

**16. MAFIA DISTRICT COUNCIL FOR THE SIX MONTHS
PERIOD ENDED 30TH JUNE, 2004**

1. REVENUE

1.1 Revenue collection performance

As against own sources revenue estimates of Shs. 76,224,000 expected to be collected by the council during the period, a total of Shs. 50,670,642 was realized registering a collection shortfall of Shs. 25,553,358 being 34% of the estimated revenue.

The collection made included grants of Shs.5,507,454 received in lieu of the abolished revenue source.

1.2 Missing Revenue Receipt Books

A total of twenty one (21) general receipt books were not produced for audit inspection. As a result any revenue collected on them could not be confirmed to have been accounted for.

1.3 Outstanding house rent – Shs. 2,514,044

House rent amounting to Shs. 2,514,044 was noted to have not been paid by the individuals who are occupying council buildings.

2. EXPENDITURE

2.1 Unvouched and Improperly vouched expenditure – Shs. 37,477,254

A test check of payments disclosed unvouched expenditure and improperly vouched expenditure of Shs. 11,179,406 and Shs. 26,297,848 respectively.

2.2 Stores not delivered – Shs. 27,258,608

Stores worth Shs. 27,258,608 ordered and paid for during the period under review were neither taken on ledger charge nor their utilization accounts produced for audit inspection.

3. FINAL FINANCIAL STATEMENTS

3.1 Consolidated Balance Sheet as at 30th June 2004

3.1.1 Outstanding debtors and creditors

The Balance Sheet disclosed outstanding balances as shown below:-

(i) Debtors Shs. 44,602,410

Category	Amount Shs.
Other Debtors	21,212,877
Imprests	6,920,338
Advances	12,777,491
Other accounts	3,691,704
Total	44,602,410

(ii) Creditors – Shs. 52,400,391

Category	Amount Shs.
Creditors	529,360
Deposits	51,871,031
Total	52,400,391

4. AUDIT CERTIFICATE

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