

CHAPTER XI

REVENUE RECEIPTS

A—GENERAL

291. Departmental revenue is assessed and realized in accordance with rules prescribed by the Local Government in the Irrigation and the Buildings and Roads Manuals of Orders. When collected, it should be correctly brought to account in accordance with the classification prescribed in Appendix I.

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292. Consistently with the provisions of the rule in this chapter, the detailed rules of account procedure relating to revenue receipts have been prescribed by the authorities of the department and will be found in the Manuals of Orders above referred to. *See* also paragraphs 67, 73 and 78.

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249.

293. Distinction must be made between receipts which are finally creditable to the revenues of the Province as departmental revenue and transactions which represent merely such cash or other value received as has either to be eventually repaid or to be utilized to meet the cost of some service to be rendered or already rendered or to be taken in reduction of expenditure previously incurred. Receipts of the latter class are creditable to the debt, deposit, remittance or expenditure head concerned and are not subject to the rules of this chapter ; *see* also statement E of Appendix I.

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1. For appropriation of unclaimed balances lying in the deposit accounts, *see* paragraph 622.

2. Receipts in connexion with municipal and district fund works which are realized by officers of the department are creditable to the head "Deposits of local funds" under the local ledger head concerned.

294. (a) It is not permissible, except in the case of storage on sales of stock on credit, to credit revenue to the head concerned until it is realized, but divisional officers are responsible that demands are made as revenue falls due, that steps are taken with a view to effect prompt realization of all revenue, regular or occasional, and that proper records are kept to show, in respect of all items

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of revenue, recurring or non-recurring, the assessments made, the progress of recovery and the outstandings debts.

The object of this rule is that all classes of revenue, whether accruing from property of any kind, from leases of rights and concessions (e.g., rights for fishing, grazing, etc., and use of water-power) or from any other source are properly watched.

(b) The recovery of all debts should receive the special attention of the divisional officer and no debts should be remitted or written off except under the orders of competent authority.

B—IRRIGATION REVENUE COLLECTED IN THE CIVIL DEPARTMENT

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252.

295. When revenue from irrigation works is realized in the civil department, the procedure described below should be observed :

(a) The collections made in the civil department are paid direct into treasuries. They are brought to account to the credit of the revenue heads concerned in the Principal Auditors' office without being passed on to the divisional officer for adjustment.

(b) The divisional officer receives from the collector a monthly statement of the amounts realized, to enable him to watch the progress of recovery against demands or assessments.

(c) The divisional officer should submit to the Principal Auditor half-yearly statements as prescribed in the Irrigation Manual of Orders showing, separately for each civil district, the monthly realizations, as compared with the assessments, in respect of each canal or other work.

(d) The Principal Auditor should maintain a register showing, separately for each canal or other work, the monthly realizations pertaining to the different divisions.

(e) The Principal Auditor should bring to the notice of the Chief Engineer any marked shortcoming of revenue realizations, as compared with the budget estimate and the assessment of the year, but this will not relieve the authorities of the department of their responsibilities as prescribed in the local rules referred to in paragraph 292.

C—RENTS OF BUILDINGS AND LANDS

I—Demands and Recoveries

(a) FROM PRIVATE PERSONS

296. When a public building, land or other property is let to a person not in the service of the Crown, the full assessed rent must be recovered in advance. In the case of public buildings rent will be assessed in the manner laid down in paras. 291B and 291D of volume V of the Handbook. See also paras. 290 and 290A of this volume. P.W.A.C.
253.

(b) FROM GOVERNMENT SERVANTS AND PENSIONERS

297. The recovery of rents from government servants occupying rentable buildings may be made by deduction from pay bills or in cash as laid down in chapter IV of volume V of the Handbook. The instructions contained in those rules should be carefully observed by the Public Works officers. P.W.A.C.
254.

298. Where rent is recoverable in cash, a bill in suitable form should be sent to the tenant on or before the last day of each month and he should be required to pay in the rent before the expiry of the following month. P.W.A.C.
255.

299. Amounts recovered by treasury officers in the Province will not be passed on to the divisional officer, for adjustment in his accounts, as the Principal Auditor will credit the revenue heads (and canal, etc.) concerned, direct in his own books. The divisional officer should, however, credit the accounts of the tenants in the register of rents of buildings and lands, form no. 49 (paragraph 308), with the recoveries as certified by the treasury officer. P.W.A.C.
257.

1. The Principal Auditor will forward to the divisional office for verification the statements in form no. 3 of volume V of the Handbook received during a month, in his office with the accounts of ten per cent. of the treasuries selected by him. The divisional accountant should compare these statements with the corresponding entries in the register of rents of buildings and lands (form no. 49), see that no statement pertaining to that treasury has been omitted to be sent by the Principal Auditor and take steps to revise the assessment of rents of government servants whose rates of emoluments have been altered by the Principal Auditor.

300. Recoveries made by other treasury officers and disbursing officers should be credited to the accounts P.W.A.C.
258.

300—303A] PUBLIC WORKS ACCOUNT RULES [CHAP. IX

of tenants in the register of rents of buildings and lands, form no. 49, and adjusted in the divisional accounts by debit to the remittance head concerned, on the authority of the certified statements received back from them, without waiting for the intimation of the corresponding credit from the Principal Auditor, *vide* rule 1 to paragraph 654.

Statements received from disbursing officers and submitted to the Principal Auditor along with the divisional accounts will be sent periodically to the audit officers of the circles or departments concerned for verification, and the procedure indicated in rule 1 under paragraph 299 will then be followed in respect of the verified statements.

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259.

301. A tenant who is a government pensioner, should be treated as a private individual for the purpose of these rules. But if he desires to make payments by deductions from his pension, recoveries from him may be made through the treasury officer or other disbursing officer concerned, on the pensioner furnishing the divisional officer with a written request authorizing such deduction. This authority should be transmitted to the treasury or disbursing officer with the first demand.

D—REFUNDS AND REMISSIONS

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262.

302. Remissions of irrigation revenue allowed before collection should be treated as reductions of demands. Cash repayments of such revenue after collection should be taken in reduction of receipts and debited to the sub-head 'Deduct—Refunds' under the minor head 'Direct receipts'; *see* Appendix I.

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263.

303. Before a remission or refund of any kind, otherwise in order, is allowed, the original demand or realization, as the case may be, should be traced and a reference to the remission or repayment should be so recorded against the original entry in the cash book and other accounts as to make the entertainment of a double or erroneous claim impossible. Any acknowledgment previously granted should be taken back if possible and destroyed, a note of the repayment being, in any case, recorded on the counterfoil of the receipt.

303A. All proposals involving the remission or write off of rents of residential buildings should be dealt with in the manner laid down in paras. 291 and 291-A of the Financial Handbook, Volume V.

E—ACCOUNTS PROCEDURE

I—Registers of Revenue

304. All revenue receipts of the division should be classified and abstracted in a register of revenue, form no. 46, maintained in the divisional office. The receipts relating to each project for which a separate revenue account is kept, should be registered separately, and all the other receipts pertaining to a major head should be booked collectively. The receipts relating to the transactions of the Central Government, if any, should be recorded separately. *See* paragraph 90. P.W.A.C. 264.

305. In this register a column is opened for each minor head of revenue (and heads subordinate to it) other than "*Deduct—Refunds,*" for which a single deduction is made from the total revenue of the month the details of the charges making up the figure to be deducted being recorded in a separate register of refunds of revenue, which should also be in form no. 46. P.W.A.C. 265.

1. For accounts procedure in respect of refunds of rents realized, *see* rule 1 to paragraph 310.

306. All receipts falling under the minor heads receipts and recoveries on capital account, should also be abstracted in form no. 46, separately for each major head of expenditure, a separate account being kept for each project the expenditure whereon is booked separately. Receipts falling under the minor head "*Recoveries of expenditure*" will appear in the register of revenue for the major head concerned under three distinct detailed heads, viz., (1) establishment recoveries, (2) tools and plant recoveries and (3) other recoveries. P.W.A.C. 266.

307. In respect of rent receipts of the buildings and special services for which a subsidiary account is kept in form no. 49 (*see* paragraphs 308 and 310), it is not necessary to make entries in detail in any of the registers in form no. 46. The monthly totals only (excluding the amounts realized by treasury officers in the Province), for each class of the rents for which separate detailed heads have been opened under the minor head "*Rents*", should be transferred from form no. 49 to form no. 46. P.W.A.C. 267.

II—Register of Rents

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268.

308. A register in form no. 49 (Register of rents of buildings and lands) should be maintained in the divisional office to show the monthly assessments, realizations and balances of rents, of all residential buildings (including office buildings used as residences) and of such other buildings, lands, etc., as may be available for being let. No building other than those falling within the categories specified in clauses (a) and (b) of article 301 of the Account Code or site should be excluded from this register on the plea that it is intended to be occupied rent-free or is not likely to be rented, but all such buildings may be grouped separately.

1. Private buildings which have been hired for use as residence or are used as such, wholly or in part, should be included in this register.

2. Rent-free quarters for menials need not be entered in this register except when allotted to persons from whom rent is recoverable. Nor need rest-houses and other travellers' bungalows be entered although rent receipts from them are also treated as rents of buildings, which are required to be booked under the minor head "Rents".

3. In the Irrigation Branch of the department, land attached to residential buildings should be included in this register, while revenue from lands other than those attached to residential buildings should be watched through vernacular registers, which should be checked in detail by the divisional accountant, either monthly or quarterly as may be considered convenient.

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269.

309. The entries relating to the assessment of rent should be made month by month, and for this purpose arrangements should be made to obtain timely intimation (with full particulars) of all changes of tenancy from the subordinates in charge of the properties.

If any property is occupied free of rent, or if the rate for any month's emolument is neither the standard rate nor the 10 per cent. of the occupant's emoluments, a suitable remark (quoting authority) should be made against the entry relating to it. If a government servant is not entitled to but is actually allowed the benefit of the 10 per cent. concession [recognized by Fundamental Rule 45-A-IV(b) or 45-B-IV(b)] a reference to the specific orders of Government allowing it should be recorded in the remarks column of the register of rents.

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310. The total realizations of each month should be abstracted at the foot of the register, so as to show separately (1) cash realized in the division, (2) recoveries by other disbursing officers adjusted in the divisional accounts (paragraph 300), and (3) recoveries by treasury officers of this province adjustable in the account office (paragraph 299), for both rents of buildings and rents of lands, etc. If any buildings are provided with special services such as furniture, etc., for which rent is charged separately, the

account of rent charged for each building in respect of these services should be kept separate from that of the rent of the building itself, and in the abstract also the realizations on account of each of these services should be shown separately.

Refunds of rents realized should be shown separately as *minus* realizations in the register of rents of buildings and lands, and thus distinguished from the gross realizations of rent.