

## 29 Agrarian Services Committees in Ampara District - 2022

---

### 1. Audit Opinion

- 1.1 The audit of the financial statements of the 29 Agrarian Service Committees in Ampara District for the year ended 31 December 2022 comprising the statements of financial position as at 31 December 2022 and the statements of financial performance, cash flow statements for the year then ended and notes to the financial statements, including a summary of significant accounting policies was carried out under my direction in pursuance of provisions in Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No.19 of 2018 and Section 58(1) of the Agrarian Development Act, No. 46 of 2000. My comments and observations which I consider should be report to Parliament appear in this report.
- 1.2 The audit reports had been issued relating to 29 Agrarian Service Committees in Ampara District for the year 2022, a qualified audit opinion was expressed in those reports. The following are the material deficiencies due to the expression of a qualified opinion.

### 1.3 Financial Statements

#### 1.3.1 Non-compliance with accounting policies including Sri Lanka Public Sector Accounting Standards

<b>Audit Observations</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
The statement of change in equity to be included in the set of financial statements as a component had not been submitted in respect of 25 Agrarian Services Committees.	The accounting reports will be submitted with the Statement of change in equity in the coming year.	Financial statements including all components should be submitted to the audit.

#### 1.3.2 Accounting Deficiencies

<b>Audit Observations</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a) The value of the fixed assets given to the Agrarian Services Committee by the Department of Agricultural Development and other institutes had not been assessed and accounted for.	It will be assessed and accounted in the future.	Action should be taken to obtain and account for the assessed values quickly.
(b) The total value of Rs.3,118,092 of office building and toilet constructed by the Chenakudirippu Agrarian Service Committee and the auditorium constructed by the Nindavur Agrarian Service Committee in the last year had not been capitalized.	It will be corrected in the coming year.	These assets should be capitalized.

- |     |  |  |  |
|-----|--|--|--|
| (c) | Receivable acre tax of Rs.1,413,868 had been understated in the statement of financial position relating to the 06 Agrarian Services Committees.   | The amount of acreage tax due from 2015 to 2021 is Rs.88,618 has been accounted. | Receivable total acre tax should be accounted correctly.                                     |
| (d) | In relation to 06 Agrarian Service Committees, the total extraneous expenses of Rs.530,207 had been accounted as capital expenditure for painting the office building, purchase of curtains, computer repair cost and construction of an elephant fence. | Rs.24,290 spent on painting will be correctly accounted in the next year.        | This value should be accounted as extraneous expenses.                                       |
| (e) | The total audit fee payable by 03 Agrarian Service Committees from 03 to 17 years amounting to Rs.149,200 had not been accrued.  | It will be corrected in the year 2023.   | Payable audit fees should be accounted.  |
| (f) | In relation to 02 Committees, the value of various types of organic fertilizer and MOP fertilizer stock value of Rs.269,591 as at 31 December of the year under review had not been accounted.   | No answers provided.   | Stock value should be accounted as at the last date of the year.                             |
| (g) | Although the total value of the current and non-current assets of the Kartivu Agrarian Service Committee was Rs.8,461,122, it was calculated as Rs.4,520,521, which was Rs.3,940,601 less.   | It will be corrected in the future.  | In preparing the financial statements, the values should be correctly calculated.            |
| (h) | The Uhana Agrarian Services Committee had not been accounted the fixed deposit interest income of Rs.432,500 as at the 31 December of the year under review.   | It will be correctly accounted in the preparation of future accounts reports.    | In accounting on accrual basis, the interest income related to the year should be accounted. |
| (i) | Fixed deposit interest income receivable as at 31 December of the year under review had been overstated by Rs.279,536.   | It will be corrected in the future.  | Only the receivable amount at the end of the year should be recognized and accounted.        |
| (j) | During the year under review, the cost of Rs.229,330 for painting the  | It will be corrected in the future.  | The cost of painting should be recognized as   |

committee building had not been recognized as an extraneous expenses and had been capitalized under land and buildings.

an extraneous expenses

- |     |  |   |  |
|-----|--|---|--|
| (k) | Although the Kubota tractor given to the Higurana Agrarian Service Committee by the Commissioner of Agricultural Services had already been auctioned on 31 December of the year under review, an amount of Rs.644,020 was stated in the statement of financial position as to be paid for the said tractor in the name of the Commissioner of Agricultural Services. | Corrections will be made in future accounts         | Arrangements should be made to settle the account stated as payable for the tractor concerned as at the last day of the year under review. |
| (l) | Rs.1,341,107 was shown as the difference as per the balance of bank statement and cash book balance as at 31 December 2007 in the balance sheet of the Agrarian Bank as at 31 December of the year under review but the reasons for the difference had not been identified and settled.  | No answers provided.                                | The reasons for the difference in the balance sheet should be disclosed and the value should be settled.                                   |
| (m) | As at 31 December of the year under review, the remaining stock value of urea fertilizer purchased for sale for maize cultivation was understated by Rs.488,961 in the trading account and statement of financial position.  | It will be corrected from the 2023 accounts report. | The correct stock value should be accounted as on the last day of the year under review.   |

### 1.3.1 Unreconciled Control Accounts or Reports

<b>Subject</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
A difference of Rs.8,394,518 was observed between the corresponding report balances of 34 account items and the financial statement balances as at 31 December of the year under review in relation to 08 Agrarian Service Committees.	Actions will be taken to correct in future.	Reasons for mismatches should be investigated and rectified promptly.

### 1.3.4 Suspense Accounts

Subject	Amount	Suspense Time	Comments of the Management	Recommendation
	Rs.			
Actions had not been taken to correct 08 suspense account balances in the financial statements related to 05 Agrarian Service Committees from the year 2012 to the year 2022.	1,383,263	From 06 years to 12 years	Action will be taken to correct from future accounts reports.	Relevant transactions in the suspense account should be identified and corrected.

### 1.3.5 Lack of Written Evidence for Audit

Audit Observations	Comments of the Management	Recommendation
Due to the lack of evidence and information for the balance of assets and liabilities of Rs.95,987,037 stated in the respective financial statements of 08 Agrarian Service Committees, it could not be satisfactorily vouched in audit.	Due to the absence of any documents in the office that can certify these balances, it was not possible to present them for audit. Documentary evidence is being sought. Letters have been sent to the Deputy Commissioner of Agriculture to take further action. After receiving the reply letters and correct instructions, the balance will be cleared.	Evidence and information required to verify the relevant asset and liability account balances should be submitted to the audit.

### 1.4 Non-compliances with Laws, Rules, Regulations and Management Decisions

Reference to the Laws, Rules, Regulations etc..	Non-compliance	Comments of the Management	Recommendation
(a) Agrarian Development Act No. 46 of 2000 -----			
(i) Sections 32 and 33	Out of the 32 acres of paddy land reclaimed illegally in the Addalachchena Agrarian Service area, the 16 acres that had been ordered to be	In the year 2023, the farmers who have not cultivated the respective lands	Urgent steps should be taken to cultivate the 16 acres of paddy land.

	replanted by court, but it had not been cultivated.	in the year 2023, proceedings will be filed again.	
(ii) Section 53(1)	Although 2,280 applications have been received for the revision of paddy land registers from 2020 to 2022 in relation to 14 Agrarian Service Committees, only 1,600 applications have been completed.	It will be revised in the future.	Necessary amendments should be made promptly.
(iii) Section 56(4)	02 Committees had not acted according to the provisions of the Act regarding the persons who had defaulted on the payment of acre tax, the value of which was Rs.4,672,144. Action had not been taken against the defaulters.	No answers provided.	Action should be taken according to the act.
(b) Financial Regulation of the Democratic Socialist Republic of Sri Lanka -----			
(i) F.R. 110	A damage and loss register had not been maintained as per the Financial Regulations.	I agree to maintain a damage and loss register.	Actions should be taken according to the Financial Regulations.
(ii) F.R.316	Institutions that use papers and forms showing government money and financial values should keep those money or papers safety in a safe or a security box or a security room, but Mahaoya and Madanagama Agrarian Banks did not done so.	<u>Madanagama</u> According to the space available in the center, there are safe locks and I will work to keep it safe in the future.  <u>Maha oya</u> Agree. I will work regularly in the coming year.	Actions should be taken according to the Financial Regulations.

(c) Circulars and letters  
of the  
Commissioner  
General of  
Agriculture  
Development

-----

(i) Circular No. 107  
dated 16 October  
1981  
17(3) (f)

Although a certificate made by the officer in charge of the stock that the purchased goods have been entered in the books and accepted should be included in the voucher and the page number of the stock book should be recorded in the voucher, the page numbers of the stock book had not been recorded in the payment vouchers worth Rs.70,487,891 prepared for the purchase of chemical fertilizers for maize cultivation in relation to 3 committees.

Hingurana  
Answers not  
submitted.

Actions should be  
taken according the  
circular.

Madanagama  
Agree. It will be  
corrected in the  
year 2023.

Mayadunna  
I would like to  
inform you that  
the purchased  
items have been  
entered in the  
inventory books  
and confirmed  
that they have  
been accepted  
and that they  
have not been  
included in the  
voucher and that  
the facts stated  
are accepted and  
will be dealt with  
in accordance  
with the circular.

Paragraph 18(5)

The Secretary of the Agrarian Service Committee should check the cash book at least twice a month and sign that he is satisfied with its correctness, but had not been done so.

Agree. It will be  
corrected in the  
year 2023.

Actions should be  
taken according the  
circular.

Paragraph 21(2)	The Executive Secretary of the Agrarian Service Committee should have checked the stock books at least once in 2 weeks and satisfied himself that the facts entered therein were correct and signed them, but had not been done so.	Will be done in future.	Actions should be taken according the circular.
Paragraph 30(2)	Confirmation certificates should be obtained from the debtors and creditors to prove the assets and credit balances, but no arrangements had been made to obtain the confirmation certificates.	Will be done in future.	Actions should be taken according the circular.
Circular of the Agricultural Development Commissioner General and No. 08/2020 dated 25 June 2020	10 Agricultural Development Officers, 11 Clerks of the Agrarian Service Committee and 108 Agricultural Research and Production Assistants should be deposited the bail money, but had not been done so.	Arrangements will be made to place bail deposits for the concerned officers in the future.	Actions should be taken according the letter.
Section 2.6 of the Procurement Guidelines 2006 of Democratic Socialist Republic of Sri Lanka	Computers and power generators worth Rs.788,000 had been purchased in relation to 03 Agrarian Service Committees without the recommendation of the relevant Technical Evaluation Committees.	Arrangements will be made to carry out the proper procurement process in the future.	All procurement activities should be done according the Procurement Guidelines.

## 2. Financial Review

### 2.1 Financial Results

In relation to 26 Agrarian Service Committees belonging to Ampara district, the operating result of the reviewed year was a profit of Rs.25,403,773, and the corresponding profit of the previous year was Rs.21,278,898. Accordingly, an increase of Rs.4,124,875 was observed in the financial result. This growth was mainly due to the increase in the fixed deposit interest income and the increase in acreage tax income and other incomes of the Agrarian Service Committees.

### 3. Operating Review

#### 3.1 Uneconomic Transactions

<b>Audit Observations</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
In the year 2021 related to 04 Agrarian Service Committees, a stock of compost fertilizer produced at a cost of Rs.858,476 had been piled up in the committee premises without being sold to the farmers.	It will be sold in the future.	The sale should be arranged to cover at least the cost incurred for the production of compost.

#### 3.2 Management Inefficiencies

<b>Audit Observations</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a) An amount of Rs.9,992,106 was to be recovered by 31 December 2022 for 73 hand tractors provided on the basis of installment payment by the Ampara District Office of the Department of Agricultural Development during the period of 2008, 2010 and 2012.	Kindly inform that immediate action will be taken to recover the arrears.	Urgent action should be taken to recover the arrears.
(b) Necessary actions had not been taken to recover the value of Rs.87,443,659 due from various parties during a period of 01 to 32 years from 25 agrarian service committees.	Information is not available for some balances and the balances that can be found will be recovered in the near future.	Immediate action should be taken to recover the relevant amount.
(c) In relation to 25 Agrarian Service Committees, the necessary actions had not been taken to settle the balance of accounts payable amounting to Rs.234,294,532 which is being carried forward in a period from 01 to 26 years.	There is no information for some balances and I will settle the balances that can be found in the future.	Arrangements should be made to settle accounts payable balances.
(d) In relation to Panava Agrarian Service Committee, in the year 2019, the amount to be paid for 427,250 kg of overpriced fertilizer was Rs.3,836,705, but Rs.55,227 had been paid more to the fertilizer company. The overpaid amount had not been recovered.	Agree	Immediate action should be taken to recover the relevant amount.



(e) In 88 tanks under 03 Agrarian Service Committees, it was not possible to prepare the lakeside due to unauthorized settlement of the farmers in the area on both sides of the lakesides.	Actions will be taken file cases against the illegal settlers.	Illegal settlers should be removed and the lakesides should be prepared.
(f) Rs.10,683,500 worth of biotin and bio food type organic liquid fertilizers purchased by 02 committees in the Maha season of 2022/2023 have been stored in the committees due to farmers not carrying them and actions had not been taken to return to the relevant companies and reduce the due balances.	The concerned companies have been informed to take back these stocks.	It should be sent back to the relevant companies and arrangements should be made to reduce the balances payable to those companies.
(g) Rs.1,782,435 paid by the Agrarian Service Committee as fertilizer transportation expenses for the 2009/2010 Maha season, the committee has recovered from the company concerned due to the failure to perform the service correctly. Although it is stated in the financial statement as the amount should be repaid and other action had not been taken regarding that amount in 13 years.	Actions will be taken to correct in future.	Necessary adjustments should be made promptly.
(h) 03 small tanks belonging to the Chawalakade Agrarian Service Center had not been repaired and rehabilitated for more than 05 years.	Answers not submitted	Arrangement should be made to give benefits for farmers after repairing the relevant tanks.
(i) The value of Rs. 1,408,825 due to Uhana Agrarian Service Committee for the paddy issued to paddy mill owners under the paddy purchase program from the year 2013 had not been recovered.	Legal proceedings are going on regarding the above matter.	Immediate action should be taken to recover the relevant amount.
(j) From the year 2013, a value of Rs.240,470 stated in the account reports as due from a former agricultural development officer of the Agricultural Service Committee, but only an amount of Rs.6,480 was recovered from him in the year 2017.	Answers not submitted.	Necessary action should be taken immediately.

- |     |  |  |  |
|-----|--|--|--|
| (k) | Although a value of Rs. 500,226 was stated in the accounts from 2011 to be due from a former clerk of the Pallan Oya Agrarian Service Committee, the amount was still to be recovered by December 31 of the year under review.   | Further action in this regard will be carried out by the Agricultural Development District Office, Ampara.   | Immediate action should be taken to recover the relevant amount.                 |
| (l) | As of 30 June 2023, the amount of Rs.373,710 due from the Agricultural Research Production Assistant Officers for the fertilizers distributed to the farmers for the 2022/2023 season had not been recovered.  | The concerned officers were informed to collect this money.  | Arrangements should be taken to recover the arrears from the concerned officers. |
| (m) | In the years 2018 and 2019, the liquid fertilizer stock worth Rs.15,649,098 provided by Lanka Fertilizer Company Limited to 14 Agrarian Service Committees had expired and had been piled up in the committees without taking any action in this regard.   | The relevant companies have been informed to take back these stocks and the Deputy Commissioner of Agricultural Development has also been informed in this regard. | Necessary action should be taken immediately.                                    |
| (n) | 1544 liters of bio-liquid fertilizer received by the Agricultural Service Committee for free distribution for the 2022 Yala season was kept in the warehouse as of the date of audit, and the stock had been expired.  | The approval of the committee for bio-liquid fertilizers will be taken and handed over to the company.   | Action for re-delivery should be taken urgently.                                 |
| (o) | It was observed that the 4,666 liters of bio-liquid fertilizer received by the Agricultural Service Committee for free distribution for the 2022 Yala season were still idle outside in the sun and rain in the committee premises as of the date of audit, and they had not been returned to the relevant institutions. | The concerned company has been informed to carry bio-liquid fertilizer.  | Action for re-delivery should be taken urgently.                                 |
| (p) | Rs.1,596,304 worth of expired and damaged stock balances included in the financial statements and had not been taken necessary action to remove it from the records.   | Requests have been made to the Deputy Commissioner of Agricultural Development regarding this.   | Action for re-delivery should be taken urgently.                                 |
| (q) | The Agrarian Service Committee had not taken any action till the date of audit in respect of expired stocks of agrochemicals and fertilizers worth   | Requests have been made to remove these expired agrochemicals and fertilizers from the year  | Immediate action should be taken to redeliver expired stock to suppliers.        |

Rs.129,503 purchased during the prior years to the year under review. 2019 to the year 2022 for the Board of Survey through the common form 47 and Assistant Commissioner Ampara has inquired about the actions to be taken regarding these materials on 15.06.2020.

### 3.3 Operating Inefficiencies

Audit Observations	Comments of the Management	Recommendation
(a) In relation to 08 agrarian service centers, although Rs.4,000 per acre was received for the MOP fertilizer subsidy for the 2022/2023 Maha season, but the Rs.10,621,000 for 2,655 acres had not been received to the farmers.	Although our office had provided a document with the details of the farmers for payment of this subsidy, but the payment was made by the department.	Arrangements should be made to provide the relevant subsidy to all eligible beneficiaries.
(b) Although the total amount of paddy land belonging to the Pallan Oya Agrarian Service Committee is 5268 acres, only 3364 acres were included in the paddy land register.	The revision of paddy land for the year 2023 is being done these days and there is a possibility of preparing a formal document at the end of the work.	The total amount of paddy land should be included in the paddy land register.

### 3.4 Idle or Underutilized Property, Plant and Equipment

Audit Observations	Comments of the Management	Recommendation
(a) 02 rice sprayers with a value of Rs.8,000,000 received by Komari and Pothuvil Agrarian Service Committees have not been used since 2021.	Accept	Necessary actions should be taken to utilize those machines for the relevant work.
(b) 09 machinery such as bag sewing machine, grass cutting machine and compost machine owned by 04 Agrarian Service Committees had not been used in a period of 02 years.	Items that can be used will be put to use in the future and items that cannot be used will be disposed.	Necessary actions should be taken to ensure that the assets are properly utilized or, failing that, disposed.

- |     |  |  |   |
|-----|--|--|---|
| (c) | The tractor and trailer in the custody of Uhana Committee had been parked in the committee premises for 10 years without being repaired and used.  | These machines have been requested by various government agencies, but arrangements have not been made to carry them so far and I would like to inform that they will be repaired and used in the future.  | Necessary actions should be taken to ensure that the assets are properly utilized or, failing that, disposed. |
| (d) | 09 water motors and photocopy machine belonging to the Pallannoya Agrarian Service Committee, which were unusable for a period of 02 to 07 years, had not received the necessary approval to dispose of them.  | Since the goods mentioned here have been disabled, they have been included in the scrap goods register and since 2019, they have entered common 47 in the goods survey activities and requested for disposal, but the value is more than Rs.3,000, the goods survey committee is unable to make a decision, so they are still in the center. | Arrangements should be made to repair and use or, if that is not possible, to sell to outside parties.        |
| (e) | <p>The following unusable assets belonging to the Padiyathalawa Agrarian Service Committee had not been disposed.</p> <ul style="list-style-type: none"> <li>- 01 toothed ploughs with 07 blades</li> <li>- 02 toothed ploughs with 09 blades</li> <li>- 02 Plate ploughs</li> <li>- 01 Kubota Tractor</li> <li>- 03 Paddy cutting machines</li> <li>- 02 trailers</li> <li>- 10 water motors</li> </ul> | These goods are repaired and put into service at a cost more than the profit, and in the annual board of survey, they have been presented for dispose under the common 47.   | Necessary actions should be taken immediately to dispose of unusable assets.                                  |
| (f) | It was observed that 17 vehicles and machinery belonging to the Dehiattakandiya Committee were not being used for more than 02 to 05 years at the end of the year under review. The attention of the   | Every year in the Board of Survey, auctions are requested by common 47.  | Necessary actions should be taken to repair and use the asset or if that is not possible auction it.          |

	committee had not been focused to selling the unusable vehicles and machinery at the auction and repairing and using the repairable vehicles and machinery.		
(g)	06 items of machinery owned by the Madanagama Agrarian Service Committee had been kept unused in the center premises for a long time.	Accept	Necessary actions should be taken to ensure that the assets are properly utilized or failing that, to be disposed.
(h)	In the year 2004, 09 Graves type water pumps received by the Panama Agrarian Service Center from the Ampara Agrarian Development District Office had been stored unused for over 17 years by the end of the year under review.	Accept	Necessary actions should be taken to ensure that the assets are properly utilized or failing that, to be disposed.
(i)	2 water pumps, tractor rotary, iron hook plough, hand tractor trailer and JT 0392 trailer owned by the Mayadunna Committee had been kept in the committee premises which had not been used for a period of up to 11 years by the end of the year under review.	As it is expected to auction the goods stored unused in the committee's possession under the tender procedure, the work will be done very soon and arrangements will be made to remove the goods.	Necessary actions should be taken to ensure that the assets are properly utilized or failing that, to be disposed.
(j)	The 10 water motors provided by the Mahaoya District Office in the year 2004 had not been repaired and used for a long time.	These 10 water motors have been repaired or damaged beyond use. Hence request has been made for disposal in 2022 board of survey.	Necessary actions should be taken to ensure that the assets are properly utilized or failing that, to be disposed.
(k)	The ownership of the lands belonging to the district offices and 14 Agrarian Service Committees had not been taken over and accounted .	Arrangements will be made to take over and account in the future.	Actions should be taken to take ownership and account.

### 3.5 Human Resources Management

<b>Audit Observations</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
(a) There were 46 vacancies for the post of development officer as 27 officers in 10 Agrarian Service Committees and 19 officers in the district office. It was observed in the audit that 39 of those vacancies could have been covered by the excess number of employees working in 14 Agrarian Service Committees, but no arrangements have been made to do so.	No answers provided.	Recruitment of officers for the remaining number of vacancies should be done by filling up the vacancies from the available excess number of employees.
(b) In relation to 29 Agrarian Service Committees, it was observed that there is an excess of 25 officers and vacancies of 99 officers for 05 positions except for the above mentioned Development Officer positions.	No answers provided.	Arrangements should be made to fill up the vacancies in the cadre and approve the surplus staff.

## 4. Accountability and Good Governance

### 4.1 Presentation of Financial Statements

<b>Audit Observations</b>	<b>Comments of the Management</b>	<b>Recommendation</b>
Although annual Financial Statements should be submitted to the Auditor General on or before 31 March 2023 in terms of letter No. 7/5/12/ಡಿ.එ.ස. dated 11th January 2022 and issued by the Department of Agricultural Development and sub-Section 16 (2) of the Audit Act No. 19 of 2018, 27 Agrarian Service Committees had been submitted their financial statements for audit on 29 May 2023 after a delay of 58 days.	Submitted to the District Office on or before 31 March 2023.	Arrangements should be made to submit the accounts to the audit on or before the due date.

## 5. Agrarian Banks

Audit Observations	Comments of the Management	Recommendation
(a) Although, as per Paragraph 2.6.2 (vii) of the Agricultural Development Department Circular No. 2012/04 dated 29 February 2012, the loans issued by the Agricultural Research and Production Assistants to the farmers of the domain should be recovered from time to time, due to failure to do so, an overdue loan of Rs. 20,186,016 had to be recovered from 1999 Yala season to 31 December 2022 in relation to 10 Agrarian Service Committees.	It has been stated that an overdue loan should have been recovered, but I am informed that the necessary legal and official activities are being carried out to collect the existing arrears.	Prompt action should be taken to recover overdue debts.
(b) Actions had not been taken to collect the remaining amount of Rs.106,247 as stated in the statement of financial position to be collected from Uhana's former committee clerk up to 31 December of the year under review.	The cash in hand amount of the former center clerk collected by the Ampara district office and stated that the amount was mistakenly sent to the treasury later, but till now have not received it to the center.	Action should be taken to recover the due amounts.
(c) According to Section 1.6 of Agricultural Development Department Circular No. 04/2012 dated 29 February 2012, an Agrarian Service Committee should be regularly maintained the agrarian banks in order to improve the living standards of rural farmers, the Pallan Oya Agrarian Service Committee collected deposits from the farmers after the year 2009, but loans had not been given.	No answers provided.	Urgent actions should be taken to make the farmers Bank to the functional level.
(d) As at 04 July 2023, no action had been taken to collect an amount of Rs.466,432 from the officers who worked in the Farmers Bank during the period from 2004 to 2012 of the Padiyathalawa Agrarian Service Committee.	No answers provided.	Necessary actions should be taken immediately to recover the relevant money from the responsible officers.
(e) Steps had not been taken to settle the amount of Rs.740,120 due to the Ministry	No answers provided.	Urgent steps should be taken to recover

	of Agriculture under the revolving funds of the Padiyathalawa Agrarian Service Committee since 2002 and to recover the loans of Rs.578,942 issued to the farmers under that fund.		the arrears and settle the amount due to the Ministry.
(f)	Agrarian banks have been established with the aim of improving the savings and investment power of small farmers engaged in the agriculture sector, but out of 10,752 registered farmer families in the Dehiattakandiya Agrarian Service Committee area, the number of members actively dealing with the Agrarian Bank is 300 or 3 percent, which is very low. Enough attention had not been given to take active participation of members.	Agricultural Bank promotional programs were carried out in the year 2019/2020 and I expect to implement promotional programs again.	Actions should be taken to take active participation of members.
(g)	Although it is the responsibility of the Agricultural Research Production Assistant Officers in charge of domains to forming small groups, promote, maintain as working groups, actively contribute with the Agrarian Bank, initiate and develop members' funds and manage them, during the year under review, the Dehiattakandiya Agrarian Bank had collected only an amount of Rs.74,000 as deposits from 42 registered small groups, which was a very low figure.	As at 31.12.2022, there is a balance of Rs.542,377 and efforts will be made to increase the number of small groups expected to receive loans and to increase deposits through the contribution of Agricultural Research and Production Assistant Officers.	Actions should be taken to promote the deposits.
(h)	According to Section 1.6 of Agricultural Development Department Circular No. 04/2012 dated 29 February 2012, in order to improve the standard of living of rural farmers, every agrarian committee should maintain farmer banks regularly, but Namalthalawa Agrarian Service Center has not provided loans to farmers since 2003. As at the end of the year under review and Farmers Bank had been inactive for almost 20 years.	No answers provided.	Urgent action should be taken to activate Farmers Bank.