

### **33. MUFINDI DISTRICT COUNCIL FOR THE SIX MONTHS PERIOD ENDED 30<sup>TH</sup> JUNE, 2004**

#### **1. FOLLOW UP ON OUTSTANDING MATTERS FROM THE PREVIOUS YEARS**

##### **1.1 Missing payment vouchers (2003 accounts) Shs.387,918,502**

Payment vouchers involving Shs.333,587,840 are still missing.

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

#### **2. EXPENDITURE**

##### **2.1 Payments not supported by documents Shs.1,792,496**

Payments totaling Shs.1,792,496 were not supported by the relevant documents and hence the expenditure regarded as improperly vouched.

#### **3. FINAL FINANCIAL STATEMENTS**

##### **3.1 Revenue collection performance**

During the period under review the council collected a total of Shs.283,338,494 from own sources against the estimated income of Shs.259,594,098 reflecting a surplus of Shs.23,744,396. The collection made included Shs.200,354,185 received in lieu of the abolished revenue sources.

##### **3.2 Financial performance**

The six months accounts ended with a surplus balance of Shs.2,192,620 arising from total expenditure of Shs.2,969,578,573 against total income of Shs.2,971,771,193 received during the period.

##### **3.3 Consolidated balance sheet as at 30<sup>th</sup> June, 2004**

Examination of the balance sheet as at 30<sup>th</sup> June, 2004 disclosed the following outstanding balances:-

**(i) Debtors**

	<b>Amount</b>
Imprests	55,300,561
Other debtors	30,135,292
Deposit General	32,118,000
Advances	<u>11,783,600</u>
<b>Total</b>	<b><u>129,337,453</u></b>

**(ii) Creditors**

The outstanding creditors balance of Shs.53,656,642 was not analysed.

Early clearance of these balances is awaited.

**4. AUDIT CERTIFICATE**

In my opinion the Balance Sheet and statement of income and expenditure present fairly the financial position of Mufindi District Council as at 30<sup>th</sup> June, 2004.