

**VOTE 89
RUKWA REGION**

**785. FOLLOW UP ON OUTSTANDING MATTERS IN THE PREVIOUS
AUDIT REPORT**

The following matter reported in my previous report for the year 1999/2000 is still outstanding as at the time of writing this report. (February,2005).

Par. No.	Description	Amount Queried (Shs)	Amount Outstanding (Shs)
772	Revenue collected but not accounted for	30,435,425	7,206,150

786. AUDIT QUERIES

A test check of the accounts and related records for the year 2003/2004 resulted in 38 queries being issued, the more significant of which are commented in this report. At the time of writing this report only 10 had been replied. In addition 17 queries pertaining to the previous financial years are still outstanding as follows:-

Year	Number of Queries Issued	Number of Queries Outstanding
2000/2001	81	1
2001/2002	48	3
2002/2003	21	13

787. OUT-TURN

787.1 Supply - Vote

The Supply Vote closed with an excess vote of Shs.6,787,001 arising from net expenditure of Shs.12,193,960,925 against net approved estimates of Shs.12,187,173,924. However, since the exchequer issues received during the year amounted to Shs.12,193,960,925, the vote account ended with a NIL balance in the PMG Account.

787.2 Development Vote

The year's out turn on the Development Vote was an expenditure of Shs.318,857,300 against approved estimates of Shs.318,897,300 resulting in an apparent saving of Shs.40,000. However, the total exchequer issues

received during the year totalled Shs.318,897,350 resulting in a closing balance of Shs.40,050 with the Paymaster General Account.

788. STATEMENT OF APPROPRIATION IN AID

Appropriation in aid totalling Shs.6,787,000 was estimated to be collected by the Secretariat during the year under review from five revenue items. However the Secretariat did not make any collections for the whole financial period. Reasons for non-collection of the budgeted amounts were not explained in the statement.

789. OUTSTANDING LIABILITIES

The appropriation accounts for the financial year 2003/2004 disclosed outstanding liabilities of Shs.36,402,730 which had remained unsettled since 1998. However, the list of these bills did not show the effort taken or intended to be taken to clear these liabilities.

790. STATEMENT OF MISCELLANEOUS DEPOSIT ACCOUNT AS AT 30TH JUNE,2004

The statement reflected total deposits of Shs.23,324,158. This balance however appeared to be incorrect since audit noted several differences between deposit balances reported and those appearing in the deposit register as follows:-

Balance as per statement (Shs)	Balance as per Deposit register (Shs)
23,324,157	14,979,669

The difference of Shs.8,344,488 needs to be reconciled.

791. IMPROPERLY VOUCHERED EXPENDITURE SHS.92,015,947

A test check conducted on the year's payments disclosed improperly vouched expenditure of Shs.92,015,947.

The payments were not supported by relevant invoices paid payrolls etc. Twelve queries raised are yet to be replied.

792. TREASURY STOCK VERIFICATION UNIT

(a) Unaccounted for Receipts of Stores Shs. 7,777,473

Stores worth Shs. 7,777,473 received from various sources, were neither accounted for in respective ledgers nor could their utilization accounts be produced as follows:-

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i.	Regional Medical Office (Nov. 2003) Stationery	Shs. 2,262,435.00
ii.	District Administrative Secretary Nkasi (Feb. 2004) Fuel	125,200.00
iii.	District Administrative Secretary Mpanda (Jan. Shs. 2004) B/Hardware	3,748,088.00
iv.	District Administrative Secretary S'wanga (Sept. 2003) Hardware	1,641,940.00
		Shs. 7,777,663.00

(b) Unaccounted For Issues of Stores Shs. 3,931,300

Stores worth Shs. 3,931,300 were issued from the store to various user stations but the pertinent issue vouchers were not posted in ledgers:-

i.	Regional Medical Office (Nov. 2003)	Shs. 3,253,500.00
ii.	District Administrative Secretary Mpanda (Jan. 2004)	Shs. 677,800.00
		Shs. 3,931,300.00

(c) Verification carried out at the District Administrative Secretary Mpanda in January, 2004 revealed that, special imprest of Shs. 1,442,000 was issued to officers, for purchase of stores. But, the items to be purchased were not known and the imprests were neither accounted for nor retired in full.

(d) Verification carried out at Nkasi District Administrative Secretary's Office in February, 2004 revealed that fuel worth Shs. 3,406,320 received was taken on ledger charge without supporting receipt documents.

793. AUDIT CERTIFICATE

In my opinion, the Supply Vote, Development Vote, Revenue and Miscellaneous Deposit Accounts present fairly the financial position of Vote 89 as at 30th June, 2004.