

**18. RUFUJI DISTRICT COUNCIL FOR THE SIX MONTHS  
PERIOD ENDED 30<sup>TH</sup> JUNE, 2004.**

**1. FOLLOW-UP ON OUTSTANDING MATTERS FOR PREVIOUS YEARS:**

**1999 Accounts**

**1.1 Para 2.1 Missing Receipt Books**

Two receipt books have not yet been traced and produced to audit.

**2000 Accounts**

**1.2 Para 3.2 Missing Receipt Book**

One Development Levy Book valued at Shs. 300,000 has not been produced for audit.

**2001 Accounts**

**1.3 Para 3.2 Missing Receipt Books**

Eight (8) open receipt books have not been traced and produced for audit inspection.

**1.4 Para 3.3 Revenue collections not accounted for – Shs. 436,100**

Revenue collections totalling Shs. 436,100 have not yet been accounted for in the council's books of accounts.

**2002 Accounts**

**1.5 Para 2.3 Missing Receipt Books**

Twenty (20) revenue earning receipt books comprising fifteen (15) open receipt books and five (5) development levy books valued at Shs. 375,000 have not been traced and inspected.

## **MATTERS ARISING FROM 2004 ACCOUNTS.**

### **2. REVENUE**

#### **2.1 Revenue collections performance:**

As against own sources revenue estimates of Shs. 234,301,605 expected to be collected by the Council during the period of January – June, 2004, a total of Shs. 286,681,116 was realized registering a collection surplus of Shs. 52,379,511 being 22% of the estimated revenue. The collection made included grants of Shs. 18,911,700 received in lieu of the abolished revenue sources.

#### **2.2 Missing receipt books:**

A total of 17 open receipt books (not quantified) were not produced during audit inspections, as a result revenue collected on them could not be confirmed to have been accounted for.

### **3. EXPENDITURE**

#### **3.1 Unvouched and Improperly vouched expenditure Shs. 28,484,148**

A test check of payments disclosed Unvouched Expenditure and improperly vouched expenditure of Shs. 1,877,800 and Shs. 26,606,348 respectively.

### **4. FINAL FINANCIAL STATEMENTS**

#### **4.1 Creditors – shs. 14,982,341**

The Consolidated Balance Sheet disclosed outstanding Creditors amounting to Shs. 14,982,341 as follows:-

- LAPF Shs. 8,934,551
- THB Shs. 6,047,790

Clearance action taken is waited.

### **5. AUDIT CERTIFICATE**

In my opinion, except for the matters reported under paragraphs 1 through 4 above the Consolidated Balance Sheet and Summary Statement of Income and Expenditure present fairly the financial position of Rufiji District Council as at 30<sup>th</sup> June, 2004.