

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE (NAO)



REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE HIGH COURT - LAND COURT DIVISION VOTE 90

FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2005

The Controller and Auditor General
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DAR ES SALAAM.

February, 2006

Office of the Controller and Auditor General

The National Audit Office,
United Republic of Tanzania

(Established under Article 143 of the Constitution of the URT).

The statutory duties and responsibilities of the Controller and Auditor General are given in the Public Finance Act No. 6 of 2001.

Our Vision

We aspire to be an organization that fosters a culture of financial discipline, transparency and accountability within the Government of Tanzania.

Our Mission

We are the Supreme Audit Institution in Tanzania, which strives to provide timely and high quality audit services to all our clients in order to enhance public sector financial performance by educating key stakeholders on the effective management of public finances; providing value added services and functioning independently and impartially in auditing and reporting on public accounts.

Therefore, our Core Values are

- ✓ We strive to achieve and maintain objectivity in providing impartial audit services so as to promote our independence
- ✓ We pursue excellence in the provision of our audit services
- ✓ We exercise professional integrity by demonstrating high ethical standards
- ✓ We focus on people and have great respect to our stakeholders
- ✓ We encourage and promote innovation amongst our members of staff; and
- ✓ We ensure best resource utilization at national as well as individual public entity level.

We do this by.....

- contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- helping to improve the quality of public services by supporting innovation on the use of public resources;
- providing technical advice to our clients on operational gaps in their operating systems;
- systematically involve our clients in the audit process and audit cycles; and
- Providing audit staff with adequate working tools and facilities that promote independence.

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Definition of terms and Abbreviations

Financial statements means the following statements, notes and supporting schedules of the High Court - Land Court Division for the year ended 30th June, 2005.

- Responsibility for Financial Statements
- Statement of Vote Account - Recurrent
- Cashflows -Statement for Recurrent
- Summary Appropriation Account-Recurrent
- Notes to the Financial Statements

These Financial Statements are attached as annexure No.1 to this report.

Regulations means the Regulations of the Public Finance Act issued under G.N. Number 259 of 2003.

A/C	Account
Act	Means Public Finance Act No.6 of 2001 as amended in 2004
CAG	Controller and Auditor General
CPO	Central Payment Office
GN	Government Notice
ISA	International Standard on Auditing
INTOSAI	International Organization of Supreme Audit Institutions
PAC	Public Accounts Committee

1.0 BACKGROUND INFORMATION TO THE AUDIT

1.1 Introduction

We have completed the audit of the Accounts and related records of the Land Court for the year ended 30th June, 2005. Audit findings arising from examination of accounting records, appraisal of the Land Court activities as well as evaluation of the Internal Control System which require management attention and action are set out under Part 3 of this report.

1.2 Brief History of Client Establishment

The Land Court Division of the High Court commonly referred to as the Land Court was established vide the High Court Registries (Amendment Rule), 1984 as amended by the High Court Registries Rule 2001, GN.No.63 of 2001.

The operation of the Land Court to register and adjudicate land disputes started at the registry of the headquarters at Dar es Salaam on the 01st October, 2003. And by virtue of GN. No. 301 of 2003 there were established Land Court Centers (zones). The operations in these sub-registries became effective from mid 2004.

1.3 Operational Objective of Land Court

To create timely, fair and transparent system for effective and efficient dispensation of Justice to the Public and to create a conducive environment for efficient and effective delivery of supportive services.

Vision

The Vision of Land Court is timely and accessible justice for all.

Mission

The mission of Land Court is to carry out the administration of Justice to the general public in dealing with disposal of Land Cases effectively and efficiently.

1.4 Financing

As any other Government Office, Land Court receives funds from Treasury. During the financial year 2004/2005, the Court received a total sum of Shs.436,617,810 in form of exchequer issues in respect of Supply Vote Account.

1.5 Management Structure

The Land Court is headed by a Judge who is also the Accounting officer is assisted by:-

- Registrar of the High Court Land Division
- Deputy Registrar
- Senior Accountant
- A number of supporting staff

The Registrar of High Court Land Division is the Accounting Officer and Receiver of Revenue.

1.6 Brief Description of Internal Control System

Accounting System

The High Court Land Division operates the usual Government accounting system based on central payment office in Dar es Salaam using Intergrated Financial management Epicor Accounting packages. The financial statements are being prepared and presented basing on the cash basis of accounting pursuant to Public Finance Act No.6 of 2001 Regulation 53. To promote understanding and comprehension of the data the court has included additional Public Sector Accounting standards for the cash basis accounting.

1.7 Financial Performance

Supply Vote Out Turn

The original approved estimates figure of Shs.459,023,000 and Reallocation Warrant No.1 of Shs.21,905,000 were not met disclosed in the statement of Supply Vote Account.

However, the accounts closed with a net expenditure of Shs.435,486,986 against the exchequer issues of Shs.436,617,810, resulting in a balance of Shs.1,130,824 being cash in Hand with PMG's Vote Account at the BOT. Meanwhile, the cash balance of Land Court as shown by CPS was Shs.2,922,068 causing a difference of Shs.1,791,245 which need to be reconciled.

Statement of Revenue as at 30th June,2005

Revenue Collection Shs.33,012,300

The statement of revenue for the year ended 30th June,2005 did not reflect the approved estimates and actual receipt. However, audit verification of revenue receipt books, RCCBs and LTS submitted during audit revealed that actual revenue collections as at 30th June,2005 amounted to Shs.33,012,300 which was accounted for in the revenue A/C at Judiciary Headquarter.

1.8 Audit mandate

By virtue of the provision of Article 143 of the Constitution of the United Republic of Tanzania the Controller and Auditor General is the statutory auditor of all government revenue and expenditure including the High Court Land Division.

1.9 Audit Objectives

The objective of conducting the audit is to enable me to express an opinion on the Accounts and related financial statements of the High Court Land Division for the period ended on 30th June, 2005 and in particular:-

- To determine whether transactions were executed in accordance with management authorization and recorded properly in the books of account to permit the preparation of the financial statements in accordance with Generally Accepted Accounting Standards.
- To ascertain whether all necessary supporting documents, records and accounts have been kept in respect of all High Court Land Division activities.
- To verify whether goods and services bought were acquired through laid down procurement procedures.
- To evaluate whether the internal control procedures instituted are effective to provide relevant and reasonable information to the management for implementing and monitoring its activities and that the assets of the Court are safeguarded against loss from unauthorized use or disposition.

1.10 Audit Scope

The audit was carried out in accordance with the ISA and procedures that are consistent with those recommended by the INTOSAI. The audit covered the evaluation of the effectiveness of the financial accounting system and internal control over the activities of the High Court Land Court Division examination and verification of the accompanying financial statements to the appropriation accounts, and other procedures as was considered necessary under the circumstances, therefore the audit findings are confined to the extent that records, documents and information requested for the purpose of the audit were made available to audit. As auditors we are not required to search specifically for fraud; therefore our audit cannot be relied upon to disclose all such matters.

However, our audit was planned in such a way that we would have reasonable expectation of detecting material misstatements in the financial statements, including those resulting from fraud or irregularities rests with the management of the High Court Land Division who are responsible for setting up and maintaining an adequate system of internal control.

1.11 Audit Methodology

Our audit included such tests of the accounting records, site visits and other procedures in order to satisfy the objective of the audit. Our audit procedures included the following steps:

- Planning the audit to obtain an adequate understanding of the Court, its activities and operations and assessment of the major risk areas.

- Carrying out substantive test of the balances reported by the Court in order to obtain reasonable assurance regarding the amounts and disclosures included in the financial statements.
- Review the adequacy of the Internal Control System in place, testing whether it is in compliance with laid down rules, policies, procedures and regulations.
- Conducting Interviews and discussions with some of the employees of the court and
- Site visits to selected areas or stations.

1.12 Presentation of findings

The audit was carried out according to the mandate stated above, applying professional standards and audit procedures that were considered appropriate in each situation.

The audit findings are divided into two parts. The first part comprises the opinion on the critical examination of the financial statements submitted for audit and the circumstances surrounding their preparation and presentation.

The second part comprises the detailed findings on the gaps and shortfalls in the internal control system which, if rectified on time, will greatly improve the effectiveness of the internal control system applied.

2.0 AUDIT REPORT AND FINANCIAL STATEMENTS

**To: The Registrar,
Accounting Officer of Vote 90,
High Court Land Division,**

**Re: Audit Report on the Financial Statements of the Land Court for
the year ended 30th June,2005**

I have audited the financial statements of the High Court Land Division attached as Annexure I for the year ended 30th June,2005.

Responsibilities of the Accounting Officer (Registrar)

Section 25(4) of the Public Finance Act places responsibility to the Accounting Officer to prepare the financial statement based on the Generally Accepted Accounting Standards.

In addition, Regulation 35 requires the Accounting officer of the entity management to establish an effective Internal Control System appropriate to the circumstances of the Department.

Responsibilities of the Controller and Auditor General

My responsibility is to express an independent opinion on the financial statements, and on procurement procedures based on the audit. According to section 30 of the Act 2001 my specific responsibilities are to examine, inquire into, audit and report on the accounts of the Court.

In addition, section 31 of the Act require me to satisfy myself that the accounts have been kept in accordance with generally accepted accounting practices; all reasonable precautions have been taken to safeguard the collection of revenue, the receipt, custody, disposal, issue and proper use of public property, and that the law, directions and instructions applicable thereto have been duly observed, all expenditures of public money have been properly authorized; and to satisfy myself whether the funds appropriated to the Court were used exclusively and judiciously to meet eligible expenditures with due regard to economy and efficiency.

Basis of Opinion

The Audit was conducted in accordance with the ISA and procedures that are consistent with those recommended by the INTOSAI. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the significant estimates and judgments made in the preparation of the financial statements, assessing whether

the internal control system and the accounting policies are appropriate to the circumstances of the Land Court (Vote 90) consistently applied and adequately disclosed, evaluating the overall financial statements presentation, and assessing the extent of compliance with the relevant statutory requirements. I believe, the audit provides a reasonable basis of my opinion.

The financial statements have been prepared and presented based on the cash basis of accounting pursuant to Regulation 53. Under the cash basis, cash receipts are recognized when they are received and cash payments are recognized when they are paid.

Qualification

In my opinion, except for matters specified below, the financial statements of the Land Court have been prepared based on the generally accepted accounting standards; and that they fairly reflect, in all material respects, the results of its operations and cash flows for the year ended 30th June, 2005, and the financial position as at that date.

Further to my opinion, the procedures for procurement of Computers, motor vehicles, furniture's and other services were generally done in accordance with the requirements of the Public Procurement Act No.21 of 2004 and the related regulations.

Material violation of Financial and Procurement Regulations of 2004 and 2005 respectively.

1. Findings contained in the previous year's management letter involved an amount totaling Shs.397,438,563 were not yet acted upon.
2. Revenue collections amounting to Shs.33,012,300 was banked to the Account of Judiciary instead of the Land Court Account.
3. Goods amounting to Shs.36,967,488 were not accounted for in the stores ledger.
4. The Land Court is yet to establish an effective Internal Control system to oversee financial as well as procurements controls. This is a violation of both Public Finance and Public Procurement Acts issued in 2001 and 2004 respectively.

The details of these matters are given under Part 3 of this report.

Dr. Frank Mosses Hiza Mhilo
Ag: CONTROLLER AND AUDITOR GENERAL

Office of the Controller and Auditor General,
National Audit Office,
Dar es Salaam.
February, 2006

3.0 AUDIT FINDINGS AND RECOMMENDATIONS

3.1 Follow up on Previous Audit Report

The following matters raised in the previous year's management letter were still outstanding at the time of writing this report.

Para	Details	Amount Queries(Shs)	Amount cleared	Outstanding Amount (Shs)
5.1	Outstanding Imprests	17,943,400	NIL	17,943,400
5.2	Schedule of previous balances	182,684,364	NIL	182,654,364
5.3	Fixed Assets omitted in the accounts	8,606,500	NIL	8,606,500
5.4	Loaned Assets not recorded in the loan Register	11,246,539	NIL	11,246,539
5.5	Stores not accounted for	15,701,000	NIL	15,701,000
5.6	Questionable procurements of motor vehicles and computer	161,286,760	NIL	161,286,760

Recommendation

The Accounting Officer's attention is drawn to the advantages of acting promptly on audit recommendations with a view to securing public accountability by arresting financial and accounting controls deficiencies.

3.2 Current Audit Findings

3.2.2 Financial Control

(i) Outstanding Imprests Shs.10,722,346

Audit examination of payments for the Supply Account, for the year ended 30th June,2005 revealed unretired special imprests amounting to Shs.10,722,346, as shown below:-

Pv	Amount	Description	Remarks
156/10	450,000	For hotel Acc. In Mwanza special imprest No.5 of 2005	Imprests not retired
463/4	500,000	For payment assessors allowances Land Court Division,Mwanza	Not recorded in the imprest Register
589/6	532,346	Special Imprest No.18 of 2005 Issued to meet petty cash payment. Special imprest No.10/05	Not retired
403/3	500,000	Issued to meet hotel accommodation in Dodoma Special imprest No.....	Not retired
303	6,904,000	Special imprest No.12 of 2005	Not retired
99/9	450,000	Issued to meet hotel expenses Special imprest No.1 of 2005	Not retired
30/8	610,000	Special imprest No.1 of 2005	Not retired
29/8	776,000	Special imprest No.1 of 2005	Not retired
Total	10,722,346		

Implication

The intended purpose of the paid imprests might not have been achieved.

Recommendation

Any staff who do not retire imprest on specified period should not be advanced another imprest till he/she retires the imprest taken before.

(ii) Improperly vouched payments Shs.52,805,552

Examination of payment vouchers for the year under review revealed the following payments which were inadequately vouched.

Details	Amount (Shs.)	Remark
(a) Payments of Extra Duty, honorarium and other allowance	46,280,247	Not receipted
(b) Statutory Deductions not acknowledged	6,525,305	Acknowledgement receipts missing
	52,805,552	

Implication

Possibility of a loss of public funds cannot be ruled out.

Recommendation

The missing documents should be submitted for audit verification.

(iii) Missing payment voucher

A payment of Shs.3,240,000 made to M/S Kaeco Enterprise was not supported by the relevant payment voucher.

Implication

Possibility of a loss of Public funds cannot be ruled out.

Recommendation

Management should trace and produce the missing vouchers and comply with para 95(2) of Public Finance Regulations.

(iv) Irregularities on payment for vehicle maintenance Shs.4,609,870

A total sum of Shs.4,609,870 was paid to M/S Toyota (T) Ltd for the repairs of the following vehicles, STJ.8749, STJ.953 and STJ.3392. Scrutiny of the relevant office file revealed that two vehicles, STJ.8749 and STJ.953 were involved in road accident. Neither Police accident reports nor court judgments were made available to audit.

Implication

This implies that there are gaps in the control of motor vehicle repairs

Recommendation

Management should produce the requested documents to audit.

- (v) **Revenue Collection banked at the wrong account Shs.33,012,300**
Collections made during the year under review amounting to Shs.33,012,300 were wrongly banked to the account of Judiciary instead of High Court Land Division Account (See Annexure C)

Implication

Inadequate Internal Control over cash

Recommendation

The Management should review the operations of the accounts regularly and internal weekly/monthly Bank reconciliations should demanded as a control measure over cash transactions.

3.2.3 Procurement Management

- (i) **Goods not Accounted for (General Stores) Shs.36,967,488**
A test check of payments on recurrent expenditure revealed procurement of goods amounting to Shs.36,967,488. However the purchased items of stores were not accounted for in the stores ledgers.
- (ii) **Fuel not accounted for Shs.8,240,000**
The following purchases of fuel from Government Stores were not recorded in both and fuel register utilization account.

<u>PV. No.</u>	<u>Amount Shs.</u>	<u>Bill No.</u>	<u>Quantity Lts</u>
-	3,560,000	01040055	4000
90/9	2,340,000	008365	3000
24/8	<u>2,340,000</u>	1011908	3000
Total	<u>8,240,000</u>		10000

Implication

Failure to record the transactions in the books of accounts not only violates the law and the regulations but also is contrary to best practice.

Recommendation

It is recommended that the management should comply with procurement/stores regulation, indeed management should confirm the delivery and utilization of the above stores/Fuel.

3.2.4 Internal control issues

Internal Audit Unit

The internal audit unit helps to evaluate the adequacy and effectiveness of internal control in the organization. It also reviews and conduct operational/value for money audits throughout the office.

The High Court Land Division since its establishment has not formed internal audit unit as a result the financial statements of the year 2004/2005 were not signed by the Chief Internal Auditor.

Audit Committee

Regulation 28 requires the accounting offices to establish an audit committee to strengthen internal control system. The management of High Court Land Division has not formed the Audit Committee.

Procurement

The Public Procurement Act No.21 of 2004 section 33 and 34 requires the Department to form Tender Boards, and Procurements Management Unit to assist in strengthening the system of procurement of goods, services and works from the right source in the right quantity, at the right time, place and price. The High Court Land Division has not so far established a Tender Board Committee.

Implication

In the absence of Internal Audit Unit, Audit committee and Tender Board the laid down policies and procedures on both administrative and financial controls could not be effectively adhered to.

Recommendation

In order to comply with the laid down Rules and Regulations, best practice and good governance the management is advised to institutionalize the above mentioned internal controls.

4.0 CONCLUSION

The detailed audit findings presented above have been communicated to management of the Land Court during exit meeting. The Management has promised to take appropriate action with a view to rectify the situation. We shall appreciate to receive formally the actions taken in this respect.

Lastly, I would like to express my appreciation for the cooperation given to the audit team. It is my hope that such good working relationships will be extended during future audits.

Dr. Frank Moses Hiza Mhilu
Ag: CONTROLLER AND AUDITOR GENERAL

Copy to: - The Chief Secretary,
State House,
P.O. Box 9120,
Dar es salaam

“ The Permanent Secretary and Paymaster General,
Ministry of Finance,
P.O. Box 9111,
Dar es salaam

5.0 ANNEXURE

Financial statements and Notes to the financial statements

IMPROPERLY VOUCHERED PAYMENTS

Pv. Ref.	Total Amount	Amount not Received	Description	Remarks
55/5	1,300,000	1,300,000	Subsistence allowance while attending course	Not received
509/5	3,720,000	3,720,000	Special extra duty Allowance payable	Not receipt
571/6	3,720,000	3,720,000	Special extra duty allowance to staff	Not receipt
568/6	460,000	460,000	Sitting allowance to payable to management committee	Not receipt
423/3	1,040,000	440,000	Sitting allowance to payable budget members	Not receipt
421/3	540,000	45,000	Milk allowance to staff users of computer	Not receipts
415/3	480,000	480,000	Sitting allowance budget member during discussing of revenue	Not received
412/3	1,400,000	1,200,000	Allowance to budget team	Not receipt
411/3	810,000	270,000	Arrears of utility allowance to Hon. Justice	Not receipt
466/1	3,611,520	3,611,520	Subsistence allowance to official traveling out side the Country	Not supported by state house
305/1	600,000	600,000	Payment of honorarium allowance	Not received
293/1	4,166,400	4,166,400	Payment of Electricity, Fuel Telephone for January-March	Not received
384/1	8,776,000	1,730,000	Extra duty allowance to staff	Not received
363/2	1,500,000	1,500,000	Special allowance while in budget preparation	Not received
346/2	650,000	650,000	Contribution towards sport sand	Not supported
70/8	3,000,000	3,000,000	Extra duty towards engaged in preparation of budget	Not supported by receipt schedule
32/8	1,200,000	600,000	Court Attire allowance to 4 justices	Not signed
314/2	3,300,000	3,300,000	Extra duty towards staff member of PAC	Not receipt
199/11	4,125,327	4,125,327	Settlement of Telephone charge by (TTCL)	Not supported Telephone bills
115/10	3,255,000	540,000	Extra duty allowance	3 officials not signed
22/11	280,000	280,000	Honorarium allowance 7 people attending ceremony	Not signed

220/11	360,000	360,000	Honorarium allowance 7 people attending Ceremony	Not signed
161/11	3,789,000	300,000	Extra duty allowance	2 officials not signed
158/11	1,200,000	600,000	Extra duty allowance	2 officials not signed
243/12	3,210,000	750,000	Extra duty allowance	2 officials not signed
243/12	3,210,000	750,000	Extra duty allowance	7 officials not signed
42//12	3,300,000	2,100,000	Extra duty allowance	4 officials not signed
461/4	4,800,000	3,000,000	Extra duty allowance during budget	5 officials not signed
444-5/4	3,666,000	3,273,000	Extra duty allowance	Not receipt
Total	63,298,247	46,280,247		

PAYMENTS FOR STATUTORY DEDUCTION NOT SUPPORTED BY ACKNOWLEDGEMENT RECEIPT

Pv	Amount	Institution	Amount Acknowledge	Balance
139/10	1,021,623.33	Director of NSSF NIC (T) Judge Magistrate Association. DAR. CO. Bank Pension Fund Tunakopesha	119,240 55,250/35 57,434/40 105,730 65,914 119,050	
			522,618.40	499,044
235/10	1,006,127	Director NIC (T) Tunakopesha NSSF PSPF NHI CIT	5,525.35 111,950 119,240 65,914 70,300.50 144,491.35	5,525.35 111,950 119,240 65,914 70,300.50 144,491.35
			517,421.20	488,705
192/10	1,038,647.5	Director NIC(T) Tunakopesha NSSF PSPF NHI CIT	5,529.35 111,950 111,240 65,914 57,434.40 144,491.35	
	Dec,2004		496,559.4	542,088.14
431/4	1,037,357.71	Tunakopesha NSSF PSPF NHI Dar Com Bank CIT	128,270 47,000 119,240 81,621.50 66,858 191,636.45	
	Feb,2004		634,625.95	438,731.76
545/5	1,145,425.28	Tunakopesha NSSF NIC PSPF NHI Dar Com Bank CIT NIT	128,270 119,240 5,529.35 87,357.50 70,300 74,400 201,221.89 5,529.35	
	May,2005		686,318.74	459,106.54
512/5	111,024.30	Tunakopesha NSSF	128,270 119,240	
	April, 2005			

		NIC	5,529.35	
		NIT	5,529.10	
		PSPF	87,357	
		NHI	70,300	
		Dar Com Bank	47,000	
		CIT	201,221.89	
			658,917.99	
502/5	1,073,357.75			
	March,2005	NSSF	119,240	
		NIC	5,529.35	
		PSPF	81,621.50	
		NHI	66,858.90	
		Dar Com Bank	47,000	
		CIT	191,636.45	
			640,156.20	
602/6	1,145,424.28	Tunakopesha	128,270	
	June,2005	NSSF	119,240	
		NIC	5,529.35	
		PSPF	87,357.50	
		NHI	74,400	
		CIT	201,221.89	
			487,748.75	
341/2	1,095,720.21	Tunakopesha	128,270	
	Jan,2005	NSSF	119,240	
		NIC	5,529.35	
		PSPF	81,621.50	
		NHI	66,858.90	
		Dar Com Bank	69,363	
		CIT	191,636.45	
			662,579.20	
329/8	1,095,724.20	Tunakopesha	111,950	
		NSSF	119,240	
		NIC	5,529.35	
		PSPF	65,914	
		NHI	57,434	
		Dar Com Bank	105,734	
			465,801.97	581,526.53
65/8	1,047,328.20	Tunakaposh	128,270	
		NSSF	119,240	
		NIC	5,529.35	
		PSPF	87,357.50	

		NHI	70,300	
		Dar Com Bank	74,400	
		CIT	201,221.89	
			686,318.74	459,106.54
10/7	1,079,031.65	Tunakopesha		
		NSSF	119,240	
		PSPF	5,529.35	
		NHI	70,300	
		Dar Com Bank	74,400	
		CIT	201,221.89	
			686,318.74	459,106.54

REVENUE COLLECTION VOTE 90 LAND COURT

PERIOD	AMOUNT
July,2004	1,433,000
	2,128,000
	696,000
August,2004	1,647,000
	829,500
	668,000
September,2004	799,000
October	1,334,500
	1,088,500
	2,028,300
November,2004	1,129,600
	911,800
	653,000
	1,220,500
	262,500
	627,000
January,2005	1,703,800
February,2005	2,130,500
	851,300
March,2005	1,956,500
	338,300
April,2005	2,171,000
May,2005	1,315,000
	1,715,500
June,2005	1,018,400
	1,665,000
	691,000
Total	33,012,500

Annexure 'D'

Procurement of goods not accounted for:

Pv	Amount	Description	Payee	Remarks
172/11	2,200,000	Various Stationer LPO.No.4000021	M/S. Enterprises	No. L/F Reference
400/3	1,176,200	Various Kitchen Appliance LPO.No.4000040	Bets Enterprises	No.L/F. Reference
357/3	2,648,000	Various Office Stationers	M/S. Nice Enterprise	No.L/F. Reference
352/3	2,958,000	Cleaning Computer Materials Photocopy Accessories	M/S. Nile Promotion	No.L/F Reference
104/9	2,368,000	Catridge HP.12 6 Pcs 6578	M/S. Nile Promotion	No.L/F No. Reference
103/9	2,360,760	Catridges HP 4004Pcs HP 15, 6Pcs, HP 78, 6Pcs 6578	M/S. Nile Promotion	No.L/F No reference
85/9	2,436,800	Various Office stationeries LPO.4000006	M/S Kambizi Investment	No. L/F Reference
80/9	1,524,000	Various Office LPO.400000	M/S. Nice Ent.	No. L/F.Reference
77/9	2,155,000	Supply of Computer DELL, Printer, UPS, Extension LPO 4000002	M/S Microght Ltd	No.L/f Reference
123/10	7,200,000	120 meter Red Carpet LPO.4000014	LIRY INVEST GEN.SUPPLY	No.L/F Reference
225/11	2,000,000	10Pcs fire Extinguishers LPO.4000020	DASECO ENT. Holding Ltd	No.L/F Reference
224/11	1,800,000	Various Computer LPO 4000016	M/S. Nice Promotion	No. L/F Reference
218	4,763,520	Staff Uniforms LPO 4000016	Macha Inter.	No. L/F Reference
1 75/11	1,377,200	Computer Accessory LPO 4000016	Megic Invest. Accessory	No. L/F Reference
Total	36,967,488			