

VOTE 90 LAND COURT

529. AUDIT QUERIES

As a result of a test check of the accounts and related records for the year 2003/2004 2 management letters, were issued, none of which has been replied as at the time of writing this report.

The position of outstanding audit queries and management letters in respect of previous years is as follows:

Years	No. of Queries	No. of Management Letters
2002/03	14	-
2003/04	-	2

530. OUT - TURN

530.1 Supply Vote – Net expenditure Shs. 449,731,335

The Supply vote closed with a net expenditure of Shs.449,731,335 against net approved estimates of Shs. 452,653,303 resulting in an apparent saving of Shs.2,921,968.

However, exchequer issues received during the year equalled to the net approved estimates, leaving a cash balance of Shs.2,921,968 on the Paymaster General's account.

530.2 Outstanding Imprest Shs. 17,843,400

The Statement of Vote account did not indicate outstanding imprests in the foot notes of appropriation accounts.

However, audit review disclosed an outstanding imprest amounting to Shs.17,943,400.

531. STATEMENT OF REVENUE AS AT 30TH JUNE, 2004

Over Collection of Revenue Shs. 8,566,770

Audit verification of revenue receipt books and other records submitted disclosed that actual revenue collections as at 30th June, 2004 were Shs. 14,566,770 against approved estimates of Shs.6,000,000 resulting in over collection of Shs. 8,566,770.

Furthermore, it was observed that the Registrar does not maintain prime book of accounts and statements such as cash books. Therefore the correctness of the full revenues collected can not be confirmed.

532. STATEMENT OF FIXED ASSETS – JUNE 2004 SHS. 320,952,754

532.1 Statement of fixed assets indicated that the Land Court owned fixed assets valued at Shs. 320,952,784/=. However, it was observed that fixed assets valued at Shs. 8,606,500/= were omitted from accounts. This resulted in understatement of the assets at the end of the year.

532.2 Schedule of previous balance of fixed assets Shs. 182,684,364

Statement of Fixed Assets does not include schedule to the previous balance of fixed assets of Shs. 182,684,364/=. Consequently, the existence of these assets could not be verified or confirmed.

533. IMPROPERLY VOUCHERED EXPENDITURE – SHS. 25,072,922

A sum of Shs. 25,072,922 was spent by the Land Court for procurement of goods and services. However, no adequate supporting documents were made available to enable audit determine whether goods and services paid for were actually received and utilized for the intended purposes.

534. LOANED ASSETS NOT RECORDED IN THE LOAN REGISTER SHS. 11,246,539

It was noted that assets worth Shs. 11,246,539 purchased during the year were issued direct to senior officers personal houses without being recorded in the loan register.

535. STORES NOT ACCOUNTED FOR SHS. 15,701,000

Stores and fuel purchased worth Shs. 15,701,000 have not been taken on ledger charge and as result audit could not confirm their accountability and proper utilization.

536. QUESTIONABLE PROCUREMENT OF MOTOR VEHICLES AND COMPUTERS SHS. 161,286,760

During the year under review the Registrar purchased motor vehicles Grand Suzuki Vitara Wagon 5 door (4 WD), Isuzu Mini Bus NPR 585 (Brand New Diesel Engine and Computers worth Shs. 161,286,760 from M/S D. T. Dobie Co.(t) Ltd and M/S Quality Motors Ltd. respectively.

However it was noted that:

Vote 90 – Land Court

- (i) Payments worth Shs. 50,000,000 paid to M/S Quality Motor Lfd. for the purchase of Mini Bus were not duly documented i.e. supporting documents missing.
- (ii) Authority or retrospective Approval from Treasury for procurement of computers was not furnished to audit.
- (iii) The Approved budget for 2003/2004 under item 1011310505 F.W.D. was Shs. 36,000,000. There was an over expenditure of Shs. 14,000,000 on this item for which retrospective approval is required.

537. AUDIT CERTIFICATE

In my opinion, the Supply Vote presents fairly the financial position of Vote 90 as at June 2004, whereas the Revenue account do not present fairly the financial position of Vote 90 as at 30th June 2004.