

## CHAPTER - 6 : LAND REVENUE

### 6.1 Results of Audit

Test check of records of various offices of the Land Revenue department conducted in audit during 2001-2002 revealed non/short realisation of land revenue, collection charges and other irregularities amounting to Rs. 13.73 crore in 158 cases which broadly fall under the following categories:

(Rupees in crore)

Sl.No.	Categories	Number of cases	Amount
1	Non/short realisation of Land Revenue	38	9.61
2	Short/Non-realisation of collection charges	66	3.53
3	Non-recovery of fee for supplying of Kisan Bahis	24	0.41
4	Other irregularities	30	0.18
	<b>Total</b>	<b>158</b>	<b>13.73</b>

A sum of Rs. 11.70 crore has been recovered by the department during the year 2001-2002.

A few illustrative cases involving financial effect of Rs. 95.95 lakh are mentioned in the following paragraph:

### 6.2 Non-recovery of collection charges

As per Uttar Pradesh Public Money (Recovery of dues) Act, 1972 and Government orders issued from time to time, the revenue authorities on receipt of certificates of recovery from a corporation or banking company or local body, shall proceed to recover the amount stated therein, together with cost of proceedings (collection charges) as arrears of land revenue. Collection charges at the rate of 10 per cent of the dues collected/to be collected are to be realised from the concerned loanees. In case the requisitioning authority withdraws the certificate or the loanees deposit the dues directly with the requisitioning authority, the collection charges are recoverable.

During audit of 20 Tehsils and one Land Revenue Collection Office, it was noticed (between October 2000 and August 2001) that collection charges amounting to Rs. 95.95 lakh were not realised in 382 cases in which either the amount was deposited directly by the loanees with the concerned bodies or recovery certificates were withdrawn by them.

The cases were reported to the Department and the Government (between January 2001 and July 2002); their replies have not been received (December 2002).