

CHAPTER IV

REVENUE AND RECEIPTS

I. GENERAL

50. (1) The head of every department/office shall be responsible to ensure that all revenue, receipts or other sums due to Government are regularly and promptly assessed, realised and credited to Government account under the relevant head of account. He shall arrange to have the accounts of such receipts maintained in the prescribed forms. He shall obtain from his subordinate officers monthly returns detailing the dues, the realisation and the arrears, with which they are concerned, review these returns promptly and issue suitable directions to them to expedite the collections of the outstandings.

(2) The departmental receipts accounts should be compiled monthly from the original documents received in proof of the amount having been credited to Government account. Their correctness should be verified from the statements received from the State Bank of Sikkim.

(3) Any amount due to Government shall not be left unrealised without sufficient reason. If any amount appears to be irrecoverable, orders of the competent authority should be obtained for enforcing or expediting the recovery or for their write off.

(4) Subject to any general or special orders issued by Government, a head of a department responsible for the collection of revenue shall keep the Finance Department informed of the progress of collection of revenue under his control and of all important variations in such collections as compared with the budget estimates.

(5) Every authority having the power to impose and realise a fine shall ensure that the same is realised promptly and credited to Government. Proper accounts of fines levied and collected shall be maintained by the authorities concerned.

(6) Detailed rules and procedure regarding assessment, collection, allocation, remission and abandonment of revenue shall be laid down in regulations of the department responsible for the collection of revenue.

II. REMISSIONS OR ABANDONMENT OF CLAIMS TO REVENUE OR OTHER DUES

51. No claims to revenue or other dues to Government shall be remitted or abandoned without the sanction of the Finance Department.