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Extension of village gaothans and
provision of House sites. Housing
Scheme No.HSG-5.
Classification of expenditure under —

GOVERNMENT OF MAHARASHTRA
Revenue and Forests Department,
No.LND 3962/107047-HII
Sachivalaya, Bombay-32
10th January 1974.

CIRCULAR

Read:- Government Resolution, Revenue and Forests Department
No. LND.3962/107047-Q dated 4th January 1969.

Government is pleased to issue the following detailed instructions
as to the action to be taken by the local officers at various stages
referred to in para 4 of the said Government Resolution:-

i) In view of the position explained in para 3(1) (b) of
Government Resolution dated 4th January 1969 expenditure on account of
plots ~~xxx~~ to be granted on loan basis (i.e. on instalment basis) is only
to be debited after the close of the financial year but before close of
the Government accounts and a provision of funds is necessary under sub head
"Extension of village gaothans and housing sites" .Adequate provision
should also be made in the Budget Estimates every year under this head
of account;

ii) the Tahsildars should submit to the Collectors concerned detailed
statement of expenditure to be converted into loans (i.e. the amount of
expenditure to be recovered from the allottees by instalments and which
is to be transferred to " Q-Loans and advances by State Government Scheme
in the Five Year Plan etc.)

iii) Such/statment should contain a certificate of the Tahsildar that
the amounts have been treated as loans and that he is responsible for
watching the recovery of loan.

iv) Collector should scrutinise these statements and forward them
to the Audit concerned in the first week of April with one consolidated
statement, for the entire year, to be converted into loans by the Audit
by contra credit to " L II.Misc." or minus debit to " 19-General

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FILE OF THE COLLECTOR
RAJWADI
Date.....23 JAN 1974
Branch

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Administration".

v) On receipt of such statements the Audit Office will transfer the amount in question to "Q Loans and Advances etc." by reduction of expenditure under "19 General Administration" in the accounts for March (final).

vi) If any such adjustments remain to be finalised in the accounts of the same year, the same will be carried out by the Audit office in the accounts of the subsequent years and credit for contrae debit to "Q Loans and Advances etc." will be treated as revenue receipts under "LII Misc -Miscellaneous" in the accounts of the next financial year;

vii) By ~~the~~ following the accounting procedure as indicated in (v) and (vi) above the contra debit to "Q Loans and Advances etc." during any year will include charges of that year as well as charges of the past years, if any, adjusted in the accounts of that particular year.

viii) After the allotment of site, the Tahsildar should enter that amount converted into loan in the relevant subsidiary registers in his office for watching recoveries of the loans.

ix) As stated in para 3(c) of Government Resolution Revenue and Forests Department No. LND 3962/107047- Q dated 4th January 1969 the expenditure on account of the land given to the villagers with the concession to pay the occupancy price in instalments (i.e. on loan basis) is only to be transferred to the head "Q Loans and Advances by the State Government". The amount realised in the same year towards the full payment of price of plot should be accounted for as reduction of expenditure under "19-General Administration" and should not be credited to "Q Loans and Advances by the State Government."

x) The cost of the plots given to landless agricultural labourers free of occupancy price will be reimbursed by Government

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of India to the State Government. In such cases expenditure should be retained under " 19 General Administration" and not transferred to " Q Loans and Advances" Hence Reconciliation of expenditure on account of free grant of plots to landless agricultural labourers will have to be done under the head " 19 General Administration" and not ~~under~~ ^Q Loan and Advances". The Collectors of the districts should reconcile the expenditure under the scheme with those figures booked by Audit and send such reconciled statements to the Finance Department through the Revenue and Forests Department. The Finance Department will forward this statement to the Audit for audit certification and onward transmission to the Government of India.

The Collectors are requested to see that the above instructions are scrupulously followed by the local officers in their districts.

This letter issues with the concurrence of the Finance Department ~~vide~~ its un official reference No.27230/ 1473-BI dated the 21st November 1973.

By order and in the name of the Governor of Maharashtra,

Hanwant

Section Officer, Government of
Maharashtra, Revenue and Forests Department.

Copies to:- The All Commissioners of Division
The Settlement Commissioner and Director of Land
Records, Poona.