

## CHAPTER – 9 : Other Non-Tax Receipts

### 9.01 Results of Audit

Test check of the records of the following receipts conducted in audit during the year 2000-2001, revealed losses/non-recovery of revenue etc. amounting to Rs. 17.32 crore in 57 cases which broadly fall under the following categories:-

(Rupees in crore)

Sl. No.	Category	No. of cases	Amount
	<b>FOREST RECEIPTS</b>		
1.	Loss of revenue due to departmental lapses	6	3.72
2.	Less raising of demand	3	0.40
3.	Loss of revenue due to delay in initiation of certificate cases	1	0.31
4.	Loss of revenue due to non-realisation of sales tax	2	0.09
5.	Other irregularities	6	0.30
	<b>Total</b>	<b>18</b>	<b>4.82</b>
	<b>WATER RATES</b>		
1.	Loss of revenue due to non assessment of target of irrigation	13	1.39
2.	Delay in assessment of water rates	15	6.72
3.	Other irregularities	11	4.39
	<b>Total</b>	<b>39</b>	<b>12.50</b>
	<b>G. Total</b>	<b>57</b>	<b>17.32</b>

During the year 2000-2001, the concerned department accepted under assessment etc. of Rs. 5.38 crore involved in 14 cases of which 5 cases involving Rs. 3.41 crore had been pointed out in audit during 2000-2001 and the rest in earlier years. A few illustrative cases involving Rs. 1.12 crore are given in the following paragraphs:-

#### A. FOREST RECEIPTS

### 9.02 Non raising of demand towards diversion of forest land for non-forest purposes

With a view to compensating loss of productive capacity of forest land, Government issued orders in November 1991 for realisation of Net Present Value (NPV) of forest land from user agencies in case of diversion of the land for non-forest purposes.

The Government vide resolution of May 1998 fixed the revised NPV rates for the period upto 1997-98 and decided that in case the rates are not revised for

any financial year the same would be fixed after adding 10 per cent to the rate of NPV for the preceding financial year.

In Gaya Forest Division, it was noticed (August 2000) that 11.62 hectares of forest land was utilised by 3 user agencies<sup>1</sup> in 3 cases for non-forest purposes. The department failed to raise demands for NPV till the date of audit (August 2000). This resulted in non-raising of demand of Rs.39.73 lakh.

On this being pointed out (August 2000), the department raised (March 2001) demand for NPV of Rs. 39.73 lakh against the user agencies. Report on realisation has not been received (March 2003).

The case was reported to the Government (May 2001); their reply has not been received (March 2003).

### **9.03 Non-accounting of departmental receipts**

The Bihar Treasury Code provides that money received by the officer of the Forest Department shall be paid as soon as possible into the treasury for credit as forest remittances. Rules further provide that if a Forest Officer utilises the receipts for current expenditure, he must, before the end of the month, send to the Treasury Officer a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself with the words "Received Payment by Transfer Credit to the Forest Department".

In course of audit of records of Sanjay Gandhi Biological Park, Patna it was noticed (February 2001) that as per Revenue Register a sum of Rs.21.60 lakh was realised on account of sale of tickets of aquarium, boating and mini-train during the period between November 1997 and March 2000. However as per cash book a sum of Rs.12.32 lakh only was deposited into the treasury upto March 2000. Thus a sum of Rs.9.28 lakh remained outside the Government account.

On this being pointed out (February 2001), the Director of the Park stated (February 2001) that the case was being examined. Further reply has not been received (March 2003).

The case was reported to the Government (May 2001); their reply has not been received (March 2003).

## **B. WATER RATES**

### **9.04 Non-raising of demand due to non-preparation of *Khatiani***

Under the Bengal Irrigation Act, 1876 and Rules framed thereunder, as applicable to Bihar, various formalities such as preparation of statement of

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<sup>1</sup> Ajay Jhanjhari, Nawada, 2. Vivek Jhanjhari, Nawada and 3. Smt. Prem Jain, Nawada.

land irrigated (*Sudkar*), preparation of detailed measurements cultivator-wise (*Khesra*) and preparation of demand statements (*Khatiani*) are required to be completed within the stipulated period of 99 days in respect of *Kharif* and 68 days for *Rabi* crops for the purpose of recovery of water rates.

In 2 Canal Divisions (East Sone Canal Division, Aurangabad and Sone Canal Division, Dehri), it was noticed (between July and September 2000) that *Khatiani* in respect of 94692.58 acres of land (*Kharif* 61098.64 acres, *Rabi* 33593.94 acres) irrigated during the years 1998-99 and 1999-2000 was not prepared and despatched to revenue division for raising demand and for collection of revenue in time. This resulted in non-raising of demand of water rates amounting to Rs 62.93 lakh.

On this being pointed out to the department (between July and September 2000), the Superintending Engineer, Aurangabad stated (October 2001) that the entire amount of Rs. 48.14 lakh has since been realised while the Executive Engineer, Dehri stated (July 2000) that due to shortage of *Amins*, *Khatiani* work was not completed. The reply is not tenable as priority should have been given for preparation of *Khatiani* in the interest of Government revenue. Further reply has not been received (March 2003).

The case was reported to the Government (May 2001); their reply has not been received (March 2003).

Patna  
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