

**VOTE 82
RUVUMA REGION**

699. AUDIT QUERIES

A test check of the accounts and related records for the year ended 30th June, 2004 resulted in the issue of 32 audit queries, the more significant of which are referred to in this report. None has been replied so far.

In addition 14 audit queries relating to previous years are still outstanding.

700. OUT-TURN

700.1 Supply Vote

The Supply Vote account for the year closed with an apparent saving of Shs.300,394 arising from net expenditure 15,341,565,805 against approved estimates of Shs.15,341,866,199. However the actual exchequer issues received during the year amounted to Shs.15,341,869,199 to make a real saving of Shs 303,394.

700.2 Development Vote

The year's out-turn on the Development Vote was an expenditure of Shs.560,303,686 (audit figure) against approved estimates of Shs.1,286,655,900. However, the exchequer issues received during the year were Shs.735,323,327/= leaving a cash balance of Shs.175,019,641/=.

701. OUTSTANDING IMPRESTS SHS.54,860,982

The Appropriation Accounts did not reflect outstanding imprests. However, examination of payment vouchers for the year 2003/2004 disclosed existence of outstanding imprests totalling Shs.54,860,982 as shown below:-

Category	No. of Queries	Account	Amount Shs.
Special and Safari Imprests	4	Recurrent	26,765,432
Safari Imprests	1	Recurrent	555,000
Special Imprests	2	Deposit	26,023,750
Special Imprests	1	Development	1,516,800
		Total	54,860,982

There were no documents produced to prove that the imprests were utilized for the intended purposes. 8 audit queries issued seeking expenditure details are yet to be replied.

702. UNSUPPORTED EXPENDITURE SHS.308,106,736

A test check of payments made during the year under review disclosed payments totalling Shs.308,106,736 which were made without adequate supporting documents. The payments are classified as follows:-

Category	No. of Queries Issued	Amount (Shs)
Advance payments based on proforma Invoices	4	104,865,249
Payments not supported	13	136,353,819
Payments to Institutions not acknowledged	5	66,887,668
Total		308,106,736

703. STORES NOT TAKEN ON LEDGER CHARGE SHS.14,101,710

A test check of payment vouchers revealed that stores purchased worth Shs.14,101,710 were not taken on ledger charge. No evidence to confirm their delivery and final utilization was available.

704. MATTERS ARISING FROM LOCAL INSPECTION

As a result of local inspection conducted during the year the following audit findings were raised:-

704.1 Stores not confirmed to have been received Shs.27,431,750

Goods purchased worth Shs.27,431,750 could not be traced as having been received and taken on ledger as shown:-

Name of Office	Amount (Shs)
RAS – Ruvuma	23,481,800
RMO-Songea	3,949,950
Total	27,431,750

704.2 Revenue not accounted for Shs.4,563,336

Revenue collections amounting to Shs.4,563,336 were not accounted for as follows:-

Name of Office	Amount (Shs)
RAS – Ruvuma	4,461,336
RMO-Songea	102,000
Total	4,563,336

704.3 Missing payment vouchers Shs.3,069,750

Audit inspection at Regional Hospital Songea revealed payment vouchers amounting to Shs.3,069,750 were missing from the accounts.

704.4 Questionable purchase of drugs Shs.6,506,480

Payments worth Shs.6,506,480 (under Drugs Revolving Fund) being purchases of drugs revealed the following irregularities:-

- Types and quantities of drugs ordered and paid for were not specified.
- Supporting documents i.e. invoice/cash sales, delivery notes were not attached
- The ledger folios on which the drugs were accounted for to confirm the receipts, were not quoted.

705. TREASURY STOCK VERIFICATION UNIT

(a) Stores not on ledger nor inventory charge Shs. 5,684,800

Furniture and office equipment worth Shs.5,684,800 were not taken on ledger nor Inventory charge as follows:-

(i) District Administrative Secretary – Tunduru (Sept.2003)	Shs. 1,932,400
(ii) Regional Medical Office – Songea (Jan.2004)	Shs. 1,820,000
(iii) District Administrative Secretary – Songea (Sept.2003)	Shs. <u>1,932,400</u>
	Shs. <u>5,684,800</u>

(b) Verification carried out at District Administrative Secretary's Tunduru in September 2003, revealed that stores worth Shs. 522,500 were outstanding on loan for a long period.

(c) Unaccounted for purchases of Stores Shs. 21,675,500

Stores worth Shs.21,675,500 locally purchased were neither taken on ledger charge nor were their utilization accounts produced for verification as follows:-

(i) District Administrative Secretary – Tunduru (Sept.2003)	Shs. 369,300
(ii) Regional Administrative Secretary – Songea (Jan.2004)	Shs. 1,612,390
(iii) Regional Medical Office – Songea (Jan. 2004)	Shs. <u>14,981,700</u>

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(iv) District Administrative Secretary – Songea (Sept.2003)	Shs. 1,093,000
(v) District Administrative Secretary – Mbinga (Jan.2004)	Shs. <u>3,619,110</u>
	Shs. <u>21,675,500</u>

(d) Unreceipted Issue of Stores Shs. 10,287,760

Various stores worth Shs.10,287,760 were issued and struck off ledger charge but issue vouchers were not authenticated by respective recipients as follows:-

(i) Regional Administrative Secretary – Songea (Jan.2004)	Shs. 4,794,860
(ii) District Administrative Secretary – Songea (Sept.2003)	Shs. 3,607,990
(iii) District Administrative Secretary – Mbinga (Jan.2004)	Shs. <u>1,884,910</u>
	Shs. <u>10,287,760</u>

(e) Unsupported Receipt of Stores Shs.25,795,080

Stores worth Shs.25,795,080 received from various sources were neither accounted for in ledgers nor were their utilization account produced for verification as follows:-

(i) Regional Medical Office – Songea (Jan. 2004)	Shs. 21,305,000
(ii) District Administrative Secretary – Songea (Sept.2003)	Shs. <u>4,490,080</u>
	Shs. <u>25,795,080</u>

706. AUDIT CERTIFICATE

In my opinion, the Supply Vote, Development Vote, Revenue and Miscellaneous Deposit Accounts present fairly the financial position of the Vote 82 as at 30th June, 2004.