

Executive Instructions Issued by the Board of Revenue, Orissa under the Orissa Fertilisers Loans Rules, 1965

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EXECUTIVE-INSTRUCTIONS-ISSUED-BY-THE-BOARD-OF-REVENUE-OF 1965

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Executive Instructions Issued by the Board of Revenue, Orissa under the Orissa Fertilisers Loans Rules, 1965Published vide Notification Orissa Gazette Part 3-17.12.1965Chapter-I Preliminary

1. Introduction.

(1)While cash loans have in the past been advanced under the Agriculturists' Loans, Act, 1884, it has been felt that loans in shape of chemical fertilizers will also assist cultivators in their effort to increase the yield from their lands. With the availability of chemical fertilizers on credit the cultivator is likely to take increasingly to the application of such fertilizers.(2)The normal rule of not advancing a loan to a defaulter will operate here too, and the default need not necessarily be under these rules, A defaulter in respect of cash loans, whether under the Agriculturists' Loans Act, 1884, or under the Land Improvement Loans Act, 1883, should normally be disqualified from obtaining a fertilizer loan and his applications summarily rejected unless, for overwhelming reasons, the sanctioning officer decides to waive the restriction. This discretion, naturally, can be used when the default is recent and has been due to some genuine difficulty; even in such cases, the loan ought not to be sanctioned unless additional securities of immovable property of a value not less than twice the amount of the loan proposed to be sanctioned are furnished.(3)The loan ought not to be sanctioned in areas where and during periods when utilisation of chemical fertilizers appears unlikely. It is not an expedient policy to increase the indebtedness of the cultivator without simultaneously ensuring that the debt would, within a reasonable period not only improve his capacity for repayment but would also earn him profits he did not get earlier. Authorities competent to sanction these loans

should carefully enquire into whether the fertilizers can be used properly within a reasonable period of the sanction and this should invariably be reported by the Enquiring Officer against item 3 (c) in the reverse of the application form. There should also be no effort at competing with other programmes for the supply of fertilizers as such competitions would in the end make the credit insecure.(4)The scheme being related to the agricultural programme of the area, it is necessary that there is complete co-ordination among sanctioning authority, the co-operative societies and personnel of the Community Development, Co-operation and Agriculture Departments. The Collector and the Sub-divisional Officer will be responsible to ensure co-ordination. The assistance of cooperative societies and personnel of the other departments would generally relate to-(a)selection of areas where sanction of fertilizer loans would be useful;(b)assisting the cultivator in filling up the application form, particularly against items 2 and 3 of this form;(c)collection of applications and arrangements in consultation with the sanctioning authorities for sanction of loans and execution of agreements/bonds on specific dates for whole villages; and(d)adequate supply of fertilizers to co-operative societies and arrangements for expeditious delivery to loanees, despatch of the triplicate copies of the permits to respective Tahasildars along with demand lists and maintenance of proper account by the societies.The last function may in fact involve extending to the cooperative societies material assistance of different types, arrangement of transport, assistance in accounting, etc., and such assistance should ungrudgingly be extended to the extent possible at least till the cooperative societies are capable of attending to the tasks themselves.(5)The executive instructions supplement the rules and it is necessary that the rules are referred to for ascertaining the procedure. The executive instructions do not provide for matters which are self-explanatory in the rules.

2. Allotment of funds.

(1)On allotment of funds by Government, the Board of Revenue will distribute the allotment among the districts in consideration of their requirements and will also be competent to withdraw partly or wholly, the allotment to a district. The Board may also keep such portion of the allotment as they consider necessary in reserve with them to meet unforeseen necessities or to regulate the expenditure in the districts. The Collector may at their discretion, distribute the amounts allotted to their districts among the several Tahasils within the district and may withdraw wholly or partly, sums allotted to one Tahsil for allotment to any other Tahsil or Tahsils or for keeping a portion of allotment in reserve with them. The Collectors are not obliged to distribute the entire allotment placed at their disposal by the Board of Revenue among the Tahsils and they too may keep a portion of the allotment in reserve with them. The criteria indicated in sub-paragraph (3) of paragraph 1 should be kept in view while making the allotment.(2)The expenditure in each district must be kept within the amount allotted and no expenditure should be incurred in excess without a specific grant. Should additional grant be required, it should be immediately applied for.(3)The allotment to different districts made from time to time by the Board of Revenue and to the different Tahsils within the district by the Collectors should be intimated to the Registrar of Co-operative Societies, Orissa and the Director of Agriculture by the allotting authorities concerned.(4)Any saving should be surrendered by the due date.Chapter-II Receipt and disposal of applications for loans

3. [Applications for loans exempted from stamp duty. [Vide Government of Orissa in the Law Department Notification No. 17957-J-(C). dated the 23 August, 1943.]

- Applications for loans or for the suspension or remission of loans under the Agriculturists' Loans Act, 1884 (Act XII of 1884) are exempted from stamp duty.]

4. Applications for loans.

(1)According to Sub-section (1) of Section 4 of the Agriculturists' Loans Act, 1884 (XII of 1884), loans may be made to owners and occupiers of arable land for the relief of distress or for any other purpose not specified in the Land Improvement Loans Act 1883 (XIX of 1883) but connected with agricultural objects. An occupier can, therefore, be granted the loan provided he furnishes adequate security to cover the loan.(2)A mere right to cultivate the land shall not be treated as sufficient security for the loan. A Bhag Chasi cannot be advanced the loan on the security of the land under his cultivating possession. A loan can, however, be sanctioned to him if he procures some person possessing a transferable interest in immovable property to stand as his surety for repayment of the loan together with the interest thereon.(3)Every application for loan shall be made in Form 'A' annexed to the rules and should be signed by the applicant or by a person holding a duly authenticated power of attorney from the applicant authorising to sign and act on behalf of the applicant in such matters.(4)Sub-rule (4) of Rule 10 provides that copies of the application forms shall be supplied free of charge. It shall be the duty of the Tahasildar to keep adequate number of application forms for supply to the intending applicants. He should supply sufficient copies to all the Revenue Inspectors, all Gram Panchayats in his jurisdiction and the Block Development Officer concerned who shall take steps to supply the necessary number of copies to his Extension Officers and Village Level Workers so that cultivators eligible to apply for the loan are given the maximum opportunity to do so.(5)As the Village Level Workers are closely associated with the agricultural efforts of cultivators, it is advisable that they should help the intending cultivators to fill up the application forms, particularly Columns 2 and 3 thereof, collect the applications and submit them to the Tahasildar promptly.

5. Restriction of loan to non-members of co-operative societies.

(1)Nominal members of the co-operative societies are eligible to the grant of loan under these rules. Loans under these rules should, therefore, be restricted to those who are not members of cooperative societies dealing with the supply of chemical fertilizers on credit. For facilitating verification of the applications for loans, the Block Development Officers should make available a list of nominal members and members of co-operative societies within their jurisdiction to the Tahasildars concerned. Other methods of verification, such as, consultation with the records of the co-operative societies concerned, would be equally useful and the Block Development Officers should ensure that verification is not handicapped for want of information.(2)The Enquiring Officer should ascertain whether or not the applicant is a member of a co-operative society which has facilities for giving fertilizers on credit and the fact should be specifically noted under item 3 (c) of

the reverse of the application form.

6. Register of Applications for loans.

- The Tahasildar having jurisdiction over the village of the applicant should receive the applications for loans. A Register of Applications for loans should be maintained in his office in Form No. 1 given in the Appendix.

7. Officers competent to sanction loans.

(1) According to Sub-rule (1) of Rule 4 the Tahasildar is the primary sanctioning officer. Where the loan necessary to be sanctioned exceeds his financial powers, he shall submit the case record either to the Sub-divisional officer or the Collector with his recommendations and they (the Sub-divisional Officer or the Collector) will pass necessary orders in the case record which should then be returned to the Tahasildar. They need not maintain the Register of Applications in their offices. (2) Where the number of applications is numerous and where it is necessary to sanction loans urgently, the Collector either on his own information or on request by the Sub-divisional Officer should empower other officers to sanction loans to the extent of the limit prescribed for a Tahasildar in exercise of his powers under Sub-rule (2) of Rule 4. The Tahasildar and the Sub-divisional Officer should also furnish proposals to the Collector whenever necessary, but the Tahasildar should invariably move the Collector through the Sub-divisional Officer. The officers so appointed may be deputed from the district or sub-divisional headquarters it would, however, be expedient to prefer officers posted in the Tahsil because they would be more conversant with the area and the people and would not have to return to headquarters after a spell of duty which will be almost inevitable if officers from outside the Tahasil are deputed. Block Development Officers having jurisdiction in the Tahasil should generally be preferred. (3) Where additional officers are empowered to sanction loans, the Collector will indicate the extent to which each such officer will sanction the loans; he may also specify the local area which will be under his jurisdiction for the purpose. The local area may be a Pahchayat or a Village Level Worker's circle, for example. (4) In cases when an officer other than the Tahsildar is empowered to sanction loans, the Tahsildar concerned should forward the applications in respect of areas for which the officer is competent to sanction loans to that officer after registration of the applications in the Register of Applications and starting case records in the manner indicated in paragraph 8. Receipt from the officer to whom the applications are forwarded should be obtained in Column 6 of the Register. That officer shall also maintain a Subsidiary Register of Applications in which, naturally, Columns 5 and 6 need not be filled up. (5) After the disposal of applications the case records along with the Subsidiary Register of Applications should be returned by the officers specially empowered to sanction loans to the Tahasildar who had forwarded the applications. They should then fill up the Tahasildar's Register of Applications (from Column 7 onwards) with reference to the Subsidiary Registers maintained by them and sign in Column 13 in token of having made the entries. The Subsidiary Registers may then be destroyed.

8. Maintenance of case records.

(1) A miscellaneous revenue case record should be started for each application. The case record shall bear the same serial number and the year as entered in the Register of Applications for loans. All records relating to sanction or rejection of the loan shall be preserved in this case record. (2) An order-sheet in Form No.74 given in Appendix 'J' of the Orissa Land Records Manual, 1964, should be attached to each case record relating to loans. The order-sheet should record the action taken from time to time loan application.

9. Nomination of enquiring officers.

- As the Village Level Workers are closely associated with the agricultural efforts of the cultivators they may generally be nominated under Sub-rule (1) of Rule 11 to conduct enquiries into the applications for loans. The enquiry should primarily relate to adequacy of the securities offered and verification of encumbrances thereon. The Village Level Worker does not have land records and it must be ensured that he has reasonable access to land records which would be available with Revenue Inspector. Any instance of non co-operation between the Village Level Worker and the Revenue Inspector should be severely dealt with. It may be desirable to arrange the verification of land records in the Tahasil Office where the Revenue Inspectors and the Village Level Workers can meet and expedite verification under the supervision of the Revenue Supervisor and the Tahasildar. The Tahasildar and the Officer sanctioning the loans should also make arrangements for verification of encumbrances in accordance with instructions in paragraph 16.

10. Mode of transmission of the application for enquiry.

- When an application is sent for enquiry to another officer it should be sent to him in original and a record of such transmission should be kept in the order-sheet of the case record. If the application is delivered personally to the enquiring officer or is sent to him through any other agent, the signature of the person to whom the application is delivered should be taken in Column 3 of the order-sheet. If on the other hand, the application is forwarded by post, the letter under which it is forwarded should be noted in the said column of the order-sheet.

11. Enquiry to be expeditious.

- The enquiry should be conducted summarily and as expeditiously as possible, in no case should it be prolonged beyond a week from the date of receipt of the application for enquiry. The enquiring officer should carefully enquire into the particulars mentioned in Columns 1,2,3 (a) and (b) of the reverse of the application. He should specifically indicate under Column 3 (c) of the reverse of the application whether the conditions mentioned in sub-paragraph (5) of paragraph 1 are satisfied and whether the applicant is a member of a co-operative society dealing with supply of chemical fertilizers on credit in furnishing the recommendation under Column 4, only such amount as is considered sufficient to cover the cost of the fertilizers recommended should be mentioned and the type and quantity of each type of fertilizers should also be specified. The loan application should be

returned in original to the officer who forwarded it for enquiry.

12. Fixed dates for disposal of applications for loans for different Panchayats.

(1)The Tahasildar or any other officer authorised to sanction the loan should earmark specific dates for different Panchayat areas within his jurisdiction for disposal of loan applications so that it may be convenient for the applicants attend office on those dates to enquire about their applications for loans, execute necessary bonds and receive permits in case the loan applied for is sanctioned. Wide publicity should be given to the dates set apart for different Panchayat areas.(2)The Revenue Inspectors and the Village Level Workers should ascertain the dates on which loans are to be sanctioned for villages comprised in different Panchayats and give intimation to the applicants concerned to attend the office of the sanctioning authority on these dates for execution of bonds and receipt of permits.

13. Transmission of records to the Tahasildar in case the loan is sanctioned by an officer other than the Tahasildar.

- In case the loan is sanctioned by any officer other than the Tahasildar, all records shall be forwarded to the Tahasildar having jurisdiction over the village to which the loanee belongs for recovery of the loan and maintenance of accounts.Chapter-III Security and Security Bonds

14. [Bonds for grant loans exempted from stamp duty. [Vide Article 40 of Schedule I and Article 40 of Schedule I-A of the Indian Stamp Act, 1899 as amended by the Indian Stamp (Orissa Amendment) Act, 1962.]

- Instruments executed by persons taking an advance under the Agriculturists' Loans Act, 1884 (XII of 1884) or by their sureties as security for the repayment of such advance are exempted from stamp duty.]

15. Security.

(1)According to Sub-rule (1) of Rule 12 a transferable interest in [immovable property] [For definition of 'immovable property', see Clause (a) of Rule 2. This definition is different from that given in the Indian Registration Act, 1908 (XVI of 1908), the General Clauses Act, 1897 (X of 1897) and the Orissa General Clauses Act, 1937 (Orissa Act 1 of 1937).] shall ordinarily be deemed to be adequate security. The following are the types of securities that can, under the rules, be accepted :
(a)a transferable interest in immovable property to the extent specified in Sub-rule (1) of Rule 12;
or
(b)when the applicant does not possess any interest
(i)collateral security of any person or persons possessing-a transferable interest in immovable property to the extent specified in Sub-rule (1) of Rule 12, and
(ii)personal security of the applicant.
(2)Special care should be taken to ensure that the value of the security is assessed with reference to the market value of similar lands with similar advantage in the vicinity. Over-valuation should be scrupulously guarded against and no loan

should be sanctioned unless the officer sanctioning it is satisfied as the adequacy of the security offered.(3)In case where lands containing trees and plantations are offered as security, the officer granting the loan should, in valuing them consider the possibility of plants of trees drying or decaying either naturally or through neglect before the complete discharge of the loan. The value of the security should be considered with reference to this contingency, it being kept in view that should the occasion arise, the loan dues could be fully satisfied by the sale of the lands offered as security despite fall in value on account of the deterioration of the trees or plantations. The officer competent to sanction the loan is personally responsible for proper valuation of the property offered as security.

16. Verification of encumbrances.

- For the proper security of the loan it is of utmost importance that the sanctioning authority should be satisfied that the transferable interest in immovable property offered as security for the loan is either unencumbered or, if encumbered, the value of the land after taking into account the existing encumbrances is sufficient to serve as security for the loan advanced. Ordinarily enquiry to ascertain the existence of encumbrances shall be made in the registration Office by the Officer conducting the enquiry and no searching fee shall be charged for the purpose. The search in Registration Office may be made to find out if any encumbrance has been created during twelve years preceding the date of application for the loan or during such longer period as the circumstances of each case may demand. Responsibility rests squarely on the Enquiring officer and on the officer sanctioning the to ascertain if the land offered as security is free from encumbrances or, if it is already encumbered, the extent thereof.

17. Filing of loan bonds In registration offices.

(1)Sub-section (3) of Section 69 of the Indian Registration Act, 1908 (XVI of 1908), Agriculturists' Loans Act, 1884 (XII of 1884) and send a copy of any instrument whereby immovable property is mortgaged for the purpose of securing the repayment of the loan and if any such property is mortgaged for the purpose in the order granting the loan, copy also of that order to the Registering Officer within the local limits of whose jurisdiction the whole or any part of the property so mortgaged associate and such registering officer shall file the copy or copies, as the case may be, in his Book No.1.(2)Sub-rule (4) of Rule 13 lays down that a copy of the agreement in Form 'B' and where the loan is sanctioned on the strength of security furnished by surety or sureties, a copy of such of the bonds in Forms 'C' and 'D' shall be sent to the registering officer under Sub-section (3) of Section 89 of the Indian Registration Act, 1908 (XVI of 1908).(3)Loan bonds forwarded to the registration office for being filed in Book No.1 maintained in that office should be sent under cover of a chalan in Form No.2 given in the Appendix which shall be drawn up in duplicate. Columns 1 and 2 of the Schedule to the chalan should be filled up in the issuing office. The registering officer concerned should retain the bonds and the original copy of the chalan. He will return the duplicate of the chalan after filling up columns 3 to 7 of its Scheduled to the Tahasildar. The particulars received from the registration office relating to each bond should be entered in red ink on the top of the original bond under the signature of the Tahasildar.Chapter-IV Issue of permits and supply of fertilizers

18. Ascertainment of the price of fertilizers by the sanctioning authority.

- As the sanction of loan will be towards the cost of fertilizers to be supplied to the loanees, it is necessary that the sanctioning authority should be equipped with the current prices of different kinds of chemical fertilizers. The Agriculture and Animal Husbandry Departments will supply each year a copy of the circular indicating the current price of different fertilizers to all Collectors, Sub-divisional Officers and Tahasildars. The Tahasildars and other sanctioning authorities should also ascertain the prices of fertilizers from the Regional Cooperative Marketing Society.

19. Timely supply of fertilizers by the co-operative societies.

- It is of utmost importance to make arrangements in advance for stocking of adequate quantity of different kinds of fertilizers and intimate the same to the Regional Co-operative Marketing Society and the primary co-operative societies concerned. The primary co-operative societies will get their supplies from the Regional Co-operative Marketing Society which, in its turn, will get its supply from the State Co-operative Marketing Society. The Collector should make a rough assessment of the requirement of different kinds of fertilizers required for his district taking into account the allotment of funds and intimate the same to the Regional Co-operative Marketing Society concerned and to the Registrar of Co-operative Societies. The Registrar of Co-operative Societies will ensure that supply of fertilizers according to the requirement is made to the primary co-operative societies in time so that there may be no delay in supplying fertilizers to the loanees on production of permits.

20. Manner of drawal of permits.

(1) Permit should be drawn up according to the provisions of Sub-rules (2) and (3) of Rule 15. Sanctioning authorities should take particular care to obtain signatures of the loanee as required in Sub-rule (4) of the said rule. (2) In Column 2 of the permit in Form 'E' annexed to the rules the period for which the permit will be valid has to be mentioned. Ordinarily the period of validity of the permit should be for a month from the date of issue.

21. Signature of the loanee in the Register of Fertilizers loans to be maintained by the co-operative society.

- The Co-operative Society on which the permit is issued should, in addition to the signature of the loanee in the triplicate copy of the permit as required under Sub-rule (7) of Rule 15, obtain the signature of the loanee in Register of Fertilizer Loans to be maintained by the society in Form No.3 given in the Appendix.

22. Monthly demand list by co-operative society.

- Although the co-operative societies on which permits are issued are to submit demand list to the Tahasildar by the 20th March of the year in which the loan is sanctioned, it would be expedient that the co-operative societies furnish monthly demand lists so as to reach the Tahasildar by the 10th of

the month following. The Tahasildar should press for timely furnishing of such monthly demand list by the Co-operative Societies concerned.

23. Register of permits.

- The Tahasildar or any other officer authorised to sanction the loan shall maintain a Register of Permits in form No.4 given in the Appendix. Chapter-V Repayment and recovery

24. Subsidy.

- Clear orders should be recorded in the order-sheet of the case record relating to the grant of subsidy under Rule 9 and the amount granted as subsidy.

25. Collection through Revenue Inspector.

- The collection of loan should ordinarily be made through the Revenue Inspectors having jurisdiction who should keep proper account of the recovery of the loans.

26. Local collection.

- The Revenue Inspectors should draw up a programme in advance for local collection of loans. The programme should be drawn up keeping in view the harvesting season in the area and it should be approved of in advance by the Tahasildar. Wide publicity should be given in advance in the villages concerned, relating to the programme drawn up for local collection of loan. The objective should be to make frequent approaches to the loanees for payment of the loans by the due date. Chapter-VI Maintenance of Accounts

27. Loanee's Personal Ledger Account.

- The accounts of all loans sanctioned under Sub-rule (1) of Rule 15 of the Orissa Fertilizers Loans Rules, 1965, shall be maintained in Form No.5 (Personal Account of Loanees) given in the Appendix.

28. Maintenance of Personal Ledger Account.

- As soon as a loan is sanctioned and the permit issued in Form 'E' for issue of fertilizers by the co-operative society, the Tahasildar shall fill up Columns 1 to 8 of the Personal Ledger Account maintained in his office and attest the entries in Column 9. He should also fill up the Register in respect of cases disposed of by other officers empowered by the Collector under Sub-rule (2) of Rule 4 with reference to entries in the case records which are to be returned to the Tahasildar under sub-paragraph (5) of paragraph 7.

29. Submissions of demand list by co.

- operative societies- The co-operative society shall send at regular intervals and not later than the 20th March of the year in any case a demand list in duplicate in Form No.6 to the Tahasildar for payment of the value of the fertilizers supplied on the strength of the permits issued. The triplicate copies of the permits in Form 'E' bearing acknowledgement of the loanee should invariably be forwarded along with the demand list. Note- When the value of fertilizers received by a loanee exceeds the loan sanctional, the excess shall be payable by him in cash to the cooperative society.

30. Scrutiny of the demand list.

- On receipt of the demand list in Form No.6 the Tahasildar shall scrutinise the particulars with reference to the Register in Form No.5, the original of the permit in Form 'E' and its triplicate which would have been sent by the co-operative society. He shall then pass order of payment.

31. Drawal of funds from the Treasury.

- He shall then draw the money from the Treasury or Sub-Treasury, as the case may be, debiting the expenditure to the Head "Demand 41-O-Loans and advances by State Government-D-Advances to Cultivators-II Advances under the Agriculturists' Loans Act-(ii) Loans in connection with drought".

32. Mode of drawal of funds.

(1) For the purpose of drawing the money from the treasury, a bill shall be prepared in Fully Vouched Contingent Bill Form (O.T.C. 31) in duplicate, enclosing a copy of the demand list in Form No.6. One of the bills shall be presented in the Treasury or Sub Treasury, as the case may be, and the other shall be retained in the office. (2) In no case cash shall be drawn from the Treasury and the amount shall be adjusted under the head "T-Deposits and Advances-Part III-Advances not bearing interest-Departmental Advances Special Advances-Advances for Seed and Manure" by transfer credit in favour of the Registrar of Cooperative Societies, Orissa for which necessary chalan in O.T.C. Form No. 6 shall be attached. (3) There shall be separate bills for drawing the demand of the different co-operative societies.

33. Drawal to be noted in the Personal Ledger Account.

- The fact of drawal and transfer credit of the amount shall be noted in Columns 10 and 11 of the Personal Ledger Account maintained in Form No.5 by quoting the T.V. No., Chalan No. and date.

34. Return of a copy of demand list to the co-operative society after credit of cost of fertilizer.

- One of the copies of the demand list in Form No.6 received from the co-operative society shall then be returned to the said society by the Tahasildar together with the treasury chalan in token on credit

of the amount.

35. Procedure to be followed by the co-operative society on receipt of the demand list.

- On receipt of the demand list and the treasury chalan, the co-operative society shall retain the demand list and the treasury chalan in its records, make necessary entries in its accounts registers and then send a true copy of the chalan to the Concerned Regional Co-operative Marketing Society.

36. Procedure to be followed by the Regional Co-operative Marketing Society on receipt of copy of chalan from the co-operative society.

- The Regional Co-operative Marketing Society, on receipt of the true copy of the treasury chalan, shall credit to the account of the society to the extent noted in the chalan and send a true copy of the chalan duly certified by the President of the society to the State Co-operative Marketing Society for record and posting of necessary entries in their books of accounts.

37. Maintenance of Bill Register.

- A Bill Register in Form No.7 shall be maintained in support of drawal and adjustment. In Order to watch the progress of expenditure Column 7 shall be carefully filled up after deducting the drawal (Column 4) from the available allotment.

38. Procedure for maintenance of Cash Book.

- The amount drawn from the treasury shall be accounted for in Column 3 of the Cash Book in O.T.C. Form No.4 and its transfer credit shall be noted in Column 7 of the Cash Book. The entries in the Cash Book relating to drawal and transfer credit shall be attested by the Tahasildar.

39. Preparation of list of loans in Tahsil Office and transmission of the same to the Revenue Inspector for collection.

- (1) The Tahasildar shall prepare a list of loans sanctioned till the 31st day of March of each financial year whether sanctioned during the financial year or earlier and remaining unpaid on the said date in Form No.8 of the Appendix with reference to the Register in Form No.5. He shall fill up Columns 1 to 5 of the list and forward it to the Revenue Inspectors concerned by the 30th day of April of the following financial year for collection of the loan.(2)The Revenue Inspector shall maintain this list in a separate file wherein all such lists and duplicates of chalans in Form No.10 where payment is made directly in the Tahasil Office shall be placed. [See paragraph 47].

40. Manner of Calculation of interest.

(1) While effecting collection, interest shall be calculated at $5\frac{1}{2}$ % (i.e., 8 % minus $2\frac{1}{2}$ % subsidy) per annum, if the repayment is made on or before the date fixed for repayment at $12\frac{1}{2}$ % per annum, if the repayment is made after the due date and collected accordingly. The Revenue Inspector should calculate the interest carefully with reference to Column 6 of the list. Periods of half month or less to be ignored for calculation of interest - (2) In calculating the interest, a period of half a month or less shall be disregarded, and any period exceeding half a month shall be taken as one month.

41. Grant of receipt by the Revenue Inspector for collections.

- For every item of collection, the Revenue Inspector shall grant a receipt in O.T.C. Form No.5 in which the amount of principal and interest shall be specified. He shall record the details of repayment against the relevant entries in the list of loans in Form No.8 in Columns 6 to 11.

42. Maintenance of Daily Collection Register by Tahsildar.

- The Revenue Inspector shall maintain a Daily Collection Register in Form No. 9 in which the collections shall be entered as and when made. Progressive total of the collections from the last remittance to the date of present remittance shall be struck under Columns 4 to 6 in red ink.

43. Transmission of Loan Collections to the Tahsil Office.

- The Revenue Inspector shall remit the Collections to the Tahasil Office with a chalan in duplicate in Form No.10 given in the Appendix.

44. Procedure in Tahsil Office on receipt of remittance from Revenue Inspector.

(1) The Tahasildar shall, on receipt of the remittance chalan in Form No. 10, check up the particulars with reference to the Personal Ledger Account of his office, make necessary postings in the said Ledger and return the duplicate of the chalan to the Revenue Inspector with an endorsement to the effect that the remittance has been received in full. The duplicate of the chalan should be issued under a memo number. (2) The original of the chalans shall be preserved chronologically in a Guard File.

45. Procedure to be followed by the Revenue Inspector on receipt of the duplicate chalan in support of receipt of the remittance in Tahsil Office.

- The Revenue Inspector, after receipt of the duplicate of the chalan from the Tahasildar, shall paste it in chronological order in a Guard File and record this fact in Column 11 of the Register in Form No.8 and Column 7 of the Register in Form No.9.

46. Accounting of loans collection transactions in the Revenue Inspector's Cash Book.

- The Revenue Inspector shall record the transaction in his cash book.

47. Procedure when repayment is made directly in the Tahsil office.

(1) When repayment is made by the loanee in the Tahsil Office, the Tahasildar shall get a chalan prepared in Form No.10 in duplicate with reference to the Register of Personal Ledger Account of Loanees, accept the repayment and grant a receipt in miscellaneous receipt Form (O.T.C. No.5). he shall forward the duplicate to the Revenue Inspector concerned with the endorsement that the loan having been paid in the Tahsil Office, the list of loans sanctioned may be suitably corrected. If, however, the loan is repaid in full before the despatch of the list, the duplicate need not be sent as the list itself would not exhibit the demand. This chalan need not be pasted in the Guard File; it will be placed in the appropriate file according to the instruction in sub-paragraph (2) of paragraph 39.(2) On receipt of the intimation, the Revenue Inspector shall score through the appropriate entry in the list of loans, if the demand is fully satisfied or make suitable corrections therein, taking care to note the authority of the intimation in Column 13. Every such correction shall be attested by the Revenue Inspector.

48. Repayment to be accounted for in the Cash Book and Register of Personal Ledger Accounts in the Tahsil Office.

(1) All repayments, whether made through the Revenue Inspector or directly in the Tahasil Office, shall be noted by the Tahasildar in Column 4 of the cash book and its subsequent remittance to treasury in Column 8 of cash book as well as in Columns 12 to 18 of the Register of Personal Ledger Account maintained by him.(2) The Tahasildar shall sign in Column 19 of the Register of Personal Ledger Account in token of the correctness of the entries in Columns 12 to 18.

49. Head to which repayments to be credited.

- The amounts received on account of repayment of loan shall be credited into the treasury in a separate chalan under the head "Q-Loans and Advances by State Government-D-Advances to cultivators-II-Advances under the Agriculturists' Loans Act-(ii)-Loans in connection with drought" and " XVI -interest-B-Other interest receipts-A-interest on loans and advances by State Government" for principal and interest respectively.

50. Prompt verification and return of the plus and minus memorandum.

- The monthly plus and minus memorandum received from the Treasury should be promptly verified from the records maintained in the office of the Tahasildar and returned to the Treasury for transmission to the Accountant-General. Particular care should be taken for quick reconciliation of the Treasury and Departmental figures, should any discrepancy be noticed between the two

figures. Chapter-VII Miscellaneous

51. Arrangement, consignment, preservation and destruction of loan case records.

- The instructions contained in Chapter-III of the Orissa Records Manual, 1964, should be followed for arrangement, consignment, preservation and destruction of case records relating to loans.

52. Classification, preservation and destruction of loans registers.

(1) For classification, preservation and destruction of registers, the instructions contained in Section 5 of Chapter-II of the Orissa Records Manual, 1964, should be followed. (2) The period of preservation of the registers prescribed under these Executive Instructions shall be as follows :

- | | |
|--|--|
| (i) Register of Applications for loans for fertilizers | 3 years. |
| (ii) Register of Fertilizer loans | 6 years. |
| (iii) Register of permits | 6 years. |
| (iv) Personal Ledger Accounts of Loanees | 12 years or after the the case records are destroyed full repayment of the loan, whichever is later. |
| (v) Bill Register | 6 years. |
| (vi) Daily Collection Register of Loans | 3 years. |

53. Monthly D.C.B. statements relating to fertilizers loans.

(1) The Tahasildar shall submit a monthly D.C.B. statement relating to recovery of fertilizer loans in Form No. 11 given in the Appendix, so as to reach the Collector by the 7th of the month following the one to which the return relates. (2) The Collector shall submit a consolidated return for the district in the same form as prescribed in sub-paragraph (1) so as to reach the Revenue Divisional Commissioner by the 15th of the month following the one to which the return relates. A copy of the return shall simultaneously be sent to the Board of Revenue. (3) The Revenue Divisional Commissioner Shall make a quarterly review of the progress of collections in the districts in his Division and forward copies of the review to the Board of Revenue and the Collectors concerned.

54. Reference to the Board of Revenue in case of difficulty or doubt.

- In case of any doubt or difficulty in the implementation of the rules or the Executive Instructions, clarification from the Board of Revenue should be sought promptly.

55. Promptness in recovery essential.

- The Tahasildar shall take steps to effect recoveries as soon as the demand becomes due, resorting, if necessary, to coercive procedure. It is difficult to collect old arrears and it is mistaken kindness to postpone recoveries. Such postponements, in the long run, cause the cultivator a hardship which would have been very much less had the demand been collected immediately after it become due. Appendix Form No. 1 [See Paragraph 6 of the Executive Instructions] Register of applications for loans for fertilisers under the Agriculturist's Loans Act, 1884 Name of Tahsil..... Year.....

Serial No.	Date of receipt of the application	Name, father's name and address of the applicant	Amount of loan applied for to cover the cost of the fertiliser	Name and designation of the Officer to whom the application is made over for disposal and date thereof		Signature of the Officer taking over the application	
1	2	3	4	5		6	
Officer to whom and the date of which the application is entrusted for enquiry		Date on which enquiry report received	Whether the loan is sanctioned or rejected and the date of sanction/ rejection	Amount of loan sanctioned	Date of issue of the permit	Year and Serial No. in the Loan Ledger	Remarks
7		8	9	10	11	12	13

Note - (1) Columns 5 and 6 need only be filled up where the application is made over to another officer empowered by the Collector to sanction the loan [See Sub-paragraph (4) of Paragraph 7 of the Executive Instructions.](2) See Sub-paragraph (5) of Paragraph 7 of the Executive Instructions for further instructions. Form No. 2 [See Paragraph 17(3) of the Executive Instructions] Chalan for transmission to Registering Officer of Bonds for loans sanctioned under the Agriculturist's Loans Act, 1884 From The..... To The Sub-Register, Dated the..... 19... Sir, copies of bonds, the details of which are given in Columns 1 and 2 of the Schedule below for loans advanced under the Agriculturists' Loans Act, 1884 are forwarded for being filed in your Book No. 1 in pursuance of Sub-section (3) of Section 89 of the Indian Registration Act, 1908.

2. It is requested that the duplicate copy of the chalan may please be returned at an early date to the undersigned after filling up Columns 3 to 7 of the Schedule appended to the chalan

Schedule

Case No.	Year	Filled in	Year	Remarks
Book No.	Volume No.	Page	Bearing No.	
1	2	3	4	5 6 7 8

Date..... Signature of the sanctioning authority

Place..... Designation.....

Memo No..... Dated the.....

Returned to the after filling up Columns 3 to 7 of the Scheduled above

Date..... Signature of the Registering Officer

Place..... Designation.....

Form No. 3[See Paragraph 21 of the Executive Instructions]Register of Fertilisers Loans.....

Co-operative Society.....District Year.....

Serial No.	Name of the loanee	Quantity of different types of fertilisers supplied	Value of each type of fertiliser supplied	Total value	Date of supply	Signature of the loanee
1	2	3	4	5	6	7

Form No. 4[See Paragraph 23 of the Executive Instructions]Register of permits

1. Serial No.....

2. Name and address of the person in whose favour permit is issued.

3. Number of the permit.....

4. Amount for which permit is issued.....

5. Name of the Co-operative Society on which the permit is issued.....

6. Number and date of despatch of the triplicate of the permit to the Co-operative Society.....

7. Date up to which the permit to remain valid.....

8. Date, if any, up to which the permit is revalidated.....

9. Number and date of return of the triplicate copy of the permit by the Co-operative Society.....

10. Cost of fertilisers issued in the permit.....

11. Authority and date of reimbursement of cost to the Co-operative Society.....

12. Date of return of the triplicate copy of the permit for non-presentation .

13. Date of cancellation of the permit for non-presentation.....

14. Date of cancellation of the permit and the loan bonds with mention about the serial number and year in the Loan Ledger.....

15. Remarks.....

Form No. 5[See paragraph 27 of the Executive Instructions]Personal Ledger Account of Loanees granted loans under the Orissa Fertilisers Loans Rules, 1965.....Tahsil.....District for the year.....

Serial Number	Name and address of the loanee	Name of the Co-operative Society to issuefertilisers	No. and date of the permit	Date up to which permit is valid	Amount sanctioned	Date of receipt of fertiliser by the loanee	Date fixed for repayment	Attestation by the Tahsildar	T.V.No. and date in which the amount drawn
1	2	3	4	5	6	7	8	9	10

Chalan number and date of adjustment	Repayment	Amount Collected	Chalan No. and date of credit into treasury	Attestation by Tahsildar	Remarks
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Receipt Number	Date	Principal	Interest at 5½ %	Interest at 12½ %	Total
11	12	13	14	15	16
					17 18 19 20

Form No. 6[See paragraph 29 of the Executive Instructions]Demand List of the value of fertilisers issued by the Co-operative Society in the..... Tahsil..... District for the period from..... to.....

Serial No.	Name and address of	Number and date of the permit on	Value of the fertilisers	Date of Serial number and date of the issue	Remarks
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the loanee		which fertilisers	issued	Co-operative Society's		
		were issued		issue Register		
1	2	3	4	5	6	7

Form No. 7[See paragraph 37 of the Executive Instructions]Bill register under the Orissa Fertiliser Loans RulesName of the Tahsil..... Name of the District..... Year..... Allotment for the year.....

Date	Bill No.	Name of the Co-operative Society in whose favour money is drawn	Amount	T.V. number and date	Chalan number and date of deposit	Balance of allotment	Signature of the Tahsildar	Remarks
1	2	3	4	5	6	7	8	9

Form No. 8[See Paragraph 39 of the Executive Instructions]List of loans sanctioned under the Orissa Fertilisers Loans Rules, 1965Relating to..... Circle.....

Serial No.	Serial No. of the personal Ledger Account of Tahsil Office	Name and address of the loanee	Amount of loan	Date fixed for repayment	Amount of principal paid
1	2	3	4	5	6

Amount of interest paid	Total amount paid	Receipt No. and date	No. and date of the duplicate remittance chalan returned by the Tahsildar	Signature of Revenue Inspector	Remarks	
At 5½ %	At 12½ %					
7	8	9	10	11	12	13

Form No. 9[See Paragraph 42 of the Executive Instructions]Daily Collection Register of Loans under the Orissa Fertilisers Loans Rules, 1965Of.....Circle

Date	Receipt No.	Name of the loanee	Amount of principal collected	Amount of interest collected	Total	No. and date of the duplicate chalan returned by the Tahsildar
1	2	3	4	5	6	7

Form No. 10[See paragraph 43 of the Executive Instructions]Chalan for remittance of repayment of loans under the Orissa Fertilisers Loans Rules, 1965For..... Circle

Serial No. and year of loan in the Tahsildar's personal Ledger Account	Name and address of the loanee	Date of collection	Amount collected	Total	Remarks
Principal	Interest				
At 5½ %	At 12½ %				

1	2	3	4	5	6	7	8
						TotalPrincipalInterest	
Signature of the Revenue InspectorForm No. 11[See paragraph 53 of the Executive Instructions]Demand Collection and Balance of Loans issued under the Orissa Fertilisers Loans Rules, 1965.....Tahsil/District for the month of.....20.....							
Demand for the year on account of principal	Collections upto previous month of the principal	Collections during the month out of principal	Total collections out of principal	Collection of interest up to previous month			
At 5½ %	At 12½ %	Total					
1	2	3	4	5	6 7		
Collection of interest during the month		Principal (Column 4)	Total collection	Balance out of principal			
At 5½ %	At 12½ %	Total	Interest (Total of Columns 7 and 10)		Total		
8	9	10	11	12		13	14