

**85. GEITA DISTRICT COUNCIL FOR THE SIX MONTHS
PERIOD ENDED 30TH JUNE,2004**

**1. FOLLOW UP ON OUTSTANDING MATTERS FOR THE PREVIOUS
YEARS**

2000 ACCOUNTS

- 1.1 Para 2.2 Revenue not accounted for Shs.643,200
- 1.2 Para 2.5 Outstanding revenue from Council revenue collecting agents Shs.2,601,580

2002 ACCOUNTS

- 1.3 Para 4.5 Items not taken on ledger charge Shs.14,541,809

Items worth Shs.899,940 are yet to be taken on ledger charge.

MATTERS ARISING FROM 2004 ACCOUNTS

2. REVENUE

2.1 Missing Revenue Receipts Books

2 (two) revenue receipt books (unquantified) were not produced for audit examination when called for as detailed below:-

<u>Type of receipt books</u>	<u>No. of books</u>	<u>Value (Shs)</u>
GRR No.70651-70700	1	Open
GRR No.72351-72400	1	Open
	<u>2</u>	

2.2 Outstanding Revenue Collection from Council agents Shs.1,011,800

Revenue collection from various collecting agents amounting to Shs.1,011,800 is still outstanding.

3. EXPENDITURE

Examination of the payment vouchers and related records disclosed the following.

- 3.1 Imprests and salary advances of Shs.80,429,688 were still uncleared.

- 3.2 Payments amounting to Shs.14,558,032 were made without Documents.
- 3.3 Payments vouchers involving Shs.750,000 were not made available for audit.
- 3.4 Doubtful night out allowance claims Shs.2,960,000

4. FINAL FINANCIAL STATEMENTS

4.1 OUTSTANDING DEBTORS AND CREDITORS

The Balance Sheet reflected the following uncleared balances:-

4.1.1 Debtors Shs.81,795,593

<u>Category</u>	<u>Balance (Shs)</u>
Imprests	67,921,584
Salary Advances	12,862,209
Debtors	1,011,800
Total	<u>81,795,593</u>

4.1.2 Creditors Shs.64,106,194

<u>Category</u>	<u>Amount (Shs)</u>
Sundry Creditors	24,439,900
Claimed Salary	5,450,550
Sundry Depositors	12,199,609
Bank overdraft	22,016,135
Total	<u>64,106,194</u>

Action should be taken for the clearance of these balances.

5. AUDIT CERTIFICATE

In my opinion, except for the matters specified in paragraph 1 through 4 above the consolidated balance sheet and income and expenditure statements present fairly the financial position of Geita District Council as at 30th June,2004.