufactures specification	m2	52,00	475	24 700,00
00mm fibre glass insulation	m2	52,00	125	6 500,00
<i>plumbing</i>				
White porcelain China Hand wash basin - Vaal Milner Lavatory Ref. 7029 / 20, 590mm x 44mm one tap holes with rubber traps,etc.	No.	4,00	4200	16 800,00
Double action elbow pillar tap	No.	8,00	1500	12 000,00
Protea semi-close coupled 104 degree WC set Cat. No. 750000 low level wash down pan comprising open rim pan with "p" or "s" trap (elsewhere), matching 9 litre No. 710033, Hart Celmac heavy duty white plastic seat and lid, universal low level cistern Cat. complete with handle, flush valve, flush pipe and clip including bedding pan in position	No.	1	6000	6 000,00

K.T

PARK HOMES FOR POINTS OF ENTRY

ge capacity a 2kw h pressure geyser,	No	4,00	2400	9600,00
ipes	No	1,00	4500	4500,00
bends, elbows, junctions, joints,	No	12,00	175	2100,00
m PVC pipes	No	8,00	105	840,00
m galvanised steel pipes	m	14,00	130,00	1820,00
m galvanised steel pipes	m	22,00	290,00	6380,00
kg fire extinguisher *	m	15,00	250,00	3750,00
ow for water connection	No	2,00	1500	3000,00
ernal works	item	1,00	10,000	10000,00
ting apron and stormwater channel	m3	20,00	3000	60000,00
crete in ramps and stoeps	m3	20,00	4000	80000,00
ctrical Installation				
00btu/h air conditioner	item	3,00	36000	108000,00
ow the sum of Forty thousand Maloti ctrical including fittings, builders work	item	1,00	40000	40000,00
TOTAL				1 124,660
LDING COST				-
!!! CONTIGENCY FOR 5%				56 233
15%				-
TOTAL BUILDING COST				1 77 133,95
				1 358,026,95

K.T.



FINN 76

PAYMENT VOUCHER

Department Health
Covid -19

Pay to: Rhythm & Blues Management
Address: Maseru 100
Lesotho

CASH PAYMENT RECEIPT

Received the sum of

Signature

Witness

PAID BY CHEQUE NO

Revenue Stamp

Description of service (Appropriate Certificate printed on reverse to be Completed as necessary)

Payment of Breakfast and lunch supplied to the Cabinet ministers and officials at the Command Centre as per attached contract and invoice # C2019 dated 07/04/2020

R	C	Signature of Recipient
555 542	00 7	
TOTAL		
555 542	00 7	

Authority Covid -19/2020/2021

Five hundred & fifty five Thousand, five hundred & forty two Maboti

I certify that this voucher is passed for payment in accordance with Financial Regulations, that goods or services have been acquired for the purposes, and that the expenditure is a proper charge to public funds, and has not been previously paid, and funds are available.

Prepared By: [Signature]

Entered in Vote Book: [Signature]

Commitment Control Register: [Signature]

File No. 9/201

Signature of Authorising officer: [Signature]

Appointment: P.S Health

Date: 15/02/21

Checked by: [Signature] Passed by: [Signature] Paid by: [Signature]

Allocation			Treasury Vr. No.		Dept. Vr. No.		Amount	
Head	S/Head	Item	Station	Vr. No.	D.W.	Vr. No.	Debit R	C
8753415						180	555 542	00

SAVINGRAM

FROM : PS HEALTH
TO : PS CABINET ADMINISTRATION
REF NO : H/FIN/8
SIGNED : 
(Full Signature)
NAME : K.TS'OOANA (MR)
DATE : 27th JANUARY, 2021

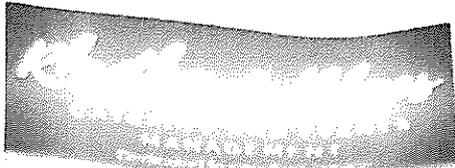
FILE NO.....
(Receiving Min. Dept)

RE: PAYMENT TO RHYTHM AND BLUES CATERING & EVENT MANAGEMENT

Your good office is requested to pay Five Hundred and Fifty Five Thousand. Five Hundred and Forty Two Maloti only (M 555,542.00) to the above mentioned supplier for providing lunch, breakfast and dinner as per attached documents.

I thank you for your assistance.

LIKILENG 604 RUSTHA BLVD



...@gmail.com

TAX INVOICE

Customer: MINISTRY OF HEALTH

Date: 07/04/2020

ATTENTION:
Address:

City:

Phone:

Code:

IBPO1687

REF	Description	QTY	Rate	Amount
1	BREAKFAST	1025	P 120.00	R 123,000.00
2	MORNING TEA	52	P 30.00	R 1,600.00
3	LUNCH	1863	R 170.00	R 316,710.00
4	BOTTLED WATER	1562	R 15.00	R 23,430.00
5	DINNER	102	R 170.00	R 17,340.00

SUB TOTAL	R	483,080.00
15% VAT	R	72,462.00
TOTAL	R	555,542.00

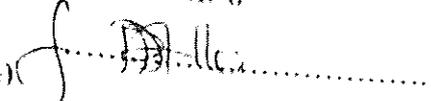
Signed: M. M. M. M.

BANKING DETAILS: RHYTHM AND BLUES
BANK NAME: NEDBANK
ACCOUNT NO: 61000000123
BRANCH CODE: 360161

SAVINGRAM

RECEIVED DATE/STAMP

TO : HEAD OF PROCUREMENT UNIT - HEALTH
FROM : DIRECTOR, PPAD
REF : FIN PPAD 6

SIGNED: 
(Full Signature)

NAME : LIKOTSILESELI (M)
(Typed)

FILE NO
(Receiving Min Dept.)

DATE : 26TH JANUARY, 2021



RE: RETROSPECTIVE AUTHORITY TO RHYTHM & BLUES
CATERING AND EVENTS MANAGEMENT FOR AN AMOUNT OF
M555.542.00

(Please refer to your MOD/ADMIN/24 dated 11TH MAY, 2020.

This savingram serves to inform you that the Honourable Minister for Finance has approved your application for retrospective authority to pay Rhythm & Blues Catering and Events Management for the supply of Breakfast and Lunch to the Cabinet Ministers and officials at the command Center for an amount of M555,542.00 (Five Hundred and Fifty Five Thousand, Five Hundred and Forty Two Maloti Only).

CC: Acgen
Audit

*Accounts please process
Lawrence
1/02/2021*

SAVINGRAM

(Received date stamp)

TO: THE PRINCIPAL SECRETARY, MOH

FROM: THE PRINCIPAL SECRETARY, MOH

REF. NO: MOH ADMIN/24

NAME: T. MOKOALLE

FILE NO.....

(Receiving Min/Dep.)

SIGNED: 

(Full signature)

DATE: 11/05/2020

*

**RE: RETROSPECTIVE AUTHORITY TO PAY RHYTHM & BLUES
CATERING AND EVENTS MANAGEMENT FOR PROVISION OF
CATERING SERVICES TO NATIONAL COMMAND CENTRE.**

I received a memo from Dr. Maama (Incidence Manager) on the 19th March 2020 requesting that breakfast and lunch be provided to The Cabinet Ministers and officials at the Command Centre located at Manthabiseng Convention Centre from 19th March 2020. I forwarded this request to procurement where due to the urgency of the matter, **Rhythm & Blues Catering and Events Management** was engaged. Having realised that the period of engagement was not stipulated in the letter that I previously wrote, I revoked such a letter and further terminated such engagement which had showed the provision of catering services as indefinite, this was done in order to allow other companies to be engaged without further involvement of MOH for transparency purposes. The letter for such termination is herein attached. The total amount to be paid under COVID 19 Account as per PS Cabinet instruction is five hundred and fifty-five thousand, five hundred and forty-two maloti (LsL555, 542.00).

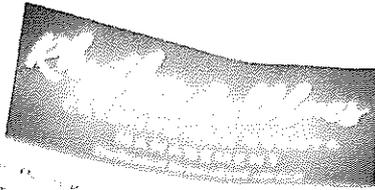
May I remind your good office that the Cabinet on its sitting on the 19th March 2020 decided that the emergency procurement methods be employed in order to respond urgently to the threat of COVID 19 pandemic. Further, as Principal Secretaries we were also advised by your good office Finance to implement section 8 (1) (g) (i) and (ii) of the public procurement regulations 2018 which it states that if there is a compelling urgency that creates threat to life, health and "where without urgent procurement, the continued functioning of the Government or procurement unit will suffer an irreparable loss". Further, section 8 (1) (e) of the public procurement regulations states that "in exceptional cases of extreme urgency where such

emergencies were not planned for foreseeable by the unit, single sourcing method of procurement can be applied.

The procurement manager (secretary to the panel) referred the matter to the tender panel for approval. However, on its sitting of the 5th May 2020, the tender panel felt that as much as the procurement of IEC materials to educate the general public was done in good faith, the matter could have first been directed it to approve. The panel also felt that in my capacity as The Chief Accounting Officer, it has no power to approve nor disapprove what I have already given an instruction to be done, and as such, the panel arrived at the decision that section 42A of the public procurement regulations 2018 be invoked and that the matter be referred to your good office to grant retrospective authority to pay.

I therefore request that retrospective authority be granted for payment of **Rhythm & Blues Catering and Events Management** for the catering services it offered at The National Command Centre. The quotation including the license and the tax clearance are herein attached for ease of reference.

Thank you.



Main North 1, Opposite the Islamic Centre

166 620 78633 Email

Customer Name: MINISTRY OF HEALTH
Address:
Phone:
Email:

QUOTATION C00324

Date: 06/04/2019
IBR NO: IBP 01687
VAT NO: 50020395



1025	BREAKFAST	P 120.00	P 123,000.00
1863	LUNCH	P 170.00	P 316,710.00
52	MORNING TEA	R 50.00	R 2,600.00
1562	BOTTLED WATER	R 15.00	R 23,430.00
102	DINNER	R 170.00	R 17,340.00
SUB TOTAL			R 483,080.00
15% VAT			R 72,462.00
TOTAL			R 555,542.00

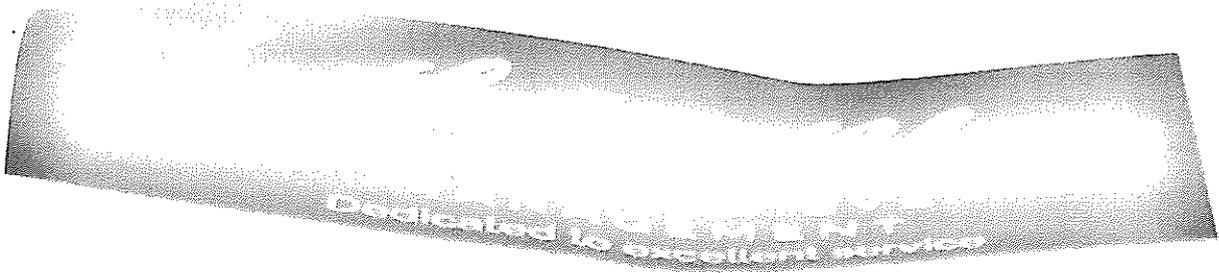
M. Mokoena

Conditions

Order should be sent to us as proof of acceptance of quotation and an invoice will be issued upon receipt thereof. This quotation is valid for 30 days after the date on quote.

Thank you for your business:

Mr. Mokoena for your business



The Procurement Manager
Ministry of Health
P. O. Box 514
Maseru 100

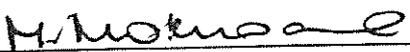
March 24, 2020

Dear Sir,

LETTER OF ACCEPTANCE
SUPPLY OF BREAKFAST AND LUNCH TO CABINET MINISTERS
AND COMMAND CENTER OFFICERS

This is to notify your good office that we accept the offer as per your letter dated 23rd March 2020 to supply breakfast and lunch to cabinet ministers and command center officers. Thank you in advance.

Yours faithfully



M. Mokuoane
Managing Director



Kingdom of Lesotho

PROJECT FINANCING: THE GOVERNMENT OF LESOTHO

Contract No.: Covid-19

Between

MINISTRY OF HEALTH

And

RHYTHM AND BLUES CATERING AND EVENT MANAGEMENT

FOR

**PROVISION OF BREAKFAST AND LUNCH TO THE CABINET
MINISTERS AND OFFICIALS AT THE COMMAND CENTER**

MARCH 2020

Form of Contract

LESITHI STATE RESERVATION

This CONTRACT (hereinafter called the "Contract") is made the 1st day of the month of *March, 2020*, between, on the one hand, *Ministry of Health* (hereinafter called the "Employer") and, on the other hand, *Rhythm Catering and Events Management* (hereinafter called the "Service Provider").

WHEREAS

- (a) the Employer has requested the Service Provider to provide certain Services as defined in the General Conditions of Contract attached to this Contract for catering services to National Command Center (hereinafter called the "Services");
- (b) the Service Provider, having represented to the Employer that they have the required professional skills, and personnel and technical resources, have agreed to provide the Services on the terms and conditions set forth in this Contract at a contract price of Five Hundred and Fifty Five Thousand, Five Hundred and Forty Two Maloti Only (LsL555,542.00)

NOW THEREFORE the parties hereto hereby agree as follows:

1. The following documents attached hereto shall be deemed to form an integral part of this Contract:
 - (a) The General Conditions of Contract;
 - (b) The Special Conditions of Contract;
 - (c) The Commitment Letter to the Service Provider's Bid
 - (d) The Priced Activity Schedule
 - (e) The Specifications
 - (f) The Letter of acceptance
 - (g) The following Appendices:
 - Appendix A: Description of the Services
 - Appendix B: Key Personnel and Subcontractors

The mutual rights and obligations of the Employer and the Service Provider shall be as set forth in the Contract, in particular:

- (a) The Service Provider shall carry out the Services in accordance with the provisions of the Contract; and
- (b) the Employer shall make payments to the Service Provider in accordance with the provisions of the Contract.

IN WITNESS WHEREOF, the Parties hereto have caused this Contract to be signed in their respective names as of the day and year first above written

For and on behalf of *Ministry of Health*

[Signature]
In the Capacity of Principal Secretary

In the presence of: *[Signature]*

Melba Matsimane

For and on behalf of *Rhythm Catering and Events Management*

MATSELISO MARY MOIWIWANÉ
In the Capacity as Managing Director

For and on behalf of each of the Joint Venture Members of the Service Provider

M. Mokuo
Name of member and Signature

[Signature]
Name of member and Signature

[Signature]
Name of member and Signature

2.1

The date on which this Contract shall come into effect is the date of the letter of acceptance/notification of award from *the Employer*

2.2.2

The Starting Date for the commencement of Services is : *March 03, 2020*

2.3

The Intended Completion Date is: *April 05, 2020*

3.4

The risks and coverage by insurance shall be:

- (i) Third Party motor vehicle 100%
- (ii) Third Party liability 100%
- (iii) Employer's liability and workers' compensation 100%
- (iv) Professional liability 100%
- (v) Loss or damage to equipment and property 100%

3.5(d)

The other action is alteration to an approved menu

6.2(a)

The amount in local currency is **Five Hundred and Fifty Five Thousand, Five Hundred and Forty Two Maloti Only (LsL555,542.00)** for two months

6.4

Payments shall be made according to the following schedule:

- Monthly payments subject to certification by the Employer that the Services have been rendered satisfactorily. This monthly payments shall be strictly based on the actual number of people provided food in that month (not on estimation).
- Under no circumstances shall the Service Provider be paid for defective services (i.e there shall not be any payment for negative deviation from the agreed menu)

5

Payment shall be made within **thirty (30)** days of receipt of the invoice and the relevant documents specified in Clause 6.4, and within **sixty (60)** days in the case of the final payment.

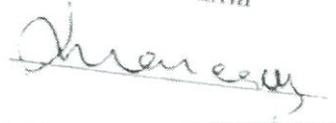
The interest rate is: **lending rate from the Service Provider's Bank**

Price adjustment may be considered where there is proof beyond reasonable doubt that prices have increased.

MEMO

TO: PS Health
FROM: COVID 19 Incident Manager

NAME: Dr. L.B. Maama

SIGN: 

DATE: 19th March 2020 

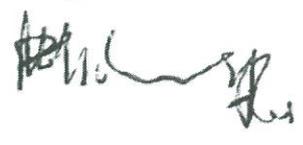
**RE: INDEFINITE PROVISION OF BREAKFAST AND LUNCH FOR
CABINET MINISTERS AND GOVERNMENT OFFICIALS**

This serves to request you to provide breakfast and lunch for cabinet ministers and government officials that are meeting at the National Command Centre for COVID-19.

Thank you.

Procurement Manager

F.Y.A.



19-03-2020



Ministry of Health
P.O.Box 514
Maseru, 100
30th March, 20



Rhythm and Blues Catering
And Events Management
P.O.Box 10702
Maseru

Dear Sir/Madam,

RE: TEMINATION LETTER TO THE ABOVE COMPANY

This is to inform you that the Ministry of Health has terminated the catering contract of serving breakfast and lunch for the cabinet ministers and government officials identified while preparing for the control of coronavirus (covid-19) in the Kingdom of Lesotho, the contract should end on the 05th April, 2020.

Thank you for the usual support


Mr. T. Mokoatle
Principal Secretary
Ministry of Health

H. Mokoatle



Ministry of Health
P.O. Box 114
Maseru 2700

27th March 2020



Rhythm and Blues Catering
and Events Management
P.O. Box 10702
MASERU 100

Dear Sir/Madam,

RE: COMMITMENT LETTER TO THE ABOVE COMPANY

This is to confirm that the Ministry has engaged Rhythm and Blues Catering and Events Management to provide breakfast and lunch for cabinet ministers and government officials indefinitely while preparing for the control of Coronavirus (Covid-19) in the Kingdom of Lesotho.

Thank you for your usual support.

Yours faithfully,

T. MOKOATLE (MR)
PRINCIPAL SECRETARY

SAVINGRAM

RECEIVED DATE STAMP

TO : HEAD OF PROCUREMENT UNIT - CABINET ADMINISTRATION

FROM : DIRECTOR, IPAD

RE : TENDER NO. 1

SIGNED: 
 (Name)

NAME : TEKUNISEL, Mr.
 (Name)

DATE : 17 FEBRUARY 1971

RETROSPECTIVE APPROVAL OF THE AMOUNT OF RM 100,000.00

For the purpose of the above mentioned tender, the amount of RM 100,000.00

has been approved by the Director, IPAD for payment of the amount of RM 100,000.00 to the contractor, Tekunisel, for the purpose of the above mentioned tender.

Cer. Aggen
Andi

5.0

MINISTRY OF FINANCE

PPAD ANALYSIS

The Prime Minister's office is seeking an approval for a retrospective authority to pay Avani Maweni a total amount of **M293,368.24** (Two Hundred and Ninety-Three Thousand Three Hundred and Sixty-Eight Maloti and Twenty-Four Tsentele) instead of M239,368.24 which was previously shown in the Statement dated 18th November, 2020. This payment is in relation to the provision of a commission and incentive for Dr. Catherine E. Phole from 18th June 2019 to 30th September 2020 as part of her employment engagement with SACOSU. Avani Maweni's name has been attached for ease of reference.

No.

Specify

5.1

Recommended NO1
Recommended

It is recommended that approval for the proposed authority should be granted since the amount has already been raised to the account.

5.2

Recommended NO1
Recommended for Approval

Full Name

Signature

Date

Full Name

Signature

Date

5.3

Approved / Not Approved

For Minister of Finance

Signature

Date

Signature (M)

Signature
Date: 09/02/2021

SAVINGRAM

Received date stamp

the ip

DIRECTOR PPAD
PROCUREMENT MANAGER - PRIME MINISTER'S OFFICE

SIGNED : FIN/PPAD/17

(Full signature) *[Signature]*

NAME : L. LESELI (MR)
(Typed)

FILE NO.
(Receiving Min/Dept)

DATE : 02 FEBRUARY, 2021

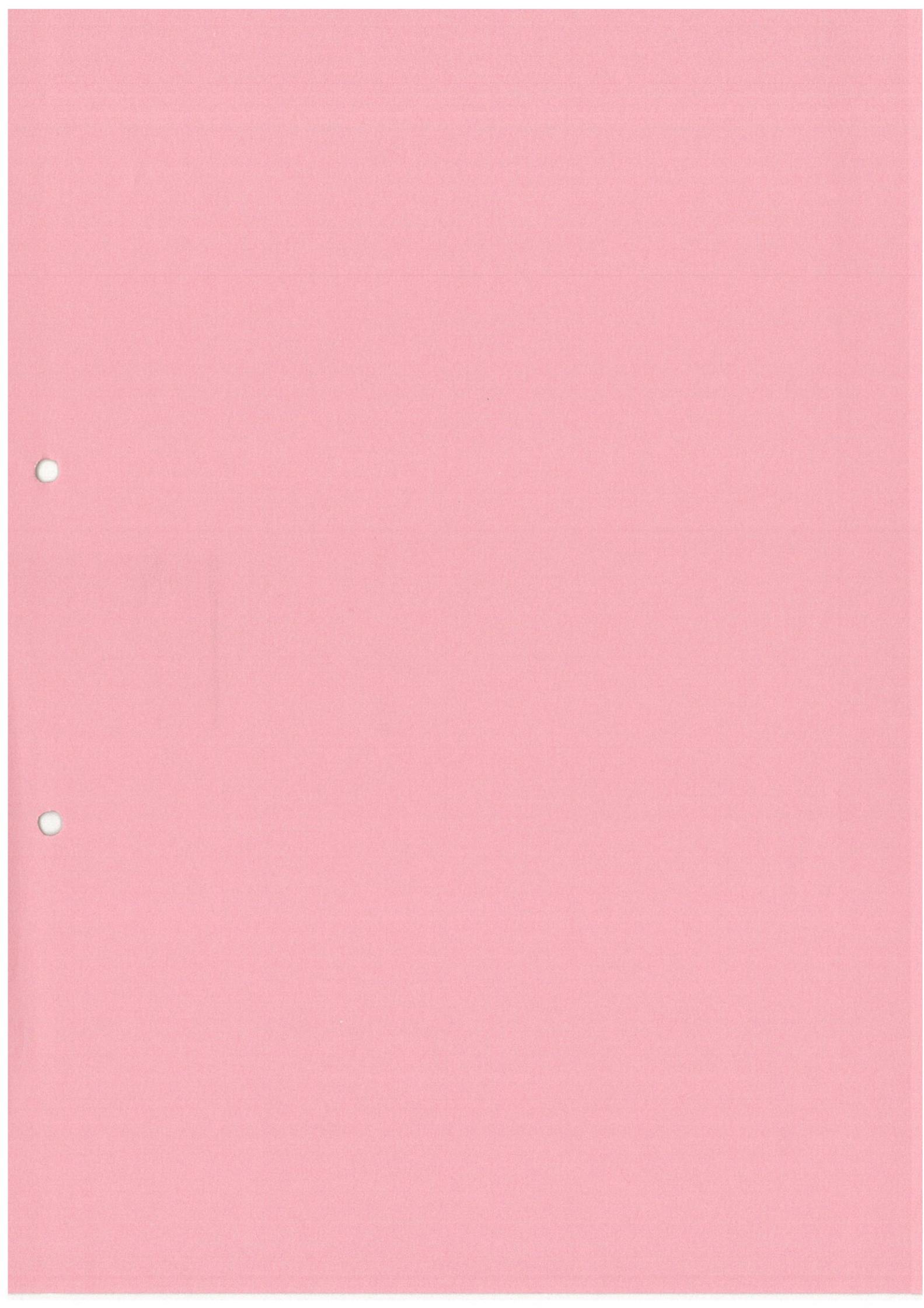
RE: RETROSPECTIVE AUTHORITY TO PAY AVANI MASERU FOR SERVICES OFFERED
AN AMOUNT OF M1,184,441.00.

Reference is made to the above captioned subject
This savinggram serves to inform you that the Honourable Minister of Finance has approved your application for retrospective authority to pay Avani Maseru for provision of office space an amount of M1,184,441,00 (One million, one hundred and eighty-four thousand, four hundred and forty-one maloti only).
The Principal Secretary will follow up with relevant departments to ensure that proper procedures were followed.

CC: Acgen
Audit

Noted
Send to accounts to process payment
[Signature]
03-02-2021

counts please pay
[Signature] 03/02/2021



ANNEX 7

LETTING AND HIRING OF VEHICLES
AGREEMENT

Entered by and between

GOVERNMENT OF LESOTHO
REPRESENTED BY THE MINISTRY OF
HEALTH
(Hereinafter referred to as GOL/Client)

AND

.....M. MASHAPHA.....

(Hereinafter referred to as the Service
Provider)



This contract is entered into on this 23rd day of June 2020 between
 Said persons, the date of the signing of this agreement, this contract shall be deemed to
 be complete and final.

BETWEEN

The Government of Rwanda through Ministry of Health - MoH, hereinafter referred to as
 the "Client", having its principal place of business at Health Headquarters, Constitution
 Road, Maseru, Esatya.

AND

BY: (MURRAY) hereinafter referred to
 as the Service Provider.

RECITALS:

Whereas the Client is desirous to hiring the Service Provider's vehicle;

Whereas the Service Provider is the owner of a make and model of a motor vehicle of the
 following description: registration number R7244 Model VW CRNEIER Chassis
 number WV1ZZZ2E26016089 Engine number CKT041951 Colour
WHITE Year of Manufacture 2013 and

Whereas the Service Provider is desirous of letting the above mentioned vehicle and the
 Client has indicated interest to hire the aforesaid motor vehicle on the terms and conditions
 herein contained

NOW THEREFORE THE PARTIES AGREE AS FOLLOWS:

1. RENTAL

1.1 The motor vehicle is hereby leased at a daily rate per attached **Schedule 1**. This is
 dependent on the vehicle type and model. The rates hereof are thoroughly in
 alignment with The Ministry of Works External Circular Notice No. 2 of 2020.

1.2 Client reserves its right to review the rental rates at anytime by giving the Service
 Provider at least sixty (60) days' notice before effecting the said changes.

2. DURATION

This Agreement shall commence on the 1st of January 2006 and shall continue for a period ending on the 31st December 2006 unless terminated in accordance with the terms of this contract.

3. THE SERVICE PROVIDER'S OBLIGATIONS

The Service Provider hereby agrees:

- 3.1 To provide an experienced and qualified driver to the Client.
- 3.2 To provide the motor vehicle and to ensure it is roadworthy and available.
- 3.3 To grant the Client access to the motor vehicle at any time during the duration of the agreement.
- 3.4 To keep the motor vehicle covered under comprehensive passenger liability insurance with a reputable insurance company throughout the duration of this agreement. Attached herewith is and provides a copy of a valid comprehensive Level under **Annexure A**.
- 3.5 To be responsible for the operational requirements such as normal service, repairs, tyre replacements, fuel, wear and tear of the motor vehicle and any other replacements of a similar nature.
- 3.6 To attend to the motor vehicle within 24 hours as and when it requires a normal service or repairs.
- 3.7 To return the motor vehicle to the client within 36 hours after having taken it for normal service and repairs.
- 3.8 To provide the Client with another vehicle equivalent and/or similar to the vehicle being replaced for temporary use within 36 (thirty-six hours) while repairing the vehicle.

the motor vehicle licence disc of the vehicle provided is always up to date during the term of this agreement.

The Client shall also provide a certified (blue ink) copy of the registration certificate of the motor vehicle provided herewith as **Annexure B** and

THE CLIENT'S OBLIGATIONS

The Client shall:

- 4.1 ensure that the motor vehicle is fitted to the motor vehicle or any component thereof with the same or better parts as provided by the same component or by one of the motor vehicle manufacturers or approved or advanced vet. an.
- 4.2 ensure that the Service Provider shall not be liable in respect of the driver of the motor vehicle.
- 4.3 ensure that the motor vehicle is repaired or replaced and undertake on a daily basis.
- 4.4 ensure that the motor vehicle is repaired or replaced on a monthly basis by the Service Provider.

6 TERMINATION OF THE AGREEMENT

- 6.1 The Client shall have the right to terminate this agreement by giving the Service Provider sixty (60) days' notice if it appears that for whatever reason, it is no longer in the best interest of the client.
- 6.2 In the same manner, the Service Provider shall have the right to terminate this agreement by giving the Client at least sixty (60) days' notice.

7 NOTICES

Addresses and Notice

7.1 The parties hereby choose the following addresses for the purposes of all notices under this contract and as their *domicillium citandi et executandi* ('domicillium') for the purposes of the giving of any notice, the serving of any process and for any purpose arising from this agreement at the respective addresses set below:

Ministry of Health

Ministry of Health
P.O. Box 594
Center of Information and Education
Montreal, QC H3A 2B4

Attention:
Telephone:

Ady E. Madarone
514 393 3100

The Service Provider

1000 Avenue
Box 330
L3R 9W5

Attention:
Mobile:

514 532 2477

- 7.2 Any notice to either party shall be sufficiently served if sent by registered post to the first address specified above or directly served on the other party or on any known agent authorized by him/her and notified as authorized to receive notices on his/her behalf.
- 7.3 Notwithstanding 7.2 any notice shall be deemed sufficiently served if sent by email to either party.

8. FORCE MAJEURE

Neither party to this Agreement shall be liable for failure to perform any of its obligations hereunder if prevented from doing so by reason of force majeure.

9. ENTIRE AGREEMENT

9.1 This Agreement together with the schedules hereto constitutes the entire agreement and understanding between the Parties and supersedes

9.2 Neither party relies in entering into this agreement on any warranties, representations, disclosures or expressions of opinion which have not been incorporated into this agreement as warranties or undertakings

9.3 No variation of this agreement shall be of any force or effect unless reduced to writing and signed by both parties

10. WAIVER OF REMEDIES

No tolerance, delay or indulgence by either Party in enforcing the provisions of this Agreement shall prejudice or restrict the rights of either Party nor shall any waiver of its rights operate as a waiver of any subsequent breach and no right, power or remedy herein conferred upon or reserved for the Party is exclusive of any other power or remedy available to the Party and each such right, power or remedy shall be cumulative

11. ASSIGNMENT & CHANGE IN OWNERSHIP/ MANAGEMENT

11.1 The Service Provider shall not assign or transfer its obligations and/or rights under this Agreement to any third party, whether an associated entity or not, whether in whole or in part without the prior written consent of the Client

11.2 The Service Provider shall immediately notify Client of any change of ownership or management of its business

13. GOVERNING LAW

This Agreement shall in all respects be governed and construed in accordance with the Laws of Lesotho

13 SETTLEMENT OF DISPUTES

Any dispute arising out of the contract which cannot be settled amicably by the parties shall be referred to arbitration in accordance with the law of Lesotho. The arbitration award shall be final and binding, and must be turned into a order of court.

14 ADDRESSES

The parties hereby declare that the following address is the purpose of all notices under this contract and that any communication sent to the above address shall be deemed to be the proper address of all purposes.

The Client

The Director - Secretary
Ministry of Health
10000014
Maseru
1112 0000 12800

The Service Provider

153 000 533 0000
P.O. Box 129
1000000000

The parties shall be entitled to change addresses by written notice to the other party to any other address within the Kingdom of Lesotho, and such change will become effective fourteen (14) days after service of the notice in question.

IN WITNESS WHEREOF the Parties hereto have caused this Agreement to be executed by its duly authorised representatives as of the day and year first above written.

THIS DONE AND SIGNED AT MASERU ON THIS 23rd DAY OF MAY 2020 ON BEHALF OF THE CLIENT.

SIGNATURE OF CLIENT

Estimote Automation (Able)
Principal Secretary (Acting)
Duly Authorised

Signature

WITNESS

[Handwritten signature]

THIS DONE AND SIGNED AT MASTERS ON THIS 23rd DAY OF NOV 2019 AT THE OFFICE OF THE SERVICE PROVIDER.

[Handwritten signature]
Duly authorised

[Handwritten signature]
Signature

AS WITNESS

[Handwritten signature]

PAYMENT VOUCHER

Ministry OF HEALTH
Department Lodi 19

CASH PAYMENT RECEIPT
 Payable in amount Fifty Six Thousand
 Two hundred & forty .
 Rand
 Cents

Signature _____
 Witness _____

PAID BY CHEQUE NO _____

Revenue Stamp

Pay to: Mashaba Transport
 Address: P.O. Box 354
 Mazenod

Description of service - Appropriate Certificate printed on reverse to be completed as necessary

Being Payment of Providing 2 buses and 1 sprinter to transport deporters from Masery border Post to Butha-buthe, Gathung & Thaba Tseka as per attached O/M 212 in 26/06/2021
 E25 4461 25/06/2020 M2202018 26/06/2021
 LESS 5% Service Tax

Authority Lodi 19/2020/2021

P	C	Signature of Recipient
59,200	00	
2,960	00	
56,240	00	

TOTAL

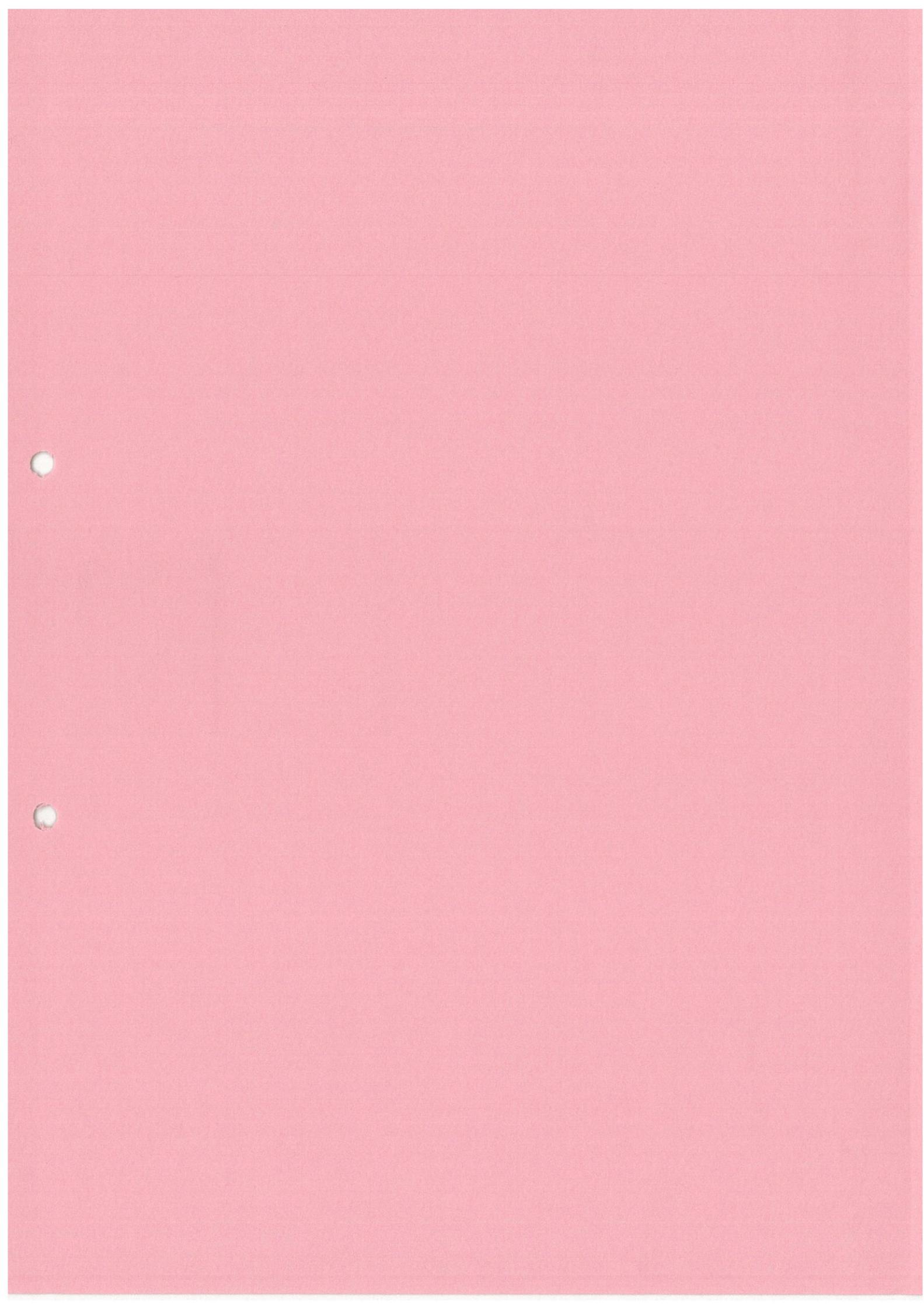
I certify that this voucher is passed for payment in accordance with Financial Regulations, that goods or services have been acquired for public purposes, and that the expenditure is a proper charge to public funds, and has not been previously paid, and funds are available.

Compiled By - Signature *[Signature]*
 Entered in Voucher Book Signature *[Signature]*
 Commitment Control Register (folio No) 21/436/

Signature of Authorising officer *[Signature]*
 Appointment PS Health
 Date 21/07/2020

Checked by *[Signature]* Passed by *[Signature]* Paid by *[Signature]*

Allocation			Treasury Vr No.		Dept. Vr No.		Amount		Cred
Head	S/Head	Item	Station	Vr. No.	D.W.	Vr. No.	Debit R	C	R
2848753415		Service Tax					59,200	00	2,960





P.O. Box 10115 Maseru
 Lesotho +266-62559600
 joyseapoint@gmail.com
 Tel: +266-62559600
 Fax: +266-62559600
 Email: joyseapoint@gmail.com
 Website: www.joyseapoint.com

INVOICE

Invoice No. 0020200729

Description	No. Guests	No. Days	Unit price	TOTAL
2/7/2020 Accommodation and Meals	6	1	1000	LSL 6,000.00
3/7/2020 Accommodation and Meals	6	1	1000	LSL 6,000.00
4/7/2020 Accommodation and Meals	8	1	1000	LSL 8,000.00
5/7/2020 Accommodation and Meals	8	1	1000	LSL 8,000.00
6/7/2020 Accommodation and Meals	6	1	1000	LSL 6,000.00
7/7/2020 Accommodation and Meals	3	1	1000	LSL 3,000.00
8/7/2020 Accommodation and Meals	2	1	1000	LSL 2,000.00
9/7/2020 Accommodation and Meals	11	1	1000	LSL 11,000.00
10/7/2020 Accommodation and Meals	9	1	1000	LSL 9,000.00
11/7/2020 Accommodation and Meals	9	1	1000	LSL 9,000.00
12/7/2020 Accommodation and Meals	9	1	1000	LSL 9,000.00
13/7/2020 Accommodation and Meals	9	1	1000	LSL 9,000.00
14/7/2020 Accommodation and Meals	9	1	1000	LSL 9,000.00
15/7/2020 Accommodation and Meals	9	1	1000	LSL 9,000.00

INVOICE TO:
 National Covid-19 Secretariat Maseru
 Attention: Mr Nthunya
 Contacts: +266 58021899

JOY GUEST HOUSE
 P.O BOX 10115 MASERU
 LESOTHO +266-62559600
JOYSEAPPOINT@GMAIL.COM

29/07/2020
[Signature]



JOY GUESTHOUSE MASERU
 TEL: +266 2741 9600
 CELL: +266 6255 9600
 Email: joyg@joygohouse.co.ls

JOY GUESTHOUSE SEAPPOINT
 TEL: +266 2741 9600
 CELL: +266 6255 9600
 Email: joyseapoint@gmail.com
 Website: www.joygohouse.co.ls

Description	No. Guests	No Days	Unit price	TOTAL
16/7/2020				
Accommodation and Meals	9	1	1000	LSL 9 000 00
17/7/2020				
Accommodation and Meals	11	1	1000	LSL 11 000 00
18/7/2020				
Accommodation and Meals	9	1	1000	LSL 9 000 00
19/7/2020				
Accommodation and Meals	9	1	1000	LSL 9 000 00
20/7/2020				
Accommodation and Meals	9	1	1000	LSL 9 000 00
21/7/2020				
Accommodation and Meals	9	1	1000	LSL 9 000 00
22/7/2020				
Accommodation and Meals	9	1	1000	LSL 9 000 00
23/7/2020				
Accommodation and Meals	9	1	1000	LSL 9 000 00
24/7/2020				
Accommodation and Meals	9	1	1000	LSL 9 000 00
25/7/2020				
Accommodation and Meals	9	1	1000	LSL 9 000 00
26/7/2020				
Accommodation and Meals	9	1	1000	LSL 9 000 00
27/7/2020				
Accommodation and Meals	9	1	1000	LSL 9 000 00
28/7/2020				
Accommodation and Meals	9	1	1000	LSL 9 000 00
			Sub-Total	LSL 223,000.00
			VAT (15%)	LSL 33 450.00
			TOTAL	LSL 256 450.00

Account Name: Sedibeng Business Soluti
 Account Number: 1021352400018
 Bank Name: Lesotho PostBank
 Branch Code: 500100
 Swift Code: LESHLSMM

JOY GUEST HOUSE
 P.O BOX 10115 MASERU
 LESOTHO +266-62559600
 JOYSEAPPOINT@GMAIL.COM

21/07/2020
Khama

SAVINGRAM

6. P. 1/11

FROM : PS HEALTH
TO : PS CABINET ADMINISTRATION
REF NO : H/FIN/8
SIGNED : 
NAME : K. TS'OOANA
DATE : 17th NOVEMBER, 2020

FILE NO.
(Receiving Min. Dept)

RE: PAYMENT TO JOY GUEST HOUSE

Your good office is requested to pay Two Hundred and Forty Five Thousand, Three Hundred Maloti only (M 245,300.00) to the above mentioned supplier for providing quarantine facilities as per attached documents.

I thank you for your assistance.



Tel: +26622326897
Fax: +266 22324529

Email: mosae.tsietsi@gmail.com

MOH/PROC/1

The Managing Director
Joy Guest House
Lesotho

Dear Sir/Madam

Procurement Unit
Ministry of Health
P.O. Box 514
Maseru 100

27th July 2020

RE: APPROVAL AS QUARANTINE FACILITY

I am pleased to inform you that Joy Guest House has been selected as the Quarantine Facility for a duration of six (6) effective from 1st April 2020

The *Ministry of Health* is prepared to award you the above-mentioned contract subject to you accepting the offer. Would you please let me know in writing within three (3) from the date of this letter whether or not you wish to enter into a contract with the Ministry of Health.

It must be emphasized that failure to provide this document within this period could prejudice the award of the contract to you. Should you not wish to enter into a contract, this invitation will be cancelled.

I look forward to hearing from you.

Please do not hesitate to contact the undersigned if you have any queries concerning this letter.

Yours faithfully,


TSIETSI J. MOSAE
PROCUREMENT MANAGER- MINISTRY OF HEALTH

AGREEMENT
BETWEEN
MINISTRY OF HEALTH KINGDOM OF LESOTHO
AND
JOY GUEST HOUSE

For the
Provision of accommodation (quarantine centre) and
meals for COVID 19 patients

AN AGREEMENT dated the 14th day of AUGUST 2020
2020.



BETWEEN : **MINISTRY OF HEALTH KINGDOM OF LESOTHO** of
Corner Constitution and
Linare roads, Maseru 100 ("**Purchaser**");

AND:

JOY GUEST HOUSE ("**Supplier**");
Maseru 100

(May collectively be referred to as "**Parties**")

Whereas:

The Purchaser engages the Supplier to serve as a quarantine facility for the duration of Covid 19 only (six months). The quarantine facility to be paid at the standard rate of: lsl1, 000.00 for accommodation which include lsl270.00 (breakfast @ lsl70.00, lunch and dinner @ lsl100.00) per room.

The Purchaser engages the Supplier to serve as quarantine facilities for the duration of Covid 19 only (six months). the quarantine facility to be paid at the standard rate of: lsl1, 000.00 for accommodation which include lsl270.00 (breakfast @ lsl70.00, lunch and dinner @ lsl100.00) per room as approved by the Ministry of Health vide Lett dated 29th June 2020, acceptance letter, the scope of service to be provided and this contract are attached as **Appendix**

- 1) Ministry of Health Lesotho identified **JOY GUEST HOUSE** call serve as quarantine facilities for the duration of Covid 19 only (six months). The quarantine facility to be paid at the standard rate of: lsl1, 000.00 for accommodation which include lsl270.00 (breakf

1270.00, lunch and dinner @ 12100.00) per room and this was approved by the Tender Panel

- 2) The Supplier having been selected as the most favourable bidder by the Purchaser, has agreed to serve as quarantine facilities for the duration of Covid 19 only (six months). The quarantine facility to be paid at the standard rate of 121,000.00 for accommodation which include 1270.00 (breakfast @ 1270.00, lunch and dinner @ 12100.00) per room and agrees to strictly adhere to the terms and conditions of this Agreement

The Parties agree as follows:

1.0 DEFINITION:

“**Agreement**” means the entire agreement and attached Schedule between the parties and includes any variation and amendments that may be done from time to time;

“**Contracted Item**” refers to the Equipment that the Supplier is engaged to supply and further details are annexed in Appendix E;

“**Delivery Date**” refers to the date on which the contracted goods are commissioned at delivery site;

“**End User**” refers to the Purchaser;

“**Government**” refers to the Government of Kingdom of Lesotho;

“**Ministry**” refers to Ministry of Health Kingdom of Lesotho;

“**PO**” refers to Purchase Order;

“**OEM**” refers to Original Equipment Manufacturer; and

“**Termination Date**” refers to the date on which this agreement is terminated under the provisions of Clause 10.0.



**Kingdom of Lesotho
Ministry of Health**

MINUTES OF THE TENDER PANEL

Present: **Lesimole Moletsane (Adv)**- Chair Person
Alexander Maama Mojela (Dr) – Member
Tsietsi Polane (Mr) - Member
Neo Leutsoa (Mr)- Acting Secretary

Apologies: Tsietsi Mosae- Secretary
Mpheteng Ts'ukulu-Member
Tlebere Mpo (Mr) – Member
Molise Motsukunyane- Assistant Secretary

Place: Ministry of Health DPS Office

Date: 31st August 2020 at 1000 hour

Agenda:

1. Opening
2. Approval of additional Quarantine Facilities
3. Review of Meal Prices in Health Centres
4. AOB

MINISTRY OF HEALTH

G. P. 66

TENDER PANEL CONTRACT No.: Covid-19 Quarantine Facilities 2020/2021

Department: ADMINISTRATION

Tender for: Supply of Covid-19 Quarantine Facilities for Ministry of Health

Tender Panel Approval: Exceptional Procurement Method (please see minutes)

DATE: August 31, 2020

SIGNED: [Signature] Procurement Manager

THE FOLLOWING QUOTATIONS ARE RECOMMENDED ADDITIONAL QUARANTINE FACILITIES

DISTRICT	QUARANTINE FACILITY	NO. OF BEDS
1. Leribe	Aloes Guest House	
2. Maseru	J&E Cyaara Guest House	42
	Joy Guest House	23
	Scenery Guest House	19
3. Mokhotlong	Bafokeng Guest House	22
	Boikethelo Guest House	4
		8

DATE: 21/08/2020

SIGNED: [Signature] Procurement Manager

RECOMMENDATION:

The Procurement Unit recommends that the above Hotels and Guest Houses be recommended as Quarantine Facilities for duration of Covid-19 only. The Quarantine Facilities be paid at the standard rate of: LsL1, 000.00 for accommodation which include LsL270.00 (Breakfast @ LsL70.00, Lunch and Diner @ LsL100.00) per room.

I certify that funds available

DATE: 03.09.2020

SIGNED: [Signature] Finance Manager

DECISION OF THE TENDER PANEL:

(DATE STAMP)

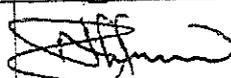
- [Signature]
- [Signature] A.M. Molele
- [Signature] 04/09/2020

APPROVAL:

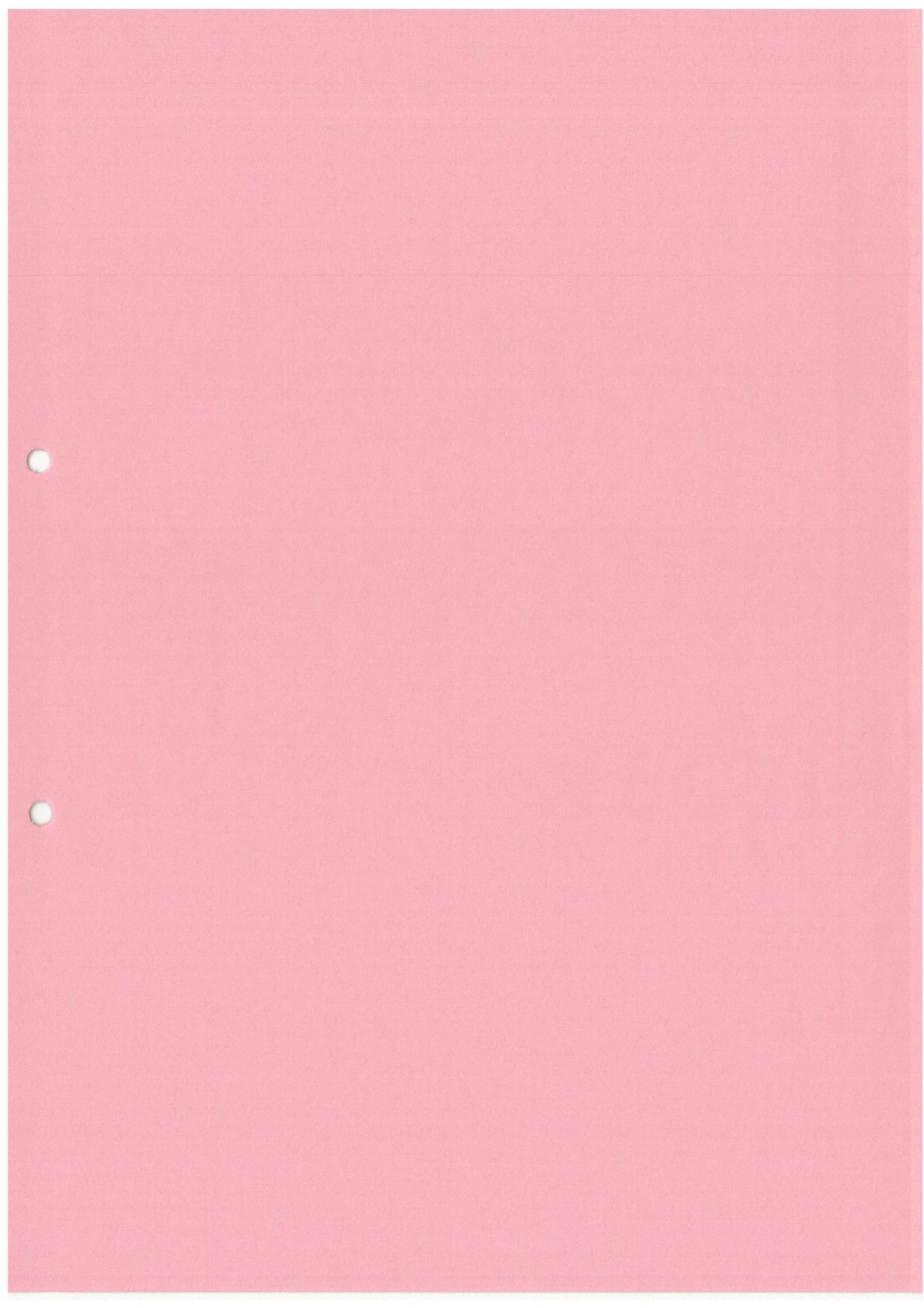
DATE: 19/09/2020

SIGNED: [Signature] Principal Secretary

Handwritten text: "Handwritten text" (partially obscured)

Participants	Signature	Date
Lesimole Moletsane (Adv) - Chairperson		03/09/2020
Alexander Maama Mojela (Dr) - Member	 A.M. Mojela	03/09/2020
Tsietsi Polane (Mr) – Member		03/09/2020
Neo Leutsoa (Mr)- Acting Secretary		03/09/2020

The minutes are certified true and correct



Annex 9

SAVINGRAM

MINISTRY OF FINANCE OFFICE OF THE PRINCIPAL SECRETARY 18 NOV 2020 P.O. BOX 395 MASERU 100, LESOTHO
--

RECEIVED DATE
STAMP

FROM : PS CABINET - ADMINISTRATION

TO : PS FINANCE

REF : GS/CDR/10

SIGNED : 

Full signature

NAME : DR. NEO LIPHOTO

(Typed)

DATE : 18TH NOVEMBER, 2020

RE: PROVISION OF BOARDING AND LODGING FOR DR. CATHERI LEPHOTO
FROM 18/07/21 TO 30/09/20 AMOUNTING TO M239. 368.24

The office of Prime Minister kindly requests authority to process payment for Avani Maseru for provision of accommodation and meals for Dr. Catherine Lephoto from 18th July, 2020 to 30th September, 2020 amounting to M293, 368.24 (Two Hundred and Ninety Three Thousand, Three Hundred and Sixty Eight Maloti, Twenty Four Lisente Only). The engagement of Avani Maseru was facilitated by NACOSEC as part of engagement with Dr. Catherine Lephoto. There is no contract or purchase order between NACOSEC and Avani Maseru.

Your assistance in this matter will be highly appreciated.

Dis PPAD
Kindly see Summary
R. M. M.
18/11/2020

INTERNAL PURCHASE REQUISITION FORM NO:

ORDER NO: _____

PART A: USER

DEPARTMENT/SECTION: Disaster Management Authority (DMA)

REQUIRING OFFICER: David Thablich SIGN: [Signature] DATE: 27/10/2024

ITEM AND SPECIFICATIONS:

Please provide boarding and lodging for Mr. Catherine
Tephato from the 12/07/20 to the 30/09/20 at AVANI

NACOSER This is as part of her employment
engagement with NACOSER.

DATE REQUIRED: _____

PART B: HEAD OF DEPARTMENT/SECTION

RECOMMENDED

NOT RECOMMENDED

NAME: M. Maloi SIGN: [Signature] DATE: 27/10/2024

PART C: PROCUREMENT

SUPPLIER'S NAME AND ADDRESS: _____

SOURCED BY: NAME: _____ SIGN: _____ DATE: _____

ESTIMATED COST: _____

HEAD OF PROCUREMENT: _____ SIGN: _____ DATE: _____

PART D: ACCOUNTS

PROGRAM: _____ ITEM/VOTE: _____

NAME: _____ SIGN & DATE: _____ AMOUNT: _____

AVAILABILITY OF FUNDS: YES

NO

PART E: CHIEF ACCOUNTING OFFICER

AUTHORISED

NOT AUTHORISED

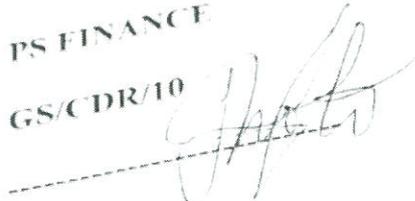
SIGNATURE: _____

DATE: _____

SAVINGRAM

G.P. 139

RECEIVED DATE
STAMP

FROM : PS CABINET - ADMINISTRATION
TO : PS FINANCE
REF : GS/CDR/10
SIGNED : 
Full signature :
NAME : DR. NEO LIPHOTO
(Typed)
DATE : 18TH NOVEMBER, 2020

RE: PROVISION OF RENTAL SERVICE FROM JULY TO OCTOBER 2020
AMOUNTING TO M1, 184, 441.00

The office of Prime Minister kindly requests authority to process payment for Avani Maseru for provision of rental for NACOSEC from July, 2020 to October, 2020 amounting to M1,184,441.00 (One Million, One Hundred and Eighty Four Thousand, Four Hundred and Forty One Maloti Only). The engagement of Avani Maseru was facilitated by NACOSEC but there is contract or purchase order between NACOSEC and Avani Maseru.

Your assistance in this matter will be highly appreciated.

Avani Maseru II
 Orpen I
 Private Bag
 Maseru 100 Les
 Tel: +266 222 43000 Fax: +266 223 1
 Vat Registration No: 5000

VOICE

to: NACOSEC
 Avani Maseru
 Office Block
 Lesotho

National Covid Secretariat,

Company Name:
 Travel Agent:

Room No.: 9001
 Arrival: 28/08/20
 Departure: 28/08/20
 A/R Number: NCS001
 Page No.: 1 of 1
 Re-Prints: 28/08/20 10:47:37
 Membership: ELEPOQO/202
 Cashier No.: 24894
 Folio No.:
 Voucher #

Date	Description	Reference	Debit (LSL)	Credit (LSL)
8/08/20	Manual Office Rental July rental	July rental	60,431.00	
8/08/20	Manual Office Rental August rental	August rental	374,670.00	

Balance 435,101.00 LSL
 Total Incl. VAT 435,101.00 LSL
 Total Amount Net. 378,348.70 LSL
 Non VAT Total 0.00 LSL
 VAT 56,752.30 LSL

By signing this bill, I acknowledge that the charges recorded hereon are correct and have been properly incurred by me or my room co-occupants or tour or travel agent on my behalf. I agree that my liability for this account is not waived and I am personally responsible for these charges in the event that the signatory or designated payee fails to pay all or part of these charges.

Avani Masero Hotel
 Private Bag 4001
 Masero, 1001 Lesotho
 Tel: +266 999 4000 Fax: +266 999 4001
 Vat Registration No. 1000000000

OICE

NACOSEC
 Avani Masero
 Office Block
 Lesotho

National Covid Secretariat.

Company Name:

Account:

Room No: 9014
 Arrival: 01/09/20
 Departure: 01/09/20
 A/R Number: NCS001
 Page No: 1 of 1
 Re-Prints: 01/09/20 09:47:26
 Membership: ELEPO00/202
 Cashier No.: 24911
 Folio No.:
 Voucher #:

Description	Reference	Debit (LSL)	Credit (LSL)
20 Manual Office Rental	September rental	374,670.00	
September rental			

374,670.00 LSL

374,670.00 LSL

325,800.00 LSL

0.00 LSL

48,870.00 LSL

et

I acknowledge that the charges recorded hereon are correct and have been properly incurred by me or by my wife or my children or my spouse or my partner or my agent or my travel agent on my behalf. I agree that my liability for this account is not waived and I agree to pay these charges in the event that the signatory or designated payee fails to pay.

PAYMENT VOUCHER

Ministry
Department

PRIME MINISTER'S OFFICE
B M A

THE GOVERNMENT OF LESOTHO

Revenue Account No. 1

Place
Date

AVANI MASERU

Treasurer

Witness

Revenue
Stamp

PAY BY CHEQUE NO.

Signature of
Recipient

P

C

**PAYMENT OF RENTAL FEE IN
RESPECT OF MALOSEC. FOR THE
MONTHS OF JULY - OCTOBER
2020 AS PER ATTACHED SAVINGS
FROM DIRECTOR PPAB, INVOICES
AND CONTRACT AT M374 670.00
MONTHLY**

1 184 441 00

COVID-19/2020-2021

ONE MILLION ONE HUNDRED TOTAL

1 184 441 00

AND EIGHTY FOUR THOUSAND, FOUR HUNDRED AND FORTY ONE MALOTI ONLY

I hereby certify that the voucher is passed for payment in accordance with Financial Regulations, that goods or services have been acquired for public purposes and that the expenditure is a proper charge to public funds, and has not been previously paid, and funds are available.

Prepared By -
Signature: *[Signature]*
Checked by Note Book
Signature: *[Signature]*
Payment Control Register
No. 1/456

Signature of
Authorising officer: *[Signature]*
Appointment: P.S. CABINET
Date: 04/02/2021

Prepared by: *Thehewe Mashini* Passed by: *[Signature]* Paid by: _____

Allocation		Treasury Vr. No.		Dept. Vr. No.		Amount				
Head	S/Head	Item	Station	Vr. No.	D.W.	Vr. No.	Debit		Credit	
							R	C	R	C
6.2848753415						456	1.184.441	00		





Tax Clearance Certificate

Certificate ID:	0744595913
TIN:	200023574-3
Legal Name:	VISION RESEARCH CONSULTANTS(PTY)LTD
Trading Name:	VISION RESEARCH CONSULTANTS.
Nature of Business:	RESEARCH AND EXPERIMENTAL DEVELOPMENT ON SOCIAL SCIENCES AND HUMANITIES
Address:	PELUM OFFICES MASERU LESOTHO

It is hereby certified that as of the date of this Certificate, the above mentioned Taxpayer has complied with the legal obligations and commitments in terms of the provisions of the Income Tax Act 1993 as amended and the VAT Act 2001 as amended.

A handwritten signature in black ink, appearing to read "Thabo David Khasipe".

Thabo David Khasipe
Commissioner General

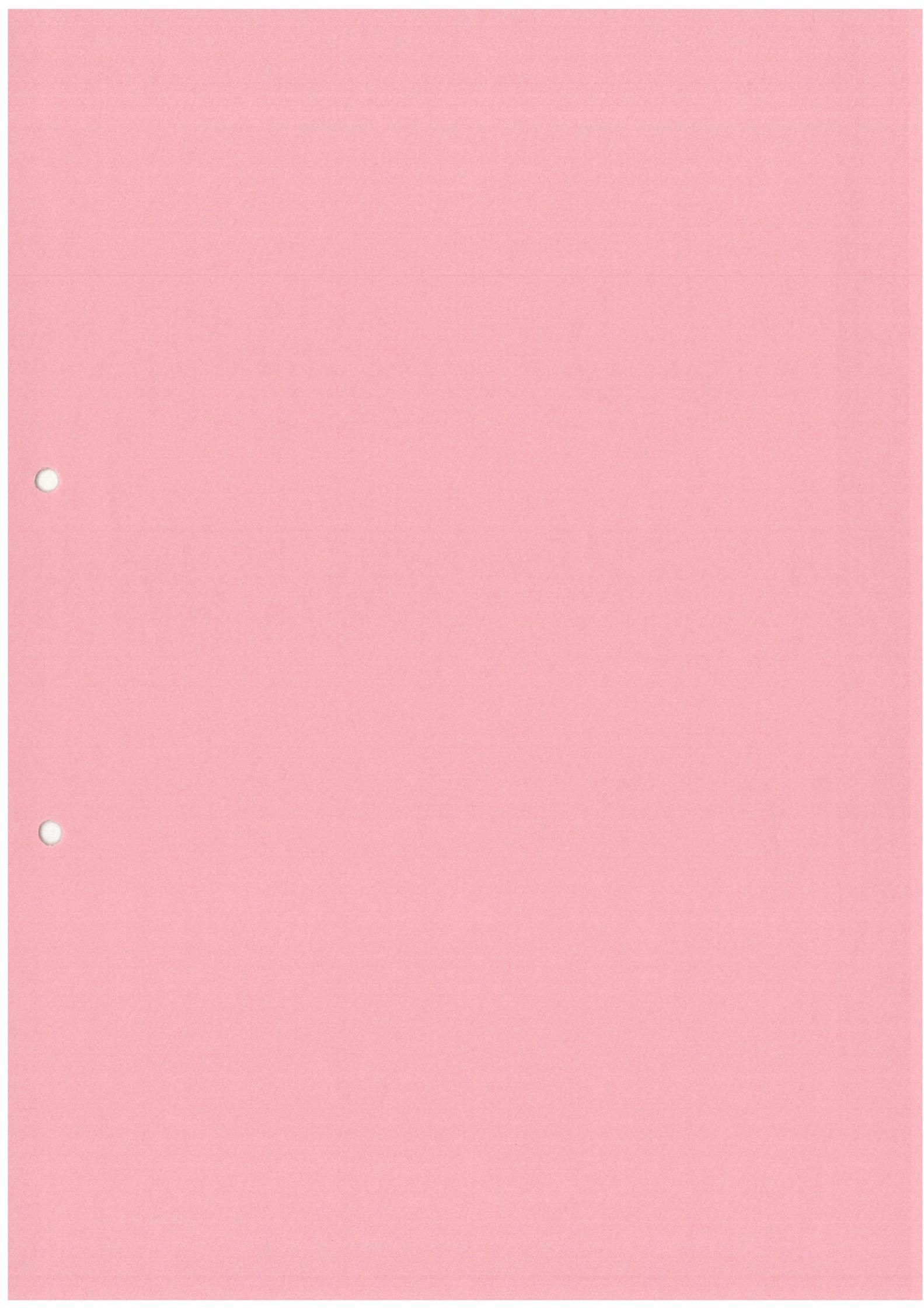


SCAN this Code
to verify the authenticity
of this certificate OR
visit the LRA website

Date Issued: 31-January-2020 at 11:31:15

Date Printed: 31-January-2020 at 08:58:07

This Certificate is Valid until 31-Jul-2020



NACOSEC

NATIONAL COVID-19 SECRETARIAT

Proposed Staff Recruitment and Remuneration Strategy

Presented to the Cabinet Sub-Committee on Covid-19

By

NACOSEC EXECUTIVE SECRETARY

Wednesday 26th August 2020

4.2 Proposed MMR NACOSEC Salary Structure

Grade	Level	Entry Point	Mid Point	Max Point	Honorarium (Special Assignment staff)	Group Medical Aid
A	Senior Executive	100,000.00	110,000.00	120,000.00	30,000.00*	2,900.00
B	Executive 1	90,000.00	100,000.00	110,000.00	25,000.00*	2,900.00
B	Executive 2	80,000.00	90,000.00	100,000.00	20,000.00	2,900.00
	Senior Management 1 (Core)	75,000.00	85,000.00	95,000.00	15,000.00	2,900.00
C	Senior Management 2 (Support)	70,000.00	80,000.00	90,000.00	15,000.00	2,900.00
D	Managerial/Doctors	60,000.00	70,000.00	80,000.00	10,000.00	2,900.00
E	Supervisory/Team Leader/Specialist	40,000.00	45,000.00	55,000.00	5,000.00	2,900.00
F	Officer/Technician/Nurse	20,000.00	29,000.00	39,000.00	3,500.00	2,900.00
G	PAs, Admin Assistants	12,000.00	20,000.00	24,000.00	1,500.00	2,900.00
	Clerical (receptionists, drivers)	9,000.00	13,000.00	15,000.00	2,000.00	2,900.00
	Graduate Interns (call centre operators)	3,500.00	4,000.00	5,000.00	-	2,900.00
J	General (cleaners, labourers, gardeners)	3,000.00	3,500.00	4,500.00	1,000.00	2,900.00

* Not applicable

NB:

1. It is proposed that entry into grade levels be guided/determined by educational qualifications, years of relevant experience @ each level, salary history as well as the amount of responsibility @ NACOSEC.
2. It is further proposed that resources recruited from government ministries and other parastatal agencies be offered fixed top up amounts as per column F.

CPM

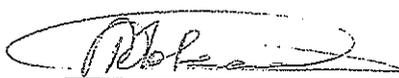
4.3 Proposal considerations

The following key issues were taken into consideration with regards to the proposed MMR approach;

- i. The fight against Covid-19 is a number one priority not just for Lesotho, its citizens and its economy, but also for the region, the continent as well as the entire world. NACOSEC as a leading Agency in this fight therefore, has engaged professionals with impeccable knowledge, experience and performance credentials to their names to deliver on its mandate; **(very high Human Capital factor rating);**
- ii. NACOSEC's overall deliverables are a matter of 'life and death' both from social and economic considerations hence its organizational performance rating as well as that of its staff members will be measured by the number of lives and livelihoods saved from the pandemic. This implies a **very high Responsibility & Accountability factor rating;**
- iii. The urgency and criticality of all NACOSEC's strategic and operational interventions means that as a rapid-response Agency, NACOSEC and its staff members have no margin and/or luxury for time lags in delivery, working 7 days a week and beyond normal working hours. This means a **very high Turnaround time and Response factor weighting;**
- iv. Due to the nature and behavior of Covid-19, NACOSEC staff will be highly exposed to the pandemic and all its associated physical, emotional and mental health risks. **(very high Risk Exposure factor rating);**
- v. Success in managing and containing the Covid-19 pandemic will also be measured by the time it will take to accomplish such, which is the shortest time possible. A realistic target time frame of two (2) years to achieve this objective would therefore mean that for all intents and purposes, NACOSEC has a very 'short' lifespan. **(a considerable Time Frame HR factor rating).**

5. Conclusion

Based on the above tabulated proposal considerations therefore, the Ministerial Sub-Committee on Covid-19 is requested to consider and approve the above MMR strategy for NACOSEC. This pay model is viewed as fair, reasonable, affordable and sustainable to ensure that all NACOSEC staff is focused on the critical business at hand.


APPROVED

31/08/2020
DATE

Government and Parastatal Staff Assigned at NACOSEC

#	NAMES	Ministry/Parastatal	NACOSEC Role	Start Date	Amount
1	Dr. Maitaba Utaba	Health	Chief Executive - DMA	1/1/2021	30,000.00
2	Mr. Thabo Mofe	NMDS	Deputy CEO - Operations	1/1/2021	20,000.00
3	Mfr. Tseko Nyemane	LRA	Head - Ports of Entry	1/1/2021	15,000.00
4	Ms. Mofolo Makhele	LRA	Head - Delivery Unit	1/1/2021	15,000.00
5	Mr. Sefako Seenta	DCFO	Head - Compliance	1/1/2021	15,000.00
6	Ms. Lindwe Maseko	Health	M&E Specialist	1/1/2021	10,000.00
7	Ms. Tebatso Rabahole	SEDCO	M&E Manager	1/1/2021	10,000.00
8	Mr. Khotso Mahomo	Health	Coordinator - International Regulations	1/1/2021	10,000.00
9	Mr. Baroane Phenathi	Health	Head - Risk Communication	1/1/2021	15,000.00
10	Ms. Masejalefa Matsosara	Health	Head - Supply Chain	1/1/2021	15,000.00
11	Ms. Malemola Nthoko Magote	Health	Supply Chain Manager	1/1/2021	10,000.00
12	Ms. Keketso Kapeng	Health	Distribution Officer	11/1/2021	5,000.00
13	Mr. Daniel Thakholi	DMA	Distribution Assistant	1/1/2021	3,500.00
14	Ms. Mabakena Mapota	Airport	Office Assistant	1/1/2021	2,000.00
15	Mr. Telutsa Mahloane	Cabinet	Assistant Transport Officer	1/1/2021	3,500.00
16	Ms. Mating Mahoana	MotGCA	Head LG Stakeholder Manager	1/1/2021	15,000.00
17	Mr. Makhetha Mokuane	MotGCA	LG Stakeholder Manager	1/1/2021	10,000.00
18	Mr. Lebohlang Rantsatsi	Health	Data Analysis Specialist	1/1/2021	10,000.00
19	Mr. Refoe Pakela	Social Development	Social Impact Manager	1/1/2021	10,000.00
20	Dr. Makhoase Ramali	Health	Head - Case Management	1/1/2021	15,000.00
21	Ms. Mapono Mokoroane	Health	Public Health Specialist	1/1/2021	10,000.00
22	Dr. Limpho Malle	Health	Deputy CEO Co-Incident Management	1/1/2021	20,000.00
23	Ms. Retselisitsoe Makhetha	Health	Infection, Prevention & Control Specialist	1/1/2021	10,000.00
24	Ms. Tebelo Kolobe	Health	Infection, Prevention & Control Specialist	1/1/2021	10,000.00
25	Ms. Mathabo Mareka	Health	Head - Laboratory Services	1/1/2021	15,000.00
26	Ms. Selloane Setlaba	Health	Lab Technician	1/1/2021	10,000.00
27	Ms. Mosebabaliso Vozana	Health	Lab Technician	1/1/2021	10,000.00
28	Mr. Seipati Lekoeneha	Health	Port Health Specialist	1/1/2021	10,000.00
29	Dr. Tsepang Lekhela	Health	Head - Surveillance	1/1/2021	10,000.00
30	Ms. Ntsoaki Mokete	Health	Surveillance Specialist	1/1/2021	10,000.00

No	Nama	Unit	Uraian	Volume	Unit Harga	Tgl. Mulai	Tgl. Akhir	Nilai
51	Mr. Bambang					1/1/2021		10,000.00
52	Mr. Bambang					1/1/2021		10,000.00
53	Mr. Bambang					1/1/2021		2,000.00
54	Mr. Bambang					1/1/2021		2,000.00
55	Mr. Bambang					1/1/2021		2,000.00
56	Mr. Bambang					1/1/2021		2,000.00
57	Mr. Bambang					1/1/2021		2,000.00
58	Mr. Bambang					1/1/2021		2,000.00
59	Mr. Bambang					1/1/2021		2,000.00
60	Mr. Bambang					1/1/2021		2,000.00
61	Mr. Bambang					1/1/2021		2,000.00
62	Mr. Bambang					1/1/2021		2,000.00
63	Mr. Bambang					1/1/2021		2,000.00
64	Mr. Bambang					1/1/2021		2,000.00
65	Mr. Bambang					1/1/2021		2,000.00
66	Mr. Bambang					1/1/2021		2,000.00
67	Mr. Bambang					1/1/2021		2,000.00
68	Mr. Bambang					1/1/2021		2,000.00
69	Mr. Bambang					1/1/2021		2,000.00
70	Mr. Bambang					1/1/2021		2,000.00
71	Mr. Bambang					1/1/2021		2,000.00
72	Mr. Bambang					1/1/2021		2,000.00
73	Mr. Bambang					1/1/2021		2,000.00
74	Mr. Bambang					1/1/2021		2,000.00
75	Mr. Bambang					1/1/2021		2,000.00
76	Mr. Bambang					1/1/2021		2,000.00
77	Mr. Bambang					1/1/2021		2,000.00
78	Mr. Bambang					1/1/2021		2,000.00
79	Mr. Bambang					1/1/2021		2,000.00
80	Mr. Bambang					1/1/2021		2,000.00
81	Mr. Bambang					1/1/2021		2,000.00
82	Mr. Bambang					1/1/2021		2,000.00
83	Mr. Bambang					1/1/2021		2,000.00
84	Mr. Bambang					1/1/2021		2,000.00
85	Mr. Bambang					1/1/2021		2,000.00
86	Mr. Bambang					1/1/2021		2,000.00
87	Mr. Bambang					1/1/2021		2,000.00
88	Mr. Bambang					1/1/2021		2,000.00
89	Mr. Bambang					1/1/2021		2,000.00
90	Mr. Bambang					1/1/2021		2,000.00
91	Mr. Bambang					1/1/2021		2,000.00
92	Mr. Bambang					1/1/2021		2,000.00
93	Mr. Bambang					1/1/2021		2,000.00
94	Mr. Bambang					1/1/2021		2,000.00
95	Mr. Bambang					1/1/2021		2,000.00
96	Mr. Bambang					1/1/2021		2,000.00
97	Mr. Bambang					1/1/2021		2,000.00
98	Mr. Bambang					1/1/2021		2,000.00
99	Mr. Bambang					1/1/2021		2,000.00
100	Mr. Bambang					1/1/2021		2,000.00



GS/APP/NS066

15th January, 2021

**Mr. Pakiso Chobokoane
C/O National COVID-19 Secretariat
MASERU**

Dear Mr. Chobokoane

SUBJECT: RE-DEPLOYMENT

I have pleasure in informing you that you have been assigned to join the National Covid-19 Secretariat (NACOSEC) on temporary terms to hold a position of Driver commencing from **01st January, 2021 to 31st March 2021**

Your allowance will be **M2, 000.00 per month** and other terms and conditions of your employment in the public service remain unchanged. I wish you successful career in the fight against Covid-19.

I remain,

Yours sincerely,

**DR. NEO LIPHOTO
PRINCIPAL SECRETARY
CABINET ADMINISTRATION**

*The following table is a part of the list
attached*



27th December, 2020

Mr. Reatile Elias
C/O National COVID-19 Secretariat
MASERU

Dear Ms. Elias

SUBJECT: RECOVERY OF SALARY OVER-PAYMENTS

I write to bring to your attention that the following table is a part of the list attached.

In the month of November, 2020, you were paid a salary of R100 000.00. This is in line with the salary scale for a Senior Executive Officer (SE01) in the National COVID-19 Secretariat. However, you were paid a salary of R120 000.00 in the month of November, 2020. This is an over-payment of R20 000.00.

As a result, this letter informs you that you have salary over-payments which you are required to repay to the National COVID-19 Secretariat. The amount due is R20 000.00 as at 31st December, 2020. It is requested that you pay the amount due to the National COVID-19 Secretariat as soon as possible.

If you have any questions or require further clarification, please contact my office for further clarification.

I remain,

*Account's Dept
PLS P100000 Payment
as above
06/01/2021*

03

Yours sincerely,



DR MALITABA LITABA
CHIEF EXECUTIVE OFFICER - NACOSEC

Kindly indicate receipt of the letter by appending your signature below

RECEIVED BY (SIGNATURE):

DATE:



L/R Tax Invoice

<p>Name : Mr NACOSEC Avani Maseru Office Block Lesotho</p> <p style="text-align: center;">National Covid Secretariat,</p> <p>Company Name :</p> <p>Travel Agent :</p>	<p>Room No. : 9023</p> <p>Arrival : 24/07/20</p> <p>Departure : 30/09/20</p> <p>A/R Number : NCS001</p> <p>Page No. : 17 of 17</p> <p>Re-Prints : 20/10/20 05:28:08</p> <p>Membership :</p> <p>Cashier No. : JGRIFTHS/202</p> <p>Folio No. : 72489</p>
---	--

Date	Description	Reference	Debit (LSL)	Credit (LSL)
09/09/20	Accommodation	Lephoto Catherine #553=>National Gov.	1,622.88	
09/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060846 Lephoto	210.00	
03/09/20	Banqueting Dinner	Room# 552 : CHECK# 0070021 Lephoto	762.00	
03/09/20	Accommodation	Lephoto Catherine #552=>National Gov.	1,622.88	
03/09/20	Accommodation	Lephoto Catherine #553=>National Gov.	1,622.88	
03/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060848 Lephoto	224.00	
03/09/20	Banqueting Dinner	Room# 552 : CHECK# 0070026 Lephoto	604.00	
03/09/20	Accommodation	Lephoto Catherine #552=>National Gov.	1,622.88	
03/09/20	Accommodation	Lephoto Catherine #553=>National Gov.	1,622.88	
03/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060911 Lephoto	173.00	

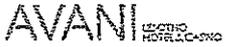
Non Vatable Amt	0.00 LSL	
Total Amount	293,368.24 LSL	
Total Vatable Amount	274,175.93 LSL	
VAT	19,192.31 LSL	
Total	293,368.24 LSL	0.00 LSL
	Balance	293,368.24 LSL

Signature _____

By signing this bill, I acknowledge that the charges recorded hereon are correct and have been properly incurred by me or by my guests, invitees or room co-occupants or family or travel agent on my behalf. I agree that my liability for this account is not waived and I agree to be held personally responsible for these charges in the event that the signatory or designated payee fails to pay all or part of these charges.

Banking Details - Lesotho
Bank : Nedbank
Branch : Maseru

Banking Details - South Africa
Bank : Standard Bank
Branch : Sandton



Avani Lesotho Hotel & Casino
 Hilton Hill Road
 Private Bag 468
 Maseru 100 Lesotho
 Tel: +266 222 43000 Fax: +266 223 10104
 Vat Registration No. 50006568

A/R Tax Invoice

Name :	Mr NACOSEC Avani Maseru Office Block Lesotho	Room No. :	9023
		Arrival :	24/07/20
		Departure :	30/09/20
		A/R Number :	NCS001
		Page No. :	16 of 17
		Re-Prints :	20/10/20 05:28:08
		Membership :	
Company Name :	National Covid Secretariat,	Cashier No. :	JGRIFITHS/202
Travel Agent :		Folio No. :	72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
22/09/20	Banqueting Dinner	Room# 552 : CHECK# 0070943 Lephoto	542.00	
23/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
23/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
24/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060842 Lephoto	210.00	
24/09/20	Banqueting Dinner	Room# 552 : CHECK# 0070968 Lephoto	542.00	
24/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
24/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
25/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060843 Lephoto	224.00	
25/09/20	Banquet DN Food	Room# 552 : CHECK# 0070013 Lephoto	220.00	
25/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
25/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
26/09/20	Banquet DN Food	Room# 552 : CHECK# 0070014 Lephoto	440.00	
26/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
26/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
27/09/20	Banqueting Lunch	Room# 552 : CHECK# 0070016 Lephoto	542.00	
27/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	

By signing this bill, I acknowledge that the charges recorded hereon are correct and have been properly incurred by me or by my guests, invitees and/or room co-occupants or tour or travel agent on my behalf. I agree that my liability for this account is not waived and I agree to be held personally responsible for these charges in the event that the signatory or designated payee fails to pay all or part of these charges.

Banking Details - Lesotho
 Bank : Nedbank
 Branch : Maseru

Banking Details - South Africa
 Bank : Standard Bank
 Branch : Sandton



Avani Lesotho Hotel & Casino
 Hilton Hill Road
 Private Bag A68
 Maseru 100 Lesotho
 Tel: +266 222 43000 Fax: +266 223 10104
 Vat Registration No. 50006568

A/R Tax Invoice

Name: Mr NACOSEC
 Avani Maseru
 Office Block
 Lesotho

National Covid Secretariat,

Company Name :

Travel Agent

Room No. : 9023
 Arrival : 24/07/20
 Departure : 30/09/20
 A/R Number : NCS001
 Page No. : 15 of 17
 Re-Prints : 20/10/20 05:28:08
 Membership :
 Cashier No. : JGRIFFITHS/202
 Folio No. : 72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
19/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
19/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
19/09/20	Hotsoma Bar LN Food	Room# 552 : CHECK# 0010675 Lephoto	435.00	
19/09/20	Cafe Nala Dinner	Room# 552 : CHECK# 0020324 Lephoto	198.00	
19/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
19/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
20/09/20	Cafe Nala LN Food	Room# 552 : CHECK# 0020335 Lephoto	780.00	
20/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
20/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
21/09/20	Cafe Nala Dinner	Room# 552 : CHECK# 0020345 Lephoto	678.00	
21/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
21/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
22/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060836 Lephoto	250.00	
22/09/20	Hotsoma Bar DN Food	Room# 552 : CHECK# 0010717 Lephoto	375.00	
22/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
22/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	

By signing this bill, I acknowledge that the charges recorded hereon are correct and have been properly incurred by me or by my guests, invitees and/or room co-occupants or tour or travel agent on my behalf. I agree that my liability for this account is not waived and I agree to be held personally responsible for these charges in the event that the signatory or designated payee fails to pay all or part of these charges.

Banking Details - Lesotho
 Bank : Nedbank
 Branch : Maseru

Banking Details - South Africa
 Bank : Standard Bank
 Branch : Sandton

A/R Tax Invoice

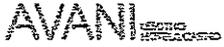
Name :	Mr NACOSEC Avani Maseru Office Block Lesotho	Room No. :	9023
		Arrival :	24/07/20
		Departure :	30/09/20
		A/R Number :	NCS001
		Page No. :	14 of 17
	National Covid Secretariat,	Re-Prints :	20/10/20 05:28:08
Company Name :		Membership :	
		Cashier No. :	JGRIFFITHS/202
Travel Agent :		Folio No. :	72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
14/09/20	Banqueting Dinner	Room# 552 : CHECK# 0070840 Lephoto	762.00	
14/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
14/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
15/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060830 Lephoto	224.00	
15/09/20	Banquet DN Food	Room# 552 : CHECK# 0070853 Lephoto	440.00	
15/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
15/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
16/09/20	Banqueting Dinner	Room# 552 : CHECK# 0070861 Lephoto	752.00	
16/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
16/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
17/09/20	Leifo Bar BF Food	Room# 552 : CHECK# 0060831 Lephoto	138.00	
17/09/20	Banqueting Dinner	Room# 552 : CHECK# 0070900 Lephoto	762.00	
17/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
17/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
18/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060832 Lephoto	210.00	
18/09/20	Banqueting Dinner	Room# 552 : CHECK# 0070922 Lephoto	762.00	

I signing this bill, I acknowledge that the charges returned herein are correct and have been properly incurred by me or by my guests, invitees and/or room co-occupants or tour or travel agent on my behalf. I agree that my liability for this account is not waived and I agree to be held personally responsible for these charges in the event that the signatory or designated payee fails to pay all or part of these charges.

Banking Details - Lesotho
Bank : Nedbank
Branch : Maseru

Banking Details - South Africa
Bank : Standard Bank
Branch : Sandton



Avani Lesotho Hotel & Casino
 Hilton Hill Road
 Private Bag A68
 Maseru 100 Lesotho
 Tel: +266 222 43000 Fax: +266 223 10104
 Vat Registration No. 50006568

A/R Tax Invoice

Name :	Mr NACOSEC Avani Maseru Office Block Lesotho	Room No. :	9028
		Arrival :	24/07/20
		Departure :	30/09/20
		A/R Number :	NCS001
		Page No. :	13 of 17
		Re-Prints :	20/10/20 05:28:08
		Membership :	
Company Name :	National Covid Secretariat,	Cashier No. :	JGRIFFITHS/202
Travel Agent		Folio No. :	72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
07/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060823 Lephoto	210.00	
07/09/20	Banqueting Dinner	Room# 552 : CHECK# 0070822 Lephoto	742.00	
0/09/20	Accommodation	Lephoto Catherine #552=>National Gov.	1,622.88	
0/09/20	Accommodation	Lephoto Catherine #553=>National Gov.	1,622.88	
1/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060825 Lephoto	138.00	
1/09/20	Leifo Bar LN Beverage	Room# 552 : CHECK# 0060826 Lephoto	68.00	
1/09/20	Leifo Bar Dinner	Room# 552 : CHECK# 0060827 Lephoto	477.00	
1/09/20	Accommodation	Lephoto Catherine #552=>National Gov.	1,622.88	
1/09/20	Accommodation	Lephoto Catherine #553=>National Gov.	1,622.88	
2/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060829 Lephoto	555.00	
2/09/20	Banqueting Dinner	Room# 552 : CHECK# 0070833 Lephoto	762.00	
2/09/20	Accommodation	Lephoto Catherine #552=>National Gov.	1,622.88	
2/09/20	Accommodation	Lephoto Catherine #553=>National Gov.	1,622.88	
3/09/20	Banqueting Lunch	Room# 552 : CHECK# 0070834 Lephoto	512.00	
3/09/20	Accommodation	Lephoto Catherine #552=>National Gov.	1,622.88	
3/09/20	Accommodation	Lephoto Catherine #553=>National Gov.	1,622.88	

Signing this bill, I acknowledge that the charges reflected herein are correct and have been properly incurred by me or by my guests, invitees and/or room co-occupants or tour or travel agent on my behalf. I agree that my liability for this account is not waived and I agree to be held personally responsible for these charges in the event that the signatory or designated payee fails to pay all or part of these charges.

Banking Details - Lesotho
 Bank : Nedbank
 Branch : Maseru

Banking Details - South Africa
 Bank : Standard Bank
 Branch : Sandton

A/R Tax Invoice

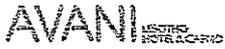
Name :	Mr NACOSEC Avani Maseru Office Block Lesotho	Room No. :	9023
	National Covid Secretariat,	Arrival :	24/07/20
Company Name :		Departure :	30/09/20
Travel Agent :		A/R Number :	NCS001
		Page No. :	12 of 17
		Re-Prints :	20/10/20 05:28:08
		Membership :	
		Cashier No. :	JGRIFFITHS/202
		Folio No. :	72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
05/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
05/09/20	Banqueting Dinner	Room# 552 : CHECK# 0070793 Lephoto	311.00	
06/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
06/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
07/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060818 Lephoto	187.00	
07/09/20	Banquet DN Food	Room# 552 : CHECK# 0070802 Lephoto	440.00	
07/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
07/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
08/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060819 Lephoto	210.00	
08/09/20	Banquet DN Food	Room# 552 : CHECK# 0070807 Lephoto	660.00	
08/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
08/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
09/09/20	Leifo Bar Lunch	Room# 552 : CHECK# 0060821 Lephoto	198.00	
09/09/20	Banquet DN Food	Room# 552 : CHECK# 0070813 Lephoto	660.00	
09/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
09/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	

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Banking Details - Lesotho
 Bank : Nedbank
 Branch : Maseru

Banking Details - South Africa
 Bank : Standard Bank
 Branch : Sandton



Avani Lesotho Hotel & Casino
 Hilton Hill Road
 Private Bag A68
 Maseru 100 Lesotho
 Tel: +266 222 43000 Fax: +266 223 10104
 Vet Registration No. 50006568

A/R Tax Invoice

Name :	Mr NACOSEC Avani Maseru Office Block Lesotho	Room No. :	9023
		Arrival :	24/07/20
		Departure :	30/09/20
		A/R Number :	NCS001
		Page No. :	11 of 17
	National Covid Secretariat,	Re-Prints :	20/10/20 05:28:08
Company Name :		Membership :	
Travel Agent :		Cashier No. :	JGRIFFITHS/202
		Folio No. :	72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
01/08/20	Banqueting Dinner	Room# 552 : CHECK# 0070757 Lephoto	762.00	
01/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
01/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
02/09/20	Banqueting Lunch	Room# 552 : CHECK# 0070768 Lephoto	752.00	
02/09/20	Hotsoma Bar DN Food	Room# 552 : CHECK# 0010362 Lephoto	130.00	
02/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
02/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
03/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060813 Lephoto	224.00	
03/09/20	Hotsoma Bar DN Food	Room# 552 : CHECK# 0010388 Lephoto	375.00	
03/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
03/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
04/09/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060815 Lephoto	210.00	
04/09/20	Banqueting Dinner	Room# 552 : CHECK# 0070781 Lephoto	751.00	
04/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
04/09/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
05/09/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	

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Banking Details - Lesotho	Banking Details - South Africa
Bank : Nedbank	Bank : Standard Bank
Branch : Maseru	Branch : Sandton

A/R Tax Invoice

Name : Mr NACOSEC
 Avani Maseru
 Office Block
 Lesotho

National Covid Secretariat,

Company Name :

Travel Agent

Room No. : 9023
 Arrival : 24/07/20
 Departure : 30/09/20
 A/R Number : NCS001
 Page No. : 10 of 17
 Re-Prints : 20/10/20 06:28:08
 Membership :
 Cashier No. : JGRIFFITHS/202
 Folic No. : 72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
27/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
27/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
28/08/20	Banqueting Dinner	Room# 552 : CHECK# 0070735 Lephoto	254.00	
28/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
28/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
29/08/20	Cafe Nala Lunch	Room# 552 : CHECK# 0020878 Lephoto	668.00	
29/08/20	Hotsoma Bar LN Food	Room# 552 : CHECK# 0010309 Lephoto	123.00	
29/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
29/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
30/08/20	Banqueting Lunch	Room# 552 : CHECK# 0070740 Lephoto	542.00	
30/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
30/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
31/08/20	Banquet LN Food	Room# 552 : CHECK# 0070748 Lephoto	220.00	
31/08/20	Banqueting Lunch	Room# 552 : CHECK# 0070749 Lephoto	542.00	
31/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
31/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	

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Banking Details - Lesotho
 Bank : Nedbank
 Branch : Maseru

Banking Details - South Africa
 Bank : Standard Bank
 Branch : Sandton
 Account Number : 000 550 100

A/R Tax Invoice

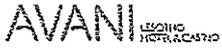
Name : Mr MACOSEC Avani Maseru Office Block Lesotho National Covid Secretariat, Company Name : Travel Agent :	Room No. : 9023 Arrival : 24/07/20 Departure : 30/09/20 A/R Number : NCS001 Page No. : 8 of 17 Re-Prints : 20/10/20 05:28:08 Membership : Cashier No. : JGRIFFITES/202 Folio No. : 72489
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Date	Description	Reference	Debit (LSL)	Credit (LSL)
18/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
18/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
19/08/20	Banquet LN Food	Room# 552 : CHECK# 0070629 Lephoto	660.00	
19/08/20	Banquet LN Food	Room# 552 : CHECK# 0070627 Lephoto	440.00	
19/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
19/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
20/08/20	Banqueting Lunch	Room# 552 : CHECK# 0070636 Lephoto	322.00	
20/08/20	Banquet LN Food	Room# 552 : CHECK# 0070639 Lephoto	440.00	
20/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
20/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
21/08/20	Banquet LN Food	Room# 552 : CHECK# 0070642 Lephoto	440.00	
21/08/20	Banquet LN Food	Room# 552 : CHECK# 0070643 Lephoto	440.00	
21/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
21/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
22/08/20	Leifo Bar Lunch	Room# 552 : CHECK# 0060806 Lephoto	318.00	
22/08/20	Banqueting Dinner	Room# 552 : CHECK# 0070648 Lephoto	762.00	

I, signing this bill, acknowledge that the charges recorded hereon are correct and have been properly incurred by me or by my guests, invitees and/or room co-occupants or tour or travel agent on my behalf. I agree that my liability for this account is not waived and I agree to be held personally responsible for these charges in the event that the signatory or designated payee fails to pay all or part of these charges.

Banking Details - Lesotho
 Bank : Nedbank
 Branch : Maseru

Banking Details - South Africa
 Bank : Standard Bank
 Branch : Sandton
 Account Number : 000 650 400



Avani Lesotho Hotel & Casino
 Hilton Hill Road
 Private Bag A68
 Maseru 100 Lesotho
 Tel: +266 222 43000 Fax: +266 223 10104
 Vat Registration No. 50006568

A/R Tax Invoice

Name :	Mr NACOSEC Avani Maseru Office Block Lesotho	Room No. :	9023
		Arrival :	24/07/20
		Departure :	30/09/20
		A/R Number :	NCS001
		Page No. :	7 of 17
		Re-Prints :	20/10/20 05:28:08
		Membership :	
Company Name :	National Covid Secretariat,	Cashier No. :	JGRIFFITHS/202
Travel Agent :		Folio No. :	72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
4/08/20	Banqueting Dinner	Room# 552 : CHECK# 0070591 Lephoto	741.00	
4/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
4/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
5/08/20	Banquet LN Food	Room# 552 : CHECK# 0070593 Lephoto	440.00	
5/08/20	Banqueting Dinner	Room# 552 : CHECK# 0070596 Lephoto	751.00	
5/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
5/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
6/08/20	Banquet DN Food	Room# 552 : CHECK# 0070599 Lephoto	660.00	
6/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
6/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
7/08/20	In Room Dining DN Food	Room# 552 : CHECK# 0050093 Lephoto	130.00	
7/08/20	Banqueting Dinner	Room# 552 : CHECK# 0070615 Lephoto	322.00	
7/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
7/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
8/08/20	Banquet LN Food	Room# 552 : CHECK# 0070621 Lephoto	660.00	
8/08/20	Banquet LN Food	Room# 552 : CHECK# 0070620 Lephoto	220.00	

By signing this bill, I acknowledge that the charges recorded hereon are correct and have been properly incurred by me or by my guests, invitees and/or room co-occupants or tour or travel agent on my behalf. I agree that my liability for this account is not waived and I agree to be held personally responsible for these charges in the event that the signatory or designated payee fails to pay all or part of these charges.

Banking Details - Lesotho
 Bank : Nedbank
 Branch : Maseru

Banking Details - South Africa
 Bank : Standard Bank
 Branch : Sandton

A/R Tax Invoice

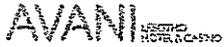
Name :	Mr NACOSEC Avani Maseru Office Block Lesotho	Room No. :	9023
		Arrival :	24/07/20
		Departure :	30/09/20
		A/R Number :	NCS001
		Page No. :	6 of 17
	National Covid Secretariat,	Re-Prints :	20/10/20 05:28:08
Company Name :		Membership :	
Travel Agent :		Cashier No. :	JGRIFITHS/202
		Folio No. :	72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
09/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
09/08/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060784 Lephoto	210.00	
10/08/20	Banqueting Dinner	Room# 552 : CHECK# 0070486 Lephoto	751.00	
10/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
10/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
11/08/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060786 Lephoto	140.00	
11/08/20	Banqueting Dinner	Room# 552 : CHECK# 0070501 Lephoto	751.00	
11/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
11/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
12/08/20	Banqueting Dinner	Room# 552 : CHECK# 0070537 Lephoto	762.00	
12/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
12/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
13/08/20	Banqueting Dinner	Room# 552 : CHECK# 0070530 Lephoto	762.00	
13/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
13/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
14/08/20	Leifo Bar LN Food	Room# 553 : CHECK# 0060799 Lephoto	210.00	

In signing this bill, I acknowledge that the charges recorded herein are correct and have been properly incurred by me or by my guests, invitees and/or room co-occupants or their or travel agent on my behalf. I agree that my liability for this account is not waived and I agree to be held personally responsible for these charges in the event that the signatory or designated payee fails to pay all or part of these charges.

Banking Details - Lesotho
 Bank : Nedbank
 Branch : Maseru

Banking Details - South Africa
 Bank : Standard Bank
 Branch : Sandton



Avani Lesotho Hotel & Casino
 Hilton Hill Road
 Private Bag A68
 Maseru 100 Lesotho
 Tel: +266 222 43000 Fax: +266 223 10104
 Vat Registration No. 50004558

A/R Tax Invoice

Name :	Mr NACOSEC Avani Maseru Office Block Lesotho	Room No. :	9023
	National Covid Secretariat	Arrival :	24/07/20
Company Name :		Departure :	30/09/20
Travel Agent		A/R Number :	NCS001
		Page No. :	5 of 17
		Re-Prints :	20/10/20 05:28:08
		Membership :	
		Cashier No. :	JGRIFFITHS/202
		Folio No. :	72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
05/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
05/08/20	Banquet LN Food	Room# 552 : CHECK# 0070466 Lephoto	220.00	
05/08/20	Banqueting Lunch	Room# 552 : CHECK# 0070467 Lephoto	542.00	
05/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
05/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
05/08/20	Banqueting Lunch	Room# 552 : CHECK# 0070471 Lephoto	508.00	
05/08/20	Banqueting Lunch	Room# 552 : CHECK# 0070470 Lephoto	508.00	
05/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
05/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
07/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
07/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
08/08/20	Banqueting Breakfast	Room# 552 : CHECK# 0070476 Lephoto	508.00	
08/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
08/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
09/08/20	Banquet LN Food	Room# 552 : CHECK# 0070480 Lephoto	440.00	
09/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	

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Banking Details - Lesotho
 Bank : Nedbank
 Branch : Maseru

Banking Details - South Africa
 Bank : Standard Bank
 Branch : Sandton

A/R Tax Invoice

Name :	Mr NACOSEC Avani Maseru Office Block Lesotho	Room No. :	9023
		Arrival :	24/07/20
		Departure :	30/09/20
		A/R Number :	NCS001
		Page No. :	4 of 17
		Re-Prints :	20/10/20 05:28:08
		Membership :	
Company Name :	National Covid Secretariat,	Cashier No. :	JGRIFITHS/202
Travel Agent		Folio No. :	72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
01/07/20	Banqueting Lunch	Room# 552 : CHECK# 0070451 Lephoto	508.00	
01/07/20	Banquet LN Food	Room# 552 : CHECK# 0070450 Lephoto	440.00	
31/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
31/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
01/08/20	Banqueting Lunch	Room# 552 : CHECK# 0070454 Lephoto	532.00	
01/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
01/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
02/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
02/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
03/08/20	Banquet LN Food	Room# 552 : CHECK# 0070461 Lephoto	220.00	
03/08/20	Banqueting Lunch	Room# 552 : CHECK# 0070460 Lephoto	278.00	
03/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
03/08/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
04/08/20	Banquet LN Food	Room# 552 : CHECK# 0070465 Lephoto	660.00	
04/08/20	Banqueting Lunch	Room# 552 : CHECK# 0070464 Lephoto	288.00	
04/08/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	

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Banking Details - Lesotho
 Bank : Nedbank
 Branch : Maseru
 Account Number : 001 000 000 100

Banking Details - South Africa
 Bank : Standard Bank
 Branch : Sandton
 Account Number : 000 650 400

A/R Tax Invoice

Name :	Mr NACOSEC Avani Maseru Office Block Lesotho	Room No. :	9023
	National Covid Secretariat	Arrival :	24/07/20
Company Name :		Departure :	30/09/20
Travel Agent		A/R Number :	NCS001
		Page No. :	3 of 17
		Re-Prints :	20/10/20 05:28:08
		Membership :	
		Cashier No. :	JGRIFRITHS/202
		Folio No. :	72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
08/07/20	Banquet LN Food	Room# 552 : CHECK# 0070433 Lephoto	440.00	
08/07/20	Banquet LN Food	Room# 552 : CHECK# 0070434 Lephoto	440.00	
08/07/20	Banquet LN Food	Room# 552 : CHECK# 0070432 Lephoto	440.00	
08/07/20	Banqueting Lunch	Room# 9023 : CHECK# 0070431	258.00	
08/07/20	Banqueting Lunch	Room# 552 : CHECK# 0070436 Lephoto	508.00	
08/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
08/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
09/07/20	Banquet LN Food	Room# 552 : CHECK# 0070439 Lephoto	440.00	
09/07/20	Banqueting Lunch	Room# 552 : CHECK# 0070442 Lephoto	508.00	
09/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
09/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
09/07/20	Banqueting Lunch	Room# 552 : CHECK# 0070446 Lephoto	508.00	
09/07/20	Banquet LN Food	Room# 552 : CHECK# 0070445 Lephoto	440.00	
09/07/20	Cafe Nala Breakfast	Room# 9023 : CHECK# 1050035	1,760.00	
09/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
09/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	

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Banking Details - Lesotho
 Bank : Nedbank
 Branch : Maseru

Banking Details - South Africa
 Bank : Standard Bank
 Branch : Sandton

A/R Tax Invoice

Name : Mr NACOSEC
Avani Maseru
Office Block
Lesotho

National Covid Secretariat,

Company Name :

Travel Agent

Room No. : **9023**
Arrival : 24/07/20
Departure : 30/09/20
A/R Number : NCS001
Page No. : 2 of 17
Re-Prints : 20/10/20 05:28:08
Membership :
Cashier No. : JGRIFFITHS/202
Folio No. : 72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
22/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
23/07/20	Leifo Bar Lunch	Room# 552 : CHECK# 0060780 Lephoto	218.00	
23/07/20	Leifo Bar Lunch	Room# 552 : CHECK# 0060781 Lephoto	218.00	
23/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
23/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
24/07/20	Banqueting Lunch	Room# 9023 ; CHECK# 0070427	430.00	
24/07/20	Leifo Bar Lunch	Room# 552 : CHECK# 0060782 Lephoto	466.00	
24/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
24/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
25/07/20	Leifo Bar LN Food	Room# 552 : CHECK# 0060783 Lephoto	150.00	
25/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
25/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
26/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
26/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
27/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
27/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	

I signing this Bill, I acknowledge that the charges recorded hereon are correct and have been properly incurred by me or by my guests, invitees and/or room co-occupants or tour or travel agent on my behalf. I agree that my liability for this account is not waived and I agree to be held personally responsible for these charges in the event that the signatory or designated payee fails to pay all or part of these charges.

Banking Details - Lesotho
Bank : Nedbank
Branch : Maseru

Banking Details - South Africa
Bank : Standard Bank
Branch : Sandton

A/R Tax Invoice

Name : Mr NACOSEC
 Avani Maseru
 Office Block
 Lesotho

National Covid Secretariat,

Company Name :

Travel Agent

Room No. : 9023
 Arrival : 24/07/20
 Departure : 30/09/20
 A/R Number : NCS001
 Page No. : 1 of 17
 Re-Prints : 20/10/20 05:28:08
 Membership :
 Cashier No. : JGRIFFITHS/202
 Folio No. : 72489

Date	Description	Reference	Debit (LSL)	Credit (LSL)
18/07/20	Banqueting Dinner	Room# 552 : CHECK# 0070396 Lephoto	762.00	
18/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
18/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
19/07/20	Banqueting Lunch	Room# 552 : CHECK# 0070400 Lephoto	322.00	
19/07/20	Banqueting Lunch	Room# 552 : CHECK# 0070398 Lephoto	752.00	
19/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
19/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
20/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
20/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
21/07/20	Leifo Bar Lunch	Room# 552 : CHECK# 0060778 Lephoto	241.00	
21/07/20	Banquet LN Food	Room# 552 : CHECK# 0070402 Lephoto	440.00	
21/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	
21/07/20	Accommodation	Lephoto Catherine #553=>National Cov.	1,622.88	
22/07/20	Leifo Bar Lunch	Room# 552 : CHECK# 0060779 Lephoto	198.00	
22/07/20	Banqueting Dinner	Room# 552 : CHECK# 0070418 Lephoto	288.00	
22/07/20	Accommodation	Lephoto Catherine #552=>National Cov.	1,622.88	

By signing this bill, I acknowledge that the charges recorded herein are correct and have been properly incurred by me or by my guests, invitees and/or room co-occupants or tour or travel agent on my behalf. I agree that my liability for this account is not waived and I agree to be held financially responsible for these charges in the event that the signatory or designated payee fails to pay all or part of these charges.

Banking Details - Lesotho
 Bank : Nedbank
 Branch : Maseru

Banking Details - South Africa
 Bank : Standard Bank
 Branch : Sandton