

116. URAMBO DISTRICT COUNCIL FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE, 2004

1. REVENUE

1.1 Revenue budget performance:-

Out of Shs.242,100,000 revenue estimated to be collected during the period January to June, 2004, Shs.297,211,510 was realized resulting in a surplus of Shs.55,111,510 or 23% of the total budget for the period. The Council also received grants of Shs.75,478,488 in lieu of the abolished revenue sources.

2. EXPENDITURE

A test examination of payment vouchers for the period ended June, 2004 disclosed the following anomalies.

Details	Amount (Shs)
Payments not acknowledged	219,846,827
Missing payrolls/masterrolls/paylist sheets	252,095,737
Unclaimed Salaries	3,098,200
Stores not taken on ledger charge	<u>10,174,950</u>
Total	<u>485,215,714</u>

In the absence of the documents and confirmation that payments to various payees have been received by the proper payees, and that the stores not taken on ledger charge have been received and utilized as intended the total expenditure cannot be ruled out as a proper charge to the public funds.

3. FINAL FINANCIAL STATEMENTS

3.1 Consolidated balance sheet as at 30th June, 2004

3.1.1 Debtors outstanding Shs.59,193,121

The balance sheet as at 30th June, 2004 disclosed existence of the following debtors.

	Amount (Shs)
- Mikopo	1,411,000
- Masurufu	25,411,170
- Karadha	<u>32,370,951</u>
Total	<u>59,193,121</u>

Clearance action is called for.

4. **AUDIT CERTIFICATE**

In my opinion, except for the matters specified in paragraph 2 above, the Balance Sheet and the Income and Expenditure Statement present fairly the financial position of the Urambo District Council as at 30th June, 2004.