

**Dehiowita Pradeshiya Sabha**

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**Kegalle District**  
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**1. Financial Statements**

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**1.1 Presentation of Financial Statements**  
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The financial statements for the year under review had been presented to audit on 28 March 2013 and the financial statements for the preceding year had been presented on 04 April 2012. The report of the Auditor General for the year was issued to the Chairman of the Sabha on 07 June 2013.

**1.2 Opinion**

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So far as appears from my examination and best of information and according to the explanations given to me, I am of opinion that the Dehiowita Pradeshiya Sabha had maintained proper accounting records for the year ended 31 December 2012 and except for the effects on the financial statements of the matters referred to in my report, the financial statements have been prepared in accordance with Generally Accepted Accounting Principles and give a true and fair view of the state of affairs of the Dehiowita Pradeshiya Sabha as at 31 December 2012 and the financial results of its operations for the year then ended.

**1.3 Comments on Financial Statements**

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Although the income from stamp fees for the year under review had been estimated and brought to account as Rs.6,000,000, provisions had not been made for the allowances of the relevant staff.

### 1.3.1 Unreconciled Control Accounts

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The total of the balances relating to 06 items of accounts was Rs.18,558,512 as per relevant control accounts and the total of the balances of accounts as per subsidiary registers/records was Rs.19,002,198 indicating a difference of Rs.443,686.

## 2. Financial and Operating Review

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### 2.1 Financial Results

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According to the financial statements presented, the excess of revenue over recurrent expenditure of the Sabha for the year ended 31 December 2012 amounted to Rs.7,385,964 as compared with the excess of revenue over recurrent expenditure amounting to Rs.5,378,816 for the preceding year.

### 2.2 Revenue Administration

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#### 2.2.1 Estimated Revenue, Actual Revenue and Arrears of Revenue

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Information on the estimated revenue, actual revenue and the arrears of revenue in respect of the year under review as presented by the Chairman is given below.

Item of Revenue	Estimated	Actual	Cumulative Arrears as at 31 December
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	5 V μ	5 V μ	5 V μ
(i) Rates and Taxes	3,523	3,289	234
(ii) Lease Rent	4,913	4,905	07
(iii) Licence Fees	820	783	37
(iv) Other Revenue	31,353	28,731	2,626

#### 2.2.2 Court Fines

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