

**VOTE 32
CIVIL SERVICE DEPARTMENT**

133. AUDIT QUERIES

A test check of the accounts and related records of the year 2003/2004 resulted in the issue of 26 audit queries of which none have been replied at the time of writing this report.

134. OUT-TURN

134.1 Supply Vote

The year's out-turn of Supply Vote closed with a net expenditure Shs. 5,512,259,209 against net approved estimates of Shs. 5,516,816,832 an apparent saving of Shs. 4,557,623. However exchequer issues received during the year 2003/2004 amounted to Shs. 5,513,277,443 resulting in a cash balance of Shs. 1,018,234 with the Paymaster General Account.

134.2 Development Vote

The year's out –turn on the Development Vote was a net expenditure of Shs. 9,443,575,000 against approved estimates of Shs. of 15,419,630,100 an apparent saving of Shs. 5,976,055,100.

However the exchequer issues received during the year 2003/2004 totalled Shs. 9,443,575,000 thereby ending with a Nil cash balance with the PMG's account.

135. REVENUE ACCOUNT

The statement of revenue account as at 30th June, 2004 showed actual receipt of Shs. 11,704,878 against the total approved estimates of Shs. 2,680,000 resulting in an over collection of Shs. 9,024,878.

136. IMPREST AND ADVANCES SHS. 11,068,750

Audit test check of records relating to safari and special imprests for the Public Service Management revealed an amount of Shs. 11,068,750 was still outstanding at the time of writing this report (January, 2005).

137. IMPROPERLY VOUCHERED EXPENDITURE SHS. 178,844,465

The Management made payments totalling Shs. 178,844,465 without being properly attached with supporting documents. My 6 audit queries seeking propriety and legitimacy of the amount involved have not yet been replied.

138. STORES NOT TAKEN ON LEDGER SHS. 59,151,650

It was noted that stores worth Shs. 59,151,650 were not indicated as having been received in the ledgers. Four audit queries issued seeking explanation are still outstanding.

139. QUESTIONABLE AND IRREGULAR PAYMENTS SHS. 77,493,328

The Management made irregular and questionable payments of subsistence allowances, printing charges and refund of hotel accommodation totalling Shs. 77,493,328 as detailed below:

S/NO.	AQ. No.	Details	Amount
1	4	Subsistence Allowance while outside	6,336,778.00
2	5	Subsistence Allowance while outside	61,523,000.00
3	6	Subsistence Allowance while outside	1,638,560.00
4	7	Cost of Printing New Utumishi Newsletter	2,995,000.00
5	22	Payment of subsistence Allowance and refund of hotel accommodation	5,000,000.00

Replies to respective audit queries are awaited.

140. PAYMENTS FROM DEPOSIT ACCOUNT

140.1 Irregular Payments of Construction Works Shs. 116,396,642

Audit check on the deposit account for the year under review indicated an amount of Shs. 116,396,642 which was paid to various contractors for construction and rehabilitation of works as indicated below:-

1. Rehabilitation and re-roofing of National Archives storage building.
2. Rehabilitation of residential house of the retired Hon. President.

However it was noted that:

- (i) The contract agreement was not signed.
- (ii) The work has taken a long time than stipulated in the contract period viz. 25/6/03 to 24/7/04.
- (iii) The contract sum was not indicated.
- (iv) The whole amount of contract was paid in advance.

140.2 Missing Schedule of Miscellaneous Receipts Shs. 5,830,693

The deposit account for item No. 693 –1003 indicated miscellaneous receipts of Shs. 5,830,693 carried forward from previous years which have no reference to relevant depositors, therefore it has been difficult to know who is the owner of the amount.

140.3 Sales of Standing Order Item 693 – 1004 Shs. 7,390,600

The amount has been carried forward from previous year and no effort is being made to recognize it as government revenue transferable to exchequer account.

140.4 Public Debts Not Supported by Analysis Schedule Shs. 7,170,558

The deposit account item No. 693-1012 Public debts of Shs. 7,170,558 - was not supported by analysis schedule.

141. AUDIT CERTIFICATE

In my opinion, the Supply Vote, Development Vote, Revenue and Miscellaneous Deposit accounts present fairly the financial position of Vote 32 as at 30th June, 2004.