

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL  
(A&E) GUJARAT



सत्यमेव जयते

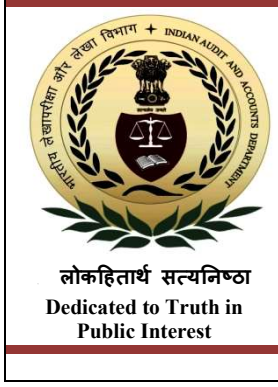
Report on the  
Annual Review of Forest Divisions  
2019-20



लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Government of Gujarat



कार्यालय प्रधान महालेखाकार (लेखा एवं हक), गुजरात,  
रेसकोर्स रोड, राजकोट - ३६० ००१

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DC-6/Forest/Annual Review/2019-20/  
Date: 29-12-2020.

To  
The Additional Chief Secretary to Govt. of Gujarat,  
Forest & Environment Department,  
8<sup>th</sup> floor, Block No.14, Sardar Bhavan,  
Sachivalaya,  
Gandhinagar-382 010

Subject: Report of Annual Review on the working of  
Forest Divisions for the year 2019-20.

Sir,

Please find enclosed a report on the Annual Review of the working of Forest  
Divisions of Gujarat for the year 2019-20.

Yours faithfully,

**Sr. Deputy Accountant General  
(Accounts & VLC)**

**Encl: - Report.**

## **PREFACE**

This edition of the annual review by the Office of the Pr. Accountant General (A & E) is a report on the working of the Seventy (70) Forest divisions in the State of Gujarat for the financial year 2019-20. The review focuses on the state of maintenance of initial and subsidiary accounts by the divisions and timely rendition of their monthly compiled accounts to the Office of the Pr. Accountant General (A & E) Gujarat, Rajkot. The review also highlights the irregularities noticed during audit of the Divisions conducted by the Office of the Principal Accountant General (Audit-1) Gujarat, and the voucher audit conducted by the Office of the Principal Accountant General (Audit-II) Gujarat.

The aim of this review is to bring to the notice of the State Government, the efficacy of the Forest divisions in maintenance of their accounts. The review also gives recommendations for increasing the accuracy and quality of accounts in the divisions.

Suggestions to increase the utility of the review are welcome.

**Pr. Accountant General (A&E)  
Gujarat.**

Place: Rajkot.

Date: 29 -12-2020

# **Annual Review on the Working of Forest Divisions for the Year 2019-20**

## **1.1 Introduction**

This review report is on the working of the seventy (70) Forest divisions in the State of Gujarat. The divisions are responsible for the management of forests in the State. Every division maintains its initial and subsidiary accounts and renders compiled accounts to the Office of the Pr. Accountant General (A & E) Gujarat, Rajkot, every month for inclusion in the State's Monthly Civil Accounts. Audit of accounts of the Forests divisions are being conducted by the Offices of the Principal Accountant General (Audit-I) Gujarat, Rajkot and Principal Accountant General (Audit-II) Gujarat, Ahmedabad.

## **1.2 Organizational Set up of Forest Department**

The Forest Department is headed by the Principal Chief Conservators of Forest, Gujarat, who is assisted by Additional Principal Chief Conservators of Forest. There are 18 Forest Circles, each of which is headed by a Conservator of Forests, having jurisdiction over the 70 Forest divisions headed by Dy. Conservator of Forests. Details are listed in **Annexure -I**. The Dy. Conservator of Forests is assisted by Range Forest Officer (R.F.O.) and other allied staff. The overall administrative control of the Forest Department rests with the Additional Chief Secretary, Forests and Environment Department of the Government of Gujarat.

### 1.3 Forest Accounts at a Glance

The total expenditure of the Forest Department for the year 2019-20 was Rs.1281.37 crore and the total receipts were Rs. 84.02 crore as shown below:

Items	Actual Expenditure & Revenue receipts of Forest Department (Rs. in lakh)		Percentage share of actual Expenditure /Revenue of Forest Deptt. w.r.t. corresponding totals of Expenditure/Revenue of Gujarat State	
	2018-19	2019-20	2018-19	2019-20
Revenue Expenditure	54,856.01	62,155.47	0.41	0.44
Capital Expenditure	67,649.41	65982.19	2.41	2.57
Total Expenditure	<b>1,22,505.42</b>	<b>1,28,137.66</b>	-	-
Revenue Receipt	<b>4648.82</b>	<b>8401.58</b>	0.03	0.06

Sources of Revenue receipts for the year 2019-20 were as under:-

Head of Account	SOURCES OF RECEIPTS	RECEIPT (Rs. in lakh)
<b>0406-01</b>	<b>Forestry</b>	
101	Sale of Timber & Other Forest Products	4985.29
800	Other Receipts	3493.88
900	Deduct Refunds	-132.95
	<b>Total - 01</b>	<b>8346.23</b>
<b>0406-02</b>	<b>Environmental Forestry and Wild Life</b>	
111	Receipts from Zoological Park	42.72
800	Other Receipts	12.63
900	Deduct Refund	0.00
	<b>Total - 02</b>	<b>55.35</b>
	<b>Total - 0406</b>	<b>8401.58</b>

**STATEMENT OF CAPITAL EXPENDITURE INCURRED ON MAJOR PROJECTS EXECUTED BY FOREST DEPARTMENT DURING THE YEAR 2019-20:-**

(Figures in Rs.)

Sr No	Name of the Project & Head of Account	Original Grant	Supplementary/ (-)Surrender	Total	Expenditure	(+) Excess (-) Savings
01	Communication (Road )& Building 26-4406-01-070-01	17,50,00,000	-6,000	17,49,94,000	17,49,93,665	-335
02	Forest Management & Development 26-4406-01-101-01	1,66,52,27,000	-10,56,35,000	1,55,95,92,000	1,55,76,06,276	-19,85,724
03	Community Forestry Scheme 26-4406-01-101-10	1,61,83,93,000	-2,63,84,000	1,59,20,09,000	1,59,29,23,223	9,14,223
04	Gujarat Forestry Development Projects (Financed by JBIC Japan) 26-4406-01-101-15	1,34,00,000	-80,88,000	53,12,000	53,12,431	431
05	FST -28 Gujarat Compensatory Afforestation against Regularization of Unauthorized Cultivation 26-4406-01-101-16	2,83,00,000	-94,76,000	1,88,24,000	1,86,88,502	-1,35,498
06	Grass Development Project 26-4406-01-101-24	69,50,00,000	-12,88,000	69,37,12,000	69,36,75,773	-36,227
07	Payment of consultancy charges under Gujarat Forestry Development Project Headed by JICA  26-4406-01-101-26	2,00,000	-2,00,000	0	0	0
08	Implementation of Mahatma Gandhi National Rural Guarantee Act.  26-4406-01-101-27	40,00,000	-6,60,000	33,40,000	33,40,464	464
09	Construction of Grass Godown 26-4406-01-101-33	10,00,00,000	0	10,00,00,000	10,00,00,000	0
10	Forest Fire Prevention and Management scheme (60-40) Partially Centrally Sponsored scheme 26-4406-01-101-18	5,00,00,000	-2,02,01,000	2,97,99,000	2,97,99,184	184
11	National Afforestation Programme (60- 40) Partially Centrally Sponsored scheme 26-4406-01-101-30	50,00,000	-50,00,000	0	0	0
12	Bamboo Mission (60-40) Partially Centrally Sponsored scheme 26-4406-01-101-32	79,000	2,70,77,000	2,71,56,000	2,82,64,000	11,08,000
13	FST-15 Forest Research 26-4406-01-800-01	3,00,00,000	-2,98,95,000	1,05,000	1,05,147	147
14	Management and Development of Wild Life 26-4406-02-110-01	13,19,20,000	0	13,19,20,000	13,19,02,162	-17,838
15	Grant in aid to Gujarat Biotechnology Mission for Research of Wild life	48,00,000	0	48,00,000	48,00,000	0

	Genomics and DNA banking 26-4406-02-110-05					
16	FST-8 Scheduled castes sub-plan scheme for fruit plantation 95-4406-01-101-01	47,96,78,000	-17,49,000	47,79,29,000	47,95,97,497	16,68,497
17	Vrux Kheti Yojana 95-4406-01-101-04	1,76,96,000	-35,19,000	1,41,77,000	1,41,76,876	-124
18	Bamboo Mission Scheme for Fruits Plantation 95-4406-01-101-02	7,000	31,36,000	31,43,000	31,43,000	0
19	Forest Management & Development 96-4406-01-796-01	1,05,73,89,000	3,59,000	1,05,77,48,000	1,05,71,23,811	-6,24,189
20	Roads & Buildings 96-4406-01-796-02	8,15,35,000	0	8,15,35,000	8,15,34,615	-385
21	FST-8 Gujarat Community Forestry Project 96-4406-01-796-06	49,85,53,000	-1,00,23,000	48,85,30,000	48,85,84,226	54,226
22	FST-30 Gujarat Forestry Development Projects under JBIC Japan 96-4406-01-796-12	2,00,000	-2,00,000	0	0	0
23	Participatory Forest Management Scheme under Gujarat Forest Development Programme. 96-4406-01-796 -15	11,00,00,000	0	11,00,00,000	10,99,99,998	-2
24	Bamboo Mission Scheme 96-4406-01-796-14	14,000	62,42,000	62,56,000	76,48,000	13,92,000
25	Modernization of Timber Depot(Tribal) Plan 96-4406-01-796-17	1,50,00,000	0	1,50,00,000	1,50,00,000	0
26	National Afforestation Programme (60-40 Partly Centrally Sponsored scheme) 96-4406-01-796-18	3,29,19,000	-3,29,19,000	0	0	0
	<b>Total Expenditure</b>	<b>7,32,66,88,000</b>	<b>-23,41,40,000</b>	<b>7,09,21,48,000</b>	<b>7,09,95,56,529</b>	<b>74,08,529</b>

## 2 Submission of Monthly Accounts and status of outstanding

### 2.1 Extent of delay in submission of Monthly Accounts

As per codal provisions, the divisional Forest Officers are required to submit the compiled monthly accounts of their divisions with the prescribed supporting documents not later **than the 8<sup>th</sup> of the following** month to which the accounts relate. All the 70 divisions have rendered their monthly accounts within due date for the year 2019-20, except 03/2020 due to Covid-19 pandemic, however the same has been received on 28-05-2020 and accounted promptly. The position indicated in Annexure-II.

### 2.2 Unreconciled/Outstanding amounts under-Forest Remittances

These are the amounts relating to materials purchased / sold / transferred by Forest divisions from / to outside authorities/ Other Departments which remained un-adjusted.

(Figures in Rs.)

Sr. No.	Items	Debits as on 31-03-2020	Debits as on 30-09-2019 Out of balances as on 31-03-2020	Credits as on 31-03-2020	Credits as on 30-09-2020 Out of balances as on 31-03-2020
1	Forest Remittance 8782-00-103-11 8782-00-108-11	36,70,811 Nil	32,32,529 Nil	1,26,27,276 9,12,66,293	1,80,734 73,27,995
2	Forest Cheques 8782-00-103-12 8782-00-108-12	4,57,617 Nil	4,57,617 Nil	75,34,25,182 7,00,91,958	11,29,195 Nil
3	Forest Inter Dept Transfer 8782-00-103-13 8782-00-108-13	4,56,52,442 52,09,053	2,72,400 52,09,053	Nil 23,38,340	Nil 23,38,340
4	Forest Inter Division Transfer 8782-00-103-14 8782-00-108-14	18,000 1,23,09,291	Nil 1,23,09,291	11,67,048 1,14,61,983	Nil 1,14,61,983
	<b>Total</b>	<b>6,73,17,214</b>	<b>2,14,80,890</b>	<b>94,23,78,080</b>	<b>2,24,38,247</b>



The non-adjustment of these remittance transactions over a period of six months indicates the gaps in reconciliation with treasuries and concerned Departments. The division-wise list of these outstanding balances is indicated in **Annexure 'II' (A) & (B)**. Non reconciliation of Cheques and Remittance also involve the risk of fraud and hence the differences need to be reconciled on priority basis.

### **2.3 Forest deposit (8443-00-109-00)**

There was a closing balance of deposits to the tune of Rs. **4439.48** lakh in Dang divisions and Rs. **4086.94** lakh in other Forest divisions as of 31 March 2020 (**Annexure III**). As per rules balances unclaimed for more than 3 complete accounting years are to be reviewed and unclaimed amounts must be credited in Government Account as lapsed deposits. However, an amount of Rs. **440.65** lakh (**Annexure IV**) of deposits remained unadjusted even though they were more than three years old and though there were no claims there against.

There is also a difference of **Rs. 55.89** lakh between the ledger figure and broadsheet figure representing very old differences, which require reconciliation by the divisions with this Office.

### **2.4 Outstanding Forest Advances:- (8550-00-101-00)**

The practice of disbursement of advances has been discontinued by the Forest Department with effect from October 2015. However, there are old outstanding advances amounting to Rs. **5.98** lakh, the division-wise details of outstanding is shown in **Annexure-V**. As these advances represent old disallowed vouchers, the Department needs to review each of the individual cases and take suitable action (write off/ recovery) without any further lapse of time, as no purpose is served by retaining these balances in the books of accounts. The practice of retention of such heavy balance as advance is against the standards of financial propriety and needs to be discouraged.

There is also a old difference of **Rs. 6.36** lakh between ledger figure and broadsheet figure, which require reconciliation by each of the divisions.

**2.5** Besides the above observations, all documents prescribed were duly received along with the copies of accounts and there were no amounts kept under objection during the year 2019-20. Reconciliation was carried out by all the divisions and there were no lapses in this regard.

### **3 Audit Observations:**

Gist of outstanding Audit Observations is enclosed as **Annexure VI**.

#### **4.0 Recommendations:-**

The following recommendations are made:

1. PCCF may explore the possibility of online submission of Accounts by Forest divisions.
2. Ensure rendition of all monthly accounts in a timely manner by all the divisions. There is no delay in rendition of monthly accounts for the year of 2019-20 except 03-2020 as indicated in Annexure II of Para 2.1.
3. Forest divisions should carry out the reconciliation of old outstanding credit and debit balances under Forest Remittances, Forest Cheques, and Forest Inter Departmental Transfer with this office.
4. Immediate steps need to be taken to reconcile the old balances of 'Advances' and 'Deposit' with this office. The Department may also initiate suitable action for recovery/write off and write back of long outstanding balances of these head of account.
5. Immediate remedial steps are required to be taken to stop the recurrence of the irregularities highlighted in Audit Inspection Reports Annexure VI as referred in Para-3.

**Sr. Deputy Accountant General  
(Accounts & VLC)**

**ANNEXURE - I (Refer para 1.2)**

**Page no. 1**

Sr. No.	CIRCLE NAME	Sr No	CODE	HEAD OF DIVISION	NAME OF DIVISION
1	<b>AHMEDABAD</b>	01	D-02	Dy. Conservator of Forest	S.F.D Ahmedabad
		02	D-04	Dy. Conservator of Forest	S.F.D Nadiad
		03	D-96	Dy. Conservator of Forest	Mahisagar Forest Division, Lunavada.
		04	D-06	Dy. Conservator of Forest	S.F.D Surendranagar
		05	D-81	Dy. Conservator of Forest	S.F.D Anand
2	<b>BARODA</b>	06	D-08	Chief Conservator of Forest	Vadodara
		07	D-09	Dy. Conservator of Forest	Normal Godhra
		08	D-10	Dy. Conservator of Forest	Chhotaudepur
		09	D-11	Dy. Conservator of Forest	Baria
3	<b>BHARUCH</b>	10	D-13	Dy. Conservator of Forest	S.F.D Bharuch
		11	D-14	Dy. Conservator of Forest	S.F.D Navsari
		12	D-16	Dy. Conservator of Forest	S.F.D Surat
		13	D-80	Dy. Conservator of Forest	S.F.D Narmada
		14	D-87	Dy. Conservator of Forest	S.F.D Valsad
4	<b>C.C.F. CIRCLE</b>	15	D-17	Pr. C.C.F (A/cs)	Gandhinagar
5	<b>GANDHINAGAR</b>	16	D-20	Dy. Conservator of Forest	Gandhinagar
		17	D-21	Dy. Conservator of Forest	S.K Himatnagar
		18	D-97	Dy. Conservator of Forest	Aravalli Forest Division, Modasa
		19	D-23	Dy. Conservator of Forest	B.K Palanpur
6	<b>GODHRA CIRCLE</b>	20	D-03	Dy. Conservator of Forest	S.F.D Dahod
		21	D-15	Dy. Conservator of Forest	S.F.D Vadodara
		22	D-98	Dy. Conservator of Forest	S.F.D. Godhra
7	<b>JUNAGADH</b>	23	D-25	Dy. Conservator of Forest	Normal, Junagadh
		24	D-26	Dy. Conservator of Forest	Jamnagar
		25	D-27	Dy. Conservator of Forest	Surendranagar
		26	D-28	Dy. Conservator of Forest	Bhavnagar
		27	D-92	Dy. Conservator of Forest	Morbi
8	<b>KUTCH/BHUJ</b>	28	D-31	Dy. Conservator of Forest	S.F.D Bhuj
		29	D-32	Dy. Conservator of Forest	(East) Bhuj
		30	D-33	Dy. Conservator of Forest	(West) Bhuj
		31	D-78	Dy. Conservator of Forest	Patan
		32	D-91	Dy. Conservator of Forest	Banni Grassland Bhuj
9	<b>MEHSANA</b>	33	D-35	Dy. Conservator of Forest	S.F.D Mehsana
		34	D-36	Dy. Conservator of Forest	S.K North Himatnagar
		35	D-37	Dy. Conservator of Forest	S.F.D B.K Palanpur
10	<b>MNP JAMNAGAR</b>	36	D-38	Dy. Conservator of Forest	M.N.P Park Jamnagar

Sr. No	CIRCLE NAME	Sr No	CODE	HEAD OF DIVISION	NAME OF DIVISION
11	<b>WORKING PLAN GANDHINAGAR</b>	37	D-42	Conservator of Forest	W.P Junagadh
		38	D-43	Conservator of Forest	W.P Baroda
		39	D-44	Conservator of Forest	W.P Surat
12	<b>RAJKOT</b>	40	D-86	Dy. Conservator of Forest	S.F.D. Rajkot.
		41	D-50	Dy. Conservator of Forest	S.F.D Amreli
		42	D-93	Dy. Conservator of Forest	Botad Forest Division, Botad.
		43	D-94	Dy. Conservator of Forest	Gir Somnath Forest Division, Veraval.
		44	D-95	Dy. Conservator of Forest	Devbhumi Dwarka Forest Division, Jamkhambhaliya.
13	<b>SURAT</b>	45	D-54	Chief Conservator of Forest	Surat
		46	D-55	Dy. Conservator of Forest	Vyara
		47	D-56	Dy. Conservator of Forest	Narmada
		48	D-88	Asst. Conservator of Forest	Sub Division Bharuch
		49	D-89	Dy. Conservator of Forest	Surat
14	<b>RESEARCH</b>	50	D-41	Conservator of Forest	Silva Division Rajpipla
	<b>GANDHINAGAR</b>	51	D-45	Dy. Conservator of Forest	PLO Gandhinagar
		52	D-58	Dy. Conservator of Forest	Research Gandhinagar
		53	D-59	PRINCIPAL	PRI. GFRC RAJPIPALA
		54	D-60	Dy. Conservator of Forest	Training Kakarapar
		55	D-75	Dy. Conservator of Forest	Training Gandhinagar
15	<b>W.L. JUNAGADH</b>	56	D-29	Dy. Conservator of Forest	Porbandar
		57	D-62	Dy. Conservator of Forest	W.F Sasangir
		58	D-63	Dy. Conservator of Forest	Gir (East) Dhari
		59	D-64	Dy. Conservator of Forest	Gir ( West) Junagadh
		60	D-66	Asst. Conservator of Forest	K.N.P Velavadar
		61	D-67	Director	Sakkarbaug Zoo Junagadh
16	<b>W. L. VADODARA</b>	62	D-69	Dy. Conservator of Forest	W.F. vadodara
17	<b>VALSAD</b>	63	D-83	Dy. Conservator of Forest	North Valsad
		64	D-84	Dy. Conservator of Forest	South Valsad
		65	GO-1	Dy. Conservator of Forest	North Dang (Ahwa)
		66	GO-2	Dy. Conservator of Forest	South Dang (Ahwa)
18	<b>WILD LIFE NORTH</b>	67	D-90	Dy. Conservator of Forest	Wild life Gandhinagar
	<b>GUJARAT GNR.</b>	68	D-68	Dy. Conservator of Forest	Collector wild Ass, Surendranagar
		69	D-65	Dy. Conservator of Forest	Wild Ass. Sanctu. Dhrangadhra
		70	D-76	Dy. Conservator of Forest	Wild Life Nalsarovar Sanand

**ANNEXURE – II (Refer para 2.1)**

**Statement showing the Division Wise position of delay in submission of Monthly Compiled Accounts during the year 2019-2020.**

<b>Particulars</b>	<b>Extent of delay (in number of divisions) in rendition of Monthly Accounts (Month wise) for the year 2019-20</b>											
	<b>4/19</b>	<b>5/19</b>	<b>6/19</b>	<b>7/19</b>	<b>8/19</b>	<b>9/19</b>	<b>10/19</b>	<b>11/19</b>	<b>12/19</b>	<b>1/20</b>	<b>2/20</b>	<b>3/20</b>
No. of Divisions submitted Accounts within due date	70	70	70	70	70	70	70	70	70	70	70	00
No. of Divisions submitted accounts late	00	00	00	00	00	00	00	00	00	00	00	70
Total No. of Divisions	70	70	70	70	70	70	70	70	70	70	70	70

**ANNEXURE –II (A) (Refer para 2.2)**

**Item wise List of Outstanding Forest Cheques (Credits) as on 09-2020:**

**Page-1**

<b>Sr. No</b>	<b>Dn..No.</b>	<b>Division Name</b>	<b>Month</b>	<b>Cheque No.</b>	<b>Amount in Rs.</b>
01	D-02	Dy. C.F. S.F.D. Ahmedabad	09-2006	506045	-1,800
02	D-02	Dy. C.F. S.F.D. Ahmedabad	03/2020	637626	5,830
03	D-09	Dy. C.F. Godhra	03/2020	320364	1,110
04	D-09	Dy. C.F. Godhra	03/2020	320386	1,10,040
05	D-09	Dy. C.F. Godhra	03/2020	320431	4,931
06	D-13	Dy. C.F. Ext. Bharuch	03/2020	48386	420
07	D-13	Dy. C.F. Ext. Bharuch	03/2020	48637	1,77,380
08	D-13	Dy. C.F. Ext. Bharuch	03/2020	48641	1,77,380
09	D-13	Dy. C.F. Ext. Bharuch	03/2020	48645	1,77,380
10	D-14	Dy. C.F. Ext Navasary	02/2020	425498	2000
11	D-14	Dy. C.F. Ext Navasary	03/2020	425543	5000
12	D-14	Dy. C.F. Ext Navasary	03/2020	425651	455
13	D-14	Dy. C.F. Ext Navasary	03/2020	425654	630
14	D-14	Dy. C.F. Ext Navasary	03/2020	425655	399
15	D-14	Dy. C.F. Ext Navasary	03/2020	425656	532
16	D-14	Dy. C.F. Ext Navasary	10/2019	400016	16000
17	D-14	Dy. C.F. Ext Navasary	10/2019	400028	5600
18	D-14	Dy. C.F. Ext Navasary	11/2019	400049	648
19	D-14	Dy. C.F. Ext Navasary	11/2019	400084	8000
20	D-14	Dy. C.F. Ext Navasary	12/2019	425345	567
21	D-14	Dy. C.F. Ext Navasary	12/2019	425347	6000
22	D-14	Dy. C.F. Ext Navasary	12/2019	425349	7000
23	D-14	Dy. C.F. Ext Navasary	12/2019	425351	2450
24	D-14	Dy. C.F. Ext Navasary	12/2019	425353	16000
25	D-14	Dy. C.F. Ext Navasary	12/2019	425376	2000
26	D-15	Dy. C.F. Ext Baroda	03/2020	150169	3000

**ANNEXURE –II (A) (Refer para 2.2)**

**Item wise List of Outstanding Forest Cheques (Credits) as on 09-2020:**

**Page-2**

<b>Sr. No</b>	<b>Dn..No.</b>	<b>Division Name</b>	<b>Month</b>	<b>Cheque No.</b>	<b>Amount in Rs.</b>
27	D-15	Dy. C.F. Ext Baroda	03/2020	150173	4000
28	D-15	Dy. C.F. Ext Baroda03/2020	03/2020	150186	002
29	D-15	Dy. C.F. Ext Baroda	03/2020	150177	4000
30	D-15	Dy. C.F. Ext Baroda	03/2020	150178	450
31	D-15	Dy. C.F. Ext Baroda	03/2020	150179	4000
32	D-15	Dy. C.F. Ext Baroda	03/2020	150180	4000
33	D-15	Dy. C.F. Ext Baroda	03/2020	150187	2196
34	D-15	Dy. C.F. Ext Baroda	03/2020	150192	4000
35	D-15	Dy. C.F. Ext Baroda	03/2020	150198	200
36	D-15	Dy. C.F. Ext Baroda	03/2020	150201	900
37	D-15	Dy. C.F. Ext Baroda	03/2020	150209	1000
38	D-15	Dy. C.F. Ext Baroda	03/2020	150210	1857
39	D-15	Dy. C.F. Ext Baroda	03/2020	150231	8000
40	D-15	Dy. C.F. Ext Baroda	03/2020	150233	3753
41	D-15	Dy. C.F. Ext Baroda	03/2020	150243	6000
42	D-15	Dy. C.F. Ext Baroda	03/2020	150244	4000
43	D-15	Dy. C.F. Ext Baroda	03/2020	150245	4000
44	D-15	Dy. C.F. Ext Baroda	03/2020	150251	3000
45	D-15	Dy. C.F. Ext Baroda	03/2020	150252	2700
46	D-15	Dy. C.F. Ext Baroda	03/2020	150253	3000
47	D-31	Dy. C.F. Ext Bhuj	10/2019	566446	22800
48	D-32	Dy. C.F. Ext Bhuj	03/2020	563730	1940
49	D-35	Dy. C.F. Ext Mehsana	10-2019	222240	4740
50	D-38	MNP Jamnagar	03-2020	147266	12200
51	D-38	MNP Jamnagar	03-2020	147352	230
52	D-38	MNP Jamnagar	03-2020	147354	54

**ANNEXURE –II (A) (Refer para 2.2)**

**Item wise List of Outstanding Forest Cheques (Credits) as on 09-2020:**

**Page-3**

<b>Sr. No</b>	<b>Dn..No.</b>	<b>Division Name</b>	<b>Month</b>	<b>Cheque No.</b>	<b>Amount in Rs.</b>
53	D-41	C.F. Silvi Rajpipala	02/2019	235968	2266
54	D-41	C.F. Silvi Rajpipala	03/2020	236456	8659
55	D-41	C.F. Silvi Rajpipala	03/2020	236457	5550
56	D-41	C.F. Silvi Rajpipala	03/2019	236458	12500
57	D-41	C.F. Silvi Rajpipala	03/2020	236474	6722
58	D-41	C.F. Silvi Rajpipala	03/2020	236481	24
59	D-41	C.F. Silvi Rajpipala	03/2020	236403	3870
60	D-55	Dy. C.F. Vyara	01/2020	291730	8820
61	D-58	Dy. C.F. Reacrch G Nagar	03/2020	658666	1622
62	D-64	Dy. C.F. Gir (West) Junagadh	12/2019	629420	98
63	D-64	Dy. C.F. Gir (West) Junagadh	02/2020	629574	702
64	D-64	Dy. C.F. Gir (West) Junagadh	03/2020	638057	8329
65	D-66	ACF Velavadar Bhavnagar	03/2020	193932	719
66	D-87	Dy. C.F. S.F.D Valsad	02/2020	451747	42012
67	D-87	Dy. C.F. S.F.D Valsad	02/2020	451751	1000
68	D-87	Dy. C.F. S.F.D Valsad	02/2020	451805	1000
69	D-87	Dy. C.F. S.F.D Valsad	02/2020	451806	2000
70	D-87	Dy. C.F. S.F.D Valsad	03/2020	451857	1253
71	D-87	Dy. C.F. S.F.D Valsad	03/2020	451858	1253
72	D-87	Dy. C.F. S.F.D Valsad	03/2020	451861	4000
73	D-87	Dy. C.F. S.F.D Valsad	03/2020	451862	68825
74	D-87	Dy. C.F. S.F.D Valsad	03/2020	451936	29800
75	D-94	Dy. C.F. S.F.D Gir Somnath	01/2020	605661	3789
76	D-94	Dy. C.F. S.F.D Gir Somnath	03/2020	605822	2000
77	D-97	Dy. C.F. Aravalli Modasa	02/2020	001753	25700
78	D-97	Dy. C.F. Aravalli Modasa	02/2020	001757	6048



79	D-97	Dy. C.F. Aravalli Modasa	03/2020	001830	48660
		<b>Total</b>			<b>1129195</b>

**ANNEXURE-II (B) (Refer para 2.2)**

**List of Outstanding Forest Remittance (Credits) as on 09-2020:**

Sr. No.	Division Code	Division Name	Month	Amount in Rs.
01	D-02	Dy. C.F. S.F.D. Ahmedabad	09-2019	500
02	D-02	Dy. C.F. S.F.D. Ahmedabad	10-2019	15000
03	D-02	Dy. C.F. S.F.D. Ahmedabad	12-2019	7400
04	D-02	Dy. C.F. S.F.D. Ahmedabad	12-2019	1240
05	D-02	Dy. C.F. S.F.D. Ahmedabad	01-2020	8213
06	D-02	Dy. C.F. S.F.D. Ahmedabad	01-2019	7400
07	D-03	Dy. C.F. S.F.D. Dahod	02-2020	12358
08	D-11	Dy. C.F. Baria	03-2020	2658
09	D-13	Dy. C.F. S.F.D. Bharuch	12-2019	7400
10	D-16	Dy. C.F. S.F.D. Surat	01-2020	1563
11	D-31	Dy. C.F. S.F.D. Bhuj	11-2019	200
12	D-32	Dy. C.F. East Bhuj	10-2017	13050
13	D-32	Dy. C.F. East Bhuj	01-2018	5000
14	D-32	Dy. C.F. East Bhuj	07-2018	20
15	D-55	Dy. C.F. Vyara	08-2019	1000
16	D-56	Dy. C.F. East Rajpipla	05-2019	620
17	D-80	Dy. C.F. S.F.D. Narmada	06-2019	60
18	D-80	Dy. C.F. S.F.D. Narmada	06-2019	200
19	D-83	Dy. C.F. North Valsad	09-2020	79240
20	D-83	Dy. C.F. North Valsad	10-2019	126
21	D-83	Dy. C.F. North Valsad	12-2019	460
22	D-83	Dy. C.F. North Valsad	12-2019	552
23	D-83	Dy. C.F. North Valsad	03-2020	40
24	D-83	Dy. C.F. North Valsad	03-2020	552
25	D-83	Dy. C.F. North Valsad	03-2020	576
26	D-83	Dy. C.F. North Valsad	03-2020	1610
27	D-83	Dy. C.F. North Valsad	03-2020	2622
28	D-83	Dy. C.F. North Valsad	03-2020	2438
29	D-83	Dy. C.F. North Valsad	03-2020	1334
30	D-83	Dy. C.F. North Valsad	03-2020	966
31	D-83	Dy. C.F. North Valsad	03-2020	576
32	D-96	Dy. C.F. Lunavada	08-2019	5760
		Total		1,80,734

**ANNEXURE –III (Refer para 2.3)**

**Statement showing the Forest Deposit (8443-00-109-00) for the year 2019-20 (in Rs.)**

<b>Month</b>	<b>Opening Balance 2019-20</b>	<b>Deposits during the month</b>	<b>Refunds during the month</b>	<b>Closing Balance 2019-20</b>
Apr-19	50,87,85,395	1,58,85,417	53,07,954	51,93,62,858
May-19	51,93,62,858	56,02,186	19,83,645	52,29,81,399
Jun-19	52,29,81,399	1,01,51,443	52,50,199	52,78,82,643
Jul-19	52,78,82,643	3,43,53,930	8,98,10,118	47,24,26,455
Aug-19	47,24,26,455	2,18,67,501	3,49,21,608	45,93,72,348
Sep-19	45,93,72,348	1,55,50,525	56,33,056	46,92,89,817
Oct-19	46,92,89,817	80,89,657	37,47,564	47,39,31,910
Nov-19	47,39,31,910	92,88,034	1,59,58,915	46,69,61,029
Dec-19	46,69,61,029	2,39,02,598	26,34,715	48,82,28,912
Jan-20	48,82,28,912	1,52,04,085	79,94,748	49,54,38,249
Feb-20	49,54,38,249	95,25,520	2,93,77,540	47,55,86,229
Mar-20	47,55,86,229	1,05,47,852	7,68,49,633	40,92,84,448
Mar-20 Supli	40,92,84,448		5,90,604	40,86,93,844

**Position of Dang Forest deposit (8443-00-109-01) for the year 2019-20 (in Rs.) :-**

<b>Month</b>	<b>Opening Balance 2019-20</b>	<b>Deposits during the month</b>	<b>Refunds during the month</b>	<b>Closing Balance 2019-20</b>
Apr-19	62,05,70,968	2,06,97,793	00	64,12,68,761
May-19	64,12,68,761	94,00,592	00	65,06,69,353
Jun-19	65,06,69,353	1,44,90,860	00	66,51,60,213
Jul-19	66,51,60,213	31,75,030	41,50,058	66,41,85,185
Aug-19	66,41,85,185	15,22,623	12,13,942	66,44,93,866
Sep-19	66,44,93,866	31,56,086	41,38,000	66,35,11,952
Oct-19	66,35,11,952	10,59,862	50,24,157	65,95,47,657
Nov-19	65,95,47,657	12,47,640	9,45,93,089	56,62,02,008
Dec-19	56,62,02,008	5,31,960	00	56,67,34,168
Jan-20	56,67,34,168	23,72,654	8,42,232	56,82,64,590
Feb-20	56,82,64,590	1,31,07,404	7,73,719	58,05,98,275
<b>Mar-20</b>	<b>58,05,98,275</b>	<b>1,45,96,527</b>	<b>15,12,47,043</b>	<b>44,39,47,759</b>
Mar-20 Supply	44,39,47,759	00	00	44,39,47,759

There was a difference of Rs. 55.89 lakh between the ledger figure Rs. 8582.31 lakh and Broadsheet figure Rs. 8526.42 lakh which requires reconciliation by the department.

**ANNEXURE –IV (Refer para 2.3)**

**Division Wise List of Deposits Outstanding more than three complete years as on 03-2020 :-**

<b>Sr. No.</b>	<b>Division Name</b>	<b>Div. Code</b>	<b>Circle Name</b>	<b>As on 3-2020</b>	<b>Amount in Rs.</b>
01	Dy. C.F. SFD Bharuch	D-13	Bharuch	2016-17	71,16,363
02	Dy. C.F. Palanpur	D-23	Gandhinagar	2016-17	3,99,839
03	Dy. C.F. Ext. Palanpur	D-37	Mehsana	2016-17	18,44,060
04	Dy. C.F. Silvi Rajpipala	D-41	T.R.C	2016-17	40,111
05	Dy. C.F. North Valsad	D-83	Valsade	2016-17	3,55,616
06	Dy. C.F. South Valsad	D-84	Valsad	2016-17	26,50,000
07	Dy. C.F. SFD Anand	D-81	Ahmedabad	2015-16	34,00,657
0			Ahmedabad	2016-17	59,73,450
08	Dy. C.F. SFD Anand	D-87	Bharuch	2015-16	55,70,864
0				2016-17	1,50,12,956
09	Dy. C.F. Wild life sasan Gir	D-62	W.L Junadh	2016-17	90,000
10	Dy. C.F. Sakkar Bag 200	D-67	W.L Junadh	2016-17	30,000
11	Dy. C.F. Ext. Bhuj	D-31	Katuch	2015-16	10,16,000
				2016-17	5,56,000
	<b>Total</b>				<b>4,40,64,916</b>

**ANNEXURE –V (Refer para 2.4)**

**Division Wise List of Outstanding Advances (Disallowed Vouchers)**

**Pending since long time as on March-2020):-**

<b>Sr. No.</b>	<b>Divisions Name</b>	<b>Division No.</b>	<b>Circle Name</b>	<b>Amount in Rs.</b>	<b>Period</b>
01	Dy CF Bhavnagar	D-28	Junagadh	80,043	11-1993
02	Dy CF Ext. Bhuj	D-31	Kutchh	21,727	03-1999
03	Dy CF (East) Bhuj	D-32	Kutchh	14,512	2014-2015
04	Dy CF (West) Bhuj	D-33	Kutchh	10,574	2009-2010
05	Dy CF B.K. Palanpur	D-23	Gandhinagar	54,207	02-2003
06	Dy CF B.K. Palanpur	D-23	Gandhinagar	21,000	1991-1992
07	Dy. CF Patan	D-78	Kutch	3,96,289	2015-2016
			<b>Total</b>	<b>5,98,352</b>	

There was a difference of Rs. 6.36 lakh between the ledger figure Rs. **-(0.38)** lakh debit and Broadsheet figure Rs. **5.98** lakh credit which requires reconciliation by the department.

**Annexure – VI (Refer para 3.0)**

**Gist of Audit observations of Principal Accountant General (Audit-I) Gujarat, Rajkot**

**Statement-A**

**Common types of irregularities noticed in Central Audit for the year 2019-20**

**Major Head -4406**

<b>Sr. No.</b>	<b>DDO</b>	<b>HM No.</b>	<b>OB No.</b>	<b>Subject</b>	<b>Amount in Rs.</b>	<b>Category</b>	<b>Status of ANs (Out-standing/-settled)</b>
1.	Dy.C.F. , Surat Division Surat	292/ 10-18	278/ 10-18	Non enclosing of supporting document	73,390/-	(M)	O/s
2.	Dy.C.F. , Valsad North Division Valsad	293/ 01-19	279/ 01-19	Expenditure incurred On Barbed wires	37,81,441	(M)	O/s

N.B. 2 cases as stated above in the table were noticed under M.H. 4406 on common type of irregularities and all are outstanding in 2019-20

**Major Head -2406**

<b>Sr. No.</b>	<b>DDO</b>	<b>HM No.</b>	<b>OB No.</b>	<b>Subject</b>	<b>Amount in Rs.</b>	<b>Category</b>	<b>Status of ANs (Out-standing/-settled)</b>
1.	Dy.C.F Lunawada Mahisagar Division Mahisagar	107/ 06/19	337	Non-enclosing of supporting documents	1,38,115/-	(M)	O/s
2.	Dy .C.F Reaserch, Gandhinagar	108/ 06/19	338	Non-enclosing of supporting documents	2,51,042/-	(M)	<b>Settled (06.11.19)</b>
3.	Dy.C.F. , Porbandar	109/0 6/19	339	Providing of supporting documents	2,10,630/-	(M)	O/s
4.	Dy.C.F., Dhrngdhara	110/ 06/19	340	Providing of supporting documents	24,74,000/-	(M)	O/s
5.	Dy.C.F., Social Forestry Division, Gir-somnath	111/ 06/19	341	Splitting of purchase	80,247/-	(M)	O/s
6.	Dy.C.F., Social Forestry Division, Narmada	112/ 06/19	342	Non-enclosing of supporting documents	1,28,303/-	(M)	<b>Settled (20.09.19)</b>
7.	Dy.C.F. , Valsad, North	113/ 08/19	343	Submission of vouchers without supporting documents and splitting of purchases	2,15,537/-	(I)	O/s
8.	Dy. C.F. Silviculture & forestUtilizati-on, Rajpipla	114/ 08/19	344	Submission of vouchers without supporting documents and splitting of purchases	93,160/-	(I)	O/s
9.	Dy.C.F. Gir, East Divi., Dhari	116/ 08/19	346	Burial of wild animals regarding	9,600/-	(M)	O/s

10.	Dy.C.F. , Wildlife Divi, Sasan, Gir	117/08/19	347	Irregular expenditure on procurement of meat and excess expenditure on transportation	5,69,000/-	(I)	<b>Settled (06.11.19)</b>
11.	Dy.C.F. Social Forestry Division, Botad	118/08/19	348	Splitting of purchase to avoid sanction of higher authority	19,54,080/-	(I)	O/s
12.	Dy.C.F. , Gir, East Divi., Dhari	119/09/19	349	Dubious payment	1,95,937/-	(M)	O/s
13.	Dy.C.F. , Gir, East Divi., Dhari	120/09/19	350	Non-enclosing of supporting documents	3,14,057/-	(I)	O/s
14.	Dy.C.F. Wildlife Divi, Sasan, Gir	121/09/19	351	Seeking clarification- expenditure of Rs.40,500/- on transportation of meat	40,500/-	(M)	O/s
15.	Dy.C.F., Gir, East Divi., Dhari	122/09/19	352	Seeking clarification- expenditure of Rs.58,922/- on transportation of meat	58,922/-	(M)	O/s
16.	Dy.C.F. ,Gir, East Divi., Dhari	123/09/19	353	Burial of wild animals regarding	9,200	(M)	O/s
17.	Dy.C.F., Wildlife Divi, Sasan, Gir	124/09/19	354	Seeking information in respect of purchase of grocery	3,70,305/-	(M)	O/s
18.	Dy.C.F. ,Gir, East Divi., Dhari	125/09/19	355	Dubious payment	1,95,580/-	(M)	O/s
19.	Dy.C.F., Wildlife Divi, Sasan, Gir	126/09/19	356	Lake of clarity about heads of accounts for expenditure incurred for misc.	22,10,503/-	(M)	O/s
20.	Dy.C.F. Exte. Divi, Amreli	127/09/19	357	Dubious payment	1,89,900/-	(M)	O/s
21.	Dy.C.F., Nal Sarovar Bird Sanctuary	128/09/19	358	Seeking information	1,66,950/-	(M)	O/s
22.	Dy.C.F. , Forestry Wild Life, Morbi	129/09/19	359	Non-enclosing of supporting documents	28,10,375/-	(I)	O/s
23.	Dy.C.F. ,Gir, East Divi., Dhari	130/10/19	360	Burial of wild animal	2,000/-	(M)	O/s
24.	Dy.C.F., Gir, East Divi., Dhari	131/10/19	361	Non-enclosing of supporting documents	12,500/-	(I)	O/s
25.	Dy.C.F. Exte. Divi, Amreli	132/10/19	362	Splitting of vouchers and seeking misc. information	1,98,810/-	(M)	O/s
26.	Dy.C.F., Bhavnagar.	133/10/19	363	Splitting of bills	2,00,000/-	(I)	<b>Settled (09-06-20)</b>

	Divi, Bhavnagar						
27.	Dy.C.F. South Divi., Valsad	134/ 11/19	364	Non submission of supporting documents and vouchers	6,14,715/-	(I)	O/s
28.	Dy.C.F., Shetrunji, Wild Life Divi., Palitana	135/ 03/20	365	Splitting of bills of purchase of goods/ service	41,79,796/-	(I)	O/s

N.B.: Total 30 common types of irregularities ( Audit Notes) were noticed under M.H. 2406 and M.H. 4406 during the year 2019-20, Out of 30, 04 common types of irregularities (ANs ) were settled as depicted at Sr. Nos. 2,6,10, & 26 of Major Head 2406 in the year 2019-20 & 20-21.