

23 Agrarian Services Committees in Matale District -2022

1. Audit Opinion

1.1 The audit of the financial statements of 23 Agrarian Services Committees in Matale District for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance and the cash flow statement 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 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 A qualified opinion had been issued in 23 audit reports issued in relation to the 23 Agrarian Service Committees in Matale District and the material deficiencies that had been caused to the qualified opinion are as follows.

1.3 Financial Statements

1.3.1 Non-compliance with Accounting Policies including Sri Lanka Public Sector Accounting Standards

Audit Observation	Comments of the Management	Recommendation
(a) Although financial statements should be prepared on accrued basis according to the Sri Lanka Public Sector Accounting Standard 01, total acreage tax income of Rs.2,271,832 in 09 Agrarian Service Committees had been accounted on cash basis.	That the accounting of acreage tax income will be made on the accrual basis in the preparation of upcoming accounting reports.	Accounts should be kept according to Sri Lanka Public Sector Accounting Standards.
(b) According to paragraph 30(4) of the Circular No.107 dated 16 October 1981 of Agrarian Service Commissioner, although machinery should be depreciated on the cost basis, the machinery of the Agrarian Service Committees of Bandarapola, Kimbissa and Laggalpallegama had been depreciated on the diminishing balance method.	That all assets have been depreciated on the diminishing balance method as per the accounting policies practiced by the Department of Agrarian Development.	Circular instructions should be followed.
(c) The financial statements of the 23 Agrarian Banks for the year 2022 had not been consolidated with the financial statements of the Agrarian Service Committees according to the paragraph 03 of the Circular No.518/2000 dated 06 June 2000 of the Commissioner General of Agrarian Development.	That the accounts have been prepared as per the instructions of the department.	Circular instructions should be followed.

1.3.2 Accounting Deficiencies

Audit Observation	Comments of the Management	Recommendation
(a) Rs.1,960,054 received from selling 16761kg of subsidized fertilizer at higher price by 07 Agrarian Service Committees without following the instructions of the letter No.7/5/8/312 dated 16 December 2021 of the Commissioner General of Agrarian Development had been accounted as income of the committee.	That the accounts were prepared according to the instructions given by the district office and that the accounts will be corrected in the future according to the instructions received.	Circular instructions should be followed.
(b) The sum of Rs.391,636 for the reimbursement of fertilizer expenses in the 2020/21 Maha season of 04 Agrarian Service Committees had considered and accounted as an income of the year under review.	That it will be corrected in the following year.	The amount reimbursed in respect of the previous year should be adjusted to the accumulated fund or accounts receivable.
(c) Rs.372,153 of fixed deposit interest, Rs.484,046 of dividend receivables from Agrarian bank, Rs.16,685 to be retained from the tenant farmer inheritance money by the Committee and Rs.182,115 of tenant farmer inheritance payable as at the end of the year under review had not been accounted by 08 Agrarian Service Committees.	That it will be corrected in the preparation of accounts for the year 2023.	Income related to the year should be identified and accounted.
(d) The audit fees of 04 Agrarian Service Committees as at the end of the year under review had been under-accounted for Rs.77,420.	That the action will be taken to correct in the preparation of the accounts in 2023.	Accounts payable should be accurately accounted.
(e) Although 02 cheques of Rs.125,000 issued in the years 2020 and 2021 by the Alkaduwa Agrarian Service Committee to settle the advance of subsidized fertilizers have been dishonored, it had been erroneously considered as income of the year under review and accounted without making adjustments to the creditor account.	That these cheques values are the outstanding balances and it will be correctly indicated in the preparation of the accounts in the year 2023.	It should be correctly accounted.
(f) A agrarian bank dividend receivable of Rs.999,371 to the Tenna Agrarian Service Committee had been erroneously accounted as a dividend payable by the committee.	That the amount of Rs.999,371 indicated as a payable will be corrected in the year 2023.	Corrective action should be taken.

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| (g) | In relation to 13 fixed assets received to the Laggala Pallegama Agrarian Service Committee from the Department of Agrarian Development in the year 2019, the depreciation of Rs.123,757 during the period from 2019 to 2021 and Rs.52,760 related to the year under review had not been calculated and accounted. | That it will be corrected in the future. | Correct depreciations relating to the assets should be identified and adjusted to the accumulated fund and statement of financial performance. |
| (h) | Stock of Rs.581,851 which physically destroyed as on 31 December 2022 had been shown under the closing stock in the statement of financial position of Hettipola Agrarian Services Committee. | That it will be removed in the following year. | Destroyed stocks should be properly removed from the accounts. |
| (i) | Rs.317,493 of receivable from the center outlet to the Handungamuwa Agrarian Service Committee for the period from 01 October 2020 to 31 December of the year under review and Rs.389,084 of payable to the outlet had not been clearly accounted. | Although the rental income payable by the outlet to the committee is Rs.80,000 for 16 months, the total receivable to the committee is Rs.317,493. Nevertheless Rs.393,084 remains as the amount to be paid to the outlet by Committee.
Accordingly, when the receivable amount is deducted, there is still Rs.75,590 as a payable to the outlet. | Accounts receivable and payable should be properly identified and separately accounted. |

**1.3.3 Un-reconciled Control Accounts or Records
Audit Observation**

**Comments of the Management
Recommendation**

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| (a) | There were total discrepancies of Rs.1,991,026 when comparing the balances shown in the financial statements in relation to 05 revenue subjects, 07 asset subjects, one liability subject and one equity subject of 12 Agrarian Service Committees with the corresponding reports. | That the necessary actions will be taken to correct. | Account balances should be corrected. |
| (b) | When comparing the balance according to the daily receipts register of the Vasalakotte Agrarian Service Committee with the balance of the cash book, there was a discrepancy of Rs.17,654 in the opening balance of the year under review and a discrepancy of Rs.20,300 in the closing balance. | That the proper adjustments will be made. | Account balances should be corrected. |

1.3.4 Unauthorized Transactions

Audit Observation	Comments of the Management	Recommendation
(a) The total credit balances of Rs.76,235 and a debit balance of Rs.33,760 from the years 2020 and 2021 onwards of the Walawela Agrarian Service Committee had been adjusted and written off to the accumulated fund of the year under review without approval. Also, a debtor balance of Rs.103,100 shown in the financial statements of the Handungamuwa Agrarian Service Committee from the previous year was adjusted to the fund without approval and removed from the financial statements of the year under review.	The balances are adjusted to the Accumulated Fund so that they can be obtained as per requirements and even though a payable balance of Rs.103,100 was shown, since such amount was not actually observed to be paid, adjustments have been made to the fund.	Receivable and payable balances should be settled with proper approval.
(b) Rs.293,500 of overdue loan interest of 76 farmers had been written off by the Kongahawela Agrarian Service Committee without proceeding and approval in accordance with the Circular No.16/2021 dated 27 October 2021 of the Commissioner General of Agrarian Development.	The loan interest write-off register of 76 borrowers who were given interest relief in the year 2022 according to Circular No.16/2021 has been submitted for approval by e-mail.	Write off should be done with the approval obtained as per circular instructions.

1.3.5 Documentary Evidences not made available for Audit

Audit Observation	Comments of the Management	Recommendation
Due to non-submission of schedules, savings pass books, balance confirmation documents and files related to a total of Rs.556,596 in 08 asset subjects, a total of Rs.174,463 in 02 liability subjects stated in the financial statements of 11 Agrarian Service Committees and a total of Rs.1,819,801 stated in the statement of financial position of Dewahuwa Agrarian Service Committee as deductions from the equity could not be satisfactorily verified during the audit.	That it is not possible to find the details due to the balances coming from before in the account, that the pass books will be taken for the savings accounts and noted to settled in the future.	All confirmations regarding account balances should be submitted to audit.

1.4 Non-compliance with Laws, Rules, Regulations and Management decisions etc.

Reference to the Laws, Rules and Regulations etc.	Non-Compliance	Comments of the Management	Recommendation
(a) Agrarian Development Act No.46 of 2000			
(i) Section 53 (4) (a)	The Commissioner General of Agrarian Development had not checked and certified the paddy field land registers of 300 domains in 16 Agrarian Service Committees and deficiencies in 80 Agricultural land registers of 05 Agrarian Service Committees had not been adjusted and sent for certification.	That the deficiencies in the documents are being rectified and that the deficiencies will be rectified and obtained the signatures.	The provisions of the Act should be followed.
(ii) Section 55 (1)	Actions had not been taken to measure the Agricultural land within the committees' area of authority of 08 Agrarian Service Committees.	That the measurements are being made by software using Global Positioning System (GPS) technology.	It should be act as per the provisions of the Act.
(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka			
F.R. 315	Although 04 Agrarian Service Committees had bring cash from Rs.12,960 to Rs.5,159,700 for bank deposit on 63 occasions in December of the year under review, insurance about cash in transits had not been obtained for that.	That the necessary actions will be made to obtain cash in transits insurance in the future.	Financial Regulations should be followed.

**(c) Establishment
Code of the
Democratic
Socialist Republic
of Sri Lanka**

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| Chapter XII
1.2, 1.3, 1.7 and
Sections 13 | The leave form related to the 37 days of leave taken in the year 2022 by 07 officers of the Ukuwela Agrarian Service Committee had not been submitted and approved and, any note about the leave of two officers had not been made in the leave register. Also, there was no approval for 13 duty leaves and confirmation of duty taken by one development officer. | That the relevant forms have been approved and recorded in the leave register. That the actions have been made to make a note regarding the duty leave in the departure register. | Actions should be taken as per the provisions of the Establishment Code. |
| (d) Paragraph 3.4 -
Procurement
Guidelines 2006 | The Ukuwela Agrarian Service Committee had purchased Agricultural equipment worth Rs.358,000 on 02 occasions without following the shopping method. | That the suppliers will be registered and the prescribed procurement procedures will be followed in future. | Actions should be taken in accordance with the instructions of the Procurement Guidelines. |
| (e) Public
Administration
Circular
No.09/2009 dated
16 April 2009 | The fingerprint machine had not been used to record the arrival and departure of offices of 11 Agrarian Service Committees and although the fingerprint machine had been used in 09 Agrarian Service Committees, printed copies were not obtained and the arrival and departure had not been monitored. | That the attention will be given to this and action will be taken. | Provisions of the Circulars should be followed. |
| (f) Agrarian Service
Commissioner
Circulars | | | |
| (i) Paragraph 01 of
Circular No.264
dated 21 October
1986 | Vasalakotte and Hettipola Agrarian Service Committees had not collected room rents amounting to Rs.291,420 as at end of the year under review. | That the necessary actions will be taken to recover the rent. | Instructions of the Circular should be followed. |

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| (ii) | Paragraph 12 (1) of Circular No.322 dated 27 May 1988 | Actions had not been taken to settle the Rs.123,847 of land owner inheritance existing money from a period of 01 to 24 years in relation to 03 Agrarian Service Committees. | That it has been informed by the letters, the Agrarian Development Fund will be credited and that the necessary actions will be taken based on the decisions of the court on the issues between the tenant farmer and the land owners. | Action should be taken as per the instructions of the Circular. |
| (iii) | Letter No.7/5/2/1-2(1) dated 17 May 2018 | The Deputy Commissioner of Agrarian Development had not signed in 32 occasions of 06 Agrarian Service Committees for the payment of Rs.8,039,634 which exceeding the limit of Rs.50,000. | That the action will be taken to correct and prevent such defects. | Instructions of the Circular should be followed. |

2. Financial Review
Financial Results

The total of the operating results of the 23 Agrarian Service Committees in Matale District in the year under review was a surplus of Rs.15,293,441 and correspondingly, it was a surplus of Rs.10,550,864 in the previous year of the 23 Committees. Accordingly, an improvements of Rs.5,891,149 in the financial result related to 15 Committees and a decline of Rs.1,148,572 in the financial result related to 08 Committees was observed. The main reasons for these improvements were the recognition of sales of subsidized fertilizers at higher prices as an income of the service supply, recognition of the cash that is reimbursed after incurring the expenses of the previous years and the receipt of tenant farmer inheritance as income and also the increases in fertilizer income, fixed deposit interest income, garden income, acreage tax income and other incomes. The main reasons for the deteriorations in financial results were the decrease of the income of high price fertilizer sales and mixed incomes, increase of administrative expenses and decrease of acreage tax income.

3. Operational Review
3.1 Management Inefficiencies

Audit Observation	Comments of the Management	Recommendation
(a) Action had not been taken to taken over the land belonging to 14 Agrarian Service Committees.	That the necessary actions will be made to take over the lands belonging to the Agrarian Service Committee.	Actions should be taken to take over the right.

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| (b) | A paddy field land of 38 acres 03 roods and 68 perches belonging to 05 Agrarian Service Committees remained fallow. | The necessary actions for cultivation will be made in the future and the programs for harvesting fallow fields are already being done through the district office. | All cultivable land should be cultivated. |
| (c) | Total loan balances of Rs.2,038,036 in relation to the materials issued to 37 Agricultural Research and Production Assistant Officers of 05 Agrarian Service Committees on the loan basis of sold and payment had not been recovered. | It has been informed to the Deputy Commissioner of Agrarian Development and that the actions are being taken to recover from the salary of the officers who are delayed the payment. | Loan balances should be recovered. |
| (d) | Rs.5,673,259 of 29 accounts receivables and Rs.12,200,120 of 38 accounts payables exited in the financial statements of 10 Agrarian Service Committees from 04 to 17 years had not been settled by the end of the year under review. | That it will be settled in the future. | Accounts receivable and payable should be settled promptly. |
| (e) | The 20 acres and 04 perches of paddy field land in 06 domains belonging to the Hunukatela Committee remained idle. | That the inquiry letters regarding the non-cultivation are currently being sent after investigation. | All cultivable land should be cultivated. |
| (f) | Although the acreage tax commission should be paid only on the amount of acreage tax collected before 31 March of the relevant year, the Dambulla and Vasalakotte Agrarian Service Committees had paid an acreage tax commission of Rs.11,141 for recovering the last year arrears of Rs.111,414 also. | That the indicated deficiency will be rectified and the acreage tax commission in the year 2023 will be paid as indicated. | The commission should be paid only for the acreage tax charged before 31 March for the relevant year. |
| (g) | The Palapatwala Agrarian Service Committee had not recovered a balance of Rs.33,500 to be received from a farmer organization from the year 2021 and a balance of Rs.151,619 to be received from the year 2015 for the Agricultural equipment given to the credit basis. | That the Matale Deputy Commissioner of Agrarian Development has been notified in writing due to further non-payment. | Actions should be taken to settle receivable balances promptly. |
| (h) | Action had not been taken to obtain the receivable amount of Rs.318,380 from the Ministry of Agriculture to the | That the Deputy Commissioner of Agrarian Development has been informed for the necessary | Receivables should be recovered. |

Bandarapola Agrarian Service actions. Committee due to the fertilizers obtained at a higher price was sold at a lower price in the year 2018.

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| (i) | The Devahuwa Agrarian Service Committee had not settled the payable amount of Rs.1,798,020 to the Ministry of Agriculture arisen from the sale of subsidized fertilizers for the 2015/16 Maha season. | That the Deputy Commissioner of Matale Agrarian Development has been informed to settle this amount. | Payables should be settled promptly. |
| (j) | The amount of Rs.892,188 to be reimbursed to the Devahuwa Agrarian Service Committee from other institutions had not been settled. | Actions will be taken to settle after taking departmental instructions. | Receivables should be settled promptly. |
| (k) | Rs.128,430 had been paid during the year under review based on a written request of a former marketing assistant officer of the Hettipola Agrarian Service Committee without formal inspection or approval. Apart from her request letter, documents confirming the reason for payment had not been attached with the voucher or filed. | That the payment was made on the request letter and the voucher was submitted to the Deputy Commissioner of Agrarian Development for approval. | That the payments should be made on approval after formal investigation. |
| (l) | A formal investigation had not been conducted to confirm the cash deficiency of Rs.171,796 included in the statement of financial position of the Handungamuwa Agrarian Service Committee and proper actions had not been taken regarding the related deficiencies. | That this amount has not yet been paid and it has been reported to the Deputy Commissioner for necessary action. | Necessary action should be taken regarding deficiencies. |

3.2 Operational Inefficiencies

Audit Observation	Comments of the Management	Recommendation
(a) The 03 dehydrators worth Rs.24,750 bought for sale by the Devahuwa Agrarian Service Committee on 06 February 2020 had not been sold by the end of the year under review.	That the 03 out of 06 dehydrators were sold in 2022 and the remaining 03 dehydrators will be sold in this year.	Action should be taken to sell promptly.
(b) The 02 weeding machines which were issued to two officers of Vasalakotte	Since the cash was not received for the equipment that was	Machines should be documented.

Agrarian Service Committee on sold and payment basis were repossessed due to inefficiency of debt collection and the machines repossessed accordingly had not been included in the stock register.	given on sold and payment basis due to the corona pandemic, action has been taken to repossess those equipment and it will be recorded in the stock books.
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3.3 Contentious Transactions

Audit Observation	Comments of the Management	Recommendation
Although 5212 liters of liquid fertilizer worth Rs.4,487,532 was handed over to the Committee by bill No.8205 dated 15 March 2019 by Ceylon Fertilizer Company Ltd without the request of the Hettipola Committee, it had been kept in the warehouse without taking appropriate actions in this regard and, that stock which has been expired in the year 2020 also shown under the closing stock and payable balances in the statement of financial position.	The 5212 liters of liquid fertilizer worth Rs.4,487,532 received on credit basis from Ceylon Fertilizer Company Ltd was taken into final stock is due to - This stock of liquid fertilizer was delivered to our center without order due to transportation problem while moving to another center and our center has entered the stock in the stock books.	The relevant company should be informed and action should be taken to re-deliver the fertilizer stock or identify the responsible parties and take necessary actions.

3.4 Underutilization of Funds

Audit Observation	Comments of the Management	Recommendation
Although Rs.200,000 each, a total of Rs.600,000 has been given to 03 Agrarian Service Committees by the Department of Agricultural Development for the production of 100 metric tons of organic fertilizer in the last year, Rs.255,814 was spent out that to produce 14.78 tons of organic fertilizer and, 4.08 tons has been sold and the project had been abandoned.	That the amount of Rs.200,000 given to the department for the production of organic fertilizers in the year 2021 is not an amount given to the committee for the purpose of producing organic fertilizers and making a profit, and that the action will be taken according to the instructions received in the future.	The entire amount given should be utilized and the target production level should be achieved.

3.5 Idle or Underutilized Property, Plant and Equipment

Audit Observation	Comments of the Management	Recommendation
A legume threshing machine and paddy milling machine of unrecognizable value received as a grant to the Galewela Agrarian Service	According to the letters No.7/5/9/4(v) and dated 28.11.2022 of Commissioner General of Agrarian	Actions should be taken to provide it to the relevant institution or utilize.

Committee remained idle by the end of the year under review.

Development, steps have been taken to provide them free of charge to the Livestock Development Board and the said institutions have not taken these 02 machines until now.

3.6 Financial Irregularities

Audit Observation	Comments of the Management	Recommendation
(a) It was decided to charge Rs.778,310 after an investigation related to a financial irregularity committed by a former Agricultural Research and Production Assistant officer of the Kongahawela Agrarian Service Committee and an amount of Rs.345,000 was charged during the period from 2019 to the year under review, and the collection of the amount of Rs.433,310 had been suspended without mentioning any reason.	Although it was discriminated against in his salary on the advice of the Deputy Commissioner, the salary discrimination was suspended from March 2022 after giving instructions by the head office to suspend the salary discrimination at the beginning of the year 2022 on the initiation of investigations by the head office.	All amount related to irregularity should be recovered and investigations should be completed promptly and necessary action should be taken.
(b) An irregularity had been committed by not recording the income of Rs.40,800 received on 25 August 2022 for the release of urea fertilizer of Elkaduwa Agrarian Service Committee in the daily receipt register. Later, stating that only Rs.27,600 of urea fertilizer sales had not been accounted as at the end of the year under review and that value had been stated in the statement of financial position as a receivable balance from the committee clerk.	That part of the amount has been paid and the remaining amount has been agreed to be paid by 31 July 2023.	Disciplinary action should be follow.
(c) Although Rs.357,750 was settled from the loan issued to an Agricultural Research Production Assistant Officer on the sold and payment basis in the year under review by the Handungamuwa Agrarian Service Committee, the former committee clerk had committed irregularities by not crediting that amount to the income. Out of that, Rs.216,750 were falsely recorded in the books as a sold	Comments have not been made.	Irregularities should be investigated and dealt with.

and payment loan by the name of the committee clerk and shown in the financial statements.

3.7 Human Resource Management

Audit Observation	Comments of the Management	Recommendation
The 103 Agricultural and Research Production Assistant Officers in 103 domains belonging to 15 Agrarian Service Committees were vacant for a period of 02 months to 08 years.	If these officers are recruited in the future, necessary actions will be taken to fill these vacancies.	Vacancies should be filled.

4. Agrarian Banks

Audit Observation	Comments of the Management	Recommendation
(a) The accounting policy of 08 Agrarian Service Committees had not been disclosed with the financial statements of the Agrarian Bank.	That the accounts have been prepared as per the instructions of the department. That the accounting policies will be disclosed separately in the future.	Accounting policies should be disclosed.
(b) Although an annual service fee of Rs.479,080 for the bank software purchased at a cost of Rs.1,511,200 and used by 14 Agrarian Service Committees have been paid, money spent had been idle due to that system not being fully utilized, not having all the data entered and not in working condition.	That the data will be entered and completed as soon as possible and that the steps will be taken to do Agrarian Banking using the software introduced by the department in the future.	Software should be used for purposeful tasks.
(c) The 03 Agrarian Service Committees had not summoned the tribunals to recover the loan balance of Rs.4,000,191 related to 126 farmers who had been referred to the tribunals as at 31 December of the year under review.	That the summonses are now being received for the borrowers referred to the Tribunal.	Debts should be recovered promptly.
(d) The 336 women's farmer organizations in 10 Agrarian Service Committees as of 31 December of the year under review remained inactive.	Although farmers' organizations were established at the community level in the first phase, action has been taken to actively conduct the women's farmer organizations within the A.R.P.A domains and that the	Farmer organizations should be kept in active.

necessary programs to reactivate the farmer organizations will be implemented.

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| (e) | The total amount of Rs.12,771,186 to be received from 872 farmers of 10 Agrarian Service Committees as on 31 December of the year under review had not been recovered even though it was overdue for period of 06 months to 20 years. | That the related files have been forwarded to the tribunal and the court for the recovery of the debt. | Actions should be taken to recover the loan balances. |
| (f) | The savings balance of 680 children's savings accounts held in 04 Agrarian Service Committees as of December 31 of the year under review was less than Rs.1,000. | Actions will be taken to improve the Pera Manga children's deposit in the future by contacting parents through pre-school teachers, informing parents and implementing various programs by contacting the Agricultural Research Production Assistants in charge of domains. | Action should be taken to improve the savings. |
| (g) | There were 41 active farmer organizations with 1025 members in relation to compulsory deposits of Sithamu Women's Farmer Organizations in Dambulla Agrarian Service Committee and although these organizations had ability to maintain compulsory deposits of almost Rs.1,845,000 per year per member at the rate of Rs.150 per month, compulsory deposits had been taken as Rs.276,240 in last year and Rs.330,100 in the year under review. | Sithamu women's farmer organizations were unable to reach compulsory savings targets due to the collapse of agriculture to a large extent due to the rise in prices of Agricultural inputs and rising cost of living. Actions will be taken to achieve the goal of promotion of savings in the future. | Actions should be taken to increase savings and strengthen women's farmer organizations. |
| (h) | Although the Dambulla Agrarian Service Committee had given a loan of Rs.1,000,000 to a Janata Company in the year 2001, installment had not been collected and apart from the loan amount, there was also Rs.1,743,698 as interest to be collected at the end of the year under review. | The case was referred to the tribunal in 2015 and the case has been called five times so far. That the decision has not been given as it is under investigation. | The proceedings should be completed and the orders implemented. |
| (i) | The Dambulla Agrarian Service Committee had not informed the debtors in writing about the write-off | That the borrowers are informed through the Agricultural Research and Production Assistant officers | Notice should be given in writing to the respective borrowers. |

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| <p>of interest of Rs.1,082,043 related to the overdue loans according to the step 05 of the Circular No.16/2021 dated 27 October 2021 of the Commissioner General of Agrarian Development.</p> | <p>of the respective domains that the list of borrowers proposed to write off the interest and the information about the remaining loan amount and that the legal action will be taken if the loans continue to default.</p> | |
| <p>(j) Rs.1,270,000 related to 15 loan applications had been issued without the recommendation of the Secretary of the Credit Control Committee in granting loans to the Agrarian Bank of Alugolla Agrarian Service Committee without following paragraph 2:5:2 of Circular No.04/2012 dated 29 February 2012.</p> | <p>Even though these loan applications have been checked, It was mistakenly omitted to recommend with signature. That it will be checked and recommend correctly.</p> | <p>Instructions of the Circular should be followed.</p> |
| <p>(k) Although Rs.11,643 had been mentioned in the statement of financial position of the Vasalakotte Agrarian Service Committee as irregularities of the former committee clerk for more than 15 years, appropriate action had not been taken in this regard.</p> | <p>That the Deputy Commissioner of Agrarian Development had been informed about the amount of Rs.11,643 which the irregularities of the former committee clerk.</p> | <p>Appropriate action should be taken to settle the outstanding balances and irregularities.</p> |