

110. SINGIDA TOWN COUNCIL FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE, 2004

1. REVENUE

1.1 Revenue earning receipt books not produced:

14 (open) Revenue earning receipt books were not produced though called for audit as shown below:-

Types of books	Number of books
Subsidiary Official Receipts	11
Official Receipts	1
Market Due Receipts	1
Livestock Receipts (goats)	<u>1</u>
Total	<u>14</u>

Revenue collected on them could not therefore be confirmed to have been accounted for.

2. EXPENDITURE

The following irregularities in payments were noted

2.1	Payments not supported by expenditure documents	5,490,741
2.2	Missing Acknowledgement Receipts	31,558,219
2.3	Missing Invitation and Referral letters	6,370,000
2.4	Payments made without being pre-audited	<u>15,816,359</u>
	Total	<u>59,235,319</u>

Propriety of the total expenditure could not be confirmed in the absence of the missing documents.

3.0 FINAL FINANCIAL STATEMENTS

3.1 Balance Sheet as at 30th June, 2004

3.1.1 Outstanding Debtors Shs. 8,963,010

The balance sheet as at 30th June, 2004 disclosed outstanding Debtors of Shs.8,963,010 as summarized below:-

Category	Amount (Shs)
Advances	798,238
Imprests	6,219,148
Salary advances	<u>1,945,624</u>
Total	<u>8,963,010</u>

Controls in the issuance and recovery of imprests and advances is insisted.

3.1.2 Outstanding Creditors Shs. 9,027,971

The balance sheet as at 30th June, 2004 disclosed outstanding creditors as follows:-

Category	Amount (Shs)
Unclaimed salaries	2,592,550
Sundry creditors	<u>6,435,421</u>
Total	<u>9,027,971</u>

3.1.3 Deposits register not maintained:

No deposits register was being maintained, thus it was difficult to ascertain the correctness of the deposits balance of Shs.13,078,164 reported in the balance sheet as at 30th June, 2004.

4. AUDIT CERTIFICATE

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