

**VOTE 41**  
**MINISTRY OF JUSTICE**

**216. FOLLOW-UP ON OUTSTANDING MATTERS IN THE PREVIOUS  
AUDIT REPORT FOR THE YEAR 2002/2003**

The following matters reported in my previous report for the year 2002/2003 were still outstanding as at the time of writing this report.

**216.1 Para 215 Payments supported by proforma invoices  
Shs.27,893,000**

Payments for goods and services of Shs.27,893,000 were made on the strength of proforma invoices during financial year 2002/2003.

**216.2 Para 216 Irregular purchase of goods Shs.246,086,824**

Procurements of stores worth Shs.246,086,824 in the financial year 2002/2003 were done without following procurement procedures. The outstanding balance to the date of this report (January, 2005) is Shs.234,598,304.

**217. AUDIT QUERIES**

A test check of the accounts, statements and related records for the financial year 2003/2004 resulted in the issue of 31 audit queries, the more significant of which are referred in this report. At the time of writing this report (January 2005) none has been replied.

**218. OUT TURN**

**218.1 Supply Vote**

The Statement of Supply Vote Account for the year under review closed with a net expenditure of Shs.4,894,552,757 against approved estimates of Shs.4,905,454,498 resulting in an apparent saving of Shs.10,901,741.

However, exchequer issues received during the year were equal to the net expenditure whereas outstanding imprests totalled Shs.2,799,000 making a cash balance of Shs.8,102,641 with the Paymaster General's Account as at 30<sup>th</sup> June, 2004.

**218.1.1 Outstanding imprests of Shs.2,799,100/=**

The outstanding imprests of Shs.2,799,100.00 as at 30<sup>th</sup> June, 2004 as shown on the Supply Vote Account were not supported by any schedule or analysis.

**218.1.2 Safari Imprests not recorded in the register Shs.4,749,000**

Safari imprests of Shs.4,749,000 issued to three officials were not recorded in the register, making examination of recoveries to be difficult.

**218.2 Development Vote**

The Development Vote Account ended with net expenditure of Shs.1,431,533,652 against approved estimates of Shs.4,458,241,100 resulting in an apparent saving of Shs.3,026,707,448. Exchequer issues received during the year were equal to the expenditure, ending in a nil balance in the Paymaster General's Account.

**219. STATEMENT OF ASSETS AND LIABILITIES**

The Statement of Assets and Liabilities closed with different balances as at 30<sup>th</sup> June, 2004 as shown below:-

Central Payment Office - CPO	Final Accounts and Cashbook	Ministry's Deposit Register
34,616,466	42,322,169.01	70,640,445.00

There was no explanation for the variances

**220. STATEMENT OF REVENUE**

**220.1 Overcollection of Revenue**

During the year under review the Ministry budgeted to collect Shs.339,317,862, however, actual collection was Shs.351,038,056 an over collection of Shs.11,605,056.

**220.2 Non Submission of Bank Reconciliation Statements**

The Ministry did not prepare the Bank Reconciliation Statements for the Revenue Account during the year under review.

**221. STATEMENT OF FIXED ASSETS****222. Fixed assets not reported Shs.536,988,161**

It was noted that, some assets acquired during the financial year 2003/2004 valued Shs.536,988,161 were not included in the list of fixed assets reported as shown below:-

<b>Pv</b>	<b>Item</b>	<b>Value (TShs)</b>
1526	Furniture	5,200,000
1628	Furniture	3,255,012
675	Computer, Printer, UPS	6,000,000
3614	Printing Machine	60,000,000
3936	Sofa Set	2,150,000
3931	Sofa Set	2,150,000
3630	Furniture	5,790,000
3496	LCD Project	5,790,000
3490	Computer & Printer	3,500,000
3491	Lap Top - Toshiba	4,320,000
3492	Heavy duty photocopier	9,360,000
3494	Flask Disk & Printer	1,950,000
3496	Computer & Printer	3,500,000
3817	Furniture	44,177,728
3813	Toyota L/Cruiser	67,215,670
1219	Storage Unit U860B	1,038,800
1220	1Pcs Sanyo Double Door Fridge	995,000
1331	5Pcs Sanyo Double Door Fridges	5,568,000
894	1Pc Refrigerator - Sanyo	699,000
1406	1Pc Shedder Machine Rexel No.105	580,000
1438	1Pc Heavy duty photocopier machine sharp 2530	9,360,000
1444	3Pcs Air Conditioner	2,232,000
1989	1Pc Heavy duty photocopier machine – Sharp 2530	9,360,000
2530	2 Pcs Air Conditioner	1,488,000
1385	Sofa Set	4,850,000
3115	3Pcs Air Conditioner	2,340,000
3630	Furniture	5,790,000
3900	Diesel Generator	57,162,225
1582	3Pcs Motor Vehicle Toyota L/Cruiser	213,541,726
	<b>Total</b>	<b><u>536,988,161</u></b>

**222. NON SUBMISSION OF STATEMENT OF EXPENDITURE ON REFURBISHMENT SHS.30,758,115**

The Ministry paid sum of Shs.30,758,166 to the M/s Superintendent, Corporation Sole Works, Arusha in respect of refurbishment of State Attorney Office, Arusha. Audit failed to authenticate expenditure due to lack of respective expenditure returns.

**223. IRREGULARITIES ON PROCUREMENTS PROCEDURES SHS.101,424,740**

Audit examination of payment vouchers and related documents noted irregularities on procurement of goods worth Shs.101,424,740 as shown below:-

<b>Goods procured</b>	<b>Amount (Shs)</b>	<b>Irregularity</b>
Furniture	8,455,012	Skipping procurement procedures
Two sets of computers	3,000,000	Procurement without authority
Furniture	12,747,000	Procurement without quotations
Various	33,045,000	No tender invited
Furniture	<u>44,177,728</u>	No tender invited
<b>Total</b>	<b><u>101,424,740</u></b>	

Compliance to procurement regulations is mandatory.

**224. PAYMENTS SUPPORTED BY PROFORMA INVOICES SHS.70,158,670**

Payments for goods and services of Shs.70,158,670 were made on the strength of proforma invoices during financial year 2003/2004.

**225. PAYMENTS NOT SUPPORTED – SHS.54,364,527**

Audit test check during the year under review reveals that, payments amounting to Shs.54,364,527 were paid to different payees without being supported by any documents.

**226. GOODS NOT TAKEN ON LEDGER CHARGE SHS.51,532,866**

Audit test on stores recording revealed that, stores worth Shs.51,532,866 procured during the year were not taken on ledger charge and their issuing vouchers were not available during audit.

**227. AUDIT CERTIFICATE**

In my opinion, the Supply Vote, Development Vote and Revenue accounts fairly present the financial position of Vote 41 as at 30<sup>th</sup> June 2004.

However, the Miscellaneous Deposit Account does not present fairly the financial position of Vote 41 as at 30<sup>th</sup> June, 2004.