

**VOTE 28
TANZANIA POLICE FORCE**

31. FOLLOW UP ON OUTSTANDING ITEMS IN THE PREVIOUS ANNUAL REPORTS.

The following matters which were reported in the previous audit reports have not been finalized:-

1996/1997 Audit Report

Para	Audit Observations	Amount Reported (Shs.)	Amount Outstanding (Shs.)	Remarks
61.2	Unreceipted remittances	562,795,976	5,062,063	Misappropriated at OCD's office DSM and RPC's Office Mwanza. Court judgment is awaited.
68.1(a)	Theft of cash through parallel cheques deposited at the Police Canteen DSM.	104,178,770	104,178,770	The matter is with the court. Judgment is awaited.
68.1(b)	Theft of cash through parallel cheques-Police HQs	41,113,390	41,113,390	The matter is with the court. Judgment is awaited

1998/1999 Audit Report

Para	Audit Observations	Amount Reported (Shs.)	Amount Outstanding (Shs.)	Remarks
62.1	Cash Book Balance	513,628,072	372,390	Not yet reconciled as at 30/06/2000

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1999/2000 Audit Report

Para	Audit Observations	Amount Reported (Shs.)	Amount Outstanding (Shs.)	Remarks
57.3	Cash Book Balance: Variance between Miscellaneous Deposit Account Cash book balance and CPO statement	119,263,745	119,263,745	Not yet adjusted

2000/2001 Audit Report

Para	Audit Observations	Amount Reported (Shs.)	Amount Outstanding (Shs.)	Remarks
84.1.1	Cash collections not brought to account	4,970,500	2,488,500	Misappropriated at OCD's Office, Kisarawe Court judgment is awaited

2002/2003 Audit Report

Para	Audit Observation	Amount Reported (Shs.)	Amount Outstanding (Shs.)	Remarks
77.2.2	Outstanding Imprests	4,109,852	621,640	Not yet retired/recovered
78.3	Statement of arrears of Revenue	2,708,791,960	2,708,791,960	Not yet colleted. Action to write off the revenue due not taken.
77.2.2	Outstanding Imprests	4,109,852	621,640	Not yet retired/recovered
78.3	Statement of arrears of Revenue	2,708,791,960	2,708,791,960	Not yet colleted. Action to write off the revenue due not taken.

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Para	Audit Observation	Amount Reported (Shs.)	Amount Outstanding (Shs.)	Remarks
79	Bank Reconciliation statements:- Receipts in cash book but not in PMG'S Account Supply vote	3,680,420	56,000	Not yet cleared
	Special Account	14,521,030	814,000	Not yet cleared
	Receipts in PMG's Account but not in cash book.	5,493,285	69,300	Not yet cleared
	Supply Vote Special Account	22,406,851	1,140,407	Not yet cleared
	Total value of unrepresented cheques	38,785,079	28,893,067	Not yet cleared. Cheques already stale or misallocated.
80.2	Variance in cash balances. Variance between Miscellaneous Deposit account cash book balance and CPS records.	707,405,373	707,405,373	Not yet adjusted
88.1	Unauthorized purchase of motor vehicles	1,510,516,588	1,510,516,588	Retrospective approval from Treasury to regularize the unauthorized expenditure has not yet been obtained.
88.3	Payments made from Development Account to meet Supply vote expenditure	1,879,130,332	1,879,130,332	Retrospective approval from Treasury to regularize the unauthorized expenditure has not yet been obtained.

Para	Audit Observation	Amount Reported (Shs.)	Amount Outstanding (Shs.)	Remarks
91	Nugatory Expenditure	198,211,685	198,211,685	The amount should be treated as nugatory, the accounting Officer is advised to declare the same.
92.3	Unclaimed Salaries not paid over to the Treasury	2,083,300	2,083,300	Still Outstanding

82. AUDIT QUERIES

A test check of the accounts and related records for the year under review resulted in the issue of 51 audit queries. The most significant observations raised are commented upon in this report. As at the date of writing this report, March, 2005 none of the audit queries have been replied. In addition, 5 audit queries relating to the previous financial years were still outstanding as shown below:-

YEAR OF ACCOUNTS	NO OF AUDIT QUERIES OUTSTANDING
2001/2002	1
2002/2003	<u>4</u>
Total	<u>5</u>

83. OUT -TURN

83.1 Supply Vote

The Supply Vote for the year ended 30th June, 2004 closed with an apparent saving of Shs.615, 271,894 arising from net expenditure of Shs.67,122,384,366 against the net approved estimates of Shs.67,737,656,260. Actual exchequer issues received during the year 2003/2004 amounted to Shs.67,737,655,260 leaving a cash balance of Shs.615,270,894. However outstanding imprests totalling Shs.16,898,722 shown in the statement of vote account reduced the saving to Shs. 598,372,172 being cash balance with the PMG's account.

83.2 Outstanding Imprests and Warrants of Funds issued

83.2.1 Outstanding Warrants of Funds- Shs.136,638,072

(a) Warrant of funds not accounted for - Shs.8,160,785

The Police Force paid Warrants of funds amounting to Shs.13,610,773,733 from the Supply Vote account during the year under review to several Warrant Holders, out of which expenditure statements of Shs.13,602,612,948 were submitted and verified. No detailed statements of expenditure have been made available for the balance of Shs.8,160,785.

(b) Advances to Sub-Treasury - Shs.108,474,350

During the year under review a total sum of Shs.108,474,350 was advanced to Sub-treasuries and charged direct to the Development Vote account. However, the statements of expenditure showing the amount of funds spent by the respective Warrant Holders were not available for audit examination and therefore, the authenticity of any expenditure or unspent balance on hand could not be established.

(c) Outstanding Warrants of Funds issued through the Miscellaneous Deposit Account - Shs.20,002,937

Warrants of funds issued to Warrant Holders from Miscellaneous Deposit Account during the year under review amounted to Shs.20,002,937. However, no statements of expenditure were received from the warrant holders to confirm whether the funds issued to them were correctly received at the stations and were applied properly.

83.2.2 Outstanding Imprests - Shs.16,898,722

The Statement of supply vote account for the year ended 30th June, 2004 showed that a sum of Shs.16,898,722 is outstanding in respect of safari imprests. The Financial Regulations stipulate that all imprests should be retired within fourteen days (14) after return from duty (safari) or accomplishment of the task for which the special imprests were issued. This requirement was not observed.

83.3 Development Vote

The development vote closed with a net expenditure of Shs.5,250,928,800 against the net approved estimates and similar exchequer issues received of Shs.5,300,000,000 resulting in an actual saving of Shs.49,071,200 with the PMG's Account.

83.4 Matter affecting the Appropriation accounts

83.4.1 Un-booked Direct- to- Project Funds - Shs.201,451,780

Examination of documents and records within the Police Force disclosed disbursements made direct to projects amounting to Shs.201,451,780 during the year under review but which were not included in the appropriation accounts as shown below:-

S/NO	Project Title	Amount released but not reported (Shs.)	Source of information
1.	Capacity in conflict mediation URT/03/001	21,825,700	TRA documents for duty and VAT remission
2	Multisectoral drug control project URT/97/B87	104,026,080	TRA documents for duty and VAT remission
3	Counter measures against illicit drug trafficking and cross border crime along Southern and East African land borders RAF/F85	<u>75,600,000</u>	TRA documents for duty and VAT remission
Total		201,451,780	

As a result of this error, the reported Development expenditure has been understated by Shs.201,451,780. In addition, we were neither provided with the accounts for audit nor the audit reports for the three projects. Consequently, the legitimacy or correctness of the amounts spent on the projects could not be confirmed.

84. STATEMENT OF RECURRENT REVENUE ACCOUNT AS AT 30TH JUNE, 2004

84.1 Shortfall in collection of revenue - Shs.474,698,700

The statement of recurrent revenue submitted as at 30th June, 2004, showed that total recurrent revenue collected was Shs.4,458,178,300 as against approved estimates of Shs.4,932,877,000 resulting in a shortfall of Shs.474,698,700 i.e. 9.6 % of the estimated revenue.

84.2 Statement of Arrears of Revenue - Shs.3,004,442,701

Though footnotes to the appropriation accounts reflected a sum of Shs.50,548,868 as arrears of revenue as at 30th June, 2004, audit examination of the revenue accounts and other related records revealed an omission from the statement of outstanding revenue amounting to Shs.2,953,893,833. The total arrears of revenue, therefore should add up to Shs.3,004,442,701 and not Shs.50,548,868 as shown in the statement of arrears of revenue.

84.3 Non submission of Firearms Register

The statement of arrears of revenue in the accounts showed a "Nil" balance on firearms licence, although it was evident that there were large arrears of uncollected firearms licences due. The exact amount of uncollected firearms licences could not be worked out due to non availability of the Firearms register.

85. OUTSTANDING ITEMS IN BANK RECONCILIATION STATEMENTS AS AT 30TH JUNE, 2004

85.1 Outstanding Items

The bank reconciliation statements as at 30th June, 2004, for the of Supply Vote, Revenue, Development and Special Accounts (Revenue Retention Collection Account), submitted along with the financial statements disclosed the following outstanding items some of which may affect the correctness of financial statements.

Description	Supply Vote A/c No.11:2301 Shs.	Development Vote A/c No.12:2301 Shs.	Special Account A/cNo.6501000015	Revenue Retention Account	
				14:2301 Local Shs.	A/C 011105003883 Foreign USD
Payments in PMG's Account not in Cash Book	-	-	357,000.00	-	-
Receipts in Cash Book not in PMG's Account	5,932,032.00	-	165,503,969.28	185,930.00	720.00
Receipts in PMG's Account not in Cash Book	5,264,352.00	-	102,023,638.83	-	-
Total value of unpresented cheques	3,139,431,101.52	174,452,763.87	-	-	-

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Updated bank reconciliation statements as at 31st Dec. 2004, which could have taken into account bank transactions subsequent to the period ended 30th June, 2004 were also not compiled and submitted for audit scrutiny.

86. STATEMENT OF ASSETS AND LIABILITIES

86.1 Use of Deposit Funds for Recurrent Expenditure - Shs.17,434,332

A total amount of Shs.17,434,332 was drawn from Deposit account to meet Supply Vote expenditure, contrary to financial regulations. No refund has been made yet.

86.2 Analysis of Deposits - Shs.2,542,052,297

An itemized analysis of outstanding deposits was not submitted along with the financial statements. As a result the correctness of the individual balances of the miscellaneous deposit account amounting to Shs.2,542,052,297 as at 30th June, 2004 as shown below, could not be confirmed:

CODE NO	DESCRIPTION	AMOUNT (SHS.)
693 ODO 1001	Miscellaneous Deposits	2,122,866,754.25
693 ODO 1002	Deposit Refugees UNHCR	11,686,993.40
693 ODO 1010	Police Training	23,695,501.45
693 ODO 1011	Unclaimed Salaries	278,468,766.88
693 ODO 1013	Retention	6,131,019.65
693 ODO 1015	Operation Okoa Utalii	56,493.50
693 ODO 1017	Same Police Post Contribution	106,875.00
693 ODO 1020	Recurrent Receipts	7,324,518.80
693 ODO 1021	Revenue Receipts	2,311,496.25
693 ODO 1027	Ujenzi Airport DSM	289,687.72
693 ODO 1029	Human Rights	32,178,419.00
693 ODO 1099	Stale Cheques	24,944,763.40
693 ODO 6061	Police Rewards and Fines Funds	31,991,007.21
Total		<u>2,542,052,296.51</u>

86.3 Variances in Balances

Variances were noted between some deposit balances as reported in the Miscellaneous Deposit Account as at 30th June, 2004 and deposit closing balances in the deposit control register as follows :-

Code No	Description	Amount as per statement of assets and liabilities (Shs.)	Amount as per deposit register (Shs.)	Variance (Shs.)
693 ODO 1001	Miscellaneous Deposits	2,122,866,754.25	2,125,917,740.72	(3,050,986.47)
693 ODO 1002	Deposit Refugees UNHCR	11,686,993.40	10,847,986.80	839,006.60
693 ODO 1010	Police Training	23,695,501.45	6,897,150.00	16,798,351.45
693 ODO 1011	Unclaimed Salaries	278,468,766.88	295,111,694.38	(16,642,927.50)
693 ODO 1013	Retention	6,131,019.65	191,380,205.25	(185,249,185.60)
693 ODO 1015	Operation Okoa Utalii	106,875.00	-	106,875.00
693 ODO 1017	Same Police Post	56,493.50	-	56,493.50
693 ODO 1020	Recurrent Receipts	7,324,518.80	8,193,018.80	(868,500.00)
693 ODO 1021	Revenue Receipts	2,311,496.25	2,047,704.85	263,791.40
693 ODO 1027	Ujenzi Airport DSM	289,687.72	-	289,687.72
693 ODO 1029	Human Rights	32,178,419.00	31,778,419.00	400,000.00

It appears that the deposit register was not being reconciled with the Treasury CPO disbursement report (Ledger account balances) to enable corrective action to be taken on the discrepancies in time.

86.4 Stale cheques - Shs.24,944,763

The statement of assets and liabilities as at 30th June, 2004 showed stale cheques amounting to Shs.24,944,763. The respective detailed analysis schedules showing payees, cheque numbers and dates to facilitate their clearance for subsequent transfer to the Treasury as miscellaneous revenue were not available.

86.5 Unpaid salaries - Shs.500,636,412

The statement of assets and liabilities as at 30th June, 2004 showed that unpaid salaries of the Police Force employees accumulated to a total sum of Shs.500,636,412 for a period of three years as shown below:-

Financial year	Amount (Shs.)
2001/2002	102,445,640
2002/2003	119,722,005
2003/2004	<u>278,468,767</u>
Total	<u>500,636,412</u>

These unpaid salaries could have been salaries in respect of either ghost, terminated, retired, deceased or absconded employees. The unpaid salaries were not supported by a list of the respective employees to facilitate verification on the authenticity of the unclaimed salaries.

86.6 Variances in cash book balances - Shs.738,699,375

According to the Central Payment system (CPO) the cash book balance as at 30th June, 2004 was Shs.3,280,751,672 where as the Miscellaneous Deposit Account shows a cash book balance of Shs.2,542,052,297 thus disclosing a difference of Shs.738,699,375.

The variance of Shs.738, 699,375 had not been reconciled as at the time of writing this report, March, 2005.

86.7 Apparent non-banking of collections - Shs.3,647,065,124

Audit examination of the miscellaneous deposit account for the year under review revealed that cash deposits amounting to Shs.3,647,065,124 could not be verified to have been banked as the relevant bank statements were not made available for audit checks. Since the bank reconciliation is done by the Central Payments Office (CPO), it could not be confirmed whether the amount of Shs.3,647,065,124 was properly accounted for under the Police Force Deposit Account as shown below:-

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Code No	Description	Amount (Shs.)
693 ODO 1001	Miscellaneous Deposits	3,354,298,246.04
693 ODO 1002	Deposit Refugees (UNHCR)	24,571,993.40
693 ODO 1010	Police Training	16,490,500.00
693 ODO 1011	Unclaimed Salaries	60,079,014.20
693 ODO 1013	Retention	185,264,185.60
693 ODO 1020	Recurrent Receipts	<u>6,361,065,124.24</u>
	Total	<u>3,647,065,124.24</u>

86.8 Omission of Retention Money - Shs.41,452,543

A total amount of Shs.41,452,543 being retention money deducted and withheld during the year under review from contractors' payment certificates was not included in the statement of assets and liabilities as at 30th June, 2004. In the circumstances, the statement of assets and liabilities does not present a correct position of deposits accounts operated under the vote for the financial year under review.

87. LOSSES OF CASH AND STORES - SHS.. 2,913,644,926

The footnotes to the Appropriation Accounts disclosed losses of cash and stores which have not yet been finalized accumulated to Shs.2,913,644,926 as at 30th June,2004.

88. OUTSTANDING LIABILITIES - SHS. 4,545,678,298

The Police Force recorded outstanding bills of Shs.4,545,678,298 as at 30th June, 2004, which upon payment may greatly affect the financial position of Vote 28. Efforts should be made to liquidate these heavy debts. In addition, the amount of the unpaid debts was not supported by an analysis showing the names of debtors, amount owing and particulars of invoices/bills.

89. POLICE REWARDS AND FINES FUND

89.1 Outstanding Loans - Shs.39,000,000 as at 30th June, 2004

The statement of outstanding loans indicated that a sum of Shs.500,000 only was recovered during the year under review against an amount of Shs.39,500,000 which was outstanding as at 30th June 2003, leaving a balance of Shs.39,000,000.

90. FIXED ASSETS ACCOUNTING AND RECORDING

The Police Force Department has submitted a list of various fixed assets owned by the Department as at 30th June,2004 showing types of fixed assets , quantities and location only, without indicating values of the respective fixed assets. We could not therefore ascertain the values of all assets in the schedules submitted along with the final accounts.

91. UNVOUCHED AND IMPROPERLY VOUCHERED EXPENDITURE - SHS. 76,646,283

The footnotes to the appropriation accounts did not show unvouched and improperly vouched expenditure. However, audit examination of the Police Force payment vouchers for the year ended 30th June, 2004 noted unvouched and improperly vouched expenditure amounting to Shs.176,646,283 as shown below:-

Category	Account	Amount (Shs.)
Unvouched expenditure	Development	169,123,766
Improperly vouched	Recurrent	<u>7,522,517</u>
Total		<u>176,646,283</u>

The Accounting Officer should ensure that the missing supporting documents are submitted for audit examination.

92. PAYMENTS MADE ON THE STRENGTH OF PROFORMA INVOICES- SHS. 47,353,708

Payments amounting to Shs.47,353,708 were made in advance during the year under review to suppliers of goods and services on the strength of proforma invoices. Three audit queries seeking confirmation of receipt and accountability of goods and services bought remain unreplied.

93. STORES NOT TAKEN ON LEDGER CHARGE - SHS. 901,929,619

Stores purchased worth Shs.901,929,619 were not confirmed as having been received and taken on ledger charge. It was therefore not possible to ascertain whether the stores were delivered and properly utilized.

94. IRREGULAR AND QUESTIONABLE PAYMENTS

94.1 Misapplication of Development Funds -Shs.1,423,508,816

Expenditure of recurrent nature amounting to Shs.1,423,508,816 was effected from Development Account for settlement of outstanding debt on purchase of motor vehicles which was made without financial provision in the estimates.

94.2 Payments made without proper authority Shs.1,423,508,816

A supplier was paid a total sum of Shs.1,423,508,816 as part payment supplying 11 units Land Rover discovery and 89 units Land Rover pick ups. The payment lacked prior authority of the Central Tender Board.

Retrospective approval should be sought from the Treasury to regularize the payment.

95. MISSING SIGNED PAYLISTS SHS. 176,947,000

It was noted that original signed pay lists relating to payment of allowances to the Tanzania Police Force employees amounting to Shs.176,947,000 were not made available to support the expenditure. Sixteen (16) audit queries raised on this weakness have not been replied and settled.

96. UNRECEIPTED PAYMENTS SHS. 396,430,078

In absence of acknowledgement receipts, payments made by the Police Force, amounting to Shs.396,430,078 to other agencies for procurement of services could not be authenticated as having been received by the intended payees.

97. MATTERS ARISING FROM LOCAL INSPECTIONS

Audit inspections carried out at Regional and District Police offices disclosed the following:-

97.1 Unconfirmed receipt of remittances to the Police Head Office - Shs.10,588,810

Remittances amounting to Shs.10,588,810 from up-country stations, listed below, were not acknowledged to have been received and brought to account by the Police Headquarters:

S/NO	STATION	MANAGEMENT LETTER	AMOUNT (SHS.)
1	District Police, Kilwa	LS 40/66/256	612,500
2	District Mwanza	MS 61/71/92	4,019,400
3	District Police, Dodoma	-	5,956,910
Total			<u>10,588,810</u>

97.2 Regional Police Commander, Singida

97.2.1 Improperly vouched expenditure - Shs.6,451,500

Supporting documents for payments amounting to Shs. 6,451,500 were not attached to the respective payments vouchers. In the absence of appropriate supporting documents, it could not be confirmed whether the expenditure of Shs.6,451,500 was proper.

97.2.2 Unreceipted payments - Shs.11,513,500

In absence of acknowledgement receipts, payments made by the Regional Police Commander, amounting to shs.11,513,500 to other agencies for various services supplied could not be confirmed to have been received by the intended payees.

97.2.3 Stores not taken on ledger charge - Shs.14,880,087

Various stores bought worth shs.14,880,087 could not be verified have been received and taken on ledger charge. It was, therefore, not possible to ascertain whether the stores were delivered and properly utilized.

97.2.4 Stores not supplied - Shs.1,519,000

Stores purchased worth shs.1,519,000 could not be confirmed to have been supplied.

97.2.5 Fuel not accounted for-Shs.10,101,630

Fuel worth shs.10,101,630 was issued for use to the office vehicles but was not recorded in the motor vehicles logbooks.

97.2.6 Unsupported issue of stores - Shs.2,449,000

Stores worth shs.2,449,000 were issued and struck off ledger charge without showing reference of issue vouchers in the stores ledger.

97.3 District Police Commander, Dodoma

97.3.1 Exhibits store

It was noted that the exhibits and unclaimed properties found in the store were not arranged properly, therefore, it was not possible to confirm their existence. The exhibits and unclaimed items were found lying on the floor and those relating to the previous years had not yet been disposed off although the respective cases had been finalized.

98. TREASURY STOCK VERIFICATION UNIT

(a) Unaccounted for receipts of stores Shs. 8,242,475.00

Various stores worth Shs.8,242,475 received from various sources were neither accounted for nor could their utilization account be produced as follows:-

(i)	Regional Police Commander, Arusha (May 2004)	Shs.	5,128,525.00
(ii)	District Police Commander, Igunga (June, 2004)	Shs.	2,201,150.00
(iii)	District Police Commander, Arumeru (May, 2004)	Shs.	540,210.00
(iv)	District Police Commander, Bariadi (May 2004)	Shs.	<u>372,590.00</u>
		Shs.	<u>8,242,475.00</u>

(b) Unreceipted issues of stores Shs. 20,614,080.00

Issue vouchers supporting issues of stores worth Shs. 20,614,080.00 were not authenticated by respective recipients as follows:-

(i)	District Police Commander, Igunga (June, 2004)	Shs.	11,375,380.00
(ii)	Police Marine, Headquarters (December, 2003)	Shs.	<u>9,238,700.00</u>
		Shs.	<u>20,614,080.00</u>

(c) Unsupported receipts of stores worth Shs. 15,778,800.00

Stores worth Shs. 15,775,800.00 were taken on ledger charge without quoting relevant supporting receipts vouchers as follows:-

(i)	District Police Commander, Igunga (June, 2004)	Shs.	9,750,100.00
(ii)	Regional Police Commander, Kigoma (November 2003)	Shs.	1,606,700.00
(iii)	District Police Commander, Kibondo (April 2004)	Shs.	<u>4,419,000.00</u>
		Shs.	<u>15,775,800.00</u>

(d) Unsupported issue of stores Shs. 8,432,465.00

Various stores worth at Shs.8,432,465.00 were issued and struck off ledger charge without their supporting issue vouchers as follows:-

(i)	District Police Commander, Arumeru (May, 2004)	Shs.	1,762,075.00
(ii)	Regional Police Commander, Kigoma (November 2003)	Shs.	1,865,140.00
(iii)	District Police Commander, Kasulu (Dec. 2003)	Shs.	2,484,000.00
(iv)	District Police Commander, Kibondo (April 2004)		1,466,250.00
(v)	Stock Theft Prevention Unit (HQ) Arusha (May, 2004)	Shs.	<u>855,000.00</u>
		Shs.	<u>8,432,465.00</u>

(e) Unaccounted for purchases of stores Shs. 5,106,500.00

Stores worth Shs. 5,106,500.00 locally purchased were neither taken on ledger charge nor could their utilization account be availed as follows:-

(i)	Regional Police Commander, Mtwara (August 2003)	Shs.	1,002,000.00
(ii)	Regional Police Commander, Kigoma (November, 2003)	Shs.	1,635,000.00
(iii)	Criminal Investigation (HQ) DSM (Feb. 2004)	Shs.	<u>2,469,500.00</u>
		Shs.	<u>5,106,500.00</u>

(f) Deficient stores worth Shs. 4,799,400.00

Comparison of ledger and physical stock balances revealed deficient stores worth Shs. 4,799,400.00 as follows:-

(i)	District Police Commander, Kiteto (August 2003)	Shs.	899,900.00
(ii)	Criminal Investigation Head quarters (Feb 2004)	Shs.	<u>3,899,500.00</u>
		Shs.	<u>4,799,400.00</u>

(g) Unaccounted for inventories worth Shs. 1,182,000.00

Verification carried out at District Police Commander, Kibondo revealed office furniture and equipment worth Shs.1,182,000.00 were neither taken on ledger charge nor inventory charge.

(h) Unaccounted for fuel in logbook worth Shs. 1,583,250.00

Fuel worth Shs. 1,583,250.00 issued and struck off ledger charge were not accounted for in respective vehicles log books as follows:-

(i)	District Police Commander, Kasulu (Dec. 2003)	Shs.	558,250.00
(ii)	District Police Commander, Kibondo (April 2004)	Shs.	<u>1,025,000.00</u>
		Shs.	<u>1,583,250.00</u>

99. AUDIT CERTIFICATE

In my opinion the Supply Vote, Revenue Account, Development Vote and Police Rewards and Fines fund present fairly the financial position of Vote 28 as at 30th June, 2004. However, the Miscellaneous Deposit account does not present fairly the financial position of Vote 28 as at 30th June, 2004.