

**60. MBULU DISTRICT COUNCIL FOR THE SIX MONTHS
PERIOD ENDED 30TH JUNE 2004**

1. REVENUE

1.1 Revenue Collection Performance

As against Shs. 194,008,942 estimated to be collected by the Mbulu District Council during the period January, 2004 to June, 2004 from own sources, only Shs. 133,199,987 was realized reflecting a collection deficit of Shs. 60,808,955 or 31% of the revenue estimates. The collection made included grants of shs. 81,495,830 received in lieu of the abolished revenue sources..

2. EXPENDITURE

Audit examination of payment vouchers and related records for the period under review reflected the following anomalies:-

	Category	Amount Shs.
2.1	Irregular and questionable payments	29,077,395
2.2	Unsupported payments	3,790,398

3 FINAL FINANCIAL STATEMENTS

3.1 Sundry Debtors and Creditors

The position of outstanding debtors and creditors as at 30th June, 2004 as reflected in the Consolidated Balance Sheet was as follows:-

3.1.1 Debtors Consist of:

Advances Shs. 18,215,778

Imprests 35,643,952

Total Shs. 53,859,730

3.1.2 Creditors Shs. 121,381,011

Prompt energetic efforts to clear the outstanding debtors and creditors is called for.

4. AUDIT CERTIFICATE

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