

## **PREFACE**

This Report on Performance Audit on 'Forest Receipt' has been prepared for submission to the Governor of Assam under Article 151(2) of the Constitution of India.

The audit of revenue receipts of State Governments is conducted under Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. General information about the receipts and other issues, results of audit during 2011-12 relating to other tax and non-tax revenues of the Government of Assam have been included in the Report of the Comptroller and Auditor General of India on Revenue Sector for the year ended March 2012, Government of Assam. This Report presents the results of a performance audit conducted on the 'Forest Receipts' of the Government of Assam covering the period from 2006-07 to 2010-11.

Forest receipts are mainly generated from sale of timber, bamboo and minor forest produce like sand, stone and boulders and thus, the audit findings have been classified under similar categories namely – 'Timber', 'Bamboo', 'Minor forest produce' and 'Other points of interest' and presented in separate Chapters.