



27th January, 2022

The Principal Secretary
Ministry of Gender, Youth, Sports and Recreation
P.O Box 729
Maseru 100

Dear Madam,

INTERNAL AUDIT FINAL REPORT ON COVID-19 EXPENDITURE

The internal audit final report in respect of COVID-19 Expenditure is hereby submitted. It records the results of internal audit findings, recommends possible ways in which the controls could be improved to overcome the identified weaknesses and or minimise risk to acceptable level to achieve set objectives, together with management responses.

Management responses on how the recommendations will be implemented are incorporated.

The structure of report is as follows:

Section A: Introduction, Background Information, Audit objectives, Audit scope and methodology, Risk Rating Definition, Report Rating Definition and Summary of the Findings.



Section B: The detailed findings, recommendations and management responses.

Section C: Conclusion and acknowledgements.

Yours faithfully,

Pefole

'Matumelo Pefole (Mrs)

Internal Auditor

Cc: PS Finance

Auditor General

Accountant General



INTERNAL AUDIT DIVISION

ADDING VALUE IN GOVERNMENT OPERATIONS

**MINISTRY OF GENDER, YOUTH, SPORTS AND
RECREATION**

INTERNAL AUDIT FINAL REPORT

COVID-19 EXPENDITURE



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Ministry of Gender, Youth, Sports and Recreation
Internal Audit Section
(COVID-19 Expenditure Audit Report)

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LIST OF ACRONYMS AND ABBREVIATIONS

GoL	-	Government of Lesotho
IMF	-	International Monetary Fund
MoF	-	Ministry of Finance
MGYSR	-	Ministry of Gender, Youth, Sports and Recreation
LSRC	-	Lesotho Sports and Recreation Commission
LNOC	-	Lesotho National Olympic Committee
NSA	-	National Sports Associations
PPE	-	Personal Protective Equipment
LeFA	-	Lesotho Football Association
COSAFA	-	Council of Southern Africa Football Associations
COVID-19	-	Corona Virus Disease

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LIST OF ANNEXES AND APPENDICIES

Appendices	Full Description of Documents
Appendix 1	Table of detailed COVID-19 Expenditure Analysis Report
Appendix 2	Table of inflated prices

Annexures

Annexure 1	Payment Voucher and Transfer Notification to LSRC
Annexure 2	Payment Voucher for sitting allowances to COVID-19 Task Team members
Annexure 3	Lists of ineligible beneficiaries



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SECTION A

EXECUTIVE SUMMARY

1. INTRODUCTION

This report presents the results of an internal audit special assignment that was carried out in the Accounts section of the Ministry of Gender, Youth, Sports and Recreation (MGRYSR) on COVID-19 related expenditure, as per the savingram of the Principal Secretary, Ministry of Finance dated 28th May, 2021 requesting the MGRYSR to provide an Internal Audit report in relation to released budget from the contingency fund.

2. BACKGROUND INFORMATION

The Government of Lesotho (GoL) requested financial assistance from International Monetary Fund (IMF) under the Rapid Credit Facility and Rapid Financing Instrument, to address the Balance of Payment financing gap arising from the economic impact and mitigation efforts to the COVID-19 pandemic. The IMF Executive Board approved US\$49.1 million in emergency support to Lesotho to meet the requested funding.



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The GoL set aside M700 million in response to challenges brought by COVID-19 pandemic, which will cover health care personnel, purchase of critical goods and services, logistics, security and border management. Also to implement measures to protect vulnerable groups such as children, women, youth, people with disability, the elderly and the informal sector.

As a result, the Ministry of Gender, Youth, Sports and Recreation (MGYSR) requested an advance of a sum of M5,185,500.00 from the contingency fund, which was subsequently approved by the Ministry of Finance for implementing COVID-19 mitigation measures. However, the Ministry of Finance (MoF) approved and released an amount of M2,142,143.00 leaving a difference of M3,043,357.00.

The MGYSR then transferred an amount of M2,000,000.00 to its implementing organ, the Lesotho Sports and Recreation Commission (LSRC) to cushion sports from the effects of COVID-19 pandemic. The remaining M142,143.00 was to be used by the Ministry.

The LSRC's overall budget allocation of M2,000,000.00 was distributed as follows:

- PPE = M1,009,675.00
- Food Parcels = M250,000.00
- COVID-19 Training = M18,100.00



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• Administration	=	M345,000.00
• Grants	=	M377,225.00

The Honourable Minister of Gender, Youth, Sports and Recreation formed a ten (10) member COVID-19 Sports Task Team comprising of members from the MGYSR, LSRC and LNOC (Lesotho National Olympic Committee). The purpose of this Task Team was to monitor the eminent spread of the virus and advise the Minister on how best to deal with safe return to various sports.

3. AUDIT OBJECTIVE

The purpose of this assignment was to provide reasonable assurance on expenditure related to COVID-19 mitigation activities regarding:

- safeguarding of funds, goods and services,
- compliance with financial rules, regulations, policies, procedures, guidelines and contracts,
- reliability and integrity of information,
- effectiveness, efficiency and economic acquisition of goods and services.

4. AUDIT SCOPE

The Internal Audit exercise covered expenditure related to COVID-19 mitigation activities for the financial year 2020/21.



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5. METHODOLOGY

To achieve the set audit objective, the following methodology was applied:

- Preliminary meetings and interviews were held with the following officers:

Mr Mathibeli Rampai	-	Finance Manager a.i. MGYSR
Mr Lefa Moneri	-	Finance Manager LSRC

- The following documents were reviewed:
 - MGYSR Savingram requesting the release of funds,
 - MoF Savingram approving the funds,
 - Budget Controller Circular Savingram on budget reallocation,
 - Warrant Release Notification,
 - Payment Voucher and Transfer Notification,
 - Guidelines and Criteria for Disbursement of COVID-19 funds,
 - Beneficiary lists,
 - Requisitions,
 - Quotations,
 - Purchase Orders,
 - Invoices,
 - Delivery Notes,
 - Payment Vouchers.



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- Tests of internal controls were performed.
- Site visits were conducted to verify the following:
 - PPE items distributed to National Sports Associations (NSA's),
 - PPE items stored at LSRC offices and Setsoto Stadium

6. AUDIT FINDING 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.



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7. AUDIT LIMITATION

- Delay to get some information and supporting documents due to the fact that at the start of the assignment, the LSRC and LNOc staff members undertook two official trips to Japan for the Olympics.
- The LSRC uses a single bank account where all the funds from different sources are transferred into, making it difficult to separate different payments.
- Inability to verify distribution lists for food parcels due to non provision of original lists of beneficiaries from the different NSA's.
- Due to lack of transport, only two National Sports Associations (NSA's) were visited to verify distribution of PPE item.



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8. REPORT RATING DEFINITION FORMING AUDIT OPINION

Report Rating	Report Rating Description
Unsatisfactory	The controls surrounding COVID-19 mitigation initiative are unsatisfactory with regards to safeguarding of funds, goods and services, compliance with financial rules, regulations, policies, procedures, guidelines and contracts, reliability and integrity of information and effectiveness, efficiency and economic acquisition of goods and services. This is likely to have a material impact on the Ministry and requires immediate management attention.
Weak	The controls surrounding COVID-19 mitigation initiative are mostly weak with regards to safeguarding of funds, goods and services, compliance with financial rules, regulations, policies, procedures, guidelines and contracts, reliability and integrity of information and effectiveness, efficiency and economic acquisition of goods and services. Although some controls are operating a number of significant issues have been identified that may have significant impact on the initiative.
Adequate	The controls surrounding COVID-19 mitigation initiative are mostly acceptable with regards to safeguarding of funds, goods and services, compliance with financial rules, regulations, policies, procedures, guidelines and contracts, reliability and integrity of information and effectiveness, efficiency and economic acquisition of goods and services. Although some controls are operating effectively there are some mostly medium risks that have been identified that have an immaterial impact on the process.



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Good

The controls surrounding COVID-19 mitigation initiative are acceptable with regards to safeguarding of funds, goods and services, compliance with financial rules, regulations, policies, procedures, guidelines and contracts, reliability and integrity of information and effectiveness, efficiency and economic acquisition of goods and services.. Although there were some risks that were identified and had low impact on the process.

9. OVERALL REPORT RATING

Weak

The controls surrounding COVID-19 mitigation initiative are **mostly weak** with regards to safeguarding of funds, goods and services, compliance with financial rules, regulations, policies, procedures, guidelines and contracts, reliability and integrity of information and effectiveness, efficiency and economic acquisition of goods and services. Although some controls are operating a number of significant issues have been identified that may have significant impact on the initiative.



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10. SUMMARY OF THE OBSERVATIONS/ FINDINGS

Ref. No.	Description of Internal Audit Findings	Rating
10.1	An amount of M142,143.00 was used by the Ministry for activities not related to COVID-19.	Very High
10.2	COVID-19 funds were under spent by the LSRC by 24%.	High
10.3	Some PPE supplies were purchased at excessive prices.	High
10.4	Some payments were processed without supporting documents.	High
10.5	PPE Supplies are still kept in the storerooms without distribution to users.	High
10.6	There seem to be discrepancies in the PPE stock balances.	High
10.7	Ineligible beneficiaries were given food parcels.	High



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SECTION B

11. DETAILED AUDIT FINDINGS/OBSERVATIONS AND RECOMMENDATIONS

11.1 COVID-19 FUNDS USED FOR ACTIVITIES NOT RELATED TO COVID-19

Standard

According to section 19(2) (a) of the Treasury Regulations, 2014, “Before approving a proposal to spend public money, an Authorising Officer shall ensure that the proposal is charged to the correct Treasury General Ledger account.”

Condition

Out of M2,142,143.00 that the MGYSR received from the contingency fund, an amount of M142,143.00 was set aside to procure PPE for the Ministry’s staff, but it ended up being used to pay for claims made by the Lesotho Football Association (LeFA) for the women’s senior national team Council of Southern Africa Football Associations (COSAFA) 2020 match; instead of using the money to mitigate the effects of the COVID-19 pandemic.

Please refer to the attached annexure 1 (Payment Voucher and Transfer Notification to LSRC) for details.



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Cause

The Finance Officer explained that during procurement, the purchase orders were erroneously made on the budget line item of Grants under recurrent budget and not Grants on the contingency recurrent budget. This made a shortage on the budget allocated for the senior national teams and the shortfall had to be paid by the balance on the contingency grants line item.

Risk/Effect

Misuse of an amount of M142,143.00.

Risk rating – Very High

Recommendation

Management should ensure that:

- In future, funds from the contingency fund are strictly used for the purpose for which they have been approved and released for.
- Procurement and Accounts officers are extra vigilant while committing funds.



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Management Response

The remaining balance of M142,143.00 was set aside to procure PPE, Sanitizers and other materials for the Ministry's staff as an initiative to curb the spread of the virus. It was however discovered that during procurement, that the purchase orders were erroneously made on the budget line items of Grants under recurrent budget not grants on the contingency recurrent budget. This created a shortage on the budget allocated for the National Senior Football Team (Likoena) championship and CAF matches, both locally and internationally and the shortfall had to be paid by the balance on the contingency grants line item.

Therefore, in future Procurement and Accounts Sectional Heads will verify that correct commitment control line item is selected before approving any transaction to avoid such mistakes.



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11.2 COVID-19 FUNDS WERE UNDER SPEND BY LSRC BY 24%

Standard

The GoL through the MoF provided funds amounting to M2, 142,143.00 as advance from the contingency fund to the MGYSR. The Ministry transferred an amount of M2, 000,000.00 to its implementing organ, the LSRC to be used to curb the effects of COVID-19 pandemic on sports for the financial year 2020/2021.

Condition

According to the income and expenditure analysis undertaken by the Internal Audit, out of the M2, 000,000.00 that the LSRC received from the Ministry, by the end of June 2021, the LSRC incurred a total expenditure of M1,510,901.53 (76%), giving an under expenditure of M489,098.47 (24%) as per table 1 below:

Table 1 – Expenditure Analysis Report

Budget Item	Total Budget (A)	Actual Expenditure (B)	Balance (A-B)
PPE	1,009,675.00	867,994.46	141,680.54
Food Parcels	250,000.00	267,987.40	(17,987.04)
Training	18,100.00	21,476.00	3,376.00
Branding	-	14,050.00	(14,050.00)
Grants	377,225.00	3,500.00	373,725.00
Administration	345,000.00	335,893.67	(9,106.33)
TOTAL	2,000,000.00	1,510,901.53	489,098.47



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***A detailed expenditure analysis report is attached as Appendix 1**

Cause

An explanation given by the LSRC was that of the M2,000,000.00, an amount of M377,225.00 was committed to relief athletes and officials with grants/allowances but only one official from one out of the thirty four (34) NSA's members' submissions qualified for the grants/allowances.

Risk/Effect

The unspent amount of M489,098.47 could be used for expenditures not related to COVID-19 relief efforts.

Risk rating – High

Recommendation

- Next time before a budget is prepared; research and proper planning should be made as to what are the exact needs that are to be met.
- Since COVID-19 pandemic is still ongoing and sports personnel are continuing to be directly or indirectly affected by its impact, and the funds had already been committed, the LSRC management may request an authority from the Ministry to use the unspent funds to continue with the efforts of curbing COVID-19 effects.



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Management Response

We do take the recommendation for future implementation. In this case we under spent as per the report due to the following causes:

- *None payment of allowances to athletes and officials as per the plan*
- *By the time of reporting we had not yet finalized procurement due to late implementation of the project caused by the closure of operations.*
NACOSEC had recommended the overall closure to mitigate the spread COVID 19 pandemic and in that regard sport and recreation was not an exception.
- *Also we made some savings on the procurement of PPE even though there are some over expenditure on food parcels*
- *A letter of request to spent has been written to Director of Sports and recreation*



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11.3 SOME PPE SUPPLIES WERE PURCHASED AT EXCESSIVE PRICES

Standard

The Public Procurement Regulations 2007 section 7 states that, “the unit shall select a contractor and enter into a contract guided by the following:

(a) comparing price quotations obtained from a minimum of three suppliers or contractors”

According to good practices, for the sake of economical procurement, goods and services are bought at fair and reasonable prices according to current local rates without compromising their quality.

Condition

Regardless of the fact that quotations were sourced from three competitive suppliers, our analyses of PPE items purchased, for example, sanitizers and thermometers, revealed that the procuring officers did not compare prices since similarly graded PPE items were purchased at excessive prices. **Please refer to Appendix 2 which depict the information.**



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Cause

The reason given by the officers carrying out the procurement duties is that they encountered the challenge of availability of supplies at reasonable prices due to the problem of demand.

Risk/Effect

Loss of an amount of M91,526.00 which could have been used to acquire more PPE supplies.

Risk rating: High

Recommendation

It is recommended that Procurement officers must procure goods and services from a single supplier who charges a fair and competitive market price without compromising the quality of the products.

Management Response

In our meeting at MGYSR where we were advised on the usage of funds, it was made clear that implementation of the COVID 19 Project be made up to the end of the financial year being March 2021 and by April 2021 we should report.



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Due to limited time left due to suspension of operations earlier, we were bound to spread the orders to various Basotho vendors who were able to meet the supply within the limited time. On this basis, we were bound to give vendors business to supply in line capacity and price quoted. Others had quoted higher prices and we only gave them smaller quantities to supply.

On this basis we totally agree with your findings.



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11.4 SOME PAYMENTS WERE PROCESSED WITHOUT SUPPORTING DOCUMENTS

Standard

According to section 24 (1) (b) of the Treasury Regulations, 2014, “A Finance Officer shall prepare a payment voucher, either on receipt of a supplier invoice or whenever necessary, to initiate a payment of public money.”

According to section 24 (2) of the Treasury Regulations, 2014, “Original supporting documents including contract reference, invoice, delivery report and others, shall be attached to the payment voucher.”

Condition

A review of the payments made revealed that a payment of M43,000.00 as sitting allowances claim for COVID-19 Task Team members was processed without some supporting documents (Minutes) attached to the payment voucher. **Please refer to the attached annexure 2 for details.**

Cause

No proof, in the form of minutes was provided for sittings of COVID-19 Task Team members.



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Risk/Effect

- Without expenditure supporting documents, there is no proof that the expenditure was ever incurred.
- The credibility of such payments is questionable since there is not enough evidence to support these amounts.

Risk rating: High

Recommendation

- Proof of COVID-19 Sports Task Team members sitting should be provided to validate that the sittings took place.
- In future, procurement and accounts officers must ensure that all the necessary, relevant and complete information and supporting documents are kept and attached for all expenditures before payments are made.

Management Response

- *Such registers will be provided to validate such meetings attendance.*
- *LSRC has in place a clear system of internal controls regarding payments and we normally comply with them on daily basis. We do take the finding and in future we will ensure completeness in all payments made.*



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11.5 PPE SUPPLIES STILL KEPT IN THE STOREROOM WITHOUT DISTRIBUTION

Standard

The Stores Regulations 1967, section 3005 (ii), states that orders and requisitions are to contain all details necessary for the correct identification and supply of requirements. Quantities requested should not be in excess of requirements.

Condition

During our site visit conducted at the storage facilities at Setsoto Stadium and LSRC offices, the team observed that there was stock of PPE items which have not been distributed and are therefore still kept in the storeroom. The balances are indicated in table 2 below:

Table 2 – PPE Stock Balances

Type of PPE	Actual Stock on Hand
Hand Sanitizers (25 litres)	146
Hand Soaps (25 litres)	37
Infra Red Thermometers	587
Sanitizer Stand Alones	58
Sanitizer Stand Alone 1 litre bottles	57



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Sanitizer/Soap Dispensers	183
Examination Gloves	81 boxes
Disposable Face Masks	25 boxes
Embroided Cloth Face Masks	3668

Cause

Most of these PPE items were meant to be distributed for use at training and competition venues during sporting activities but unfortunately due to COVID-19 protocols all sporting activities had been suspended.

Risk/Effect

- The PPE stock still put in storerooms increases their risk of misappropriation and/or theft.
- Some of the items will end up reaching their expiry date.

Risk rating: High

Recommendation

It is recommended that immediately when the COVID-19 restrictions are lifted and National Sports Associations (NSA's) resume their activities, these PPE items must be distributed.



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11.6 THERE SEEMED TO BE DISCREPANCIES IN THE PPE STOCK BALANCES

Standard

The Stores Regulations 1967, section 3008 (vii), states that the duties of a storekeeper include verifying that the stores are always in agreement with the ledger balances and that all entries have been recorded up to date.

Condition

A review of the PPE stock balances revealed that the actual number of PPE's on hand does not agree with the balances after distribution to beneficiaries. The balances are indicated in table 3 below:

Table 3 – Discrepancies in PPE Balances

Type of PPE	Quantity Bought (A)	Quantity Distributed (B)	Balance after Distribution (C) (A-B)	Actual Balance (D)	Discrepancy (E) (C - D)
Hand Sanitizers (25l)	204	71	133	146	(13)
Hand Soaps (25 litres)	50	13	37	37	-
Infra-Red Thermometers	682	154	528	587	(59)
Sanitizer Stand Alones	102	51	51	58	(7)
Sanitizer Stand Alone1 litre bottles	102	51	51	57	(6)



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Management Response

Sports Task Team had planned to distribute the PPE to sporting Federations after education of Compliance officers and Federations Committee members on COVID 19 pandemic. After the procurement, sports activities were still not allowed to take place due to the pandemic. It was only upon the sporting activities being allowed, that training and education started and distribution follows after in line with sporting activities and events. The plan is also to monitor and secure the PPE and avoid being used for not sports specific related activities. Thus, distribution of the PPE will be in line with clear COVID 19 guidelines.



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Sanitizer/Soap Dispensers	200	38	162	183	(21)
Disposable Examination Gloves	136 boxes	15 boxes	121 boxes	81 boxes	47 boxes
Disposable Face Masks	100 boxes	28 boxes	72 boxes	25 boxes	47 boxes
Branded Cloth Face Masks	5000	2375	2625	3668	1043

Cause

- There is no individual dedicated for procurement and stores duties.
- PPE items were distributed without proper record keeping.

Risk/Effect

- There is a shortage/surplus of the PPE stocks.
- Possibility for the misuse of the PPE's

Risk rating: High

Recommendation

- LSRC management should assign someone dedicated for procurement and stores duties.
- A follow-up be made and proper records established; and in the case of the missing items a follow-up be made and investigations must be undertaken which will result to disciplinary action taken against the responsible officer(s).



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Management Response

A clear and consistent record will be kept going forward to ensure there are no such discrepancies in actual PPE distribution. An official has been assigned to that and reports to CEO on weekly basis.



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11.7 INELIGIBLE BENEFICIARIES WERE GIVEN FOOD PARCELS

Standard

According to the set criteria for disbursement of COVID-19 relief fund for sport document, NSA's were to identify the less privileged sportsmen/women that will be assisted with food parcels.

Condition

A review of the lists of all the sportsmen/women who received food parcels revealed the presence of thirty (30) beneficiaries who are journalists from different media houses who have received food parcels. **Refer to annexure 3 for more details**

Cause

An explanation given was that the COVID-19 Task Team had decided to include over and above athletes and officials, other sports stakeholders like media personnel in the distribution of food parcels.

Risk/Effect

Other legible sportsmen/women are compromised.



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Risk rating: High

Recommendation

It is recommended that food parcels must be distributed only to the less privileged sportsmen and women.

Management Response

- *The Task Team had an eye on different sporting stakeholders and media was one of them.*
- *The media people work closely with our sporting federations without any compensation and we thought during those drying times could be of motivation to them.*



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12. CONCLUSION

Based on the findings and recommendations outlined in this report, Internal audit's overall assessment is that the internal controls in implementing covid-19 mitigation activities are inadequate.

The Internal Audit office will therefore like to conclude that major considerations be given to the recommendations outlined in this report for improving the control system for the successful implementation of response to covid-19 pandemic.

13. ACKNOWLEDGEMENT

Internal Audit highly appreciates the cooperation and assistance accorded during the audit by the staff members at the Ministry and at the LSRC.

Prepared by: 'Matumelo Pefole

Reviewed by: Motseki Malikalike

Moeketsi Thonkha

LESOTHO SPORT AND RECREATION COMMISSION
COVID-19 ACTUAL EXPENDITURE REPORT

1. PERSONAL PROTECTIVE EQUIPMENT

Payment Date	Description	Amount (M)	Method of payment
29/03/2021	M290.00*300 infra-red thermometers (MGM General Dealer)	87,000.00	Transfer
29/03/2021	M285.00*300 infra-red thermometers (Affairton)	85,500.00	Transfer
30/03/2021	M390.00*100 sanitizer dispensers; M390.00*100 soap dispensers (Banton General Dealer)	78,000.00	Transfer
07/04/2021	M123.25*136 100 Examination surgical gloves; M522.20*50 25l hand soap; M51.00*100 boxes each with 50 disposable face masks (Lefehlo Pharmaceuticals)	58,220.00	Transfer
07/04/2021	M440.00*82 infra-red thermometers; M15.00*1705 100ml spray bottles (Aqua Cleaning Services)	61,655.00	Transfer
07/04/2021	M1,304.36*51 25l hand sanitizers (NBN Holdings)	76,500.71	Transfer
17/04/2021	M720.00*51 25l hand sanitizers (Anwary Rite Distributors)	42,228.00	Transfer
17/04/2021	M1,200.00*51 25l hand sanitizers (Fresh & Clean cleaning Services)	61,200.00	Transfer
17/04/2021	M717.50*102 sanitizer stand alone with 1l dispenser bottle (Lihlabo Cleaning Concepts)	84,162.75	Transfer
19/04/2021	M1,300.00*51 25l hand sanitizers (PHN Holdings)	66,300.00	Transfer
19/04/2021	M25.00*2500 embroidered cloth face masks (Jia Nan Pty Ltd)	62,500.00	Transfer
21/04/2021	M25.00*2500 embroidered cloth face masks (Beritex & Printers)	62,500.00	Transfer
	TOTAL	867,994.46	

2. FOOD PARCELS

Payment Date	Description	Amount (M)	Method of Payment
29/03/2021	M8.50*500 Rajah soap; M15.00*500 candles; M80.00*500 5l paraffin; M31.00*500 2kg powder soap; M12.00*500 Top class soap (Sefalana Cash & Carry)	73,250.00	Transfer
29/03/2021	(Browns cash & Carry)	73,263.57	Transfer
07/04/2021	M20.00*500 50g Florida broad leaf; M12.00*500 50 English giant; M16.40*500 50g Fordhook giant vegetable seeds (lareteng Pty Ltd)	24,200.00	Transfer
13/04/2021	M52.99*500 2l cooking oil; M49.59*500 Five Roses tea (Maseru Cash & Carry)	51,290.00	Transfer
13/04/2021	M61.02*500 12.5kg Lihaha super maize meal; M269.11*50 2kg LSP brown sugar (Lesotho Flour Mills)	45,983.83	Transfer
	TOTAL	267,987.40	

3. EDUCATION/TRAINING

Payment Date	Description	Amount (M)	Method of Payment
20/05/2021	Hire of chairs for Training of Trainers workshop	700.00	Cheque No 9579
24/05/2021	Meals and drinks during training of 70 Compliance officers at Setsoto Stadium on 15/05/2021	6,300.00	Transfer
02/06/2021	Lunch during training of trainers at Setsoto Stadium on the 22/05/2021 (Temptations Catering)	9,000.00	Cheque No 9584
09/06/2021	Certificates	1,576.00	Cheque No 9593
18/06/2021	Payment to Facilitators	2,300.00	Cheque No 9606
30/06/2021	Data for Compliance Officers	1,600.00	Cheque No 9635
	TOTAL	21,476.00	

4. BRANDING

Payment Date	Description	Amount (M)	Method of Payment
21/07/2021	PVC banner printing	4,150.00	Cheque No 9667
21/07/2021	PVC banner printing	9,900.00	Cheque No 9688
	TOTAL	14,050.00	

5. GRANTS

Payment Date	Description	Amount (M)	Method of Payment
08/07/2021	Grant for Badminton Programme Coordinator	3,500.00	Cheque No 9645
	TOTAL	3,500.00	

6. ADMINISTRATION

5.1 Sitting Allowances (10 Task Team members)

Payment Date	Description	Amount (M)	Method of Payment
04/03/2021	Meetings of task team members from September 2020 to February 2021 (@ M500.00 per sitting)	43,000.00	Cheque No 9460
18/04/2021	Meetings of task team members from 1 st , 2 nd , 8 th , 15 th March 2021 (@ M500.00 per sitting)	18,500.00	Cheque No 9530
20/05/2021	Meetings of Task team members on 7 th , 16 th and 26 th April 2021 (@ M500.00 per sitting)	13,000.00	Transfer
07/07/2021	Meetings of Task team members on 3 rd , 10 th , 17 th , 24 th May 2021 (@ M500.00 per sitting)	40,500.00	Cheque No 9643
	TOTAL	115,000.00	

5.2 Sitting Allowances (LSRC Staff)

Payment Date	Description	Amount (M)	Method of Payment
30/03/2021	M1500.00 * 5 people for collection of PPE and verification	2,500.00	Cheque No. 9491
30/03/21	M100.00 * 3 LSRC/LNOC staff members while selecting vendors	300.00	Cheque No. 9491
30/03/21	M200.00 * 3 people while selecting vendors	600.00	Cheque No. 9491
30/03/21	M200.00 * 2 people while selecting vendors	400.00	Cheque No. 9491
11/05/21	M500.00 * 5 people for lists verification at Setsoto Stadium	2,500.00	Cheque No. 9574
11/05/21	M500.00 * 5 people for lists verification at Setsoto Stadium	2,500.00	Cheque No. 9621
20/05/2021	M200 * 5 for 5 people to Berea, Leribe and Butha-Buthe on the 25/05/2021	1,000.00	Cheque No. 9579
	TOTAL	9,800.00	

5.3 Transport Refunds/Reimbursements (Athletes)

Payment Date	Description	Amount (M)	Method of Payment
25/05/2021	For 9 athletes during food parcels distribution in Butha-Buthe, Leribe and Berea on the 25/05/2021	970.00	Cash
26/05/2021	For 28 athletes during food parcels distribution in Mokhotlong on the 29/05/2021	2,010.00	Cash
04/06/2021	For 13 athletes during food parcel distribution in Mafeteng, Mohale's Hoek and Quthing on the 04/06/2021	880.00	Cash
	TOTAL	3,860.00	

5.4 Travel / Food Allowances (LSRC Staff)

Payment Date	Description	Amount (M)	Method of Payment
30/03/2021	M150*2 LSRC staff	100.00	Cheque No. 9491
20/05/2021	M200.00*5 LSRC staff for food parcels delivery in Berea, Leribe, Butha-Buthe	1,000.00	Cheque No. 9579
20/05/2021	For 5 people to Berea, Leribe and Butha-Buthe on the 25/05/2021	2,000.00	Cheque No. 9579
20/05/2021	Transport to Berea, Leribe, Butha-Buthe for 5 people on the 25/05/2021	3,000.00	Cheque No. 9579
25/05/2021	M550.00 * 4 LSRC staff for food parcels delivery in Berea, Leribe and Butha-Buthe	2,200.00	Cash
28/05/2021	M650.00 * 9 LSRC staff for food parcels delivery in Mokhotlong	5,850.00	Cash
06/06/2021	M550.00 * 4 LSRC staff for food parcels delivery in Mafeteng, Mohale's Hoek and Quthing	2,200.00	Cash
	TOTAL	16,350.00	

5.5 Transport Hire

Payment Date	Description	Amount (M)	Method of Payment
08/04/2021	Truck transporting food parcels from Station to Setsoto Stadium (L. Ntabe Transport)	5,000.00	Cheque No. 9502
01/06/2021	4x4 double cab transporting President from Maseru to Mokhotlong on the 28/05/2021 & 30/05/2021 (Lereng Ntoa)	4,042.00	Transfer
02/06/2021	Truck transporting food parcels from Maseru to Mokhotlong on the 28/05/2021 (Motemekeoane Transport)	8,800.00	Cheque No. 9582
	TOTAL	17,842.00	

5.6 Equipment Hire

Payment Date	Description	Amount (M)	Method of Payment
02/05/2021	PA System during food parcels distribution in Mokhotlong on the 29/05/2021 (Trinity Sound)	2,800.00	Cheque No. 9589
	TOTAL	2,800.00	

5.7 Accommodation and Meals

Payment Date	Description	Amount (M)	Payment Method
30/03/2021	Working Lunch 4 people*2days*M100.00 while processing and selecting vendors On the 17 th -19 th /03/2021	800.00	Cheque No. 9491
08/04/21	Still Water for casual labourers (500ml*M150.00*10 cases)	1,500.00	Cheque No. 9502
13/04/21	Still Water for casual labourers 500ml*M96.00*15 cases (Phororong Business Services)	1,440.00	Cash
05/05/2021	Morning Tea for 100 people during food parcels distribution at Setsoto Stadium (Lijo Services) Catering on 29/04/2021)	8,000.00	Cheque No. 9568
20/05/2021	Food parcels to Berea, Leribe, Butha-Buthe for 5 people on the 25/05/2021	8,950.00	Cheque No. 9579
20/05/2021	Lunch for COVID-19 Compliance Officers workshop	6,300.00	Transfer
24/05/2021	Meals and drinks during signing of MoU between LSRC and LNOC	4,000.00	Transfer
27/05/2021	Lunch and allowances for Task Team members to Mokhotlong	9,270.00	Cheque No. 9580
02/06/21	Food parcels and allowances to Mafeteng, Mohale's Hoek and Quthing for 4 people on the 25/05/2021	6,000.00	Cheque No. 9581
02/06/21	Still Water for training of trainers on COVID-19 500ml*M96.00*30 cases (V.M. Business Services)	2,880.00	Cheque No. 9587
02/06/21	Still Water for late Commissioner, Ms Lelimo's memorial service 500ml*M96.00*6 cases (V.M. Business Services)	576.00	Cheque No. 9587

09/06/2021	For 8 MGYSR staff (Ministers delegation) during food distribution in Mokhotlong (Masobasoba Lodge on 29/05/21)	10,400.00	Cheque No. 9595
09/06/2021	For 9 Task team members during food distribution in Mokhotlong (Tsabi Guest House for Task team members on 29/05/21)	9,085.00	Cheque No. 9596
	TOTAL	69,201.00	

5.8 Fuel

Payment Date	Description	Amount (M)	Method of Payment
04/03/2021	Petrol for LSRC vehicles (Pioneer Auto Services)	2,615.85	Cheque No 9461
05/05/2021	Petrol for LSRC vehicles (Pioneer Auto Services)	6,465.26	Cheque No 9560
08/04/2021	Petrol for LSRC vehicles (Pioneer Auto Services)	4,973.26	Cheque No 9503
	TOTAL	14,054.37	

5.9 Wages (Casual Labourers) M100.00 per person

Payment Date	Description	Amount (M)	Method of Payment
08/04/21	Labour for 25 casual workers * 7days for food parcels offloading at Setsoto Stadium	17,500.00	Cheque No. 9502
08/04/21	Labour for 19 casual workers for food parcels collection and packaging	1,900.00	Cash
09/04/21	Labour for 18 casual workers for food parcels collection and packaging	1,800.00	Cash
13/04/21	Labour for 17 casual workers for food parcels collection and packaging	1,700.00	Cash
14/04/21	Labour for 9 casual workers for food parcels collection and packaging	900.00	Cash

15/04/21	Labour for 19 casual workers for food parcels collection and packaging	1,900.00	Cash
19/04/21	Labour for 15 casual workers for food parcels collection and packaging	1,500.00	Cash
20/04/21	Labour for 17 casual workers for food parcels collection and packaging	1,700.00	Cash
21/04/21	Labour for 18 casual workers for food parcels collection and packaging	1,800.00	Cash
27/04/21	Labour for 11 casual workers for food parcels collection and packaging	1,100.00	Cash
28/04/21	Labour for 16 casual workers for food parcels collection and packaging	1,600.00	Cash
29/04/21	Labour for 19 casual workers for food parcels collection and packaging	1,900.00	Cash
30/04/21	Labour for 15 casual workers for food parcels collection and packaging	1,500.00	Cash
05/05/21	Labour for 8 casual workers for food parcels collection and packaging	800.00	Cash
11/05/21	Labour for 23 casual workers *2 days for food parcels offloading at Setsoto Stadium	4,600.00	Cheque No. 9574
14/05/21	Labour for 4 casual workers for food parcels collection and packaging	400.00	Cash
18/05/21	Labour for 6 casual workers for food parcels collection and packaging	600.00	Cash
19/05/21	Labour for 6 casual workers for food parcels collection and packaging	600.00	Cash
20/05/2021	Loading and unloading of food parcels at Berea, Leribe, Butha-Buthe on the 25/05/2021	1,200.00	Cheque No. 9579
24/05/21	Labour for 13 casual workers for food parcels collection and packaging	1,300.00	Cash
25/05/21	Labour for 10 casual workers for food parcels collection and packaging	1,000.00	Cash
27/05/21	Labour for 16 casual workers for food parcels collection and packaging	1,600.00	Cash

28/05/21	Labour for 15 casual workers for food parcels collection and packaging	1,500.00	Cash
29/05/21	Labour for 9 casual workers for food parcels offloading in Mokhotlong	900.00	Cash
	TOTAL	51,300.00	

5.10 Communication

Payment Date	Description	Amount (M)	Method of Payment
02/03/2021	Airtime vouchers (Buddie) for LSRC staff	3,750.00	Cheque No 9459
02/03/2021	Airtime vouchers (Vodacom) for LSRC staff	2,250.00	Cheque No 9459
20/05/2021	Airtime vouchers for LSRC office	6,000.00	Cheque No. 9579
20/05/2021	M50.00 *5 people to Berea, Leribe, Butha-Buthe for 5 people on the 25/05/2021	250.00	Cheque No. 9579
	TOTAL	12,250.00	

5.11 Stationery

Payment Date	Description	Amount (M)	Method of Payment
30/03/2021	Full colour glossy label stickers	2,393.50	Cheque No 9494
07/04/2021	8 LaserJet toners (Quadrant Computers)	12,788.00	Cheque No 9496
07/04/2021	Stationery (20 boxes photocopying paper; 1 box lever arch files; 1 box each black, red, blue crystal pens; stapler long arm; dividers (Office National)	8,254.80	Cheque No 9499
07/04/2021	8 LaserJet toners (Quadrant Computers)		Cheque No 9500

	TOTAL	23,436.30	
TOTAL ADMINISTRATION		M1335,893.67	

TOTAL RECEIPTS M12,000,000.00

TOTAL EXPENDITURE M1,510,901.53

SURPLUS M489,098.47

APPENDIX 2

LESOTHO SPORT AND RECREATION COMMISSION

PPE ITEMS BOUGHT AT INFLATED PRICES

PPE ITEM	SUPPLIER	UNIT COST (M)	QUANTITY BOUGHT	TOTAL AMOUNT PAID (M)	CHEAPER ALTERNATIVE COST (M)	VARIANCE (M)
THERMOMETERS					AFFAIRTON	
	AFFAIRTON	285.00	300	85,500.00	85,500.00	
	MGM DEALER	290.00	300	87,000.00	(285*300) 85,500.00	1,500.00
	AQUA CLEANING SERVICES	440.00	82	36,080.00	(285*82) 23,370.00	12,710.00
TOTAL				208,580.00	194,370.00	14,210.00
SANITIZERS					ANWARY	
	ANWARY	828.00	51	42,228.00	42,228.00	
	FRESH & CLEAN	1,200.00	51	61,200.00	(720*51) 42,228.00	18,972.00
	PNH HOLDINGS	1,300.00	51	66,300.00	(720*51) 42,228.00	240,720.00
	NBN HOLDINGS	1,502.31	51	76,500.00	(720*51) 42,228.00	34,272.00
TOTAL				246,228.00	168,912.00	77,316.00

GRAND TOTAL 91,526.00

ANNEXURE I



GOVERNMENT OF LESOTHO
Ministry of Gender, Youth, Sports and Recreation

PAYMENT VOUCHER

**APPROVED AND POSTED
COPY**

Name And Address of Payee	
Payee's Name :	lesotho sports & recreation commission
Payee's Code :	IBR03619
TIN:	200052166-2
S/TaxNo :	
Address :	lesotho sports & recreation commss p.o. box 138 MASERU

Group No	:	00065584
Voucher No	:	043PVR21000924
Voucher Date	:	12-Mar-2021

BURSEMENT NO :

CHEQUE NO :

Payment in respect of :

Transfer to LSRC as payment of claim for LEFA for
Women Senior National Team COSAFA match

Apply Date :	12-Mar-2021
PO No :	0
Invoice No :	HD043-002/12/2021
Invoice Date :	12-Mar-2021
Payment Method :	BANK TRANSFER
Terms of Payment :	ASAP
Posting Code :	REC

To be Paid from: RECURRENT EXPENDITURE

ACCOUNT CODE	ACCOUNT DESCRIPTION	AMOUNT(LSL)
043-04-01-04-01-62-1-100-0000-304H11-472312-01	Current Grants Paid to Extra Budgetary Units	142,143.00
Total Amount Payables :		*****142,143.00

AUTHORITY: 12 March 2021

CERTIFICATE:

I certify that the above sum of LSL (words) ONE HUNDRED FORTY-TWO THOUSAND ONE HUNDRED FORTY-THREE AND ZERO CENTS ONLY is correctly payable to the above-named person and that the rates of payments/prices(s) is/are correct in accordance with Regulations and Terms of the Contract and the funds are available on the Sub Entry and Items quoted above meet this payment.

Prepared By: Tsekiso Jane

Signature _____

Signature of Head Of Accounts

Date _____

Signature of Authorizing Officer

Date _____

RECEIPT FORM

Received Sum of LSL _____

Signature of paying officer

Signature of Witness to payment

Signature of payee/Receiver

SAVINGRAM

(Receiving date stamp)

FROM : PS GENDER, YOUTH, SPORTS AND RECREATION

TO : ACCOUNTANT GENERAL

REF. NO. : MGYSR/ACC/1

SIGNED :

NAME : MAMOEKETSI NTHO (Dr) FILE NO.....
(Typed) (Receiving Min/ Dept)

DATE : 11th March 2021

**Transfer of funds to the tune of One Hundred Forty-Two Thousand One
Hundred and Forty-Three Maloti Only (M142,143.00)**

Kindly transfer the sum of One Hundred Forty-Two Thousand One Hundred and Forty-Three Maloti only (M142,143.00) to Lesotho Sports & Recreation Commission as payment for transfer to LSRC as claim for LEFA for Woman Senior National Team COSAFA match

Below are the banking details:

Account Name: Lesotho Sports & Recreation Commission

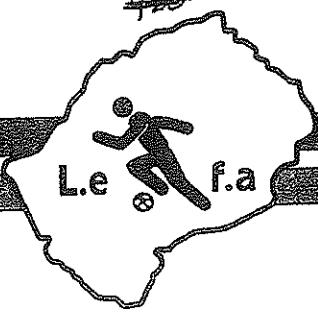
Bank Name: First National Bank

Branch: Pioneer

Account Number: 62162094248

Your usual assistance is highly appreciated.

043PVL21600-924



Lesotho Football Association

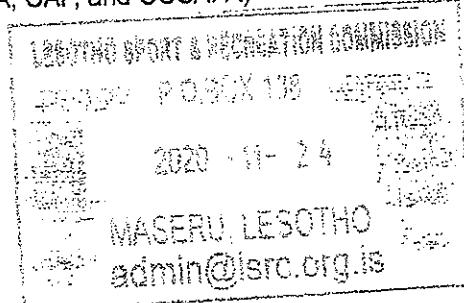
(Affiliated to FIFA, CAF, and COSAFA)

P.O. BOX 1879
MASERU 100
TEL: 22311879
FAX: 22310586
E-MAIL:fal@leo.co.ls

Tuesday 24th November 2020

The Chief Executive Officer a.g.
Lesotho Sport and Recreation Commission
Kingsway Road
Maseru 100
Lesotho

Dear Mr Malataliana,



RE: SUBMISSION OF LEFA EXPENDITURE ON THE LESOTHO WOMEN SENIOR NATIONAL TEAM – MEHALALITOE – COSAFA 2020

The above caption bears reference.

In light of your letter regarding the funding of the national teams request by the Lesotho Football Association in respect of the Women Senior National Team – Mehalalitoe in the COSAFA Women Cup that was held in Port Elizabeth during the month of November 2020, kindly find hereto the expenses which also serves as a claim by LeFA amounting to Three Hundred and Fifty Three Thousand, Six Hundred and Sixty Maloti and Fifty Eight Lisente – M353,660.58 for your onward conveyance to the Ministry of Gender and Youth, Sport and Recreation.

This figure includes the preparations and the trip to Port Elizabeth.

I hope to hear from you at the earliest opportunity that presents itself to you.

Kind regards,

Mokhosi P MOHAPI (Mr.)
Secretary General
Lesotho Football Association

CC: President LeFA

Accounts

please forward the ~~total~~ amount
from grants as below:

(01) 304 H 11

(04) 304 H 62

3,589,50

208,928.08

211,513.58

contingency 304 H 11

142,143.00

353,620.58

Memo

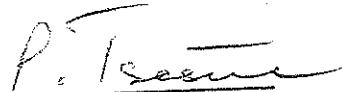
To: Principal Secretary

Re: Nigeria Official Trip and Reimbursement of LeFA Expenditure no the Lesotho women senior national team

The Department of Sport and Recreation request authority to transfer funds amounting to Three Hundred and Fifty Three Thousand, Six Hundred and Sixty Maloti and fifty Eight Lisente (M 353, 660.58) to Lesotho Sport and recreation Commission for the following;

- | | |
|------------------------------------------------------------------------------------------------|----------------------|
| 1. LeFA expenditure on the Lesotho Women Senior National Team (Mehalalitoe) during COSAFA 2020 | M 206, 155.58 |
| 2. Nigeria official Trip (Body Guards, Hon. Minister's Driver plus 1 Driver) | <u>M 147, 505.00</u> |
| Total | <u>M 353, 660.58</u> |

Kindly find attached Documents.


Puisano Tšosane (Mrs.)
Director Sport and Recreation

Date: 12th March, 2020

Noted 12/03/2021
Approved AM u/ce


2021-03-12

Mehalalitoe COSAFA Tournament

Preparations

Mehalalitoe Official Games expenses

GRAND TOTAL

352,660.58

ANNEXURE 2

LESOTHO SPORT AND RECREATION COMMISSION
CHEQUE PAYMENT VOUCHER

NAME OF PAYEE S. KEKESI, CHEQUE NO. 0946D
 ADDRESS: _____ DATE: 04.03.21

DETAILS	A/C NO.	AMOUNT
	M	L
Bonus Payment to Compt		
Since allowances for Covid		
19 Task Team meetings as per attached		
M Mashale 4500 9 x 500		
N Mokgatle 500 1 x 500		
L Lpitch 5000 10 x 500		
JR Mosuru 500 1 x 500		
T Mlamkana 3500 11 x 500		
M Sekomela 500 1 x 500		
T Rikhomu 500 1 x 500		
W Motsamew 5500 11 x 500		
M Molapo 4500 9 x 500		
S Tlaleetsi 5500 11 x 500	43,000.00	

SIGNATURE

DATE

Prepared by: Accountant: (H) 04/03/21Checked by: Operations Manager: (S. Kekesi) 04/03/21Authorised by: CEO: T. C. Y. 4/3/21Cheque Signed by: Treasurer: Anneke 4/3/21

Secretary General:

President:

Assistant Secretary: (S. Kekesi) 04/03/21Cheque received by: Name & Signature: Sebusiso Kekesi (S. Kekesi)

names	Sept			Oct			Nov			Feb			Freq	Amount total
	30	5	14	21	26	2	9	23	11	18	22			
Mrs. Molipone Mashale	1	1	1	1	1	1	1	1	1	1	1	9	500	4 500.00
Mrs. Likeleko Lepitia	1	1	1	1	1	1	1	1	1	1	1	10	500	5 000.00
Adv. Likeleli Matubatuba												1	1	500
Dr. Makhetha Mosotho	1						1	1	1	1	1	5	500	2 500.00
Mr. Teboho Malataliana	1	1	1	1	1	1	1	1	1	1	1	11	500	5 500.00
Mr. Moholo Lekomola	1	1	1	1	1	1	1	1	1	1	1	10	500	5 000.00
Mr. Teboho Rakhomoo	1	1	1	1	1	1	1	1	1	1	1	9	500	4 500.00
Mr. Litsitso Motseremeli	1	1	1	1	1	1	1	1	1	1	1	11	500	5 500.00
Mr. Mosheshoe Molapo	1	1	1	1	1	1	1	1	1	1	1	9	500	4 500.00
Mr. Sebusiso Keketsi	1	1	1	1	1	1	1	1	1	1	1	11	500	5 500.00
Total	7	7	8	8	6	9	8	7	9	9	9	9		43 000.00

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ANNEXURE 3

MEDIA

LESOOTHO SPORT AND RECREATION COMMISSION FOOD PARCELS DISTRIBUTION – 29 April 2021

NAME OF JOURNALIST	MEDIA HOUSE	CONTACTS	SIGNATURE	DATE
1. Lemisa Thwala	Lesotho Times	97690464		29/04/21
2. Mosisi Tsiene	Sunday Express			
3. Botelo Babele	Ultimate	90240417	B. Babele	29/04/21
4. Tumelo Phanaphile	Moatšicca FM	6111988		
5. S. Baginganya Zuluwagile	Moatšicca FM	58908374	Zuluwagile	
6. Mafeliso Mmari	LEL Radio			
7. Mathoholo Ntsoato Lebena	LEL Radio			
8. Balheirane Nare	LNBS	SS00255016875007		
9. Pepper Mabao	LNBS			
10. Clifford Molope	LSB	58098012		
11. Chotis Thae N20	Newsday	63924052		
12. Mphohlozi Mfessi	Newsway			
13. Rapita Motlatsi	PC FM			
14. Bafaleone Bamoseki	PC FM			
15. Tlakane Phahla	The Post			
16. Molise Melise	Post			
17. Tsholo Tsete C	Metro			
18. Lined Mphahlele	Metro			

LESOTHO SPORT AND RECREATION COMMISSION FOOD PARCELS DISTRIBUTION – 29 April 2021

NAME OF JOURNALIST	MEDIA HOUSE	CONTACTS	SIGNATURE	DATE
1. M. Nopan e	BOLAMOSO	69373525	N.V	
2. Tebalu Lebaja	Domo 2250740	58043115	<u> </u>	29/04/21
3. Mahabola Mohale	BOLAMOSO FM	62724920	<u> </u>	29/04/21
4. TUNISAWA TLOKO	THE MAIL LESOTHO	62856656	<u> </u>	29/04/21
5. Feanias Mukurima	THE TELE	50964956	<u> </u>	29/04/21
6. LEKOALA RALEKA LA	UNBS	58752289	<u> </u>	29/04/21
7. SEPHOOA MABTSE	RADIO LESI	59801719	<u> </u>	29/04/21
8. THADLOU MAPROTS	LTV	59786618	<u> </u>	29/04/21
9. Mahau Soro	B - F. M	69050132	<u> </u>	07/05/21
10. Keneuo Ntholeng	B - F. M	63080349	<u> </u>	07/05/21
11. Majoro Moseshole	MOOFKA FM	618003725	<u> </u>	07/05/21
12. TS'EPHNG PHELELO	TS'BHLOO FM	574028943	<u> </u>	07/05/21