

**VOTE 91
ANTI-DRUGS COMMISSION**

538. AUDIT QUERIES

A test check of the accounts and related records for the year ended 30th June, 2004 resulted in the issue of 6 queries. As at the time of writing the report July, 2005 none of the queries had been replied.

539. OUT – TURN

539.1 Supply vote

The Supply Vote closed with an apparent saving of shs.8,399,723 arising from net expenditure of shs.624,911,777 against the net approved estimates of shs.633,311,500. Actual exchequer issues received during the year amounted to shs.626,906,718 leaving a cash balance of shs.1,994,941 with the Paymaster General's Supply vote account.

540. STATEMENT OF FIXED ASSETS SHS 382,393,000

540.1 Fixed Assets

The footnotes to the accounts statement disclosed schedule of fixed assets worth shs.382,393,000 as at the year end analysed as follows:-

	Amount (Shs.)
Buildings	190,000,000
Technical Equipments & Tools	36,095,000
Furniture and Equipments	10,547,000
Motor vehicles and self propelled equipments	
	<u>145,751,000</u>
Total	<u>382,393,000</u>

However, important information such as year of purchase and depreciation policy could not be furnished to enable audit to establish net book value of the assets. Also, code numbers for ease of identification and control should have not been shown.

540.2 Fixed assets omitted Shs. 34,286,457

Fixed assets totalling Shs.34,286,457 were not included in the schedules of fixed assets as at 30th June, 2004 as shown below:-

PV. No.	Description	Amount (Shs)
115/09/03	Technical equipment and tools	680,000
117/09/03	Technical equipment and tools	3,507,000
118/07/03	Furniture and equipment	1,322,500
119/09/03	Furniture and equipment	1,824,500
121/09/03	Furniture and equipment	1,150,000
128/09/03	Technical equipment and tools	1,560,000
129/09/03	Technical equipment and tools	367,400
132/09/03	Technical equipment and tools	1,300,000
189/10/03	Technical equipment and tools	3,600,000
439/02/04	Technical equipment and tools	1,800,000
675/05/04	Furniture and equipment	3,000,000
722/06/04	Buildings	1,170,417
749/04/04	Buildings	13,004,640
	Total	34,286,457

541. TELEPHONE CHARGES SHS 33,167,090

Audit test check of payment vouchers for the year under review revealed that the Drug Control Commission has paid shs 33,167,090 to M/S Tanzania Telecommunication Co. Ltd (TTCL) being settlement of cellular phones calls for various months. No effective control was apparently being exercised over telephones and a telephone register was not in place. The nature of cellular phones calls (mobile phones) made could not be determined. In the absence of any subsidiary record, the authenticity and legitimacy of this expenditure could not be vouched in audit.

**542. UNVOUCHED AND IMPROPERLY VOUCHERED EXPENDITURE
SHS 26,039,256**

The footnotes to the Appropriation Accounts did not disclose unvouched and improperly vouched expenditure.

However, audit examination of the Drug Control Commission payment vouchers for the year ended 30th June, 2004 noted improperly vouched expenditure amounting to shs.26,039,256.

In the absence of appropriate documents required, I am rendered unable to satisfy myself as to the propriety of this large expenditure being charged against the Vote

543. STORES NOT ACCOUNTED FOR SHS 5,499,500

It was noted that goods worth shs.5,499,500 bought for the Drug Control Commission use were not accounted for in the stores Ledgers and they were neither physically produced nor were their utilization details produced to confirm that the stores were used for the intended purposes.

544. FUEL NOT TAKEN ON LEDGER CHARGE SHS 16, 369,600

A sum of shs.16,369,600 was paid to M/S Chief Supplies Officer, Government stores, DSM in respect of supplies of petrol, diesel and oil. However, the accountability of the fuel purchased could not be verified as the relevant records such as fuel register were not made available at the time of audit.

545. UNRECEIVED PAYMENTS SHS 4,500,729

In absence of acknowledged receipts, payments made by the Drug Control Commission amounting to shs.4,500,729 to other agencies for procurement of services could not be authenticated as having been received by the intended payees.

546. AUDIT CERTIFICATE

In my opinion, the Supply Vote and Miscellaneous Deposit Accounts present fairly the financial position of Vote 91 as at 30th June, 2004.