

CHAPTER VI : FOREST RECEIPTS

6.1 Results of audit

Test check of records of forest receipts during 2005-06 revealed loss of revenue amounting to Rs.199.74 crore in 127 cases which can broadly be categorised as under:

(Rupees in crore)

Sl. No.	Category	Number of cases	Amount
1.	Non realisation due to non-exploitation of bamboo/timber coupes	23	111.98
2.	Short realisation due to sale below the upset price	19	4.50
3.	Non realisation due to deterioration / shortage of forest produce	20	5.45
4.	Short realisation of revenue due to re-measurement of timber	2	0.21
5.	Short realisation due to non-accountal of forest produces	8	15.34
6.	Short realisation due to low yield of timber/bamboos against estimated yield	9	6.22
7.	Other irregularities	46	56.04
	Total	127	199.74

During the year 2005-06, the Department accepted loss of Rs.1.09 crore involved in eight cases. An amount of Rs.0.09 lakh was recovered in one case.

A few illustrative cases involving Rs.7 crore are mentioned in this chapter.

6.2 Short levy of transit fee

As per Government of Madhya Pradesh Forest Department notification (May 2001) issued under rule 5 of Madhya Pradesh Transit (Forest Produce) Rules 2000, State Government prescribed transit fee at the rate of Rs.7 per tonne to be recovered for issue of transit pass for transportation of coal (forest produce) with effect from 1 June, 2001.

As per information regarding transfer of coal obtained from Geology and Mining Department, 1.59 crore M.T. of coal was transferred from Kanha and Pench area from April 2002 to March 2005. Transit fee of Rs 11.16 crore was payable. However, cross verification with the records of Forest Department revealed that only Rs. 4.16 crore was recovered/deposited by the lessees during this period. This resulted in short levy of transit fee of Rs. 7 crore as detailed below:

Year	Total extraction and transportation of coal (MT)	Fee payable at Rs.7 per (MT)	Fee paid	Fee short paid
2002-03	33,66,165	2,35,63,155	1,36,49,243	99,13,912
2003-04	87,59,589	6,13,17,123	1,50,62,920	4,62,54,203
2004-05	38,14,280	2,66,99,960	1,28,39,627	1,38,60,333
Total	1,59,40,034	11,15,80,238	4,15,51,790	7,00,28,448

After this was pointed out in June 2005, the DFO (General) West Chhindwara stated in June 2005 that information regarding extraction of the coal is being called for from Mining Department and action for recovery would be taken.

The matter was reported to the Principal Chief Conservator of Forests and Government between August 2005 and February 2006; their reply had not been received (January 2007).