

**ANALYSIS OF  
AUDITOR GENERAL  
REPORT ON DISASTER  
PREPAREDNESS AND  
DISTRIBUTION OF  
CYCLONE IDAI DONATIONS  
IN MANICALAND AND  
MASVINGO PROVINCES**



**ZIMCODD**





# 1

## Introduction

This paper provides an analysis of the auditor general's report on disaster preparedness and distribution of cyclone Idai donations in Manicaland and Masvingo province with the intention of providing relevant information on the impact of the financial and non-financial malpractices by those charged with the responsibility of distributing relief items to citizens especially the victims of Cyclone Idai. Furthermore, the analysis will assist citizens to identify major weaknesses in the disaster preparedness and internal control system (ICS) of the Civil Protection Unit and the country at large so that remedies can be expeditiously implemented.

The Findings of the report signal a betrayal of the ordinary citizens and Cyclone Idai Victims in particular and violation of provisions of section 44 of the Constitution on respecting the rights of the people by the duty bearers entrusted to safeguard the Bill of Rights. The fulfilment of the state's obligation to respect, protect and fulfil human rights depends on both the availability of public resources and the effectiveness of institutions charged with the provision of public services. The audit results point to weak institutional strategies and leakages of donations which hampers the welfare of the affected parties as well as violating good public finance management practices.

Consistent with the provisions in Section 309 (2) of the Constitution of Zimbabwe and Section 10 of the Audit Office Act [Chapter 22:18], the Auditor-General (AG) prepared and submitted the report of her examination and a special audit of the preparedness and distribution of Cyclone Idai donations to Parliament. The special audit which covers the period March 15 to September 20 2019, was carried out in order to assess the disaster preparedness and distribution of relief items by the Civil Protection Unit (CPU) under the Ministry of Local Government, Public Works, and National Housing. The audit also focused on the recovery activities that were done as at September 15, 2019 with the aim of evaluating systems that were put in place before, during and after the Cyclone Idai disaster.

Cyclone Idai occurred on March 15, 2019 and left a trail of destruction in Manicaland, Masvingo, Mashonaland East and Midlands Provinces. According to the Department of Social Welfare, the total number of affected households was 52 027 and those left homeless were 17 608. In response to the disaster, various monetary and non-monetary donations were received from local and international communities. These donations were received at different offices and distributed to the affected provinces and districts, who in turn forwarded them to distribution centres in the affected areas through community distribution points.

The audit findings with respect to donations are confined to those donations and attendant records that were availed for audit examination, suffice to point out that the records availed for audit are not exhaustive and some donations may have been misappropriated or stolen without record or trace.

The object of the Public Finance Management Act [Chapter 22:19] is to secure transparency, accountability and sound management of the revenues, expenditure, assets and liabilities. As such, it is critical for the CPU, which is one of the institutions where the Act applies to abide by this act in terms of transparency and accountability. The timeliness of publishing the audit report is put to question as it is dated August 2020 but was only tabled in Parliament in June 2021. Timeliness in audit reports is critical and important factor affecting the usefulness of information and recommendations made both to internal and external stakeholders.





## 2 Analysis Of Findings

The assessment on the preparedness of the CPU, in terms of disaster preparedness and the systems that were put in place before, during and after the Cyclone Idai disaster, revealed some weaknesses and below are the highlights of the audit findings:

Figure 1: major findings of the report



### 2.1 Disbursement of Donated goods and Funds

The audit revealed that there was erratic release of funds from the Ministry of Finance and slow utilisation of donated funds to support the affected victims. Timely release of funds enhances the implementation capacity of the CPU through strengthening planning, prioritisation and contract management. The AG observed that some funds received had not been utilized for as much as 60 days after being released yet the affected Provinces were not able to do their work due to financial challenges. Some classic examples of delays cited in the report include:

<b>DELAY</b>	<b>AMMOUNT INVOLVED</b>
Stoppages on road works due to non-payment of contractors by the Department of Roads and PDC Manicaland;	Z\$15 million
The Provincial Information Office Manicaland by August 30, 2019 had not accessed its budget allocated on July 10, 2019,	Z\$460 000
Manicaland District Development Fund system was taking more than 30 days to pay for services during the time of disaster management. As a result of the delays, there were variations in prices finally paid. Some services were rendered at \$23 719, and delays in payments resulted in top up of \$12 607	Z\$12607
A payment for 600 bags of cement to PPC Zimbabwe Limited on July 4, 2019 was made, but no delivery had been received as at September 5, 2019, 60 days later	Z\$37 260

Table I below summarises the weak utilisation of received funds while table 2 gives an indication of the time taken for approving payments at Provincial Development Coordinator's office (PDC).

**Table 1: Donations Received as per Bank Statement**

<b>Currency</b>	<b>Total received</b>	<b>Balance at July 17 2019</b>	<b>Amount utilised</b>	<b>Percentage utilised (%)</b>
RTGS	1 972 758	1 793 395	179 363	0.09
Rands	35 000 000	35 000 000	0	0
USD	3 033 449	2 772 261	261 188	0.0

**Table 2: Movement of funds between departments**

<b>Payment Voucher</b>	<b>Date Requisition at Public Works</b>	<b>Date approved at PDC Office</b>	<b>Time taken (Days)</b>
420/19	05/07/2019	23/07/2019	18
419/19	12/06/2019	24/07/2017	42
418/19	12/06/2019	19/07/2019	37
409/19	28/06/2019	18/07/2019	20

The incessant delays had an effect of loss of value for money considering that this was a period where inflation was wreaking havoc in the economy with Year on Year inflation surging to 175.7% while Month on Month inflation peaked to 39.3% in June 2019. Moreover, delays in addressing the plight of the affected families further lengthened the process of addressing their rights.

## **2.2 Management and Distribution of Donations**

A stock count exercise on September 14, 2019, revealed that a total of 33 403kg of goods at Machongwe Forward Distribution Centre (FDC) expired while in stock. Some of the food items were exposed to high levels of moisture as they were stored on the floor without pallets. Chipinge District Civil Protection Committee also received expired food items from the province which they later destroyed on August 21, 2019. The findings also revealed that beneficiaries received expired food (Maize meal and flour) and drugs. This inhuman conduct of allowing food and drugs to expire in the warehouse while victims slept on empty stomachs and suffered from various ailments is a direct infringement on people's rights, besides being a wastage of scarce resources. The audit also revealed that no proper records for relief items received and disbursed were maintained. As much as 250 blankets, 1120 kgs sugar, 668kgs salt and 288l cooking oil were purported to have been distributed but not signed for. The issued vouchers used to distribute goods to the affected households could not be matched to the distribution forms, as some sheets did not reflect what was distributed or who was receiving the goods. There were no signatures and national identity numbers of the recipients. Moreover, there was no uniformity in accounting for donations from Manyame Airbase to Manicaland and Masvingo Provinces as there were no detailed dispatch documents and receiving registers for audit trail.

The serious indictment on principles of transparency and accountability was a fertile ground for misappropriation of donations and theft cannot be ruled out. The lack of audit trail resulted in 11 pilferage cases reported in Chimanimani and Chipinge which were purportedly done by individuals who were charged with responsibility to bring relief items to affected persons. Such instances where duty bearers become the villains is a wake-up call for Government to seriously reconsider its role as an agent in social accountability matrix in order to ensure accountable use of public resources in ways that enable people to realise their rights and capabilities.

## 2.3 Transport and Logistics

Disasters are extraordinary situations that require significant logistical arrangements to transport equipment, goods and the people to provide humanitarian assistance. The audit revealed a number of variances between fuel issued out at pumps and that which was posted in the reconciliation. The fuel management system was defective and as such committees were not able to track, control and optimize the use of fuel and ultimately save costs. The distances travelled by some vehicles were not commensurate with fuel drawn, with some vehicles reportedly travelling as low as 1.3 kilometres with a litre of fuel. Some fuel requests were authorised without information such as estimated mileage that the vehicle was supposed to travel, vehicle registration number, destination and request number. This blatant wastage of resources, corruption and theft is a serious indictment on the quest for Government to ensure progressive realisation of people's rights, from a socio-economic justice perspective.

It was also established in the audit report that some hired vehicles did not have contracts, nor agreed rates to be used for payment of transport services rendered. As such, corruption and nepotism in vehicle hire cannot be ruled out. Some vehicles may have been paid for idle time and the responsibilities in cases of accidents or breakdown of vehicles during performance of cyclone duties were not clear. The following few cases are evidence on mismanagement of public resources in transport and logistics:

<b>Irregularity</b>	<b>Amount involved ZW\$</b>
Payment vouchers paid to three (3) privately hired vehicles which did not go through the CMED inspection and vetting processes	\$38 637.26
No evidence that 2 private vehicles owners had gone through the vetting processes	\$25 231.12
Big Rock Logistics and Jecha Sales & Equipment Hire paid for idle time	\$31 826
3 vehicles which were on duty for a period less than half a day were paid full day rates resulting in overpayment	\$3 674
Payments made to hired vehicles had no vehicle log sheets attached to the payment vouchers to ascertain whether the vehicles had indeed undertaken the trips paid for	\$12 175

These weak management actions resulted in wastage of the scarce resources which otherwise would have been used to uplift the lives of the citizens and the cyclone victims in particular. Fraudulent payments may have been processed and wasteful expenditure incurred on idle time, violating the Public Finance Management Act (PFMA) [Chapter 22:19] section 44(b)(ii). This is a clear act of financial misconduct according to Section 85(1)(b) of the PFMA. Citizens expect government to invoke penalties and sanctions spelt out in Section 91 of the PFMA.



## 2.4 Education

The slow response by Government to ensuring quick repairs to schools damaged by cyclone impeded on the affected children's right to education enshrined in Section 75 of the Constitution. The following are clear cases of the inhibition to the right to education:

District	Irregularity
Gutu	20 schools that were affected by the cyclone had not been repaired at the time of audit which is six months after the cyclone
Zaka	Out of the 19 schools that were affected by cyclone Idai only one (1) school, Veza Primary had partial repairs made to the toilets. The rest of the schools were yet to be attended to six months after the disaster
Chipinge	Out of the thirty-one (31) schools with toilets affected by the disaster, only 29% of the total works recorded to have started on April 19, 2019 had been completed
Bikita	At least 120 students from Njaravani Primary school, 280 students from Mazungunye Primary School were left without classrooms while other schools in Bikita were also not yet attended

Delays to the repairs to schools, despite Government reporting a budget surplus and making a provision of US\$50m for emergency and infrastructure restoration following Cyclone Idai-induced flood destruction and infrastructural damage in 2019 is a violation of the rights of children to education.



## 2.5 Management of Medical Supplies

The audit revealed that some of the medical supplies listed on the issue vouchers were not received by the intended recipients. It was also discovered that some of the medical supplies were not in sync with the requirements as no need's assessments were done. As such, Provincial Medical Director used their discretion in the issuance of drugs to the affected areas. There were no proper requisitions for the release of stocks from the medical stores. Instead, drugs issued out were written on sheets of paper which were not authorised by a senior official. This was due to the absence of standard operating procedures and weak internal controls at the Provincial office. As if this was not enough, some of the medical supplies had expired, for example Manicaland Provincial Medical Stores received 521 bottles of Flu stop capsules on March 21, 2019, which had an expiry date of June 2019. Out of the 521 bottles only 283 bottles were disbursed while the remaining 238 bottles expired in stock at the provincial office. The state did not do as expected in a country that is a signatory to the International Covenant on Economic, Social and Cultural Rights by not taking reasonable measures, within the limits of the resources available to it, to achieve the progressive realisation of the economic, social and cultural rights set out in Section 76 of the Constitution, read together with Section 26.

## 2.6 Other issues

- i. **Disaster Preparedness-** Cyclone Idai struck on March 15, 2019 marking the worst natural disaster to ever hit Zimbabwe's history and it exposed the country's ill preparedness in handling disasters of such magnitude and failure to rein in systematic corruption in public offices.
- ii. **Distribution of Donations-**The audit revealed that CPU did not have a standard formula for distributing donations that were brought by development partners. Where development partners handled the distributions, the donations did reach the intended beneficiaries. As such, some donations worth Millions of Dollars may have been misappropriated.
- iii. **Supporting Documents to Payments-** Contrary to the provisions of Section 81(2)(b)(iii) of the PFMA read with Treasury Instructions, Civil Protection Unit Manicaland Province processed payments amounting to RTGS\$1 422 751 for goods and services without adequate supporting documents.
- iv. **Outstanding allowances-** Review of Provincial Human Resources Committee Registers revealed that 1013 civil servants and 410 uniformed forces including youth officers who worked at various stations during the period March 16, to August 31, 2019 did not receive

their outstanding allowances and the Human Resources subcommittee did not have the registers for these staff members to verify if indeed they worked under cyclone Idai.

- v. **Misappropriation of donations-** The AG was not able to trace the relief items from receiving up to the distribution point for example Bikita Minerals donated 2 400 bags of cement to the Bikita District CPU in May 2019 which was, however, never received by the District Development Coordinator as at the time of auditing September 12, 2019. There is also evidence of an 800 litres diesel donation from Bikita Minerals but only 400 litres were recorded in the fuel register (with officials attributing this to a typing error). This infringement on the rights of the 40 households within the Bikita District who are living either in tents or sought refuge at their relative's to have decent homes is of concern.
- vi. **Uncoordinated government departments-** Coordination of emergency relief was not done effectively and efficiently, as such, other government departments were not in sync with Cyclone Idai response logistical plans for example 5 dewatering pumps donated by Xylem Water Solutions were delayed by ZIMRA at the Beitbridge Border Post. As a result, the dewatering equipment got to Mutare at a time when there was no longer need for dewatering thus. Non-utilization of donated machinery may result in failure to access the machinery again in the event of another disaster.
- vii. **Payments were made to wrong beneficiaries** – Some payments for example those for assistance towards funerals and burial assistance under Cyclone Idai disaster were made to the wrong beneficiaries. An inspection of the eighty-three (83) payment vouchers amounting to \$83 000 processed, forty (40) of them amounting to \$40 000 had no affidavits attached as most of the payees had different names compared to those of the deceased.

Below is a table indicating financial implications of some of the irregularities discovered.

<b>Financial irregularity</b>	<b>Amount involved ZW\$</b>
Ecocash payments with no supporting documents	\$2089
Payments made without supporting documents	\$1 143 033
Monetary deposits made without supporting documentation	\$1 037 481
Fuel issued but not commensurate with distance travelled	\$2 173 696 <sup>1</sup> (19408 litres)

<sup>1</sup> Fuel price calculated at Z\$112/ l, price at as 10 June 2021 for illustration purposes

### **3 CONCLUSIONS and RECOMMENDATIONS**

The state violated a number of UN and AU Human Rights Conventions which it has made binding international commitments to abide by. These include the International Covenant on Economic, Social and Cultural Rights; Convention on the Rights of the Child and the African Charter on Human and People's Rights (ACHPR) among others which require states to take steps to the maximum of their available resources to progressively achieve these rights. The State also violated the rights of the citizens of the country enshrined in Chapter 4 of the Zimbabwean Constitution. Section 47 of the Constitution recognises that "*the laid down rights do not preclude the existence of other rights and freedoms that may be recognised or conferred by law, to the extent that they are consistent with this Constitution*". Section 44 obligates the State and every person, institution or agency of the government at every level to respect, protect, promote and fulfil the rights and freedoms set out in Chapter 4 of the Constitution.

It is ironic that monetary and non-monetary resources mobilised in 2019 to assist Cyclone Idai victims did not contribute much to the realisation of social and economic rights of Cyclone Idai victims in particular due to poor disaster preparedness, weak internal control systems, poor governance, corruption (organised fraud) and violation of PFM regulations. Central government and parliament have to ensure that there is better disaster preparedness in the country as well as well coordinated, transparent and accountable systems of handling and distributing relief items. This is particularly important given the fact that the country is grappling with economic challenges typified by poor revenue performance in the wake of frequent disasters. Strong political and technical commitment to address the identified weaknesses, bring the culprits to account and where possible recover is necessary in order to safeguard lives and property in the event of a disaster, ensure timely relief and safeguard national resources and property.



## CONCLUSION

## RECOMMENDATIONS

Poor disaster preparedness caused fatalities in Manicaland and Masvingo provinces.	Government should adequately fund the CPU to be disaster prepared in terms of having an emergency reserve fund, all weather equipment and aircraft considering that the world is experiencing climate changes, health facilities, warning systems and logistical equipment. Capacitation should extend to training in proper planning, stores management among other disciplines.
Poor records management and expenditure management has resulted in wastage of resources.	Parliament, as custodians of the Constitution should ensure good public finance management practices which are key in realising good service delivery across departments are enforced.
Poor project management of the emergency response and untimely disbursements causing loss of value for money and poor service delivery	Parliament should liaise with Treasury regarding timely release of funds to avoid stoppage of projects, delays and overall poor service delivery while ensuring value for money. Treasury through Ministry Desk Officers should ensure strict monitoring of utilisation by Government Departments through the PFM system
Impunity amongst those that abused the Cyclone Idai resources for relief	Parliament, through the Public Accounts Committee should urgently consider this audit report and refer cases with evidence of criminal abuse of office to the Anti-Corruption Commission and the police for further investigation
Continued abuse of earmarked resources	All outstanding payments should be halted until a proper verification of outstanding obligations has been done. In the same vein, outstanding receivables like cement should be followed up and put to their intended purpose if still applicable.
No documentation for affected communities	To assist the affected people, the District Civil Protection Committee through the Registrar General's office and Zimbabwe School Examination Council should expedite or waive some of the requirements that are needed when acquiring the national registration documents and educational certificates.

## CONCLUSION

## RECOMMENDATIONS

<p>Poor multi-stakeholder and multi-sectoral coordination</p>	<p>There is need for close collaboration among various government ministries and departments, international development agencies, NGOs and CBOs, private sector entities and local communities in the event of a disaster. Effective coordination of these players will also promote healthy collaboration and ensure that they fully exploit the individual and collective capacities that they possess so as to ensure realisation of the socio-economic rights of the citizens. Institutional arrangements that place local authorities in a clear leadership role in coordinating sector and inter-sector policy making, planning, implementation and evaluation are critical. Drawing on scientific evidence and indigenous knowledge to better understand and reduce disaster risks is critical.</p>
<p>Infringement on citizens' especially Cyclone Idai victims' rights</p>	<p>Citizens and CSOs, acting on their own behalf, any other persons, a group, association or in the interest of the public are empowered by Section 85 of the Constitution to approach a court if a fundamental right or freedom enshrined in the constitution has been, is being or is likely to be infringed, and the court may grant appropriate relief, including a declaration of rights and an award of compensation. In view of this provision, Citizens and CSOs should sue Government in order to get compensation for violation of their rights during and after the cyclone disaster.</p>





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