

**49. ROMBO DISTRICT COUNCIL FOR THE SIX MONTHS  
PERIOD ENDED 30TH JUNE, 2004**

**1. REVENUE**

**1.1 Revenue Collection Performance**

As against Shs 163,482,511 estimated to be collected by the Rombo District Council from own sources during the six months period ended 30<sup>th</sup> June 2004, only Shs. 99,094,377 was actually collected registering collection deficit of Shs.64,388,134 or 39% of the estimates. The collection made included grants of shs. 21,286,140 received in lieu of the abolished revenue sources.

**2. EXPENDITURE**

Audit examination of expenditure documents noted the following anomalies:-

<b>Details</b>		<b>Amount (Shs.)</b>
2.1	Unsupported payments	10,350,629
2.2	Questionable payment for extra duty allowance	2,970,700
2.3	Stores deficiencies noted while on physical survey	2,210,000
2.4	Payment not supported by list of participants	2,125,500

**3. FINAL FINANCIAL STATEMENTS**

**3.1 Consolidated Balance Sheet as at 30<sup>th</sup> June 2004**

The Balance Sheet disclosed the following outstanding balances as at 30<sup>th</sup> June 2004

<b>Category</b>	<b>Amount (Shs)</b>
Imprests	7,457,600
Pre-payments (Debtor)	1,720,736
Sundry Creditors	19,615,309
Deposits	102,219,236
Bank Loan	10,808,673

**4. AUDIT CERTIFICATE**

In my opinion, the Consolidated Balance Sheet and the Summary Statement of Income and Expenditure present fairly the financial position of the Rombo District Council as at 30<sup>th</sup> June 2004.