

# A Survey on Online Revenue Recovery

## *District Level Revenue Recovery System*

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**Abstract**— Revenue recovery is one of the major tasks of the government, which is used to raise the funds to be used in development process. At district level, to manage the revenue recovery system, there include many authorities from village level to district level. This online web application will ease the working of all the revenue officials from managers of different departments to Revenue Divisional Officer to District Collector. Security with respect to payments, receipts and balance sheet will be provided, since only the official authorities will be able to access them. Instant statistics of the balance sheet will be available to District Collector to examine the financial report, rate of products per quantities, amount utilized by various sectors etc. Managers, accountants as well as Revenue Divisional Officer will do their duty being more responsible since their activities would be transparent to higher authorities.

**Index Terms**— Revenue recovery, Revenue Divisional Officer, District Collectors

## I. INTRODUCTION

In India, among the various departments functioning under the control of the Government, Revenue Department is one of the vital departments which have direct contact with public in all its activities. Revenue generation and recovery is one of the major and important aspects of the government. It becomes a very tedious task for the government of India to recover revenue from such a large population through different states, sectors and departments.

Revenues are the amounts that a business earns from selling goods or providing services to its customers. A company's revenue may be subdivided according to the divisions that generate it. Government Revenues refer to all receipts the government gets, including taxation, fees, fines, inter-governmental grants or transfers, securities sales, custom duties, revenue from state-owned enterprises, capital revenues and foreign aid. Government Revenues are part of government budget balance calculation.

For example, a retailer's revenues will include its sales of merchandise, a law firm's revenues will include the fees it earns from providing legal services to its clients, and a bank's revenues will include the interest that it earns on the loans to borrowers.

Two main sources of government revenue are – Tax Revenue and Non-tax Revenue. Tax revenue includes – union excise duty, customs, income tax, corporation tax, hotel expenditure tax, tax on foreign travel, wealth tax etc. Whereas, non-tax revenue includes – surplus profits of the Reserve Bank of India, railways, public enterprises owned by Central Government.

At the district level, Collectors and District Revenue Officers assisted by the Revenue Divisional Officers, Tehsildars, Revenue Inspectors, Village Administrative Officers and Village Assistants are in-charge of these duties. Each district is headed by a District Collector who is assisted by Deputy Collectors among others. Each revenue division is headed by a Revenue Divisional Officer and assisted by Senior Superintendent among others. Each Taluka is headed by a Tehsildar and Additional Tehsildar who is assisted by Deputy Tehsildar among others. Each Village is headed by a Village Officer who is assisted by Special Village Officer, Village Assistant and Village man.

The Collector is the principal officer in-charge of not only maintenance of Law and Order and land related matters, but also of all developmental activities and implementation of various schemes through various departments. The Revenue Divisional Officer exercises certain administrative powers over its jurisdiction. A revenue division is headed by a Revenue Divisional Officer.

## II. LITERATURE SURVEY/RELATED WORK

The main purpose of our research is to make the desired efforts quite easy for the District Collector to collect revenue from various departments and also to bring back the government revenue from theft sources. The Tax system in India is increasing progressively <sup>[1]</sup> for the development of the country. These taxes we pay play an important role in financing different functions that the government performs. The Goods and Services Tax (GST) <sup>[2]</sup> is a tax on goods and services with comprehensive and continuous chain of set-offs benefits from the producer's point and service providers point upto he retailer's level. It is essentially a tax only on value addition at each stage, and a supplier at each stage is permitted to set-off through a tax credit mechanism, the GST paid on the purchase of goods and services as available for set-offs on the GST to be paid on the supply of goods on the goods is thus much less. For the security point of view there is a need to keep the details of an individual safe and secure from unauthorized access <sup>[3]</sup> who-so ever pays the taxes. The South African local taxation strategy <sup>[4]</sup> is one of the examples of how a local government collects taxes and gathers the actual government revenues. It reviews the state of knowledge on local

government revenue systems in Africa, with a particular focus on Sub-Saharan Africa. The analysis focuses on the composition on local government “own” revenues, administration practices, and how the current system affects economic efficiency and accountability. The database [5] plays an important role while storing and retrieving the data from a single source and there should be an assurance that the data will not be lost. The government official performs the verification process by accessing the details at the individual level. The details of the individuals are all stored in the government databases. Properties of efficient portfolios in the mean-variance framework is examined in the presence of cash account [6] of departmental sources. The investors will retain a portion of their funds in cash, as long as the required return is lower than the expected return on the portfolio. Tax should be under the control of the government offices and they have the authority to access the individual’s annual income grade. The Fragmentation and distribution of data [7] are the major design issues of the distributed DBMS. Therefore integration of fragmentation and data allocation in one strategy achieves efficiently and effectively the objective of data fragmentation, data allocation and network sites clustering. DBMS professionals should follow the procedures to take measures to ensure the security of a state or organization’s detail. The Balance sheets shows the expenses on a particular work it also specifies the credentials required with their quantity number. The analysis [8] of the exchange rate response of credit-constrained exporters and it also highlights location-driven balance sheet residing both on the real side and on the financial side of the economy. The balance sheets are created by the chartered accountants for proper audit on monthly, quarterly half yearly or annual basis. The banks plays a vital role while providing services to their customers, they maintains all the financial rolling over a year on amounts interest. The simulation analysis and regression analysis to identify the interest rate risk factors [9] which highlight that during and after global financial crisis, what were the main factors that influence the interest rate derivatives usage by Indian commercial banks. Risk-Based approach [10] is used to minimize any risk of personal information leakage, while permitting users to reuse passwords. It clusters some account to reduce the number of password a user has to remember. Tax Revenue Performance in Uganda [11] uses three approaches to examine tax revenue performances – behavioral approach, stochastic frontier analysis and deviations approach which involves looking at the deviations between structural choice of the level of public expenditure and its actual tax collections tax capacity compared to tax collection.

### III. PROPOSED PLAN

Generally, revenue related applications are of either national level or state level. This paper purely focuses on the revenue recovery process at district level. Since there include many revenue government officials from village level to district level, so it does not provide transparency and responsiveness among the officials, neither the official maintain timeliness in payments. Existing systems include validation of documents from village level to Mandal level, then to divisional level and then to district level, but our web application will reduce the work cycle of revenue recovery process. From village level to district level, there include many government officials who are responsible for validation process, but in this system we reduce the government officials i.e. from managers to Revenue Divisional Officer and then to District Collector, this will make the system more effective in timeliness and integrity. Since we are providing online payment facility, manager of their respective department will be able to do the payment from any remote location and bank would provide them with instant receipts whose details would be stored in the centralized database which would contain entire information of receipts such as – date of transaction, department name, deposited amount, pending amount etc. Higher authorities would have access to all the receipts, so managers will do their duty with more responsiveness. Once the validation of receipts would be successfully done by accounts department, accountant will create a balance sheet, and due to centralized database of balance sheet only the authorized people would have access to it, this would reduce the chances of thefts or frauds and District Collector will be able to examine the financial report, rate of products per quantities, amount utilized by various sectors etc. This system will provide District Collector with all the latest statistics through smart charts, so he would get to know that which sector needs more attention for revenue recovery process.

### IV. CONCLUSION

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Through balance sheets, District Collector would be able to examine the financial report, rate of products per quantities, amount utilized by various sectors etc. This system will provide District Collector with all the latest statistics through smart charts, so he would get to know that which sector needs more attention for revenue recovery process.

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