

**47. MOSHI MUNICIPAL COUNCIL FOR THE SIX MONTHS  
PERIOD ENDING 30<sup>TH</sup> JUNE, 2004**

**1. REVENUE**

**1.1 Revenue Collection Performance:**

The Moshi Municipal Council planned to collect a total of Shs. 635,999,657 as revenue from own sources during the six months period ended 30<sup>th</sup> June 2004. However, the actual collection was Shs. 444,198,441 registering a collection deficit of Shs. 191,801,216 or 30% the total budget. Included in the total collection made was a sum of shs. 45,585,288 being grants received in lieu of the abolished revenue sources.

**2. EXPENDITURE**

Audit examination of payment vouchers and related records noted the following irregularities:-

Details	Amount (Shs)
3.1 Overpayment for trips of morrum	1,463,000
3.2 Payment for unspecified purchase of materials	3,269,800
3.3 Motor vehicle repair costs supported by a copy LPOs	2,874,000
3.4 Contract agreement not produced	1,600,000
3.5 Overpayment made for the purchase of a motor vehicle	3,173,811
3.6 Stores purchased but not accounted for	2,193,520

**3. FINAL FINANCIAL STATEMENTS**

**3.1 Financial Performance**

The consolidated income and Expenditure statement for the period under audit reported a surplus of shs. 15,268,987 arising from total expenditure of shs.1,930,069,366 against total income of shs. 1,945,338,353 received during the period.

**3.2 Outstanding Debtors Shs. 4,125,252**

The Consolidated Balance Sheet as at 30<sup>th</sup> June, 2004 disclosed outstanding debtors totaling Shs. 4,125,252 in respect of the following:-

<b>Category</b>	<b>Amount Shs.</b>
Salary advances	2,775,252
Advance General	<u>1,350,000</u>
	<b>4,125,252</b>
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Prompt recovery action is called for.

#### **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 Moshi Municipal Council as at 30<sup>th</sup> June, 2004.