

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



सत्यमेव जयते

Report on the
Annual Review of Forest Divisions
2020-21



लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest

Government of Gujarat



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in
Public Interest

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

OFFICE OF THE Pr. ACCOUNTANT GENERAL (A. & E.), GUJARAT,
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No. DC-6/Forest/Annual Review/2020-21/
Date : 30-12-2021.

To,

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

Subject: Report of Annual Review on the working of
Forest Divisions for the year 2020-21.

Sir,

Please find enclosed a report on the Annual Review of the working of
Forest Divisions of Gujarat for the year 2020-21.

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-Three (73) Forest divisions in the State of Gujarat for the financial year 2020-21. 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: 22-12-2021

Annual Review on the Working of Forest Divisions for the Year 2020-21

1.1 Introduction

This review report is on the working of the Seventy-Three (73) 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 73 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 2020-21 was **Rs.1139.29 crore** and the total receipts was **Rs. 35.88 crore** as shown below:

Items	Actual Expenditure & Revenue receipts of Forest Department (Rs. in lakh)		Percentage share of actual Expenditure /Revenue of Forest Dept. w.r.t. corresponding totals of Expenditure/Revenue of Gujarat State	
	2019-20	2020-21	2019-20	2020-21
Revenue	62,155.47	53,224.73	0.44	0.35
Expenditure				
Capital Expenditure	65,982.19	60705.17	2.57	2.27
Total Expenditure	1,28,137.66	1,13,929.90	--	--
Revenue Receipt	8401.58	3,588.44	0.06	0.03

Sources of Revenue receipts for the year 2020-21 are as under: -

Head of Account	SOURCES OF RECEIPTS	RECEIPT (Rs. in lakh)
0406-01	Forestry	
101	Sale of Timber & Other Forest Products	1276.18
800	Other Receipts	2292.02
900	Deduct Refunds	-121.16
	Total - 01	3447.04
0406-02	Environmental Forestry and Wild Life	
111	Receipts from Zoological Park	125.82
800	Other Receipts	15.58
900	Deduct Refund	00
	Total - 02	141.40
	Total - 0406	3588.44

STATEMENT OF CAPITAL EXPENDITURE INCURRED ON MAJOR PROJECTS EXECUTED BY FOREST DEPARTMENT DURING THE YEAR 2020-21 :-

(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	25,26,00,000	0	25,26,00,000	20,25,93,153	-5,00,06,847
02	Forest Management & Development 26-4406-01-101-01	1,81,94,11,000	0	1,81,94,11,000	1,44,25,31,671	-37,68,79,329
03	Community Forestry Scheme 26-4406-01-101-10	1,82,04,15,000	0	1,82,04,15,000	1,51,78,30,499	-30,25,84,501
04	Gujarat Forestry Development Projects (Financed by JBIC Japan) 26-4406-01-101-15	8,09,00,000	0	8,09,00,000	60,58,082	-7,48,41,918
05	FST -28 Gujarat Compensatory Afforestation against Regularization of Unauthorized Cultivation 26-4406-01-101-16	2,00,00,000	0	2,00,00,000	1,55,88,160	-44,11,840
06	Grass Development Project 26-4406-01-101-24	91,49,56,000	0	91,49,56,000	80,45,87,621	-11,03,68,379
07	Payment of consultancy charges under Gujarat Forestry Development Project Headed by JICA 26-4406-01-101-26	23,00,000	0	23,00,000	0	-23,00,000
08	Implementation of Mahatma Gandhi National Rural Guarantee Act. 26-4406-01-101-27	40,00,000	0	40,00,000	34,52,443	-5,47,557
09	Construction of Grass Godown 26-4406-01-101-33	24,21,00,000	0	24,21,00,000	0	-24,21,00,000
10	Forest Fire Prevention and Management scheme (60-40) Partially Centrally Sponsored scheme 26-4406-01-101-18	4,50,00,000	0	4,50,00,000	3,17,95,244	-1,32,04,756
11	National Afforestation Programme (60-40) Partially Centrally Sponsored scheme 26-4406-01-101-30	50,00,000	0	50,00,000	0	-50,00,000
12	Bamboo Mission (60-40) Partially Centrally Sponsored scheme 26-4406-01-101-32	7,65,22,000	0	7,65,22,000	4,16,98,157	-3,48,23,843
13	FST-15 Forest Research 26-4406-01-800-01	2,23,74,000	0	2,23,74,000	0	-2,23,74,000
14	Management and Development of Wild Life 26-4406-02-110-01	20,00,00,000	0	20,00,00,000	11,61,92,025	-8,38,07,975
15	Grant in aid to Gujarat Biotechnology Mission for Research of Wild life Genomics and DNA banking 26-4406-02-110-05	4,48,00,000	0	4,48,00,000	47,98,000	-4,00,02,000

16	FST-8 Scheduled castes sub-plan scheme for fruit plantation 95-4406-01-101-01	47,96,78,000	0	47,96,78,000	34,13,76,328	-13,83,01,672
17	Vrux Kheti Yojana 95-4406-01-101-04	1,85,00,000	0	1,85,00,000	1,13,71,779	-71,28,221
18	Bamboo Mission Scheme for Fruits Plantation 95-4406-01-101-02	1,27,54,000	0	1,27,54,000	27,86,769	-99,67,231
19	Forest Management & Development 96-4406-01-796-01	1,09,26,29,000	0	1,09,26,29,000	1,02,36,11,645	-6,90,17,355
20	Roads & Buildings 96-4406-01-796-02	10,51,00,000	0	10,51,00,000	4,50,98,989	-6,00,01,011
21	FST-8 Gujarat Community Forestry Project 96-4406-01-796-06	54,39,53,000	0	54,39,53,000	44,80,73,162	-9,58,79,838
22	FST-30 Gujarat Forestry Development Projects under JBIC Japan 96-4406-01-796-12	3,00,000	0	3,00,000	0	-3,00,000
23	Participatory Forest Management Scheme under Gujarat Forest Development Programme. 96-4406-01-796 -15	10,00,00,000	0	10,00,00,000	0	-10,00,00,000
24	Bamboo Mission Scheme 96-4406-01-796-14	3,82,61,000	0	3,82,61,000	67,76,740	-3,14,84,260
25	Modernization of Timber Depot(Tribal) Plan 96-4406-01-796-17	1,50,00,000	0	1,50,00,000	43,99,637	-1,06,00,363
26	National Afforestation Programme (60-40 Partly Centrally Sponsored scheme) 96-4406-01-796-18	3,00,00,000	0	3,00,00,000	0	-3,00,00,000
	Total Expenditure	7,98,65,53,000	0	7,98,65,53,000	6070620104	-1915932896

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 8th of the following month to which the accounts relate. All the 73 divisions have rendered their monthly accounts within due date for the year 2020-21, except in 04/2020, 05/2020 due to Covid-19 pandemic and 01/2021 due to opening of new division, however the same has been received on 28.05.2020, 12.06.2020 and 09.02.2021 respectively 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 31-03-2021	Debits as on 30-09-2021 Out of balances as on 31-03-2021	Credits as on 31-03-2021	Credits as on 30-09-2021 Out of balances as on 31-03-2021
1	Forest Remittance 8782-00-103-11	3385680	3385680	9968881	3476787
	Forest Cheques 8782-00-103-12	457617	457617	581584210	1504637
3	Forest Inter Dept Transfer 8782-00-103-13	272400	272400	-----	-----
4	Forest Inter Division Transfer 8782-00-103-14	-----	-----	692614	-----
	Total	4115697	4115697	592245705	4981424

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) & (C). Non reconciliation of Cheques and Remittance also involve the risk of fraud and hence the differences need to be reconciled on priority basis. Also, the process for the write off for old Inter Department transfer and Forest Cheques is going on.

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

There was a closing balance of deposits to the tune of **Rs.3840.41 lakh** in Dang divisions and **Rs.8532.50 lakh** in other Forest divisions as of 31 March 2021 (**Annexure III**). As per rules balances unclaimed for more than 03 complete accounting years are to be reviewed and unclaimed amounts must be credited in Government Account as lapsed deposits. However, an amount of **Rs.470.52 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.49.26 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.5.09 lakh**, the division-wise details of outstanding items are 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 an 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 2020-21. Reconciliation was carried out by all the divisions and there were no lapses in this regard.

3 Audit Observations (Amount held under objection to the end of March):

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

4. 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 2020-21 except 04/2020 ,05/2020 and 01/2021 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. Further Procedure should be taken up for write off, as outstanding items pertains to very old period, the details of which are not traceable.
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	AHMEDABAD	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	BARODA	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
		10	D-100	Dy. Conservator of Forest	Kevadiya
3	BHARUCH	11	D-13	Dy. Conservator of Forest	S.F.D Bharuch
		12	D-14	Dy. Conservator of Forest	S.F.D Navsari
		13	D-16	Dy. Conservator of Forest	S.F.D Surat
		14	D-80	Dy. Conservator of Forest	S.F.D Narmada
		15	D-87	Dy. Conservator of Forest	S.F.D Valsad
4	C.C.F. CIRCLE	16	D-17	Pr. C.C.F (A/cs)	Gandhinagar
5	GANDHINAGAR	17	D-20	Dy. Conservator of Forest	Gandhinagar
		18	D-21	Dy. Conservator of Forest	S.K Himatnagar
		19	D-97	Dy. Conservator of Forest	Aravalli Forest Division, Modasa
		20	D-23	Dy. Conservator of Forest	B.K Palanpur
6	GODHRA CIRCLE	21	D-03	Dy. Conservator of Forest	S.F.D Dahod
		22	D-15	Dy. Conservator of Forest	S.F.D Vadodara
		23	D-98	Dy. Conservator of Forest	S.F.D. Godhra
7	JUNAGADH	24	D-25	Dy. Conservator of Forest	Normal, Junagadh
		25	D-26	Dy. Conservator of Forest	Jamnagar
		26	D-27	Dy. Conservator of Forest	Surendranagar
		27	D-28	Dy. Conservator of Forest	Bhavnagar
		28	D-92	Dy. Conservator of Forest	Morbi
8	KUTCH/BHUJ	29	D-31	Dy. Conservator of Forest	S.F.D Bhuj
		30	D-32	Dy. Conservator of Forest	(East) Bhuj
		31	D-33	Dy. Conservator of Forest	(West) Bhuj
		32	D-78	Dy. Conservator of Forest	Patan
		33	D-91	Dy. Conservator of Forest	Banni Grassland Bhuj
9	MEHSANA	34	D-35	Dy. Conservator of Forest	S.F.D Mehsana
		35	D-36	Dy. Conservator of Forest	S.K North Himatnagar
		36	D-37	Dy. Conservator of Forest	S.F.D B.K Palanpur
10	MNP JAMNAGAR	37	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	WORKING PLAN GANDHINAGAR	38	D-42	Conservator of Forest	W.P Junagadh
		39	D-43	Conservator of Forest	W.P Baroda
		40	D-44	Conservator of Forest	W.P Surat
12	RAJKOT	41	D-86	Dy. Conservator of Forest	S.F.D. Rajkot.
		42	D-50	Dy. Conservator of Forest	S.F.D Amreli
		43	D-93	Dy. Conservator of Forest	Botad Forest Division, Botad.
		44	D-94	Dy. Conservator of Forest	Gir Somnath Forest Division, Veraval.
		45	D-95	Dy. Conservator of Forest	Devbhumi Dwarka Forest Division, Jamkhambhaliya.
13	SURAT	46	D-54	Chief Conservator of Forest	Surat
		47	D-55	Dy. Conservator of Forest	Vyara
		48	D-56	Dy. Conservator of Forest	Narmada
		49	D-88	Asst. Conservator of Forest	Sub Division Bharuch
		50	D-89	Dy. Conservator of Forest	Surat
14	RESEARCH	51	D-41	Conservator of Forest	Silva Division Rajpipla
	GANDHINAGAR	52	D-45	Dy. Conservator of Forest	PLO Gandhinagar
		53	D-58	Dy. Conservator of Forest	Research Gandhinagar
		54	D-59	PRINCIPAL	PRI. GFRC RAJPIPALA
		55	D-60	Dy. Conservator of Forest	Training Kakarapar
		56	D-75	Dy. Conservator of Forest	Training Gandhinagar
15	W.L. JUNAGADH	57	D-29	Dy. Conservator of Forest	Porbandar
		58	D-62	Dy. Conservator of Forest	W.F Sasangir
		59	D-63	Dy. Conservator of Forest	Gir (East) Dhari
		60	D-64	Dy. Conservator of Forest	Gir (West) Junagadh
		61	D-66	Asst. Conservator of Forest	K.N.P Velavadar
		62	D-67	Director	Sakkarbaug Zoo Junagadh
		63	D-101	Dy. Conservator of Forest	Wild Life Palitana
16	W. L. VADODARA	64	D-69	Dy. Conservator of Forest	W.F. vadodara
		65	D-99	Sardar Patel Zoological Park	Kevadiya
17	VALSAD	66	D-83	Dy. Conservator of Forest	North Valsad
		67	D-84	Dy. Conservator of Forest	South Valsad
		68	GO-1	Dy. Conservator of Forest	North Dang (Ahwa)
		69	GO-2	Dy. Conservator of Forest	South Dang (Ahwa)
18	WILD LIFE NORTH GUJARAT GNR.	70	D-90	Dy. Conservator of Forest	Wild life Gandhinagar
		71	D-68	Dy. Conservator of Forest	Collector wild Ass, Surendranagar
		72	D-65	Dy. Conservator of Forest	Wild Ass. Sanctu. Dhrangadhra
		73	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 2021-21.

Particulars	Extent of delay (in number of divisions) in rendition of Monthly Accounts (Month wise) for the year 2020-21											
	4/20	5/20	6/20	7/20	8/20	9/20	10/20	11/20	12/20	1/21	2/21	3/21
No. of Divisions submitted Accounts within due date	----	66	72	72	72	72	72	72	72	72	73	73
No. of Divisions submitted accounts late	70	04	-----	-----	-----	-----	-----	-----	-----	01	-----	-----
Total No. of Divisions	70	70	72	72	72	72	72	72	72	73	73	73

Note:

- (i) In April-2020 Monthly Accounts of all divisions and in May 2020, accounts of 04 divisions, received late due to Covid-19 pandemic.
- (ii) Two (02) new division open in 05/2020 and one (01) new division open in 11/2020.
- (iii) From new Division, Dy C F Palitana, D-101, Account received on 09/02/2021, delayed by one day.

ANNEXURE –II (A) (Refer para 2.2)

Item wise List of Outstanding Forest Cheques (Credits) as on 09-2021:

(8782-00-103-12)

Sr. No	Dn. .No.	Division Name	Month	Cheque No.	Amount in Rs.
01	D-25	DY. CF. NORMAL, JUNAGADH.	03/21	664966	560
02	D-25	DY. CF. NORMAL, JUNAGADH.	03/21	664967	550
03	D-25	DY. CF. NORMAL, JUNAGADH.	03/21	664968	705
04	D-25	DY. CF. NORMAL, JUNAGADH.	03/21	664969	1100
05	D-93	DY.CF. FOREST DIVISION, BOTAD	12/20	384652	686
06	D-93	DY.CF. FOREST DIVISION, BOTAD	03/21	384725	360
07	D-93	DY.CF. FOREST DIVISION, BOTAD	03/21	384748	11200
08	D-64	DY. CF. GIR (WEST) JUNAGADH	03/20	638057	8329
09	D-64	DY. CF. GIR (WEST) JUNAGADH	11/20	690769	4300
10	D-03	DY. CF. S.F.D DAHOD	12/20	411939	2055
11	D-03	DY. CF. S.F.D DAHOD	03/21	412210	54894
12	D-03	DY. CF. S.F.D DAHOD	03/21	412333	6656
13	D-03	DY. CF. S.F.D DAHOD	03/21	412359	2612
14	D-03	DY. CF. S.F.D DAHOD	03/21	412360	5000
15	D-03	DY. CF. S.F.D DAHOD	03/21	412382	4826
16	D-04	DY. CF. S.F.D NADIAD	03/21	94610	8000
17	D-81	DY. CF. S.F.D ANAND	10/20	224254	10218
18	D-81	DY. CF. S.F.D ANAND	10/20	224252	1400
19	D-81	DY. CF. S.F.D ANAND	03/21	224448	4000
20	D-81	DY. CF. S.F.D ANAND	03/21	224449	4000
21	D-81	DY. CF. S.F.D ANAND	03/21	224454	4000
22	D-81	DY. CF. S.F.D ANAND	03/21	224456	2000
23	D-81	DY. CF. S.F.D ANAND	03/21	224457	4000
24	D-81	DY. CF. S.F.D ANAND	03/21	224513	3296
25	D-81	DY. CF. S.F.D ANAND	03/21	24515	1632
26	D-81	DY. CF. S.F.D ANAND	03/21	224522	3000
27	D-81	DY. CF. S.F.D ANAND	03/21	224525	3368
28	D-81	DY. CF. S.F.D ANAND	03/21	224551	1792
29	D-81	DY. CF. S.F.D ANAND	03/21	224593	6000

30	D-87	DY. CF. S.F.D VALSAD	06/20	452116	45486
31	D-87	DY. CF. S.F.D VALSAD	07/20	452146	200
32	D-87	DY. CF. S.F.D VALSAD	08/20	452207	4000
33	D-87	DY. CF. S.F.D VALSAD	10/20	483024	1400
34	D-87	DY. CF. S.F.D VALSAD	10/20	483046	1400
35	D-87	DY. CF. S.F.D VALSAD	07/20	483074	2000
36	D-87	DY. CF. S.F.D VALSAD	07/20	483083	2675
37	D-87	DY. CF. S.F.D VALSAD	11/20	483105	10355
38	D-87	DY. CF. S.F.D VALSAD	12/20	483175	228925
39	D-87	DY. CF. S.F.D VALSAD	01/21	483264	24000
40	D-87	DY. CF. S.F.D VALSAD	01/21	483266	152000
41	D-87	DY. CF. S.F.D VALSAD	01/21	483281	2000
42	D-87	DY. CF. S.F.D VALSAD	01/21	483306	18000
43	D-87	DY. CF. S.F.D VALSAD	02/21	483315	1395
44	D-87	DY. CF. S.F.D VALSAD	02/21	484467	19086
45	D-87	DY. CF. S.F.D VALSAD	02/21	484468	211896
46	D-87	DY. CF. S.F.D VALSAD	02/21	484484	14991
47	D-87	DY. CF. S.F.D VALSAD	03/21	484570	88000
48	D-87	DY. CF. S.F.D VALSAD	03/21	484571	12000
49	D-87	DY. CF. S.F.D VALSAD	03/21	484587	784
50	D-87	DY. CF. S.F.D VALSAD	03/21	484608	8000
51	D-87	DY. CF. S.F.D VALSAD	03/21	484645	9260
52	D-87	DY. CF. S.F.D VALSAD	03/21	484651	1577
53	D-87	DY. CF. S.F.D VALSAD	03/21	484654	52008
54	D-87	DY. CF. S.F.D VALSAD	03/21	484671	1008
55	D-87	DY. CF. S.F.D VALSAD	03/21	484808	33270
56	D-09	DY. CF. GODHRA	03/21	321612	14400
57	D-09	DY. CF. GODHRA	03/21	321789	20854
58	D-09	DY. CF. GODHRA	03/21	321893	7450
59	D-33	DY. CF. KUTCH WEST DIV. BHUI	03/21	530465	213014
60	D-41	C.F. SILVICULTURE DN RAJPIPLA	03/21	236810	5000
61	D-41	C.F. SILVICULTURE DN RAJPIPLA	03/21	236854	27636
62	D-41	C.F. SILVICULTURE DN RAJPIPLA	03/21	236872	48340

63	D-41	C.F. SILVICULTURE DN RAJPIPLA	03/21	236873	14945
64	D-41	C.F. SILVICULTURE DN RAJPIPLA	03/21	236891	48543
65	D-02	DY. CF. S.F.D AHMEDABAD	09/2007	506045	-1800
		Total			1504637

ANNEXURE-II (B) (Refer para 2.2)

**List of Outstanding Forest Remittance (Credits) as on 09-2021:
(8782 00 103 11)**

Sr. No.	Division Code	Division Name	Month	Amount in Rs.
01	D-83	DY.CF. NORTH VALSAD	10/2019	126
02	D-83	DY.CF. NORTH VALSAD	12/2019	460
03	D-83	DY.CF. NORTH VALSAD	12/2019	552
04	D-83	DY.CF. NORTH VALSAD	03/2020	40
05	D-83	DY.CF. NORTH VALSAD	03/2020	552
06	D-83	DY.CF. NORTH VALSAD	03/2020	576
07	D-83	DY.CF. NORTH VALSAD	03/2020	247
08	D-83	DY.CF. NORTH VALSAD	03/2020	576
09	D-83	DY.CF. NORTH VALSAD	12/2019	10
10	D-83	DY.CF. NORTH VALSAD	03/2021	375
11	D-83	DY.CF. NORTH VALSAD	03/2021	840
12	D-83	DY.CF. NORTH VALSAD	03/2021	680
13	D-83	DY.CF. NORTH VALSAD	03/2021	1000
14	D-84	DY.CF. SOUTH VALSAD	03/2021	231219
15	D-97	DY.CF. FOREST DIVISION, MODASA	03/2021	11473
16	D-97	DY.CF. FOREST DIVISION, MODASA	03/2021	14540
17	D-20	DY. CF. GANDHINAGAR	02/2021	44050
18	D-20	DY. CF. GANDHINAGAR	02/2021	10
19	D-20	DY. CF. GANDHINAGAR	02/2021	10
20	D-64	DY. CF. GIR (WEST) JUNAGADH	03/2021	10
21	D-64	DY. CF. GIR (WEST) JUNAGADH	03/2021	10
22	D-64	DY. CF. GIR (WEST) JUNAGADH	03/2021	10
23	D-64	DY. CF. GIR (WEST) JUNAGADH	03/2021	10
24	D-64	DY. CF. GIR (WEST) JUNAGADH	03/2021	3000
25	D-66	ASST CF K.N.P. VELAVADAR	01/2021	40000
26	D-66	ASST CF K.N.P. VELAVADAR	01/2021	5000
27	D-21	DY. CF. S.K HIMATNAGAR	03/2021	2000
28	D-21	DY. CF. S.K HIMATNAGAR	03/2021	2000
29	D-23	DY. CF. B.K PALANPUR	03/2021	50000
30	D-35	DY. CF. S.F.D MEHSANA	03/2021	10
31	D-36	DY. CF. S.K. NORTH HIMATNAGAR	03/2021	51100
32	D-36	DY. CF. S.K. NORTH HIMATNAGAR	03/2021	7600
33	D-62	DY. CF. W.F. SASANGIR	03/2021	30000
34	D-62	DY. CF. W.F. SASANGIR	03/2021	30000
35	D-62	DY. CF. W.F. SASANGIR	03/2021	30000
36	D-62	DY. CF. W.F. SASANGIR	03/2021	2000
37	D-02	DY. CF. S.F.D AHMEDABAD	09/2019	500
38	D-02	DY. CF. S.F.D AHMEDABAD	09/2019	1240
39	D-80	DY. CF. S.F.D NARMADA	06/2019	60
40	D-80	DY. CF. S.F.D NARMADA	06/2019	200
41	D-16	DY. CF. EXTENSION DN, SURAT	01/2020	1563
42	D-02	DY. CF. S.F.D AHMEDABAD	08/2020	57200
43	D-02	DY. CF. S.F.D AHMEDABAD	09/2020	7000
44	D-02	DY. CF. S.F.D AHMEDABAD	02/2021	10

45	D-02	DY. CF. S.F.D AHMEDABAD	03/2021	418752
46	D-04	DY. CF. S.F.D NADIAD	03/2021	25434
47	D-16	DY. CF. EXTENSION DN, SURAT	07/2020	7400
48	D-81	DY. CF. S.F.D ANAND	03/2021	20
49	D-06	DY. CF. S.F.D SURENDRANAGAR	03/2021	31320
50	D-13	DY. CF. S.F.D BHARUCH	03/2021	7400
51	D-14	DY. CF. EXTENSION DN, NAVSARI	03/2021	7400
52	D-14	DY. CF. EXTENSION DN, NAVSARI	03/2021	39100
53	D-14	DY. CF. EXTENSION DN, NAVSARI	03/2021	45150
54	D-14	DY. CF. EXTENSION DN, NAVSARI	03/2021	12500
55	D-32	DY. CF. (EAST) BHUJ	10/2017	13050
56	D-32	DY. CF. (EAST) BHUJ	01/2018	5000
57	D-32	DY. CF. (EAST) BHUJ	07/2018	20
58	D-31	DY. CF. EXTENSION, BHUJ	11/2019	200
59	D-56	DY. CF. NARMADA	05/2019	620
60	D-91	DY. CF. BANNI GRASS LAND BHUJ	12/2019	10
61	D-32	DY. CF. (EAST) BHUJ	02/2021	20
62	D-33	DY. CF. (WEST) BHUJ	03/2021	7000
63	D-55	DY. CF. VYARA	12/2020	136050
64	D-55	DY. CF. VYARA	12/2020	161700
65	D-55	DY. CF. VYARA	03/2021	58800
66	D-55	DY. CF. VYARA	03/2021	90750
67	D-55	DY. CF. VYARA	03/2021	145200
68	D-55	DY. CF. VYARA	03/2021	108375
69	D-55	DY. CF. VYARA	03/2021	108375
70	D-69	DY. CF. W.F. VADODARA	01/2021	49035
71	D-91	DY. CF. BANNI GRASS LAND BHUJ	03/2021	963597
72	D-91	DY. CF. BANNI GRASS LAND BHUJ	03/2021	7400
73	D-91	DY. CF. BANNI GRASS LAND BHUJ	03/2021	10
74	D-91	DY. CF. BANNI GRASS LAND BHUJ	03/2021	5411
75	D-91	DY. CF. BANNI GRASS LAND BHUJ	03/2021	7799
76	D-09	DY. CF. NORMAL GODHRA	03/2021	7000
77	D-10	DY. CF. CHHOTAUDEPUR	03/2021	820
78	D-31	DY. CF. EXTENSION, BHUJ	03/2021	10
79	D-55	DY. CF. VYARA	03/2021	155625
80	D-56	DY. CF. NARMADA	03/2021	52715
81	D-56	DY. CF. NARMADA	03/2019	56640
82	D-88	A.C.F. SUB DN BHARUCH	03/2021	113220
			TOTAL	34,76,787

ANNEXURE-II (C) (Refer para 2.2)

List of Outstanding Forest Remittance (Debits) as on 09-2021: (8782-00-103-11)

Sr. No.	Division Code	Division Name	Month	Amount in
01	D-04	DY. CF. S.F.D NADIAD	08/2017	1100
02	D-56	DY. CF. NARMADA	09/2018	65625
03	D-56	DY. CF. NARMADA	05/2019	460
04	D-56	DY. CF. NARMADA	07/2019	500
05	D-56	DY. CF. NARMADA	08/2019	60
06	D-02	DY. CF. S.F.D AHMEDABAD	06/2019	16350
07	D-03	DY. CF. S.F.D DAHOD	09/2019	2200000
08	D-03	DY. CF. S.F.D DAHOD	09/2019	896000
09	D-03	DY. CF. S.F.D DAHOD	12/2019	1950
10	D-10	DY. CF. CHHOTAUDEPUR	03/2020	20
11	D-15	DY. CF. EXTENSION, VADODARA	07/2019	4000
12	D-15	DY. CF. EXTENSION, VADODARA	07/2019	1375
13	D-31	DY. CF. EXTENSION, BHUJ	10/2019	200
14	D-58	DY. CF. RESEARCH GANDHINAGAR	12/2019	10000
15	D-58	DY. CF. RESEARCH GANDHINAGAR	12/2019	15000
16	D-58	DY. CF. RESEARCH GANDHINAGAR	12/2019	15000
17	D-11	DY. CF. BARIA	06/2020	1260
18	D-02	DY. CF. S.F.D AHMEDABAD	07/2020	8250
19	D-16	DY. CF. EXTENSION DN, SURAT	07/2020	7400
20	D-37	DY. CF. S.F.D. B.K PALANPUR	09/2020	200
21	D-100	DY. CF. KEVADIYA	09/2020	1500
22	D-21	DY. CF. S.K HIMATNAGAR	10/2020	11740
23	D-83	DY.CF. NORTH VALSAD	12/2020	690
24	D-83	DY.CF. NORTH VALSAD	12/2020	530
25	D-83	DY.CF. NORTH VALSAD	12/2020	552
26	D-83	DY.CF. NORTH VALSAD	12/2020	162
27	D-83	DY.CF. NORTH VALSAD	12/2020	806
28	D-83	DY.CF. NORTH VALSAD	12/2020	530
29	D-64	DY. CF. GIR (WEST) JUNAGADH	01/2021	800
30	D-64	DY. CF. GIR (WEST) JUNAGADH	01/2021	2660
31	D-64	DY. CF. GIR (WEST) JUNAGADH	01/2021	1264
32	D-64	DY. CF. GIR (WEST) JUNAGADH	01/2021	925
33	D-83	DY.CF. NORTH VALSAD	01/2021	4556
34	D-83	DY.CF. NORTH VALSAD	01/2021	60
35	D-83	DY.CF. NORTH VALSAD	01/2021	4500
36	D-83	DY.CF. NORTH VALSAD	01/2021	460
37	D-56	DY. CF. NARMADA	01/2021	50000
38	D-96	DY.CF. FOREST DN. LUNAWADA	01/2021	80
39	D-96	DY.CF. FOREST DN. LUNAWADA	01/2021	20
40	D-83	DY.CF. NORTH VALSAD	02/2021	60
41	D-83	DY.CF. NORTH VALSAD	02/2021	460
42	D-64	DY. CF. GIR (WEST) JUNAGADH	02/2021	2105
43	D-64	DY. CF. GIR (WEST) JUNAGADH	03/2021	55000
44	D-37	DY. CF. S.F.D. B.K PALANPUR	03/2021	848
45	D-33	DY. CF. (WEST) BHUJ	03/2021	622
			Total	3385680

ANNEXURE –III (Refer para 2.3)

Statement showing the Forest Deposit (8443-00-109-00) for the year 2020-21 (in Rs.):-

Month	Opening Balance 2020-21	Deposits during the month	Refunds during the month	Closing Balance 2020-21
Apr-20	408693844	8850252	5045650	412498446
May-20	412498446	4694962	12705846	404487562
Jun-20	404487562	9732455	11440031	402779986
Jul-20	402779986	20572536	19595042	403757480
Aug-20	403757480	10389189	11582913	402563756
Sep-20	402563756	11365285	3347306	410581735
Oct-20	410581735	9219267	12081829	407719173
Nov-20	407719173	13032306	3408691	417342788
Dec-20	417342788	18499551	6647098	429195241
Jan-21	429195241	36858271	12073047	453980465
Feb-21	453980465	18039664	2818066	469202063
Mar-21	469202063	466405110	82356735	853250438
Mar-21 Supli	853250438	-----	-----	853250438

Position of Dang Forest deposit (8443-00-109-01) for the year 2020-21 (in Rs.) :-

Month	Opening Balance 2020-21	Deposits during the month	Refunds during the month	Closing Balance 2020-21
Apr-20	443947759	6092158	-----	45003997
May-20	45003997	45606091	-----	495646008
Jun-20	495646008	4258155	1262000	498642163
Jul-20	498642163	23488661	378000	521752824
Aug-20	521752824	3991038	62133440	463610422
Sep-20	463610422	10127831	-----	473738253
Oct-20	473738253	3846809	1171401	476413661
Nov-20	476413661	13966422	-----	490380083
Dec-20	490380083	2634433	1433865	491580651
Jan-21	491580651	11759399	2716655	500623395
Feb-21	500623395	-----	-----	500623395
Mar-21	500623395	31852141	148434124	384041412
Mar-21 Supli	384041412	-----	-----	384041412

ANNEXURE –IV (Refer para 2.3)

Division Wise List of Deposits Outstanding more than three complete years as on 03-2021 :-

Sr. No.	Division Name	Div. Code	Circle Name	As on 03-2021	Amount (in Rs.)
01	DY. CF. S.F.D NADIAD	D-04	Ahmedabad	2017-18	3445406
02	DY. CF. S.F.D SURENDRANAGAR	D-06	Ahmedabad	2017-18	90050
03	DY. CF. S.F.D ANAND	D-81	Ahmedabad	2017-18	7709921
04	DY. CF. S.F.D BHARUCH	D-13	Bharuch	2017-18	1988618
05	DY. CF. EXTENSION DN, NAVSARI	D-14	Bharuch	2017-18	3051449
06	DY. CF. S.F.D NARMADA	D-80	Bharuch	2016-17	15012956
07	DY. CF. S.F.D VALSAD	D-87	Bharuch	2016-17	4871582
08	DY. CF.B.K PALANPUR	D-23	Gandhinagar	2017-18	143911
09	DY. CF. S.F.D DAHOD	D-03	Godhra	2017-18	108229
10	DY.CF.W.L. NALSAROVAR	D-76	Godhra	2017-18	62604
11	DY. CF. JAMNAGAR	D-26	Junagadh	2017-18	810
12	DY. CF. EXTENSION, BHUJ	D-31	Kutch	2017-18	75000
13	DY. CF. (EAST) BHUJ	D-32	Kutch	2017-18	271457
14	DY. CF. KUTCH WEST DIV. BHUJ	D-33	Kutch	2017-18	101390
15	DY. CF. PATAN	D-78	Kutch	2017-18	141800
16	DY. CF. BANNI GRASS LAND BHUJ	D-91	Kutch	2017-18	2000
17	DY. CF. S.F.D MEHSANA	D-35	Mehsana	2017-18	138940
18	DY. CF. S.K. NORTH HIMATNAGAR	D-36	Mehsana	2017-18	1861000
19	DY. CF. S.F.D. B.K. PALANPUR	D-37	Mehsana	2016-17	1844060
20	DY. CF. S.F.D. B.K. PALANPUR	D-37	Mehsana	2017-18	759292
21	DY.CF. FOREST DIVISION, BOTAD	D-93	Rajkot	2017-18	59638
22	A.C.F. SUB DN BHARUCH	D-88	Surat	2017-18	682400
23	DY. CF. SURAT	D-89	Surat	2017-18	-12893
24	DY. CF. W.F. SASANGIR	D-62	Junagadh	2017-18	40000
25	ASST CF K.N.P. VELAVADAR	D-66	Junagadh	2017-18	3200
26	DIR.SAKKARBAUG ZOO JUNAGADH	D-67	Junagadh	2016-17	30000
27	DIR.SAKKARBAUG ZOO JUNAGADH	D-67	Junagadh	2017-18	15000
28	DY. CF. PORBANDAR	D-29	Junagadh	2017-18	618964
29	DY.CF. W.F. VADODARA	D-69	Vadodara	2017-18	100
30	DY.CF. NORTH VALSAD	D-83	Valsad	2016-17	355616
31	DY.CF. SOUTH VALSAD	D-84	Valsad	2016-17	2650000
32	DY.CF. NORTH Dang, Ahwa	G-01	Valsad	2017-18	929617
				Total	47052117

ANNEXURE –V (Refer p ara 2.4)

Division Wise List of Outstanding Advances (Disallowed Vouchers)

Pending since long time as on March-2021):-

Sr. No.	Divisions Name	Division No.	Circle Name	Amount in Rs.	Period
01	Dy CF Bhavnagar	D-28	Junagadh	80043	11-1993
02	Dy CF Ext. Bhuj	D-31	Kutch	21727	03-1999
03	Dy CF (West) Bhuj	D-33	Kutch	10574	2009-10
04	Dy. CF Patan	D-78	Kutch	396289	2015-16
			Total	508633	

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 2020-21

Major Head -4406

----- NIL -----

Major Head -2406

xSr · No.	DDO	HM No.	OB No.	Subject	Amount in Rs.	Cate- gory	Status of ANs (Out- standing/- settled
1.	Dy. C.F. PLO Gandhinagar	136/6 -20	366/ 06- 20	Wild Life Celebration regarding	1,47,24,791/ -	(M)	Outstanding