

**Raththota Pradeshiya Sabha**

**Matale District**

**1. Financial Statements**

**1.1 Presentation of Financial Statements**

The financial statements for the year under review had been presented to audit on 18 July 2013 and the financial statements for the preceding year had been presented on 30 March 2012. The report of the Auditor General for the year under review was issued to the Chairman of the Sabha on 04 October 2013.

**1.2 Opinion**

In view of the comments and observations appearing in my report I do not express an opinion on the financial statements of the Raththota Pradeshiya Sabha for the year ended 31 December 2012 presented to audit.

**1.3 Comments on Financial Statements**

**1.3.1 Accounting Deficiencies**

- (a.) The value of 02 Chlorine Machines amounting to Rs.130,000 purchased during the year under review for the Palleweragama and Kaikawala water projects had not been capitalized.
- (b.) A sum of Rs.289,309 deducted by the Central Provincial Council from the court fines receivable during 2010 as contributions of the Community Water Project had been accounted as amounts due from the Community Water Project and brought forward instead of being accounted as expenditure of the relevant year.
- (c.) The value of Rs.200,000 of the Warahenawatta to the extent of 15.25 perches had not been capitalized.













