

## Chapter-V Land Revenue

### 5.1 Tax administration

The receipts from Land Revenue are regulated under Karnataka Land Revenue (KLR) Act, 1964, and the rules made thereunder and administered at the Government level by the Principal Secretary, Revenue Department. The Principal Secretary is assisted by four Regional Commissioners, 30 Deputy Commissioners (DCs), 44 Assistant Commissioners and 179 Tahsildars.

### 5.2 Internal Audit

The objective of an Internal Audit Wing (IAW) is to have a deterrent and reforming effect by pointing out mistakes and ensuring remedies without loss of time.

IAW has not been constituted under the Department, which leaves it vulnerable to the risk of control failure.

Audit recommends setting up of IAW in the Department to examine and evaluate the level of compliance with the rules and procedures so as to provide a reasonable assurance on the adequacy of the internal controls.

### 5.3 Results of Audit

In 2015-16, test check of the records of 69 units of Land Revenue revealed non/short realisation of cost of land, conversion fine, compounding fee and other irregularities amounting to ₹ 171.15 crore raised through 154 paragraphs, which fall under the following categories as given in Table 5.1.

**Table 5.1  
Results of Audit**

Sl No	Category	(₹ in crore)	
		No. of paragraphs	Amount
1	Short / non levy of cost of land	44	131.40
2	Short / non levy of lease rent	32	7.60
3	Short / non levy of conversion fine and compounding fee	49	1.81
4	Other irregularities	29	30.34
	<b>TOTAL</b>	<b>154</b>	<b>171.15</b>

During the course of the year, the Department had accepted under assessments worth ₹ 3.44 crore in cases pointed out through 42 paragraphs. An amount of ₹ 1.20 crore was also recovered in cases pointed out through 54 paragraphs pertaining to earlier years. A few illustrative cases involving ₹ 43.86 crore are discussed in the following paragraphs.

### 5.4 Irregular refund of bid amount

According to Section 174 of the KLR Act, 1964, in all cases of sale of immovable property, the party declared to be the purchaser shall be required to deposit immediately 25 *per cent* of the amount of his bid, and the balance within fifteen days from the date of the sale. Further, under Section 175(2) of the KLR Act, in cases of default of payment of the balance of the bid amount within the period prescribed in Section 174, the deposit, after defraying

# Chapter V Land Revenue Cag

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## Chapter V Land Revenue Cag:

**Free Medical Care to the Poor** Kurian, Oommen C. ,2013-12-01 Charitable Trust Hospitals get various benefits from the government such as land electricity at subsidised rates concessions on import duty and income tax in return for which they are expected to provide free treatment to a certain number of indigent patients In 2005 a scheme was instituted by the high court formalising that 20 per cent beds set aside for free and concessional treatment at these hospitals In Mumbai these hospitals have a combined capacity of more than 1600 beds However it has been brought to light both by the government and the media that these hospitals routinely flout their legal obligations Considering that charitable hospitals are key resources for provisioning of health services to an already strained public health system it is vital to ensure their accountability This study by CEHAT intended to look at the literature on the history of state aided charitable hospitals in Mumbai and appraise the nature of engagement between the private sector and the state aided hospitals It critically reviewed the data submitted by the state aided charitable hospitals of Mumbai to the Charity Commissioner on free and subsidised patients to estimate the degree of compliance to by the hospitals and also to monitor them The study found that a substantial number of state aided charitable hospitals do not comply with the scheme and the degree of non compliance is quite high Most state aided charitable hospitals never allotted the mandatory 20% beds for treating the poor and instead complained that they were treating too many patients Data reported to the Charity Commission by the state aided charitable hospitals is inadequate inconsistent and unsystematic Charitable hospitals predominantly treat indigent or weaker section patients at the outpatient level because outpatient OP admissions can be passed off as in patient IP admissions in the current scheme of things and frees an extra bed that can earn thousands of rupees per day State aided charitable hospitals invariably underreported donations and bed numbers at the office of the Charity Commissioner No matter how serious the allegations were no kind of penalties were levied on the offending hospitals There was not a single instance where disciplinary action was taken against an offending hospital in Mumbai We hope that the findings of the study would be useful in making key recommendations for effective implementation of the high court scheme especially for guaranteeing access to the poor to the 20% beds that are set aside **The Indian Forester** ,1885 *Accelerating India's Development* Karthik

Muralidharan,2024-03-28 Seventy five years after Independence India has much to be proud of We are both the world s biggest democracy and fastest growing large economy Yet we face profound challenges that hinder both individual well being and aggregate growth including education and skills health and nutrition public safety justice social protection and jobs This seminal book systematically analyses India s governance challenges especially in delivering essential public services and highlights how these are limiting India s development Drawing on a wealth of research and practical insights it provides actionable evidence based strategies emphasizing state level reforms as critical for India s advancement *Accelerating India s Development* is addressed to all Indians leaders officials entrepreneurs teachers students citizens and civil society and

provides an urgent call to action It argues that building an effective state is the great unfinished task of Indian democracy because quality public services are key to translating the political equality of One Person One Vote into greater equality of opportunity for all Indians Every chapter showcases the author s dedication to bridging the gap between scholarly research public understanding and actionable governance This book is a testament to cautious optimism and the belief that with the right public systems in place India s next twenty five years can be a period of unprecedented growth and societal enrichment

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majoritarianism and national populism but also of caste and class politics      *IPSAS Explained* Thomas Müller-Marqués Berger, 2012-05-18 Global diversity in the practice of public sector accounting continues to impede the reduction of bureaucracy and the creation of comparable standards in terms of accountability and transparency The International Public Sector Accounting Standards Board IPSASB continues to engage in the ongoing process of harmonizing public sector accounting with their International Public Sector Accounting Standards IPSASs IPSAS Explained A Summary of International Public Sector Accounting Standards Second Edition provides up to date information on the Conceptual Framework Project and other projects related to IPSASs along with details of all the current IPSASs including newly approved standards of the Board especially those relating to financial instruments intangible assets and service concession arrangements from a grantor perspective Each IPSAS is distilled into a useful and accessible summary and illustrated with graphs figures and tables Beyond that the book focuses on the current sovereign debt crisis and discusses possible implications for public sector financial management Through an examination of the objectives of the standards and an overview of the principles relevant to key topics such as the accrual basis of accounting as against cash basis fair value present value cost and measurement bases IPSAS Explained provides decision makers in the public sector with a thorough grounding on the IPSASs and the operations of the IPSASB      The Compiled Laws of the State of Michigan, 1929 Michigan, 1930      *The Politics of Community-making in New Urban India* Ritanjan Das, Nilotpal Kumar, 2023-04-17 This book explores the relationship between the production of new urban spaces and illiberal community making in contemporary India It is based on an ethnographic study in Noida a city at the eastern fringe of the state of Uttar Pradesh bordering national capital Delhi The book demonstrates a flexible planning approach being central to the entrepreneurial turn in India s post liberalisation urbanisation whereby a small scale industrial township is transformed into a real estate driven modern city Its real point of departure however is in the argument that this turn can enable a form of illiberal community making in new cities that are quite different from older metropolises Exclusivist forms of solidarity and symbolic boundary construction stemming from the differences across communities as well as their internal heterogeneities form the crux of this process which is examined in three distinct but often interspersed socio spatial forms planned middle class residential quarters urban villages and migrant squatter colonies The book combines radical geographical conceptualisations of social production of space and neoliberal urbanism with sociological and anthropological approaches to urban community making It will be of interest to researchers in development studies sociology urban studies as well as readers interested in society and politics of contemporary India South Asia      **Report of the Comptroller and Auditor General of India for the Year ...** , 2009      *A Psychological Strategy for Alternative Human Development* Prayag Mehta, 1998-09-22 This book argues that despite constitutional provisions and directives India s record on human development has been woefully inadequate The author argues that the state s failure is due to entrenched traditional hierarchical values of superordination and subordination in both the social and

administrative systems He highlights the dysfunctional systemic tendencies in the implementation of policies and programmes and provides a unique formulation for a creative interaction between the people and the state in promoting human development     Index to Theses with Abstracts Accepted for Higher Degrees by the Universities of Great Britain and Ireland and the Council for National Academic Awards ,2000 Theses on any subject submitted by the academic libraries in the UK and Ireland     *Daily Bulletin of Orders Affecting the Postal Service* ,1986     **Journal of Proceedings, Board of Supervisors, City and County of San Francisco** San Francisco (Calif.). Board of Supervisors,     **Realty and Building** ,1962     **The Epworth Herald** ,1908     The Postal Bulletin ,1986     National Trade and Professional Associations of the United States ,2002     Real Estate Record and Builders' Guide ,1948     Journal of Proceedings, Board of Supervisors San Francisco (Calif.). Board of Supervisors,1912

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than -3 ... Practice - 3-6 Write a compound inequality that represents each phrase. Graph the solutions. 1. All real numbers that are less than 23 or greater than or equal to 5. Write each set in roster form and in set-builder notation. Write a compound inequality that represents each phrase. Graph the solutions. 1. all real numbers that are less than -3 or greater than or equal to 5. Key Practice. 3-6. Class. Date. 71. Form G. Compound Inequalities. Write a compound inequality that represents each phrase. Graph the solutions. 1. all real numbers ... Practice 3 6 Form K.pdf Practice. 3-6. Class. Date. Compound Inequalities. Write a compound inequality that represents each phrase. Graph the solutions. 1. All real numbers that are ... 3 6 Practice Compound Inequalities Form G Fill 3 6 Practice Compound Inequalities Form G, Edit online. Sign, fax and printable from PC, iPad, tablet or mobile with pdfFiller ☐ Instantly. Try Now! 3-6 Compound Inequalities - YouTube Class Aug 17, 2014 — Class. Date. 1-5. Practice. Solving Inequalities. Write the inequality that represents the sentence. 1. Four less than a number is greater than ... CompoundIneqA1 03 06 PRG 2.pdf - Name Class Date ... NameClassDate 3-6 Practice Form G Write a compound inequality that represents each phrase. Graph the solutions. 1. allrealnumbersthatarelessthan-3orgreater ... 1\_6 HW Answers.pdf Aug 20, 2014 — 1-6. Solve each equation. Practice (continued). Absolute Value Equations and Inequalities. Form G. 4-3m=-m-10. -2m=-14. M=7. 23. 32x+5=9x-6. 2x+ ...