Copy of the Govt. Order No.G.O.Ms.449/Rev/ dt.10-5-65 from the Revenue Secy - Revenue (B) Department, Trivandrum to all heads of Department.

Sub:- Public Revenue - Interest of arrears of Public Revenue Procedure for calculation prescribed.

Read:- 1. Lr. LRB 3-25095/62/21-11-63 from the Board of Revenue (LR).
2. -do- K.Dis-36494/64/15-1-65 from the Board of Revenue (LR.)

There is now no uniformity in the matter of calculating interest on arrears of Public Revenue in the three different areas of the State. In the Travancore-Cochin area as laid down in R.Dis.7037/52/RD/7-$7-54$, interest is calculated treating portion of a month as one full month. According to the instructions in the village manual of Accounts special for South Kanada and Malabar, interest is not calculated in Malabar area for portions of months and on fraction of a rupee.

Government consider that the existing ordes have to be unified and accordingly are pleased to order that, in supersession of all existing orders on the subject, the following uniform procedure for calculation of interest on arrears of public revenue shall be followed throughout the State.
i) For periods of loss than a month, 15 days and more will be taken as one month and periods of less than 15 days will be ignored and
ii) If the arrears contain fractions of a rupee, 50 paise and above will be treated as one rupee and any amount less than 50 paise will be ignored.

This order will come into force with immediate effect.

Endt. on A4-16010/65/25-5/7-6-65.
Copy to all Sub-officers etc. for information and attention.

Sd/- For Chief Conservator of Forests
/true copy/
for Conservator of Forests.

