
CHAPTER-VIII: Other Non-Tax Receipts

FOREST RECEIPTS

8.1 Results of audit

Test check of the records of the following receipts conducted during 2006-07, revealed loss/non-recovery of revenue etc. amounting to Rs. 105.50 crore in 82 cases, under the following broad categories:

(Rupees in crore)

Sl. No.	Category	No. of cases	Amount
FOREST RECEIPTS			
1.	Loss of revenue due to departmental lapses	33	29.07
2.	Loss of revenue due to delay in initiation of certificate cases	4	0.82
3.	Other cases	15	74.80
Total		52	104.69
WATER RATES			
1.	Loss of revenue due to non-achievement of target of irrigation	15	0.73
2.	Other cases	15	0.08
Total		30	0.81
Grand total		82	105.50

During 2006-07, the concerned department accepted underassessment and other deficiencies of Rs. 78.91 crore involved in 15 cases of which 12 cases involving Rs. 78.83 crore were pointed out in audit during 2006-07 and the rest in earlier years.

A few illustrative cases involving Rs. 2.77 crore are mentioned in the following paragraphs:

8.2 Non-disposal of unclaimed seized/illicit forest produce

Under the provisions of the Indian Forest Act, 1927, when the forest produce with respect to which offence is believed to have been committed is the property of the Government and the offender is unknown, it shall be sufficient if the officer makes, as soon as may be, a report of the circumstances to his immediate superior. According to an order issued by the PCCF in September 1999, unclaimed seized/illicit forest produce was required to be disposed immediately or transferred to state trading. Prosecution was to be initiated in claimed cases only.

Scrutiny of the records of the office of the Deputy Director cum DFO, CF Core Area, Project Tiger, Daltonganj, revealed in November 2006 that forest produce valued as Rs. 2.44 crore seized by the department between 1995-96 and 2001-02 were lying unclaimed. The department initiated prosecution between 1995 and 2002 on these cases and subsequently sought court's permission from 2003 at regular interval for disposal of the unclaimed forest produce.

When an offender was unknown it was sufficient on the part of the DFO to furnish a report to the CF, instead the DFO adopted a wrong procedure which led to delay in realisation of revenue of Rs. 2.44 crore.

After the case was pointed out in November 2006, the DFO stated in November 2006 that the process for getting permission from the competent court was underway. The reply is not tenable as there was no need to get permission of the court for disposal of unclaimed seized forest produce which was reiterated by the Chief Conservator of Forest (CCF) in August 2007 also and the entire seized forest produce was "dawarahit" i.e. unclaimed. Further reply has not been received (November 2007).

The matter was reported to the Government in April 2007; their reply has not been received (November 2007).

8.3 Non-initiation of proceeding against offenders

Under the provisions of the Bihar Forest Rules, as adopted by the Government of Jharkhand, all forest offences must be filed within two months of the commission of the offence and no case filed, should be withdrawn after the launching of prosecution.

Scrutiny of the records of the office of the Deputy Director cum DFO, CF Core Area, Tiger Project, Daltonganj, revealed in November 2006 that 86 offences were listed during 2005-06. But even after lapse of 7 to 19 months, the cases were not sent by the range officers to the divisional office resulting in prosecution not being initiated against the offenders and non-realisation of the revenue of Rs. 8.74 lakh, being the value of perishable forest produce in 54 cases.

After the cases were pointed out in November 2006, the DFO stated in November 2006 that the matter would be investigated and taken up in the court of law. Further reply has not been received (November 2007).

The matter was reported to the Government in April 2007; their reply has not been received (November 2007).

WATER RATES

8.4 Non-raising of demand due to non-preparation of *khatiani*

Under the provisions of the Bengal Irrigation Act, 1876 and the Rules framed thereunder, as adopted by the Government of Jharkhand, preparation of the statement of irrigated land (*sudkar*), preparation of detailed measurements cultivatorwise (*khesra*) and preparation of demand statement (*khatiani*) is 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 the recovery of water rates.

Scrutiny of the records of the Executive Engineer (EE), Water Ways divisions, Hazaribag and Chaibasa revealed in January and February 2007 that out of the total area of 20,335.40 hectares of irrigated land during 2004-05 to 2005-06, *khatiani* in respect of 14,341.86 hectares of land was not prepared and despatched to revenue divisions for raising demand and collection of revenue. Consequently, water rates amounting to Rs. 24.49 lakh could not be realised.

After the cases were pointed out in January and February 2007, the EEs stated that due to shortage of staff *khatiani* work could not be completed in time. The reply was not tenable as priority should have been given for preparation of *khatiani* in the interest of revenue. Further reply has not been received (November 2007).

The matter was reported to the Government in April 2007; their reply has not been received (November 2007).

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