

18 Agrarian Services Committee in Monaragala District - 2023

1. Audit Opinion

- 1.1** The audit of the financial statements of 18 Agrarian Services Committee in Monaragala District for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance for the year then ended, 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** In the 18 audit reports issued in relation to 18 Agricultural Service Committees in Monaragala district, the opinions of 17 committees were qualified and the material deficiencies that had been caused to the express an adverse opinion are shown below.

1.3 Financial Statements

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

	Audit Observations	Comments of the Management	Recommendation
(a)	According to Public Sector Accounting Standard No. 01 of 18 Agricultural Service Committees, the statement of Change of Equity, which is a component that should be included in the set of financial statements, had not been submitted.	All centers have been advised to rectify.	According to public sector accounting standards, the set of financial statements should be presented with all components.
(b)	Although the annual accounts should be submitted in accordance with the public sector accounting standards as per Circular No.15/2016 dated 09 February 2017 (Amendment 05) of the Agricultural Development Commissioner General of 16 Agricultural Service Committees, It was observed that the compliance was not maintained according to the accounting policies and accounting standards presented with the financial statements.	It has been advised to prepare the report as per government accounting standards, which will be corrected in future.	According to the circular, the Public Sector Accounting Standards should be followed in preparing the financial statements of the Agricultural Service Commission.

1.3.2 Accounting Deficiencies

Audit Observations	Comments of the Management	Recommendation
(a) As on 31 December of the year under review, Aluthwewa Agrarian Service Committee had no money in its hands and the statement of financial position and the remaining cash certificate submitted with the signature of the Executive Secretary of the Agrarian Service Committee indicating that there is Rs.530,074, so current assets of the Committee on that day were overstated by that amount.	An inquiry committee has been appointed regarding the remaining amount in hand. I will work on its recommendations in the future.	Officers should identify and take necessary disciplinary actions regarding the lack of cash and work to expose the actual current assets.
(b) The amount of Rs.194,205 paid to the Assistant Commissioner of Agricultural Development for the purchase of 02 printers and a scanner for Higurukaduwa Farmers Bank was not accounted for as advance payment.	Instructions are given to rectify in the future accounts report.	Advance payments should be properly accounted for.
(c) Although according to Sri Lanka Public Sector Accounting Standard No. 09 the value of the inventory should be shown on the lower of cost or net realizable value, In relation to 15 Agricultural Service Committees, the stock value of Rs.4,636,342, which has no sale value, was included as remaining stock in the statement of financial condition, and the current assets and surplus were overstated by that value.	Instructions are given to submit correct information in the 2024 account report.	Obsolete stock should be properly disposed of and adjustments made in the financial statements.
(d) From the year 2011 to the year 2022, Department of Agricultural Development, Office of the Agrarian Development Assistant Commissioner and other institutions purchased 333 units of office equipment and given to 14 Agricultural Service Committees and 55 office equipment given to 03 Agricultural Service Committees as donations by farmer organizations were not valued and accounted under fixed assets.	Advices are given to assess and account the all office equipment value.	All assets received by the committee should be valued and included in the financial statements.
(e) 15 Agricultural Service Committees had not taken over the land where the Agricultural Service Center was located and had not been assessed and accounted for.	Arrangements are being made for acquisition of land and necessary instructions have	The ownership of the lands owned by the Committee should be verified and the value accounted for.

- been given to assess and account for the value immediately after acquisition.
- (f) In the year under review, 13 agricultural committees had paid Rs.5,991,960 to the Assistant Commissioner of Agricultural Services for the purchase of computers and accessories and when the relevant instruments were not received by the committees, the non-current assets were overstated by Rs.5,991,960 due to accounting under non-current assets in the statement of financial position.
- After receiving the computer equipment to the center, advised to account for assets. Will be corrected in the future.
- Assets should be properly identified and accounted.
- (g) Medagama Agricultural Service Committee had not reconciled Farmers Bank Dividend due amount of Rs.408,949 in the accounts for the year under review, so the current assets and the profit for the year had been understated by that value.
- Instructions are given to correct in the future accounts reports.
- Dividends receivable should be properly accounted.
- (h) Assets amounting to Rs.3,296,984 which were handed over to various institutions by auction and were put out of use by 03 Agricultural Service Committees as on 31 December of the year under review were stated under non-current assets in the statement of financial status of the committees.
- As per the instructions and approval of the Commissioner General, I will take necessary steps to remove and correct it from future financial statements.
- The fixed assets that were in a state of abuse should be removed from the financial statements in accordance with the Financial Circular 01/2020 and Financial Regulation 770(4).
- (i) In the reviewed year and in previous years, non-current assets worth Rs.14,494,265 held by 09 agricultural service centers were not accounted and the non-current assets were accounted less than that amount.
- Instructions have been given to present correctly in the account report of the year 2024.
- The correct value of non-current assets should be shown in the financial statements.
- (j) The surplus and current assets of the year under review were understated by Rs.500,074 due to the understatement of the interest receivable related to the fixed deposits maintained by 6 Agricultural Service Committees.
- Advice is given to correctly account for interest receivable.
- Interest receivable should be identified and accounted.

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| (k) | 3 Agricultural Service Committees had revalued the machinery and vehicles worth Rs.2,889,290, which had been depreciated and removed from the books, and the revalue amount had not been included in the financial statements. | Arrangements are being made to revalue and account the machinery and equipment. | The relevant assets should be recalculated and disclosed in the financial statements. |
| (l) | The value of the fertilizer stock of Rs.12,722,644 as of 31 December of the year under review stated as a receivable balance in the statement of financial condition by 2 Agricultural Service Committees. | Instructed to correctly identify and account of values. | Current asset components should be classified correctly. |
| (m) | In the year under review, 07 Agricultural Service Committees had reduced the accounts receivable and surplus due to accounting of the balance receivable amounting to Rs.553,236 to be reimbursed from the district office as expenses. | Management has not commented. | Receivable amounts should be accurately identified and accounted. |
| (n) | Due to under-accounting of the payable expenses of Rs.183,789 of 03 Agricultural Service Committees in the year under review, the expenses and current liabilities of the year had been understated by that amount. | Management has not commented. | Payable amounts should be accurately identified and accounted. |
| (o) | The Medagama Agricultural Service Committee building was assessed at a value of Rs.4,085,250 in 2014, although it had been 9 years, arrangements had not been made to re-assessed and accounted. | All centers have received assessment reports from the assessment department.
Instructions are given to account correctly. | The fair value of assets should be disclosed in the financial statements. |
| (p) | As of 31 December of the reviewed year of the 02 Agricultural Service Committees, the value of the fertilizer stock was overstated by Rs.486,713 and the surplus and current assets were overstated by that amount. | Advised to calculate correctly and account. | Stock value should be accurately calculated and accounted |
| (q) | 96 office equipment given to the Agricultural Research Production Assistants of 02 Agricultural Service Committees in the years 2013 to 2015 had not been inventoried and their value was not accounted. | Instructed to obtain and account the value of the office equipment provided. | All assets owned by the Committee should be inventoried and accounted. |

1.3.3 Un-reconciled Control Accounts or Records

Audit Observations	Comments of the Management	Recommendation
A difference of Rs.200,754 was observed between the values stated in the financial statements of 09 account balances and the values stated according to the corresponding reports in relation to Badalkumbura, Bibila and Monaragala Agrarian Service Committees in the reviewed year.	Will be corrected in the future.	The account balances should be compared with the schedules and the correct values should be included in the financial statements.

1.3.4 Lack of the Written Evidence for Audit

Audit Observations	Comments of the Management	Recommendation
The 74 accounts balances totaling Rs.31,260,294 related to 7 Agrarian Service Committees could not be satisfactorily verified in audit due to non-submission of balance confirmation letters, objectives of establishing funds, detailed schedules, age analysis.	Instructed to correct.	Sufficient evidence should be obtained to prove the account balances.

1.4 Non-compliance to Laws, Rules, Regulations and Management Decisions etc.

Reference to Laws, Rules, Regulations etc.	Non-compliance	Comments of the Management	Recommendation
(a) Agrarian Development Act No.46 of 2000			
(i) Sub-section 51(1)	More than 23 years have passed since the approval of the act, but for 18 Agricultural Service Areas, Agricultural Development Councils have not been established as per the provisions of the Act.	Actions will be taken as per the instructions of the Commissioner General of Agricultural Development.	Should be done according to the provisions of the act.
(ii) Sub-section 51(7)	The orders regarding the appointment of the Chairman of the Agriculture Committee, the role of the Chairman, the appointment of Standing Committees and the election of the Secretary and Treasurer were not prepared.	Management has not commented.	An Agricultural Development Council should be established as per the

provisions of the Act.

- (iii) Sub-section 52(1) An agricultural program and necessary development plans had not been prepared by every agricultural committee for an agricultural development area before every cropping season. I will take necessary steps to prepare agricultural programs and plans. According to the provisions of the Act, agricultural programs and necessary development plans should be prepared.
- (iv) Sub-section 53(1) Every Agricultural Committee shall prepare, amend and maintain a register of agricultural lands within its jurisdiction and the Commissioner General had not prepared and certified the first document related to agricultural lands within the jurisdiction of that council. Agricultural land registers are preparing, revising and maintaining. Its first document is certified by the Assistant Commissioner on behalf of the Commissioner of Agricultural Development. Should be done according to the provisions of the act.
- (v) Sub-section 54(1) The owner farmer or occupier of every agricultural land has not informed in a written document to the Agricultural Committee within the jurisdiction where the land is located about the prescribed details about that agricultural land, its ownership, current residence and all the agricultural activities carried out during such period as may be specified by the said council. These details has been arranged to obtain as per the need. - do -
- (vi) Sub-section 56(1) The acreage tax prescribed for every agricultural land, by every owner or occupier of an agricultural land, has not been arranged to pay to the Agricultural Committee on or before March 31 of each year. The outstanding acreage is being recovered. - do -

(vii) Sub-section 75(1)	Every agricultural committee had not been taken steps to properly issue identity cards to the landowning farmers or the occupiers of agricultural land within their respective jurisdictions.	I will take necessary steps to issue farmer ID cards.	- do -
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(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

(i) F.R. 206	Although the original copy of the deposit receipt should be attached to the voucher to ensure that the correct value is being refunded to the person entitled to receive payment from the deposit, the Okkampitiya Agricultural Service Committee had paid Rs.250,000 through voucher No. 2023/07 dated February 07, 2023 to an external person without canceling the receipt.	I will check and take further steps.	Should be done according to the Financial Regulations.
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(ii) F.R.316	Although a safety safe should be used to keep money and documents of financial value, 02 Committees had not acted accordingly.	Advises have been given to use safety safes.	- do -
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(iii) F.R.396	03 Agricultural Service Committees had not been done according to the financial regulation regarding the 10 cheques worth Rs.211,783 exceeding 06 months issued during the period from 2017 to 2022.	Instructions have been given that should be done as per the financial regulations. I will correct it in the future.	- do -
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<p>(c) Circular of Commissioner General of Agrarian Development Circular No. 07/2014 (Amendment 107 (iii)) dated 22 August 2014</p>	<p>Although the daily maximum amount that can be retained by an Agricultural Service Committee is Rs.10,000, it was observed that the money was held in the range of Rs.11,658 to Rs.29,283 from July to September 2023 in 149 instances by the 16 Committees.</p>	<p>As there are no banks near the center, I will bank the next day.</p>	<p>Should be done according to the circular.</p>
<p>(d) Letter No. 7/5/9-05 (M.H.O.) Volume II dated 13 September 2023 issued by the Commissioner for Agricultural Development</p>	<p>In the use of money in the Agricultural Service Committees, all cash receipts other than maintaining a petty cash advance of Rs.20,000 should be banked daily. Nevertheless, during the daily cash book inspection of 03 Agricultural Service Committees, money in the range of Rs.85,353 to Rs.475,090 was withheld in hand in 21 instances without daily accounting.</p>	<p>The relevant officers have been informed and necessary actions will be taken during the center inspections.</p>	<p>As per the circular, except for petty cash advances, the remaining money should be accounted and banked.</p>

2 Financial Review

2.1 Financial Results

According to the presented financial statements, in the year 2023, the total was a surplus of Rs.18,227,169 of the 13 Agricultural Service Committees and the total was a deficit of Rs.961,367 of 05 committees and correspondingly, the surplus and deficit of the previous year were Rs.10,344,600 and Rs.490,880 respectively. According to the financial results of the reviewed year, the total surplus of the 18 agricultural banks was Rs.7,347,870, correspondingly the surplus of the previous year was Rs.8,106,054.

3 Operational Review

3.1 Money Management

Audit Observations

Regarding the period from January to July 2023, according to the balance in the bank accounts at the end of each month, the cash balances were in the range from Rs.32,916,845 to Rs.114,252,060 in the committee bank current accounts owned by 09 committees and arrangements had not been made to invest. The money was not invested effectively in the short term in order to get more interest income.

Comments of the Management

It is advised to invest the money held in the account for a long time in a fixed deposit account. I will act accordingly.

Recommendation

Funds held by the committee should be invested on formal approval so as to get the maximum benefit.

3.2 Management Inefficiencies

Audit Observations	Comments of the Management	Recommendation
(a) Although it was identified that 90426 acres of paddy land exist in the agricultural service jurisdictions of 18 Committees, only 29677.5 acres of paddy land were included in the paddy land list. 60748.5 acres of paddy land was not registered due to non-submission of written evidence confirming the right.	All the land whose ownership can be confirmed have been included in the register, and all the details of the lands whose ownership cannot be confirmed have been included in the draft related to the data system for that purpose.	All paddy lands owned by the jurisdiction should be registered.
(b) Although 35,248 applications were received to survey the 49,737 acres of paddy land owned by 05 Agricultural Service Committees under the "Geo Goviya" program, it was observed that only 21,829 plots of land had been surveyed by the end of the year under review.	The work of surveying paddy land is still going on and instructions have been given to complete it immediately.	All paddy lands should be surveyed immediately.
(c) Although the agricultural land register should be revised and maintained in the agricultural service jurisdiction, it was not revised after the year 2018 in 04 Committees. From the year 2019 to September 2023, 514 edited application forms for paddy land registration had been received, but the work related to them had not been completed.	Necessary work is being done.	The request for amendment of the land owners should be fulfilled promptly.
(d) In the year 2023, printer and computer worth of Rs.639,450 purchased for Kataragama Agricultural Service Committee and Agricultural Bank were not included in the inventory even at the end of the year under review.	Management has not commented.	All inventoryable assets should be inventoried.
(e) Although the 18 agricultural service centers had spent total of Rs.308,358 at each Rs.17,131 for the purchase of accounting software on 30 April of the year under review, but by 31 March 2024, the computerized accounting process had not been started.	After receiving the software from the head office, I will start the computerized accounting process.	The process of computerized accounting should be started immediately.

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| (f) | Acreage tax of Rs.193,280 due for 4,714 acres of paddy fields in 05 agricultural service areas had not been collected. | Arrears acreage tax is being taxed. | Acreage tax should be recovered on all paddy land. |
| (g) | Although it was planned to spend Rs.950,000 to buy maize seeds and to earn Rs.1,000,000 by selling them in the year under review, the Athimale Agricultural Service Committee had not been implemented the relevant project. | It has not been possible to do the work due to practical problems, and necessary instructions have been given to correct it in the future. | Plans should be made realistically. |
| (h) | In the year under review, agricultural equipment, seeds, agrochemicals and vegetable seeds were bought and sold and expected to earn Rs. 610,000 from the sale, but the Okkampitiya Agricultural Service Committee did not purchase or sell those items. | In this regard, necessary instructions and guidelines have been given to deal with in the upcoming season. | Plans should be made realistically. |

3.3 Operational Inefficiencies

Audit Observations	Comments of the Management	Recommendation
(a) 120,846 kg of urea worth Rs.21,928,895 and 121,399 kg of MOP fertilizer worth Rs.21,925,623 as totaling 242,245 kg of fertilizer worth Rs.42,783,878 by the end of June 2024, the audit period of 08 Agricultural Service Committees had been kept in storage for about a year due to purchase of fertilizers in excess of requirements in the purchase of fertilizers for paddy cultivation in the 2022/23 Maha season and 2023 Yala season and the farmers had refused to buy the fertilizers due to the decrease in the price of fertilizers in the market and their quality.	Fertilizers are purchased for the purpose of cultivation and instructions are given to give the remaining fertilizers to the farmers in the coming seasons.	Recommended Fertilizers relating to the season should be purchased and distributed accordingly.
(b) During the period from 1991 to December 31 of the year under review, 16 Committees had not taken steps to recover Rs.34,858,926 due from various parties.	Necessary instructions have been given to settle the remaining balance.	It should be properly identified and charged.
(c) Due to the lack of claims and insufficient information, the balances of Rs.3,187,139 due to 03 Committees continued to appear in the financial statements and those balances were not credited to the Accumulated Fund upon formal approval.	Necessary instructions have been given to settle the remaining balance.	Arrangements should be made to credit the accumulated fund.

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| (d) | Rs.12,951,406 payable on 31 December 2023 of 09 Committees since the year 1984 had not been settled by the end of the year under review. | Necessary instructions have been given to settle the remaining balance. | Arrangements should be made to confirm and settle the balance. |
| (e) | Rs.3,167,273 due from 10 officers of 5 Agricultural Service Committees from 2007 to 2015 had not been recovered by December 31 of the year under review. | I am also working to collect from the salary of the officers who are in active service and legally from the officers who are not in service. | Arrangements should be made to recover the balance due. |
| (f) | As of 31 December of the year under review, action had not been taken to recover the losses of Rs.3,013,366 due to the irregularities of the officials of 3 Agricultural Service Committees from 2010 to 2015. | Management has not commented. | The losses should be recovered from the concerned officers. |

3.4 Idle or Underutilized Property, Plant and Equipment

Audit Observations	Comments of the Management	Recommendation
(a) According to the Circular No. 10/2015 dated June 11, 2016 of the Commissioner General of Agricultural Development, although the agricultural machinery equipment owned by the Agricultural Service Committee should not be idle, in relation to 12 Agricultural Service Committees, 30 equipment with a value of Rs.15,618,283 and 29 equipment with an unspecified value remained in idled.	I have been informed that the idle equipment can be obtained from a necessary center, and if it is not necessary, I will look into the possibility of giving it to another district.	Idle assets should be given to committees that can use them efficiently.
(b) In relation to 12 Agricultural Service Committees, 12 quarters, 02 shops and 05 shops remained unused and idled.	I am working to repair and use the 12 quarters. Advice was given about the effective use of the 02 shops and stalls.	Idle buildings should be used efficiently.
(c) Siyambalanduwa Agricultural Service Committee used Rs.791,957 from the committee fund in conjunction with the Govijana Abhiman Tournament in the year 2019 to fix the existing deficiencies in the building built with the purpose of starting a Hela Bojunhala, even at the end of the year under review, arrangements had not been made to use it for the intended purpose.	The existing problems in this regard will be studied and corrected.	Arrangements should be made to start Hela Bojunhala.

3.5 Delays in Project or Capital Works

Audit Observations	Comments of the Management	Recommendation
(a) Irrigation projects were not done after 2020 in 10 Agricultural Service Committees. Although 140 irrigation projects were identified to be repaired, maintained and developed in the year 2022, they had not been implemented by the date of the audit on 04 March 2024.	I will do the necessary arrangements after receiving provision.	Projects should be implemented as per the priority by identifying the needs.
(b) Although requests have been made from the Agricultural Development Assistant Commissioner's Office in the years 2021, 2022 and 2023 regarding the reconstruction of the firebox bridge in the Uyankumburu Lake in the Hawapola Agricultural Research Production Assistant Domain belonging to the Bibila Agricultural Service Committee, due to not taking the necessary actions in this regard, it was not possible to get water for the cultivation of 56 acres of paddy fields in the 2023/2024 Maha season.	Renovations have been undertaken on a priority basis as per the need. For that, we have to work according to the provisions received from the government.	Projects should be implemented as per the priority by identifying the needs.
(c) Although the reconstruction of Pylekanda lake in the Galgamuwa Agricultural Research Production Assistant Domain belonging to the Nelliadda Agricultural Service Committee had started, Due to the suspension of the project, 170 acres of paddy fields belonging to 56 farmers who were harvesting paddy fields using the lake water from the year 2019 had become uncultivable for a period of 03 years.	Will have to act on the provisions received.	The relevant projects should be completed on time.
(d) Under the World Food Program of the Department of Agricultural Development, the reconstruction project of Karakote tank and sluice for cultivation of 35 acres of paddy land belonging to 34 farmers belonging to Aluthwewa Agrarian Services Committee area had been completed by spending Rs.1,187,200 in the year 2022. But due to the fact that the farmers do not have legal title to the paddy lands, the forest conservation department prevented the farmers from entering the paddy lands, so the	Management has not commented.	Before carrying out any construction, arrangements should be made to take over the relevant land legally.

paddy lands that were expected to be cultivated were not cultivated. Accordingly, it was observed during the audit that the intended purpose of the restoration of the lake had not been achieved.

3.6 Utilization of other Organizations' Resources

Audit Observations	Comments of the Management	Recommendation
<p>(a) The Wellaway Agricultural Service Committee had not appointed a sub-committee to run the farm machinery and equipment unit as per Chapter 02 (ii) of the Commissioner General of Agricultural Development's guidelines No. 7/3/11/CSIAP.Mac/COM/2022 dated 20 April 2022 and the Wellaway and Buttala Agricultural Service Committees had not appointed a development officer to supervise the unit. The information about the value of the assets given to the Committees under the Suhuru Irrigation Agriculture Project was not submitted to the audit and 02 plant/seed sprayers used for rice cultivation received in 2021, 08 planters and 10,415 nursery trays received in 2022, 06 weeding machines received in 2023, 07 sets of mobile elephant fence equipment received in 2023 had been kept unused and idled in warehouse.</p>	<p>A Development Officer has been appointed to supervise the units at the Buttala Centre. Other machinery has been arranged to be provided at the beginning of the cultivation season under the supervision and guidance of the agricultural advisers upon the need and request of the farmers. The mobile elephant fence is used in the respective seasons and stored again in the warehouse. Issued to be used as needed during the season.</p>	<p>The guidelines and circulars should be followed.</p>
<p>(b) Under the Suhuru Irrigated Agriculture Project, a planter received by Thelulla Agricultural Service Center was informally given to a farmer by the Agriculture Consultant in 2022. By the date of audit, 29 February 2024, the said machine had not been safely handed over to the Agricultural Service Center by the concerned farmer.</p>	<p>The Center has advised the farmers to formally retrieve the equipment provided.</p>	<p>Arrangements should be made to get the machines owned by the committee back to the committee after the relevant work is completed.</p>

4. Accountability and Good Governance

4.1 Presentation of Financial Statements

Audit Observations	Comments of the Management	Recommendation
Although according to the letter no. 7/5/12/8.00. 000 dated 11 January 2022 and issued by the Department of Agricultural Development, the financial statements should be prepared by the Agricultural Service Committees and submitted to the Auditor General by March 31 of each year, 03 Agricultural Service Centers had submitted final accounts with 57 days delay from 01 April 2024 to 27 May 2024.	I will present the final accounts without delay in the future.	Financial statements should be submitted by the due date.

5. Agrarian Banks

Audit Observations	Comments of the Management	Recommendation
(a) The sum of Rs.123,457,404 as the arrears amounting to Rs.106,559,775 and interest amount of Rs.16,897,629 for agricultural equipment loans, project loans, cultivation loans, Sara Lanka and Saubhagya Sara Lanka loans given by 18 agricultural banks from the 1999/2000 Maha season to the 2023 Yala season had not been recovered by 31 December 2023 which was the date of audit.	Legal action is being taken in this regard.	Actions should be taken to recover overdue loans.
(b) In the years 2017 and 2018, out of the capital amount of Rs. 2,000,000 given by the Department of Agricultural Development to Wellwaya Farmers Bank for a period of 03 years, an amount of Rs.1,500,000 had not been sent back to the department by the audit date of 25 March 2024.	The related interest has been paid and the instructions have been given to pay the outstanding capital amount promptly.	Arrangements should be made to settle the relevant money promptly.