

VOTE 72 DODOMA REGION

573. AUDIT QUERIES

A test check of the year's accounts resulted in 24 audit queries being issued, out of which 14 were satisfactorily replied and closed.

574. OUT – TURN

574.1 Supply Vote

The Supply Vote closed with a saving of Sh.548,698 arising from a net total expenditure of Sh.19,000,694,464 against the net approved estimates of Sh.19,001,243,162. Exchequer issues received amounted to Sh.19,001,395,161 which when put against the net expenditure a balance of Sh. 700,697 was recorded.

574.2 Development Vote

The Development Vote ended with a saving of Sh.664,478,049 resulting from net expenditure of Sh.505,657,351 against the net approved estimates of Sh.1,170,135,400. Exchequer issues received totalled to Sh.505,676,500 as against the net expenditure to make a balance of Sh.19,149. However, according to Sub –Treasury, Dodoma, the unspent balance of issues was recorded as Sh.2,407,272, hence resulting in a difference of Sh.2,38,123 yet to be reconciled.

575. FOOT NOTES TO THE APPROPRIATION ACCOUNTS

575.1 Improperly Vouched Expenditure

Footnotes to the appropriation accounts did not disclose expenditure of improperly vouched nature. However, a sample test of the year's accounts disclosed such expenditures to the tune of Sh.32,211,111 arising from missing payrolls/paylists and other supporting documents in respect of various purchases of goods and services.

575.2 Payments Based On Proforma Invoices Sh. 64,548,000

Payments of Sh.64,548,000 to various suppliers of goods and services were based on proforma invoices, an indication that the same were prepaid for. Without further information regarding proper delivery and utilisation of the goods and services paid for, the total expenditure is questionable.

576. DEPOSITS ACCOUNT

576.1 Deposit Register not Updated

Examination of the deposits register disclosed that in a number of cases payment voucher numbers pertaining to payments to various depositors were not recorded in the register. Payments amounting to Sh.173,641,144 are examples of such a case. We call for proper maintenance of the register which is an important tool for control purposes.

577. STORES NOT TAKEN ON LEDGER SH. 6,225,863

Local inspections conducted in the offices of the Regional Medical Officer and of the Regional Water Engineer revealed that stores worth Sh.5,225,863 which included food stuff worth Sh.2,116,775 and motor spares worth Sh.4,109,089 were not taken on ledger charge. The same were neither physically seen nor accounted for.

578. FIXED ASSETS AND STORES

578.1 Grounded Fixed Assets and Unserviceable Stores Shs.11,408,250

Examination of the schedules of fixed assets and stores disclosed that assets and stores worth Sh.11,408,250 were grounded and unserviceable, but no measures had been taken to dispose off or repair them. We call for measures to be taken to have them disposed off.

578.2 Stations Not Shown

Scrutiny of a schedule of stores worth Sh. 50,210,550 disclosed that the stations or places to which such stores belonged were not shown in the schedule. As a result such stores could not be traced for physical verification.

579. TREASURY STOCK VERIFICATION UNIT

(a) Unsupported issues of stores Shs.1,910,930.00

Stores worth Shs.1,910,930.00 were posted in their relevant ledgers as issued without their supporting issue vouchers as follows:-

i.	District Administrative Secretary Kondoa (August, 2003)	Shs.	737,730.00
ii.	DAS Kongwa (Sept, 2003)	Shs.	1,173,200.00
		Shs.	<u>1,910,930.00</u>

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- (b) Verification carried out at the District Administrative Secretary's Office Kongwa in September, 2003 revealed the following:-
- (i) Various stores worth Shs.6,353,180.00 locally purchased were neither taken on ledger charge nor could their utilization accounts be produced.
 - (ii) Stores worth Shs.457,400.00 received from various sources were taken on ledger charge without their supporting receipt documents references.

580. AUDIT CERTIFICATE

In my opinion, the Supply Vote, Development Vote, Deposit and Revenue accounts fairly present the financial position of Vote 72 as at 30th June, 2004.