

**MAINTENANCE OF BOOKS OF ACCOUNT &  
ACCOUNTING SYSTEM OF ROAD  
DEVELOPMENT AUTHORITY  
(WITH SPECIAL REFERENCE TO BATTICALOA RANGE)**

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## **ABSTRACT**

In Government Organization, the Accounting Information is needed for the Financial Control in Respect of the Funds Allocated to the Ministry as well as the Authority coming under the Ministry & Planning for Future Budget for the Authority. There are financial Regulations for Government Organization to follow in Preparing Their books of Accounts and the Maintenance of those. However there are short Coming in following these Financial Regulations among the Government Organizations. Therefore, this study was aimed to investigate the Maintenance of Books of Account & Accounting system of the Road Development Authority of Batticaloa Range.

In order to investigate the Books of Accounts and Accounting system of Road Development Authority of Batticaloa Range, Financial Regulations, Circulars and Amendments were identified as the Influencing variables on system of Bookkeeping and Maintenance of Source documents. Data were collected from the related source Documents of the Road Development Authority of Batticaloa Range for a sample period of five years beginning from 2006 to 2011. The analysis was done qualitatively. The finding of this research was that there are financial regulations, circulars and amendments to follow in the system of bookkeeping and maintenance of source documents by Road Development Authority of Batticaloa Range. But the shortcomings on following these regulations are more then the effectiveness in the Bookkeeping and Accounting system in Road Development Authority. Therefore, the Hypothesis of the "The Books of Accounts and Accounting System of Road Development Authority of Batticaloa Range are not reflecting the requirements of financial regulation of the Sri Lankan government" is accepted.

This research will be helpful to make changes in the way of having system of bookkeeping & Maintenance of accounts in the Government Organization specially Road Development Authority of Batticaloa Range to improve their system of Accounts in the Future.