

VOTE 87 KAGERA REGION

758. AUDIT QUERIES

A test check of the accounts and related records for the year ended 30th June, 2004 resulted in the issue of 31 audit queries. However none of these queries had been settled as at the time of writing this report December, 2004.

759. OUT-TURN

759.1 Supply Vote

The Statement of Supply Vote account for the year under review closed with net expenditure of Tshs.18,949,359,514 against approved estimates of Tshs.18,957,435,595 resulting in an apparent saving of Tshs.8,076,081. However exchequer issues received during the year totalled Tshs.18,949,600,022 leaving a saving of Tshs.240,508 on the Paymaster General's Account.

759.2 Development Vote

The Development Vote closed with net expenditure of Tshs.3,101,524,109 against the approved estimates of Tshs.5,444,646,600 resulting in unspent balance of Tshs.2,343,122,492 Actual exchequer issues received during year totalled Tshs.3,101,524,771 resulting in a saving of Tshs.663 on the Paymaster General's Account.

760. STATEMENT OF REVENUE

The Statement of Revenue of the year under review reflected revenue collections of Tshs.2,088,651 against the approved estimates of Tshs.7,090,000 resulting in under collection of Tshs.5,001,349 which represents 70.5% percent of the annual estimates revenue.

761. STATEMENT OF APPROPRIATION IN-AID

The Statement of Appropriation In Aid for the year ended 30th June, 2004 showed actual collections of Tshs.116,227 against the estimated amount of Tshs.172,000 recording a shortfall of Tshs.55,773 or 32.4% percent of the estimated amount. This indicates that either the estimates were not realistic, or there was laxity in collection.

**762. UNPAID SALARIES NOT PAID BACK TO TREASURY HEAD
QUARTERS TSHS. 4,437,700**

A scrutiny of payrolls for the period from July, 2003 to June, 2004 – RAS – Kagera revealed that unclaimed salaries amounting Tshs.4,437,700 in respect of officers who are no longer in public service either by death, termination etc had their salaries receipted and deposited into RAS Account as Miscellaneous Revenues, without being paid back to Treasury.

763. OUTSTANDING SPECIAL IMPREST TSHS. 2,408,400

A test check carried out on payment vouchers for the year 2003/04 revealed that special imprest of Tshs. 2,408,400 was neither posted in imprest register nor retired.

764. UNRETIRED IMPREST SHS. 1,011,000

A total sum of Tshs.1,011,000 was paid to an officer as special imprest in respect to purchase Madawa for RMO office uses for the year 2003. However no retirement particulars have been submitted for audit scrutiny though called for.

765. OUTSTANDING LOAN – SHS. 220,000

Audit examination of the accounts and other related records revealed that the RMO loaned amount totalling tshs. 220,000 from cost sharing account to meet recurrent expenditure. However the loaned amount has not yet been refunded to proper account to date.

766. COMMITMENTS OUTSTANDING (2003/04) Tshs 37,215,670

A test examination of Accounts and related records disclosed that, the Secretariat committed Tshs.67,215,670 for procurement of Motor Vehicle Toyota Land Cruiser Station Wagon.

At the end of financial year 2003/04 i.e. 30th June, 2004 the Secretariat managed to pay Tshs. 30,000,000 of the cost and leaving a balance of Tshs. 37,215,670 which was required to be reflected on the final financial statements as commitment outstanding.

767. IMPROPERLY VOUCHERED EXPENDITURE TSHS. 51,778,207

The footnotes to the appropriation accounts did not reflect any improperly vouchered expenditure. However examination of the payment vouchers for the financial year 2003/04 disclosed payments of Tshs.51,778,207 being made without supporting documents:-

Vote 87 – Kagera Region

Description	Amount (Shs)	Number of Audit query	Account
Missing supporting documents	51,778,207	16	Recurrent & Deposit A/c

768. PAYMENTS MADE ON THE STRENGTH OF PROFORMA INVOICES TSHS. 12,885,000

A test examination of payment vouchers for the year 2003/04 revealed that payments totalling Tshs.12,885,000 were effected on the strength of proforma invoices. Replies to 2 audit queries seeking confirmation of receipts and accountability of goods and services are still awaited.

769. LOSSES OF CASH AND STORES TSHS. 44,547,016

The statement of losses of cash and stores indicated that, losses of cash and stores amounting to Shs.38,787,916 and Shs.5,759,100 respectively were not yet finalized as at 30th June, 2004. The Secretariat should exert effort to clear the pending cases and finalize the losses.

770. FIXED ASSETS

770.1 Schedule of Fixed Assets

The value of fixed assets owned by the Secretariat was not disclosed in the footnotes to the Appropriation Accounts for the year ended 30th June, 2004 as required by Accounting circular No. 1 of 1998.

771. STORES NOT TAKEN ON LEDGER CHARGE TSHS. 9,092,555

A test check of payments made during the year under review revealed that stores purchased worth Tshs.9,092,555 were not posted in ledger charge.

772. TREASURY STOCK VERIFICATION UNIT

Verification carried out at Ngara District Administrative Secretary's Office in February, 2004 revealed the following:-

- (i) Stores worth Shs.6,737,750 received from various sources were taken on ledger charge without reference to supporting receipts vouchers/documents.
- (ii) Various stores including bed sheets worth Shs.1,947,500 received as donations from UNHCR Central Warehouse K9 Ngara were neither taken on ledger charge nor could their distribution list be produced.

Vote 87 – Kagera Region

- (iii) Stores worth Shs.10,162,410/50 purchased locally from various suppliers were neither taken on ledger charge nor could their utilization accounts be produced.

773. AUDIT CERTIFICATE

In my opinion the Supply Vote, Development Vote, Revenue and Miscellaneous Deposit Accounts present fairly the financial position of vote 87 as at 30th June, 2004.