

CHAPTER- VII
FOREST RECEIPTS

7.1 Results of Audit

Test-check of records of forest receipts during 2002-2003 revealed non/short-realisation of revenue amounting to Rs.271.10 crore in 233 cases which can broadly be categorised as under:

(Rupees in Crore)

S. No.		Number of cases	Amount
1.	Review Forest Offences in Madhya Pradesh	1	18.83
2.	Non-realisation due to non-exploitation of Bamboo/Timber Coupes	21	53.80
3.	Short-realisation due to sale below up-set price	24	21.92
4.	Non-realisation due to deterioration/ shortage of forest produce	16	26.27
5.	Short-realisation of revenue due to re-measurement of timber	9	1.55
6.	Short-realisation due to non-accountal of forest produces	8	0.64
7.	Short-realisation due to low yield timber/ bamboos against estimated yield	8	2.07
8.	Others irregularities	146	146.02
	TOTAL	233	271.10

A review, Forest Offences in Madhya Pradesh, and other important observations involving Rs.23.69 crore are discussed in the following paragraphs:

7.2 Review : Forest offences in Madhya Pradesh

Highlights

- Actual receipts decreased from Rs.507.60 crore in 1998-99 to Rs.306.45 crore in 2001-02, registering a 40 per cent decline.

(Paragraph 7.2.4)

- Lack of timely action for recovery of cost of damage caused to forests resulted in non-recovery of revenue of Rs.13.15 crore including penalty.

(Paragraph 7.2.7)

- There were delays ranging from one month to seventeen years in reporting, finalisation of enquiry and prosecution of offences

(Paragraph 7.2.8)

- Government was deprived of revenue of Rs.3.06 crore pertaining to 86,358 offence cases which became time barred due to lack of initiative and timely action by the Department.

(Paragraph 7.2.10)

- Deterioration in the quality of seized timber lying undisposed resulted in reduction in value by Rs.4.27 crore

(Paragraph 7.2.12)

Introductory

7.2.1 The total forest area of Madhya Pradesh in November 2000, as per Forest Survey of India Report 2001, was 95,221 sq. km. of which dense forest cover was 44,384 sq. km. The working of forest relating to exploitation and afforestation is administered by the working plan sanctioned by the Central Government. Under the Indian Forest Act, 1927 any act, causing any damage by negligence or deliberately, in felling any tree or dragging any timber, grazing of cattle, grass cutting, quarrying of stones, making encroachments, hunting/poaching of wild life etc. is an offence and is punishable with imprisonment and/or with fine, in addition to compensation for damage as the court may decide. As soon as the offence is noticed the Beat/Forest Guard is required to prepare preliminary offence report in the prescribed form and send it to the Range Officer within 48 hours. The enquiry is required to be completed in 30 days by the Range officer.

Organisational set up

7.2.2 Principal Chief Conservator of Forests (PCCF) Madhya Pradesh, Bhopal, in overall incharge of administration. He is assisted by Additional Principal Chief Conservator of Forests (APCCF) (Protection) and PCCF (Wild Life) who are entrusted with direction and control of forest offences and wild life offences respectively. The area of the forest in a division is divided into ranges/sub-ranges and

beats. Beat/Forest Guard incharge of a beat is responsible to check the illicit felling and other types of forest offence. The work of protection of forest offences is supervised by Foresters/Deputy Rangers/ Range Forest Officer/Sub-Divisional Forest Officer (SDFO) and Divisional Forest Officer (DFO).

Audit objectives

7.2.3 Test-check of records of 20 out of 60 Territorial/General Forest Divisions¹, two out of nine Wild life Divisions² (National Park) alongwith the offices of the Additional PCCF (Protection) and the PCCF (Wild Life) for the period 1998-99 to 2002-2003 was conducted with a view to ascertain.

- effectiveness of the regulation and procedures laid down by the department;
- prompt action in reporting and disposal of the offence cases;
- follow up of the procedure, rules and provisions of the Act and
- effectiveness of the internal control mechanism in the Department.

7.2.4 Trend of revenue

Year	Budget Estimate	Actual Receipt	No. of offence cases pending as on 31 March	Percentage of decrease in revenue as compared to 1998-99	Percentage of increases of forest offences as compared to 1998-99
	<i>(Rs. in crore)</i>				
1998-99	617.00	507.60	58,688	--	--
1999-2000	500.00	315.28	66,834	38	14
2000-2001	522.00	372.56	64,881	27	11
2001-02	323.00	306.45	62,592	40	7

It would be seen from the above that actual receipts declined from Rs.507.60 crore in 1998-99 to Rs.306.45 crore in 2001-02, thus, registering a decrease of 40 per cent. The Department stated that due to ban imposed by Hon. Supreme Court, the felling was not done.

¹ Barwaha, Barwani, Burhanpur East, west and South Chhindwara, Dhar, Dindori, Jabalpur, Indore, Katni, Khandwa, Khargone, East, West and Buffer Zone Mandla, Narsinghpur, Sendhwa, North and South Seoni.

² National Park, Kandha and Pench (T.P)

Monitoring and lack of Internal Control

7.2.5 In order to maintain proper records/accounts of forest offence cases the Chief Conservator of Forests (Protection) prescribed a Preliminary Offence Report Register (POR). A quarterly return was required to be sent by the DFO through the CF to APCCF (Protection).

It was observed that POR register was not maintained properly and entries in several columns were not being made in all the divisions test-checked. Moreover, no return was sent by the DFO to the APCCF (Protection) indicating lack of effectiveness of monitoring at the apex level.

Position of offence cases

7.2.6 As per the information furnished by the Department, position of offence cases registered, cases compounded, decided by the court and cases pending decision during 1998-99 to 2002-03 (December 2002) was as under:

Year	Opening Balance	Addition	Total	Disposed off by way of compounding etc.	Balance	Percentage of disposal
1.	2.	3.	4.	5.	6.	7.
1998-99	4,23,140	58,688	4,81,828	36,679	4,45,149	8
1999-00	4,45,149	66,834	5,11,983	32,515	4,79,468	6
2000-01	4,79,468	64,881	5,44,349	32,313	5,12,036	6
2001-02	5,12,036	62,592	5,74,628	28,942	5,45,686	5
2002-03	5,45,686	43,578	5,89,264	13,224	5,76,040	2

Disposal of cases ranged between two and eight percent indicating poor disposal. The Department attributed poor disposal to the increasing work load of forestry work over the employees.

Non-realisation of Amount of compensation and penalty

7.2.7 According to the provision of Indian Forest Act, 1927 read with the Madhya Pradesh Forest Manual, Officers of the Forest Department are empowered to compound forest offence after recovering penalty or compensation for damage or both as may be determined by the concerned officer. In case the offence is not compounded, the offender is to be produced in the court of law for trial.

Test-check of record of the APCCF (Protection) revealed that the Department had not maintained any record showing year wise position of compensation and penalty determined in cases compounded during the year. However, as per information collected and supplied by the APCCF, Rs.6.88 crore³ was determined for recovery during the period April 1999 to May 2002. Out of this amount, penalty was Rs.2.40 crore while compensation of damage caused was Rs.4.48 crore. An amount of Rs.2.91 crore only was recovered upto December 2002. No action was taken to recover the balance amount of Rs.3.97 crore. Besides, a sum of Rs.9.18 crore as penalty and

³ No. of cases was not made available

compensation pertaining to the period prior to 1998-99 was still outstanding for recovery.

Thus, failure of the Department to take timely action for recovery of compensation and penalty deprived the Government of the revenue to the tune of Rs.13.15 crore.

Moreover, in April 2003, the Government of Madhya Pradesh (Forest Department) ordered closure of all forest offence cases registered prior to June 2002 under the Indian Forest Act, 1927 and also ordered to stop the pending recovery involved in the offence cases. This decision of the Government not only resulted in the loss of revenue but also encouraged the offenders.

Abnormal delay in reporting the offence cases

7.2.8 According to the provisions of Madhya Pradesh Forest Manual, the detection of an offence must be reported by the Beat/Forest guard within 48 hours, of such detection to the Range Forest Officer who is empowered to hold enquiries in such cases.

It was, however, noticed from the records of three forest divisions, that 525 offence cases were reported to range offices after considerable delay ranging from one month to seventeen years as per detailed below:

Name of Circle	Name of Division	No. of Preliminary offence report	Period of delay				
			1 month to 3 months	3 months to 5 months	5 months to 1 year	1 year to 5 years	More than 5 years and upto 17 years
Seoni	South Seoni	36	27	04	01	02	02
Indore	Indore	17	11	01	01	04	--
	Dhar	472	442	13	10	07	--
	Total	525	480	18	12	13	02

This was pointed out in audit and the DFO, Seoni (South) stated in June 2003 that the responsible employees had been asked to explain the delay. The DFO, Dhar stated in August 2002 that the Range Officers had been instructed to be careful in future. The DFO, Indore did not furnish any specific reply.

Abnormal delay in holding of enquiry

7.2.9 As per the provisions of Madhya Pradesh Forest Manual read with Government directions (March 1995), the enquiry of forest offence cases shall be completed within a period of 30 days, if enquiry is being conducted by the Range Officer and within 15 days, if enquiry is conducted by the Assistant Range Officer, from the date of detection of the offence.

It was noticed that out of 3.39 lakh cases registered up to 2002-2003 in 17 forest divisions and two National Parks, 91,539 cases were pending finalisation over the prescribed periods as per details given below:

Name of Circle	Nos. of Divisions	No. of cases pending for enquiry	Period of delay in finalisation of enquiry as on 31.3.2003				
			1 month to 6 months	6 months to one year	One year to three years	Three years to five years	More than five years
Chhindwara	03	6,372	846	1,268	1,068	1,234	1,956
Jabalpur	06	28,006	1,955	894	5,454	7,628	12,075
Khandwa	06	42,641	3,679	4,607	18,722	2,925	12,708
Seoni	02	13,609	750	617	986	1,540	9,716
National Park, Kanha	01	556	97	105	58	62	234
National Park, Pench	01	355	--	53	133	119	50
Total	19	91,539	7,327	7,544	26,421	13,508	36,739

Delay in holding of enquiry resulted in non-compounding of the cases and also delayed prosecution in the Court, thus, causing a loss to the Government.

Time barred cases for prosecution in the Court

7.2.10 The Indian Penal Code provides that no court shall take cognizance of an offence case if it has not been presented before the court of law within a prescribed period. The period of prosecution of cases in a court ranges from six months to three years depending upon the nature of the offence committed.

As per information furnished by 18 divisions⁴ 86,358 offences cases relating to different categories and involving government revenue of Rs.3.06 crore had become time barred as on March 2003, as these cases were not prosecuted in a court of law within the prescribed time. Thus, lack of initiative and timely action deprived the government of revenue of Rs.3.06 crore.

Delay in compounding of the case

7.2.11 Test-check of records of thirteen forest divisions revealed that though Preliminary Enquiry Reports were finalised, prompt action was not taken by the Department for compounding such cases. The delay in compounding ranged from 3 years to 20 years as detailed below:

⁴ Barwaha, Barwani, Burhanpur, Chhindwara (East), (West) and (South), Dindori, Jabalpur, Katni Khandwa, Khargone, Mandla (East), (West) and (Buffer Zone), Narsinghpur, Sendhwa, Seoni (North) and National Park (PT) Kanha.

Name of Circle	Name of Divisions	No. of cases compounded	Period of delay in compounding			
			3 to 5 Years	5 to 10 Years	10 to 20 Years	More than 20 Years
<i>1.</i>	<i>2.</i>	<i>3.</i>	<i>4.</i>	<i>5.</i>	<i>6.</i>	<i>7.</i>
Indore	Indore	3,132	1,,272	1,484	376	--
	Dhar	934	--	301	316	317
Jabalpur	Jabalpur	301	--	90	100	111
	Dindori	224	--	151	57	16
	West Mandla	705	--	470	219	16
	East Mandla	656	--	300	198	158
	Buffer Zone	138	--	120	17	01
	Katni	1,410	--	641	416	353
Khandwa	Khandwa	4,572	2,877	1,666	29	--
	Khargone	4,142	1,130	2,670	245	97
	Barwani	545	537	05	03	--
	Sendhwa	1,239	1,222	11	--	06
	Burhanpur	2,132	1,641	381	110	--
Total	13 Divisions	20,130	8,679	8,290	2,086	1,075

This was pointed out in audit and the DFOs stated that delay in compounding was due to delay in enquiry. The reply is not tenable since the delay caused was after the finalisation of enquiry reports. The above facts indicate that the departmental mechanism to deal with Forest offences was weak and ineffective. This also reflects on the lack of timely supervision and effective monitoring.

Loss of revenue due to deterioration of seized Forest produce

7.2.12 According to the Madhya Pradesh Forest Manual, the useful life of cut timber and firewood in the forest will be presumed to be five years and that of bamboos to be two years. For other commodities, their utility limit will depend on their nature. The valuation of timber and firewood may be reduced by one-fifth of the original value for every year which elapsed between the date when the loss occurred and the date when the material was felled or converted.

It was noticed in 18 forest division that 12,997 cubic metre of timber, 2,33,923 poles and 31,527 fuel stack valued at Rs.4.27 crore were seized during 1998-99 to 2002-2003. The forest produce were neither transported to the depots for sale nor disposed of by way of auction etc. resulting in non-realisation of government revenue of Rs.4.27 crore.

This was pointed out in audit and the concerned authorities admitted the loss and stated that it was beyond the control of the Department to bring the timber to sale depots. The reply is not tenable as timber could have been auctioned/sold on the spot or necessary measures taken to bring to the sale depots to safeguard government revenue.

Loss of revenue due to illicit felling

7.2.13 Felling/removal of forest produce from forest area without a valid authorisation is an offence punishable with fine besides confiscation of the produce. The Department also prescribed inspection of beats by the various forest officers in order to control illicit felling.

Test-check of records of the DFO, Khandwa revealed that illicit felling of 7,299 trees of various girth was noticed in 14 compartments of 7 beats during April to July 2002. The estimated value of trees was Rs.1.56 crore. The Department lodged 31 POR cases and seized 108.524 cmt. timber valued at Rs.14.65 lakh. The remaining forest produce valued at Rs.1.41 crore was removed by the miscreants. Thus, failure of the Department to protect the forest resulted in loss of Rs.1.41 crore.

Significant shortfall in the inspection of beats

7.2.14 In order to control illicit felling of forests, Government prescribed in October 1995 inspection of beats by various forest officers. Accordingly, Range Assistant was required to inspect every beat in his jurisdiction twice a month where as Range Officer, SDO, DFO will inspect beat four times, three times and twice in a month respectively.

The position of beat inspection during 1998-99 to 2002-2003 in 14 forest divisions was as under:

Sl. No.	Name of divisions	Designation	Inspection required during 1998-99 to 2002-03	Inspection actually conducted	Short fall	Percentage of short-fall
1.	2.	3.	4.	5.	6.	7
1.	North Seoni	DFO SDO RO Dy. RO	48 221 1296 5976	22 109 552 1631	26 112 744 4345	54 50 57 72
2.	South Seoni	DFO	48	26	22	45
3.	Jabalpur	DFO SDO	70 72	30 42	40 30	57 41
4.	Dindori	DFO SDO RO Range Asstt/ Dy. RO	48 466 2080 3848	9 164 888 1678	39 302 1192 2170	81 65 57 56
5.	West Mandla	DFO	72	43	29	40
6.	East Mandla	DFO SDO RO	96 216 920	37 48 415	59 168 505	61 78 55
7.	Buffer Zone Mandla	RO Range Asstt./ Dy. R.O	1200 1680	443 697	757 983	63 58
8.	Katani	DFO SDO RO	108 108 144	50 45 73	58 63 71	54 58 49

1.	2.	3.	4.	5.	6.	7.
9.	East Chhindwara	DFO	24	14	10	42
10.	Khargone	DFO	72	33	39	54
		SDO	72	27	45	62
11.	Barwani	DFO	120	31	69	57
		SDO	112	43	69	61
		RO	707	131	576	81
		Range Asstt./Dy. RO	1782	802	980	55
12.	Barwaha	DFO	48	25	23	47
		SDO	108	52	56	52
		RO	288	119	169	58
		Dy. RO	864	364	500	58
13.	Burhanpur	DFO	120	51	69	57
		SDO	540	197	343	63
		RO	1344	509	835	62
		Dy. RO	3360	1622	1738	52
14.	Sendhwa	DFO	115	52	63	55
		SDO	162	75	87	54
		RO	637	331	306	48

It would be seen from the above that between 1998-99 and 2002-03, there was shortfall in beat inspection ranging from 40 to 81 per cent. The above facts indicate that internal control of the Department to monitor the supervision at various levels was weak.

Encroachment on Forest land

7.2.15 The Indian Forest Act, 1927, prohibits clearing of forest land for cultivation or any other purpose. It also stipulates that any person unauthorisedly occupying any forest land is summarily evicted. Forest officers have been authorised to pass eviction orders under the Act.

The position of encroachment of forest land as on December 2001 was as under:

	Case	Area in hectare
Total encroachment	22,048	1,10,053.723
No. of cases for which Notice for eviction were issued	16,672	89,003.387
No. of Evicted cases	4,108	26,120.111

The progress of eviction of encroachment was thus, very poor. The Department had not furnished any information in remaining 5,376 cases involving an area of 21,050.336 hectare of forest land. Yearwise details were not made available.

Wild Life offences.

7.2.16 Hunting/poaching of any wild life is an offence and is punishable with imprisonment and or with fine in addition to compensation for damage as the courts may decide. Position of wild life offence cases in sixteen Forest Divisions and two National Parks was as under:

Year	Cases registered	Cases dropped	Cases finalised	Cases pending in the	
				Court	Department
Up to March 1998	381	99	56	212	14
1998-1999	77	10	13	44	10
1999-2000	105	12	19	51	23
2000-2001	111	9	22	61	19
2001-2002	116	21	15	57	23
2002-2003	93	24	2	50	17
Total	883	175	127	475	106

It would be seen from the above that disposal of cases during the period was very poor. The number of case registered during each year was far more than the disposal during that year.

Recommendations

7.2.17 The above facts reveal that forest offences could not be checked effectively due to lack of proper supervision and effective control over field formations. To safeguard the government revenue/forest cover Government may consider taking the following steps :

- a close monitoring on the report of disposal of cases is at the apex level,
- strengthening internal control mechanism in the Department so that instructions issued at apex level are followed up by field offices.

The above points were reported to the Government in August 2003; their reply had not been received (June 2004).

7.3 Loss of revenue due to abnormal variation in estimated and actual production of timber

The Working Plan of each division specifies the number of coupes to be exploited from year to year and also the estimated yield of coupes. After marking the trees, the coupes are handed over to the production division for exploitation. The variation between estimated and actual yield should not exceed 10 per cent.

The figures of estimated yield, actual yield and shortfall and percentage of short-fall of timber and fuel wood during the year 2000-01 and 2001-02 in two divisions, the records of which test-checked between December 2001 and August 2002 revealed huge variations between actual yield and estimated yield as shown under:

Sl. No.	Divisions	Year	Particulars	Estimated Quantity	Actual yield	Shortfall	Percentage
1.	Divisional Forest Officer (Production) Dindori	2000-01	Timber Fuel wood	2350 cu m 590 Nos	1441.998 cu m 234 Nos	908.002 cu m 356 Nos	39% 60%
2.	Divisional Forest Officer (General) Katni	2000-01 2001-02	Timber Timber Fuel wood	88 cu m 120.795 cu m 951 Nos	28.641 cu m 15.358 cu m 593 Nos	59.359 cu m 105.437 cu m 358 Nos	67% 87% 38%
		TOTAL	Timber Fuel wood	2558.795 cu m 1541 Nos	1485.997 cu m 827 Nos	1072.798 cu m 714 Nos	42% 46%

The short-fall in actual production ranged between 38 to 87 per cent in case of timber and fuel wood. The reasons for shortfall were not investigated. Thus, the production fell short by 965.518 cmt. in the case of timber and 643 fuel stacks involving loss of revenue Rs.30.91 lakh after adjustment of exploitation expenses of Rs.11.20 lakh.

This was pointed out in audit and the DFO (Production) Dindori stated in December 2001 that the trees felled were sal borer affected and it was not possible to obtain the actual yield as per estimated quantity. The DFO, Katni stated in August 2002 that the coupes in which felling operations were carried out were classified under mixed forest improvement series and sal forest improvement series in the working plan. Under such series, dying, and deceased trees were marked for felling and estimation of timber and fuel was very difficult. The replies are not tenable as the marking of trees and estimation of yield were carried out keeping in view all the factors.

The matter was reported to the Government in April 2003; their reply had not been received (June 2004).

7.4 Loss of revenue in disposal of industrial bamboo

7.4.1 Test-check of records of the DFO (Production), Betul revealed that 8,618.736 sale units (SU) of industrial bamboo felled during the year 1998-99 and 1999-2000 were sold to M/s OPM in auction on 23 April 2001 and on 22 September 2001 at a cost of Rs.49.05 lakh against the upset price of Rs.1.27 crore. This resulted in loss of revenue of Rs.77.46 lakh.

The Government, to whom the matter was referred, accepted the facts and endorsed in November 2003 the reply of the DFO that efforts were made repeatedly to dispose of the bamboo since July 1999 and July 2000 but could only be sold in April and September 2001.

7.4.2 Test-check of records of DFO (Production) Betul revealed that 11 lots of 4,849.571 Notional Ton (NT) of industrial bamboo, felled in 2000-2001 could not be disposed of upto September 2002 although in the auctions held on 22 September 2001 and 26 December 2001, offers of Rs.43.56 lakh and Rs.43.97 lakh respectively were received against the upset price of Rs.75.02 lakh. The sale was not sanctioned by the Conservator of Forests, Betul as the bid was more than 30 percent less and was not within the powers delegated to the Conservator of Forests. The matter was not referred to the Addl. PCCF (Production) for approval of bid.

The Government to whom the matter was referred endorsed in November 2003 the reply of the DFO, Betul stating that the above bamboos had since been disposed of in the auction held on 23 March 2003 at a cost of Rs.21.95 lakh. The reply indicated that against the upset price of Rs.75.02 lakh, the actual realisation of revenue was only Rs.21.95 lakh which was even lower than the earlier offers of Rs.43.56 lakh and Rs.43.97 lakh respectively. Non-disposal of the bamboos at the rates received in second bid i.e. Rs.43.97 lakh resulted in loss of revenue of Rs.22.02 lakh.

7.5 Loss of revenue due to non-working in bamboo coupes

As per instructions issued by the Chief Conservator of Forests (Nationalisation) in October 1975, the bamboo clumps, wherever they might be existing in a coupe and under whatever density of crop, were to be worked without exception and no bamboo area in a coupe was to be left unworked. It was further reiterated by the Chief Conservator of Forests (Production) in August 2000 that felling of bamboo should not be stopped, in any circumstances, in the coupes due for working.

Test-check of records of the Divisional Forest Officer (Production) North, Balaghat, revealed that 25 coupes of bamboos with workable area of 9,778.108 hectare were due for working during 2000-2001 and 2001-2002. These coupes duly demarcated for working with an estimated quantity of 7,147.212 N.T. (Commercial) and 9,217.551 N.T. (Industrial) bamboo were handed over to the production division during 2000-2001 and 2001-2002. These coupes were, however, not worked to date, resulting in loss of revenue of Rs.3.17 crore.

The Government to whom the matter was referred in November 2002 stated that the matter was submitted to the Task Force for consideration and working. The permission to work these coupes was not accorded due to *Naxalite* activities and the labourers and transporters were not ready to work in such areas. The Government would obviously need to take serious and effective steps in the interest of revenue to tackle these chronic problems.

7.6 Loss of revenue due to low yield of bamboo

As per Departmental procedure, the estimated quantity of bamboo is determined by the territorial division by survey, demarcation and drawing of sample plots in the area of bamboo. The coupe is then handed over to the production division for exploitation. The Chief Conservator of Forests (Production) issued instructions in November 1997 that correct estimation of the workable and unworkable area be done at the time of demarcation and probable yield of bamboo be worked out for entire coupe to avoid difference in probable and actual yield.

Test-check of the records of the Divisional Forest Officer (Production) Balaghat revealed that against the estimated yield of 2,485 NT commercial and 2,150 NT industrial bamboo from six coupes during 2000-2001 and 2001-2002, the division could extract only 1,560 NT commercial and 1,527 NT industrial bamboo resulting in revenue loss of Rs.38.60 lakh.

This was pointed out in audit and the Divisional Forest Officer stated August 2002 that low yield was due to calculation of estimated quantity based on drawing sample plot in a very small portion of the whole area, whereas the extraction was done on the basis of actual availability of bamboo in the coupes. It was also stated that *Naxalite* problem was the main reason besides the location of some coupes on hilly, sensitive areas and availability of bamboos being rare at certain places in the coupe. The reply is not acceptable as the estimated yield was expected to be worked out by the DFO after due consideration of all factors mentioned in the working plan.

The matter was reported to the Government in March 2003; their reply had not been received (June 2004).

