

CHAPTER V - FOREST RECEIPTS

5.1 Results of audit

Test check of the records of the Forest Department conducted during the year 2006-07 revealed loss of revenue due to non-implementation of the working plan and non-exploitation of timber amounting to Rs. 50.68 crore in 85 cases, which fall under the following categories:

(Rupees in crore)			
Sl. No.	Category	Number of cases	Amount
1.	Loss due to low yield of timber/bamboo	26	1.40
2.	Other irregularities	59	49.28
Total		85	50.68

During the year 2006-07, the department accepted loss of revenue and other deficiencies involving Rs. 87 lakh in six cases.

Two illustrative cases highlighting the loss of revenue of Rs. 2.43 crore due to non-implementation of the working plan are mentioned in the following paragraphs.

5.2 Non-implementation of the working plan

A working plan (WP) is a document prepared for a period of 10 years which contains a detailed scheme of management for silvicultural operations¹⁸. In the WP, the bamboo coupes are divided into three felling series and each felling series becomes due for harvesting after every three years. If bamboo from a felling series is not harvested in a particular year, that felling series can be harvested again only after three years resulting in loss of revenue. Non-exploitation of bamboo coupes also blocks regeneration of new shoots which becomes exploitable after three years.

5.2.1 Loss of revenue due to non-exploitation of bamboo

Test check of the records of the Divisional Forest Officer (DFO), Mahasamund in October 2006 revealed that as per the WP, 2,177.42 hectare area of 12 bamboo coupes were due for exploitation during 2002-03 to 2005-06. It was, however, observed that the total area under bamboo was not exploited at all resulting in loss of revenue of Rs. 1.77 crore.

After the cases were pointed out, the DFO stated in October 2006 that felling was not done as the coupes were uneconomical and were, therefore, written off. The reply is not tenable as the Additional Principal Chief Conservator of Forest (Development) in March 1998 had already quashed all the reasons as invalid and directed all the forest divisions to invariably carry out operation as per the WP.

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

5.2.2 Loss of revenue due to non-exploitation of timber

Test check of the records of the DFOs, South Surguja, Ambikapur and Jashpur in December 2006 and February 2007 revealed that as per the WP, 9,214 trees and 19,345 stumps in five coupes were due for exploitation during 2002-03 to 2005-06. It was, however, observed that only 5,807 trees and 11,673 stumps were exploited resulting in loss of revenue of Rs. 0.66 crore.

After the cases were pointed out, the DFOs stated in December 2006 and February 2007 that felling was not done due to sudden increase in naxal activities. The reply is not tenable as the concerned range officers did not report any naxal activities in those coupes.

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

¹⁸ Raising of new plantations and developing existing plantation and in the process collection of revenue through sale of the forest produce.