

CHAPTER – 32

ACCOUNTS

The account of all receipts and refunds of revenue shall be maintained by Accounts Section. Accounts Section shall maintain accounts of old leases and Rehabilitation properties by maintaining the following forms and registers:-

- (i) Ledgers for all leased properties dealt with by that section, to keep an account of recovery of ground rent, additional charges, damages etc.
- (ii) Register of Miscellaneous Recoveries, to watch recoveries on account of temporary allotment of land and auction of rights for the removal of sand or stone, grazing and grass cutting rights and damages from squatters etc.
- (iii) Register of Transfers, for keeping a consolidated record of all transfer of leases properties dealt with by them.
- (iv) Register of Refund of Revenue.
- (v) Register of Security Deposits.
- (vi) Reconciliation Register.
- (vii) Register of transfers, for keeping consolidated record of all transfers of leased properties under their charge.

2. MAINTENANCE OF REGISTER OF MISCELLANEOUS RECOVERIES:

Accounts Section shall maintain a Register of miscellaneous Recoveries, to keep an account of recoveries on account of allotment of land for purely temporary basis such as for holding meetings, charity shows, Ramlila etc. and damages for unauthorised occupation of land. A separate register shall be maintained for each financial year.

On receipt of a copy of a letter of allotment of land or a copy of letter of acceptance of bid of an auction by the purchase or Estate Officer's order demanding damages the dealing hand in the Accounts Section shall make

entries in column 1 to 6 of the Register and submit it to Superintendent who shall check the entries and sign in column 7 in token of having checked.

3. POSTING OF DEMAND NOTICES ETC. IN LEDGERS:

All demand notices and terms for various purposes in respect of leased properties in the original side shall be communicated to the lessees by respective lease section. A copy thereof shall be furnished to Accounts Section in each case. On receipt of copy of a demand notice or letter containing terms for various purposes the dealing hand in Accounts Section shall bring it on the relevant ledger, indicate the number and date of the demand notice or letter in column 2, the nature of charges and the period for which claimed in column 3 and the amount claimed in column 4 of the ledger and submit it to Accountant for attestation. The Accountant will check the entries made by the dealing hand and initial the ledger.

4. PAYMENT OF DUES BY LESSEES AND ENCASHMENT OF CHEQUES OR BANK DRAFTS:

Except in cases of allotment of land for short periods where payment of dues is generally made by the allottees in cash in the Land & Development Office, a lessee may make payment of the dues either in cash in the Reserve Bank of India or by sending a Cheque or Bank Draft to the Land & Development Officer. If a lessee wants to make payment of the dues in cash, the concerned lease Section shall prepare a challan in the prescribed form and send it to the lessee advising him to deposit the amount in the Reserve Bank of India. Where, however, a lessee sends a Cheque or a Bank Draft, it shall be encashed by the Computer Cell and a copy of acknowledgement thereto sent to Section concerned for record.

In either case the intimation of receipt of the amount by the Reserve Bank of India shall be given to the Land & Development Officer by the Treasury, by returning first copy of the challan duly receipted (Bank Receipts) by the Reserve Bank of India.

5. POSTING OF BANK DEPOSITS IN RESPECTIVE LEDGER/ACCOUNTS REGISTER:

Bank Receipts shall be collected from the Pay and Accounts by a clerk of the Land & Development Office once in every week. All the Bank receipts

collected from the pay and Accounts on a particular day shall be arranged date-wise (the date of receipt by the Bank) and posted in the Reconciliation Register in the first instance. The receipts shall then be handed over to the respective dealing hands who shall enter the recoveries in the respective ledgers or registers and submit the same to the Superintendent/ Accountant of the Section. The Superintendent or Accountant shall check each entry and append his initials in the appropriate column. The Accounts Section shall also send an intimation of receipt of dues to the concerned Lease Section by sending them a Memo.

6. REFUND OF REVENUE:

On receipt of sanction of the competent authority of the refund of a specified amount to party, Accounts Section shall prepare a bill for refund of revenue in the prescribed form TR-41, make entries in the 'Register of Refund of Revenue', the ledger or the Register of Miscellaneous Recoveries as the case may be and on the back of the original Bank receipt and submit all the documents to the Accounts Officer.

The Accounts Office shall sign the ledger or the Register of Miscellaneous Recoveries as the case may be and return it to the Section. The remaining documents shall be submitted by him to the Land & Development Officer who shall sign the bill in token of having sanctioned the refund and also attest the entries made in the Register of Refund of Revenue and on the back of Bank Receipt and TR-5. On receiving back the papers, the concerned Section shall despatch or hand over the bill to the payee.

7. RECEIPT, ACCOUNTING AND REFUND OF SECURITY DEPOSITS:

Security deposits shall be demanded in all cases of allotment of land on purely temporary basis for holding meeting, diwans, Ramlila shows etc., and auction of land of various purposes.

All security deposits shall be accepted in cash by the Cashier who will issue receipts to the depositors in the form TR-5. On receipt of a security deposit the Cashier shall immediately prepare a challan for such deposit in duplicate in the form TR-6, and deposit the amount in the Reserve Bank of India. The Reserve Bank of India shall return one copy of the challan duly receipted (Bank Receipt) to the Cashier. On receipt of a Bank Receipt from

Reserve Bank of India the Cashier shall prepare a copy thereof and send it to Accounts Section for their record.

8. ACCOUNTING:

Record of all security deposits shall be maintained by Accounts Section by maintaining a Register of Security Deposits for each calendar year.

On receipt of a copy of a letter of allotment of a piece of land to a party on purely temporary basis or of acceptance of a bid from a Lease Section, the dealing hand in Accounts Section shall note down the details of demand or acceptance of the security deposit by filling in columns 1 to 5 of the Register. On receipt of a copy of Bank Receipt from the Cashier its number and date shall be posted under column 6 of the Register against the appropriate entry. In a case of retention of the security deposit of the second highest bidder where no intimation of demand or acceptance of the security deposit is sent by the Lease Section to Accounts Section, the requisite particulars under column 1 to 5 of the register shall be filled in on the basis of details contained in the copy of the Bank Receipt from Cashier

9. REFUND OF SECURITY DEPOSITS:

All applications for refund of security deposits shall be received by the Lease Section. On receipt of an application for the refund of a security deposits, the Lease Section shall obtain approval of the Land & Development Officer and pass on the file to Accounts Section. The Accounts Section shall obtain the original bank receipts from the Cashier and verify correctness of all entries in the Register of security deposits. A letter shall then be addressed to the claimant asking him to surrender the receipt issued to him by the Cashier and also to collect the refund shall prepare a 'Deposit Repayment Order and Voucher' in the form TR-6 in duplicate, record pay order on the original bank receipt, make entry in the Register of Security Deposit (Column-7) against the relevant item and put up all the three documents for a signature of the Land & Development Officer or Deputy Land & Development Officer. After the documents are signed, one copy of TR-61 and the bank receipt duly endorsed, shall be sent or handed over to the claimant. The file shall thereafter be returned to Lease Section.

(All noting and correspondence in connection with the refund of security deposit shall be done on Lease Section file).

10. REGISTERING CHANGES ON ACCOUNT OF MUTATION, SUB-DIVISION ETC. TO LEDGERS:

On receipt of a copy of letter of mutation, the dealing hand in Accounts Section shall:-

- (1) make an entry in the Register of Transfers;
- (2) delete the name and address of the previous lessee on the ledger and indicate the name and address of the transferee in his place;
- (3) indicate the amount of revised ground rent in a case of mutation after second or subsequent transfer of a Rehabilitation property, the lease deed for which was executed in prescribed form or similar other forms; and
- (4) indicate the number and date of letter of authority in the Remarks column of the ledger and put up the ledger to Accounts Officer for attestation.

In a case of sub-division a separate ledger account shall be opened for each sub-divided plot in the same manner as is done in a case of fresh allotment of land and an entry shall also be made in the Remarks column of the Ledger account of the original plot about its having been sub-divided. All such entries shall be attested by the Accounts Officer.

11. MAKING ENTRY OF BREACHES OR RE-ENTRY IN THE LEDGER ACCOUNTS:

On receipt of a copy of show-cause notice from the Lease or Property Section, the dealing hand in Accounts Section shall make an entry in remarks column of the Ledger Account of the property indicating the number and date of the due notice, to ensure that ground rent is not demanded or accepted till the breaches are removed or got regularised. Such an entry shall be attested by Superintendent or Accountant.

Similarly, when a property is re-entered, an entry shall be made to that effect in red ink in the remarks column of the ledger account of the property, and such an entry shall be attested by the Accounts Officer. Upon withdrawal of order of re-entry, an entry to that effect shall be made in the Ledger and attested by Accounts Officer.

12. RECONCILIATION OF ACCOUNTS:

In order to ensure that all amount paid by the lessee are accounted for and credited to the appropriate heads of account, a cross check of accounts shall be carried out by Accounts Section every month vis-à-vis the accounts maintained by the Pay and Accounts Office. The dealing hand in Accounts Section shall visit the office of the Pay and Accounts in the last week of every month to conduct the reconciliation of accounts for the previous month. He shall cross check all the entries made in the Reconciliation Register for the month of review with those made in the accounts maintained in the Office of the Pay and Accounts and note down the discrepancies, if any. If any omission or discrepancy is noticed in the accounts of the Pay and Accounts, it shall be brought to the notice of the appropriate officer of the office of Pay and Accounts after verification with reference to the records of the Land & Development Office. The omissions, if any, in the Reconciliation Register shall be noted in the similar way and necessary entries shall be made in the Register as also other relevant records.