



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Annual Review of Forest Divisions

2024-25



Government of Gujarat

PREFACE

As per Para 9.10 of Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I, this office prepares and submits the report on "Annual Review on the Working of Forest Divisions" for every financial year to the Government of Gujarat. The system of Forest Accounting is well established in the general system of Government Accounting. Its significance lies in the fact that the Forest Divisions render compiled accounts to the Principal Accountant General (A&E). The accounts rendered by the Forest Divisions are consolidated in the Office of the Principal Accountant General.

This edition of the Annual Review by the Office of the Principal 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 2024-25. 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 Principal Accountant General (A & E) Gujarat, Rajkot. The review also highlights the irregularities noticed during audit of the Divisions conducted by Office of the Principal Accountant General (Audit-II) Gujarat, and the voucher audit conducted by Office of the Accountant General (Audit-I) Gujarat so that the Government can take corrective measures for the improvement of working of Forest Divisions.

The objective of this review is to highlight major areas of deficiencies with a view to provide an indicator for strengthening the mechanism of internal control and effective monitoring by the executive authorities.

I hope this annual review for the year 2024-25 will help in improving the quality of the working of all branches of the Forest Department, ensuring improvement in preparation, maintenance and timely submission of monthly accounts to the Principal Accountant General (A&E).



Place: Rajkot

(Himanshu Kashyap Dharmadarshi)

Date: 16-12-2025

Principal Accountant General (A&E)

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HIGHLIGHTS

- Review covers 73 Forest Divisions rendering monthly accounts to the Principal Accountant General (A&E), Gujarat.
- Total expenditure rose to ₹1,980.72 crore, while revenue receipts declined to ₹41.13 crore, widening the revenue–expenditure gap.
- Monthly accounts were largely submitted on time, but all submissions remained manual, four divisions submitted Nil accounts throughout the year.
- Significant savings of ₹107.61 crore under capital projects, including instances of five cases of nil expenditure despite fund availability, indicate weak budgetary control.
- Large unreconciled balances persisted under Forest Remittances and Forest Cheques, amounting to ₹49.72 lakh (debit) and ₹34.83 lakh (credit) in remittances and ₹8.94 lakh (debit) and ₹30.41 lakh (credit) in cheques, adversely affecting the reliability of accounts.
- Substantial outstanding balances under Forest Deposits remained unadjusted, including ₹32.30 crore of deposits outstanding for more than three years and required to be lapsed to revenue, indicating deficiencies in reconciliation and compliance with prescribed procedures.
- Weak payment and audit controls were evident from ₹3.08 crore of cancelled cheques, underscoring the need for systemic reforms.

Forest and Environment Department

Annual Review on the Working of Forest Divisions in the state of Gujarat for the Year 2024-25.

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 Office of the Principal 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 Accountant General (Audit-I) Gujarat, Rajkot and Principal Accountant General (Audit-II) Gujarat, Ahmedabad.

The aim of Annual Review on the working of Forests Department are:

- To highlight preliminary accounts and financial irregularities noticed during audit;
- To make the Government and Departmental Officers aware of the same in order to avoid recurrence of such omissions and irregularities in future so as to improve financial administration and ensure preparation and submission of well-designed accounts to this office well in time by the Forest Department.

The Annual Review consists of three parts viz. Part-I, Part-II and Part-III. Part-I deals with omissions and irregularities noticed by the Principal Accountant General (A&E) while compiling the cash accounts. Part-II contains summary of the voucher audit conducted by Office of the Accountant General (Audit-I), Gujarat, Rajkot and audit observations raised during audit by the Principal Accountant General (Audit-II), Gujarat, Ahmadabad and part-III contains recommendations and Annexures.

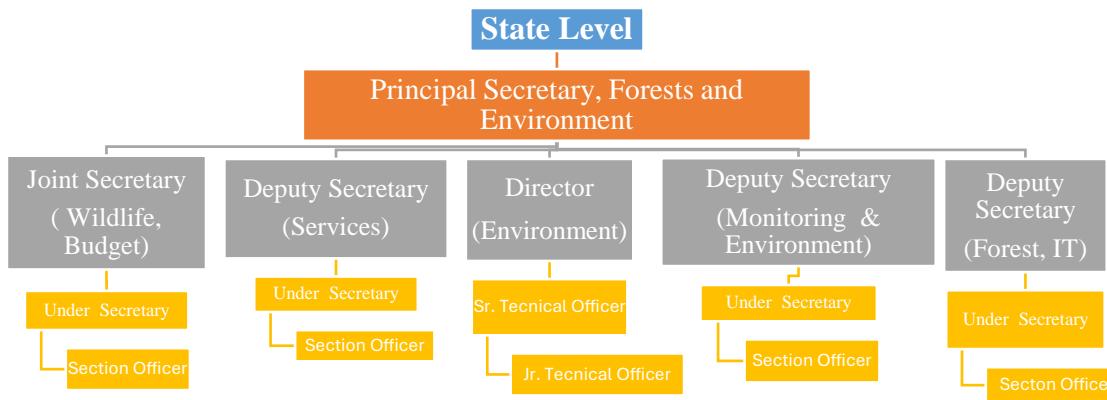
1.2 Organizational Set up of Forest Department

Principal Secretary, Forests and Environment Department (FED) is overall in charge of Forest Department. Principal Chief Conservator of Forests and Head of Forests Force (PCCF & HoFF) is the Head of the Department (HoD) and assisted by the Principal Chief Conservator of Forests (WL & CWLW) and Additional Principal Chief Conservators of Forests (APCCF).

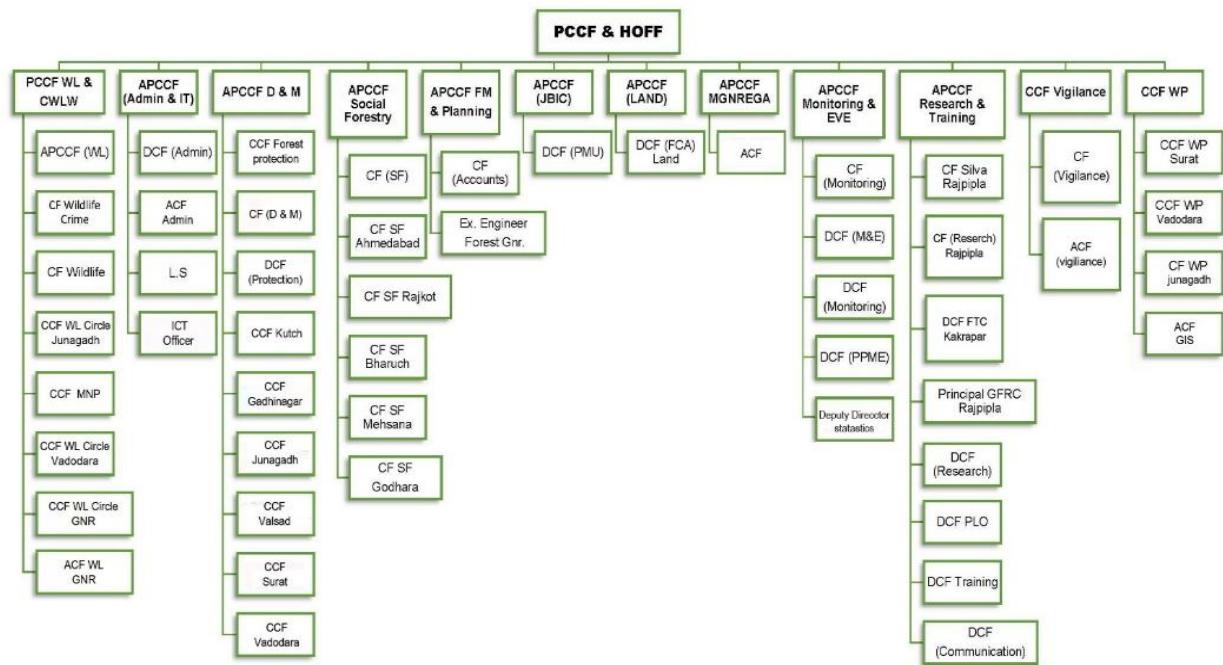
PCCF (Wildlife & CWLW) is the head for wildlife conservation matters and exercises technical control over the related functions associated with conservation of wildlife in the State. There are nine Additional Principal Chief Conservators of Forest (APCCF) responsible for specific areas of work related to afforestation and they are assisted by Chief Conservators of Forests (CCFs), Conservators of Forests (CFs) and Dy. Conservators of Forests (DCFs).

At the field level there are 18 Circles each headed by Conservator of Forests (CFs) and the Circles are divided into 73 Divisions, each headed by a Deputy Conservator of Forests (DCF). Further the Dy. Conservator of Forests is assisted by Range Forest Officer (R.F.O.) and other allied staff. Details are listed in **Annexure -I**.

Chart 1.1: Organization Structure of Forest Department



Field Level Setup



1.3. Scope of Review

The review is intended to bring out the salient points in the functioning of 73 Forest Divisions in Gujarat which rendered accounts to the Principal Accountant General (A&E), Rajkot, Gujarat during the year 2024-25. The review brings out major defects generally noticed during compilation of monthly accounts. The results of review are set forth in the succeeding chapters.

1.4 Forest Accounts at a Glance

1.4.1 Position of receipts and expenditure of the Forest Department

The position of receipts and expenditure of the Forest Department during 2022-23 to 2024-25 is as under:

Description	Receipts and expenditure (Rs. in Crore)			Percentage share of actual Expenditure /Revenue of Forest Dept. w.r.t. corresponding totals of Expenditure / Revenue of Gujarat State.		
	2022-23	2023-24	2024-25	2022-23	2023-24	2024-25
Revenue Expenditure	667.40	763.08	805.56	0.37	0.40	0.40
Capital Expenditure	797.53	887.20	1,175.16	2.25	1.59	1.80
Total Expenditure	1464.93	1650.28	1,980.72	-	-	-
Revenue Receipts	30.88	44.89	41.13	0.015	0.02	0.02

The total expenditure of the Forest Department for the year 2024-25 was Rs. 1,980.72 crore and the total receipts was Rs. 41.13 crore.

It was further observed that the revenue expenditure for the year 2023-24 was Rs. 763.08 crore which increased to Rs. 805.56 crore in 2024-25. Similarly, the capital expenditure for the year 2023-24 was Rs. 887.20 crore which also increased to Rs. 1,175.16 crore.

On the other hand, the revenue receipt for the year 2023-24 was Rs. 44.89 crore which decreased to Rs. 41.13 crore.

Thus, it could be seen that the revenue expenditure increased but revenue receipts decreased, therefore, Forest Department needs to put concrete efforts to keep a check on the rise in revenue expenditure and put in efforts to increase its revenue receipts continuously.

1.4.2 Sources of Revenue Receipts

The sources of revenue receipts of Forest Department during 2022-23 to 2024-25 are as under :-

(Rs. in crore)				
HOA	Sources of receipts	2022-23	2023-24	2024-25
0406-01	Forestry			
101	Sale of Timber & Other Forest Products	6.27	5.64	7.87
800	Other Receipts	22.13	38.41	29.53
900	Deduct Refunds	0.78	1.74	1.27
	Total	27.62	42.31	36.13
0406-02	Environmental Forestry and Wild Life			
111	Receipts from Zoological Park	3.22	2.58	2.22
112	Public Gardens	0	0	0
800	Other Receipts	0.03	0.0032	2.78
900	Deduct Refund	0	0	0
	Total	3.26	2.5832	5.00
	Grand Total	30.88	44.89	41.13

The total revenue receipts of the Forest Department from forestry activity for the year 2024-25 was Rs.36.13 crore and the total revenue receipts from Environmental Forestry and Wild Life activity was Rs. 5.00 crore. It was further observed that the revenue receipts from forestry activity for the year 2023-24 was Rs. 42.31 crore which decreased to Rs. 36.13 crore in 2024-25.

(Rs. in crore)		
Breakup of receipts under 0406-01-800-Forestry	2023-24	2024-25
01-Fine and Forfeiture	0.45	0.79
02-Recoveries of Overpayment	0.44	0.34
03-Receipts from The Enforcement of Gujarat Wild Animals and Wild Birds Protection Act, 1963	0.32	0.26
04-Other Items	37.20	28.13
Total	38.41	29.53

Thus, it could be seen that a substantial portion of expenditure/receipts has been booked under Minor Head 800 – Other Receipts. The head is intended only for residual transactions that cannot be classified under specific functional heads. Frequent operation of this head reduces transparency and affects the analytical value of the accounts. Departments should ensure that transactions are classified under the appropriate minor heads and the use of Minor Head 800 is restricted to exceptional residual cases only.

In respect of revenue receipts from Environmental Forestry and Wild Life activity for the year 2022-23 was Rs. 3.26 crore which decreased to Rs. 2.58 crore in 2023-24 but thereafter increased to Rs. 5.00 crore in 2024-25.

1.4.3 Receipt of Grants and Capital Expenditure.

The position of receipt of grants and capital expenditures by the Forest Department during 2022-23 to 2024-25 is as under:

Year	No. of projects	Grants received	Capital expenditure incurred	Excess expenditure incurred over the grants received	No. of projects	Grants received	Capital expenditure incurred	(Rs. in crore) Saving s / non-utilizat ion of funds
2022-23	5	505.48	550.23	44.75	28	333.01	247.29	85.72
2023-24	4	429.72	447.74	18.02	30	515.07	439.46	75.61
2024-25	0	0	0	0	33	1,282.77	1,175.15	107.61

No excess expenditure over the available grant was incurred by the Forest Department during 2024-25. In respect of **33 project** funds amounting to **Rs. 107.61 crore** could not be utilized by the Forest Department.

Details of projects along with original grants, expenditure incurred during the year, saving excess and surrendered amount in March 2025 is given in Annexure II.

Thus, it indicated lack of or inadequate budgetary control. The Forest Department needs to, review each and every project where substantial amount of savings/ excess expenditure incurred.

Part-I

2. Deficiencies noticed in Monthly Compiled Account

2.1 Submission of Monthly Accounts.

As per Article 431 of Gujarat Forest Manual Vol.-I, the Divisional Forest Officers are required to submit the compiled monthly accounts to the Accountant General (A&E) with the prescribed supporting documents not later than the 8th of the following month to which the accounts relate.

It was observed that all the 73 divisions have rendered their monthly accounts within due date for the year 2024-25 except by two divisions in October 2024 and by three divisions in February 2025. The position indicated in Annexure-III.

Out of the 73 divisions the following four divisions have submitted NIL accounts for the entire year.

- D08 CCF Vadodara
- D90 DCF Wild life Gandhinagar
- D54 CCF Surat
- D99 Sardar Patel Zoological Park Kevadiya

2.2 Online submission of monthly Account.

Monthly compiled accounts were not submitted in a uniform format by the Forest Divisions, as no standardised form was used, resulting in errors in data entry. Implementation of standard uniform forms is therefore essential to ensure consistency and facilitate efficient compilation and analysis at the level of the Accountant General. Inconsistent classification of expenditure was observed, in EDP codes within the same class of expenditure, particularly in respect of Object Heads such as Wages and Minor Works under Class C2. Further, charged expenditure was not distinctly indicated, leading to instances of incorrect booking during compilation. These deficiencies underscore the need for an online, standardised system for submission of monthly accounts to ensure consistency, accuracy, and reliability of forest accounts.

There remains significant scope for improvement in the preparation of monthly accounts by Forest Divisions. End-to-end computerization of the accounting process would enable real-time monitoring of the Department's finances, enhance accuracy and consistency of reporting, and provide greater value addition to all stakeholders.

2.3 Unreconciled / Outstanding amounts under-Forest Remittances

2.3.1 Cheques and Remittances

As per provisions laid down in **Article 425 of Gujarat Forest Manual Volume I**, the Divisional Officers are required to reconcile the amounts remitted into treasuries and cheque drawn by them with the concerned treasury figures.

Details of outstanding amounts are as under:

(Rs.in lakh)

Sl.No.	Items	Debits as on 31-03-2025	Debits as on 30-09-2025 Out of balances as on 31-03-2025	Credits as on 31-03-25	Credits as on 30-09-2025 Out of balances as on 31-03-2025
1	Forest Remittance 8782-00-103-11	49.72	49.72	2,103.05	34.83
2	Forest Cheques 8782-00-103-12	8.94	8.94	12,285.61	30.41

Cheques and Challans are issued and remitted respectively by various Forest Divisions. The cheques issued by the forest divisions and those encashed in treasuries should be reconciled monthly with treasuries by forest divisions. Similarly, challans remitted by forest divisions and the amount of challans intimated as received by treasuries should have been reconciled monthly with treasuries and thereafter Annexure -I and -II should be prepared and submitted to this office intimating the unreconciled amounts. Old differences of challans & cheques are still lying unadjusted / unsettled.

Details of divisions which did not reconcile their drawal / receipts with treasuries during the year 2024-25 are mentioned in Annexure III (A), (B) & (C) and hence the correctness of drawals and receipts could not be ensured.

Forest Remittance (Debit) (MH8782-00-103-11) outstanding as on September 2025 is as under:

Year wise breakup of outstanding items

Period	No of Item	No. of divisions	Amount (Rs)
2018-2019	1	1	65,625.00
2019-2020	7	7	31,54,300.00
2020-2021	11	11	1,14,534.00
2021-2022	21	21	38,317.00
2022-2023	17	17	2,28,205.00
2023-2024	18	20	3,72,270.00
2024-2025	28	21	9,98,720.00
Grand Total	103	98	49,71,971.00

Division wise breakup of outstanding items

Code	Division	No. of items	Amount (Rs.)
D-02	DCF, S.F.D Ahmedabad	3	20,526.00
D-03	DCF, S.F.D Dahod	6	31,51,570.00
D-04	DCF, S.F.D Nadiad	4	97,880.00
D-100	DCF, Kevadiya	1	1,500.00
D-14	DCF, S.F.D Navsari	1	1,41,001.00
D-15	DCF, S.F.D Vadodara	3	1,82,120.00
D-20	DCF, Gandhinagar	3	37,390.00
D-23	DCF, B.K Palanpur	2	1,900.00
D-26	DCF, Jamnagar	2	1,22,668.00
D-29	DCF, Porbandar	1	10,000.00
D-33	DCF, (West) Bhuj	3	1,600.00
D-37	DCF, S.F.D B.K Palanpur	2	50,200.00
D-41	CF, Silva Division Rajpipla	1	1,000.00
D-44	CF, W.P Surat	1	1,100.00
D-50	DCF, S.F.D Amreli	2	58,781.00
D-55	DCF, Vyara	1	7,000.00
D-56	DCF, Narmada	3	1,16,225.00
D-58	DCF, Research Gandhinagar	5	46,300.00
D-59	Principal, GFRC Rajpipla	1	100.00
D-63	DCF, Gir (East) Dhari	0	31.00
D-64	DCF, Gir (West) Junagadh	10	83,274.00
D-65	DCF, Wild Ass Sanctuary Dhrangadhra	2	998.00
D-69	DCF, W.F. vadodara	14	33,705.00
D-80	DCF, S.F.D Narmada	2	11,500.00
D-81	DCF, S.F.D Anand	2	1,520.00
D-83	DCF, North Valsad	3	3,035.00
D-88	ACF, Sub Division Bharuch	3	95,770.00
D-89	DCF, Surat	0	70.00
D-91	DCF, Banni Grassland Bhuj	1	40.00
D-94	DCF, Gir Somnath F.D, Veraval.	1	1,500.00
D-95	DCF, Devbhumi Dwarka F,D, Jamkhambhaliya.	15	6,70,035.00
D-96	DCF, Mahisagar F.D, Lunavada.	3	232.00
D-97	DCF, Aravalli F.D, Modasa	1	1,800.00
D-98	DCF, S.F.D. Godhra	1	19,600.00
Grand Total		103	49,71,971.00

The division-wise month wise list of these outstanding balances is indicated in **Annexure 'III' (A)**.

Similarly, **Forest Remittance (Credit)** outstanding as on September 2025 is as under:

Year wise breakup of outstanding items

Period	No of Item	No. of divisions	Amount (Rs)
2017-2018	2	2	18,050.00
2018-2019	1	1	20.00
2021-2022	12	12	2,64,692.00
2022-2023	67	67	9,01,595.00
2023-2024	49	49	13,43,909.00
2024-2025	55	46	9,54,594.00
Grand Total	186	177	34,82,860.00

Division wise breakup of outstanding items

Code	Division	No. of items	Amount (Rs.)
D-02	DCF, S.F.D Ahmedabad	1	69,796.00
D-03	DCF, S.F.D Dahod	1	29,000.00
D-04	DCF, S.F.D Nadiad	2	74,512.00
D-100	DCF, Kevadiya	9	20,060.00
D-11	DCF, Baria	1	20.00
D-15	DCF, S.F.D Vadodara	2	7,798.00
D-16	DCF, S.F.D Surat	1	10.00
D-17	Pr. C.C.F (A/cs), Gandhinagar	0	83,125.00
D-20	DCF, Gandhinagar	31	5,50,254.00
D-21	DCF, S.K Himatnagar	4	1,03,012.00
D-23	DCF, B.K Palanpur	3	4,196.00
D-25	DCF, Normal, Junagadh	2	1,84,112.00
D-31	DCF, S.F.D Bhuj	6	44,343.00
D-32	DCF, (East) Bhuj	5	25,370.00
D-36	DCF, S.K North Himatnagar	1	6,39,475.00
D-37	DCF, S.F.D B.K Palanpur	2	1,020.00
D-38	DCF, M.N.P Park Jamnagar	3	49,992.00
D-41	CF, Silva Division Rajpipla	2	19,000.00
D-44	CF, W.P Surat	3	4,512.00
D-55	DCF, Vyara	21	2,98,394.00
D-56	DCF, Narmada	24	2,26,219.00
D-58	DCF, Research Gandhinagar	4	18,000.00
D-59	Principal, GFRC Rajpipla	4	3,600.00
D-63	DCF, Gir (East) Dhari	1	20.00
D-64	DCF, Gir (West) Junagadh	10	54,607.00
D-65	DCF, Wild Ass Sanctuary Dhrangadhra	2	23,695.00
D-66	ACF, K.N.P Velavadar	1	60.00
D-69	DCF, W.F. vadodara	12	9,500.00
D-76	DCF, Wild Life Nalsarovar Sanand	1	8,000.00
D-80	DCF, S.F.D Narmada	6	37,800.00
D-81	DCF, S.F.D Anand	1	1,04,895.00

Code	Division	No. of items	Amount (Rs.)
D-83	DCF, North Valsad	1	60.00
D-84	DCF, South Valsad	2	15,016.00
D-87	DCF, S.F.D Valsad	2	18,000.00
D-88	ACF, Sub Division Bharuch	1	95,670.00
D-89	DCF, Surat	1	8,000.00
D-91	DCF, Banni Grassland Bhuj	1	5,000.00
D-92	DCF, Morbi	5	1,81,300.00
D-95	DCF, Devbhumi Dwarka F,D, Jamkhambhaliya.	3	4,02,317.00
D-96	DCF, Mahisagar F.D, Lunavada.	2	53,600.00
D-97	DCF, Aravalli F.D, Modasa	2	9,500.00
Grand Total		186	34,82,860.00

The division-wise month wise list of these outstanding balances is indicated in **Annexure 'III' (B)**.

Further, **Forest Cheques (MH 8782-00-103-12)** outstanding as on Sept-2025 is as under:

Year wise breakup of outstanding cheques:

Month	Number of Cheques	Amounts (In Rs)
Sep-07	1	-1,800.00
Mar-23	2	4,78,036.00
Jul-23	1	4,781.00
Aug-24	3	43,085.00
Sep-24	6	1,25,569.00
Oct-24	11	10,48,796.00
Nov-24	5	48,029.00
Dec-24	4	22,710.00
Jan-25	24	90,885.00
Feb-25	4	10,215.00
Mar-25	36	11,70,862.00
Grand Total	97	30,41,168.00

Division wise breakup of outstanding cheques:

Code	Division Name	No. of Cheques	Amounts (In Rs.)
D-02	DCF, S.F.D Ahmedabad	3	32,689.00
D-10	DCF, Chhotaudepur	2	35,500.00
D-14	DCF, S.F.D Navsari	5	14,450.00
D-15	DCF, S.F.D Vadodara	5	1,14,369.00
D-28	DCF, Bhavnagar	2	9,214.00
D-29	DCF, Porbandar	2	4,04,987.00
D-35	DCF, S.F.D Mehsana	1	9,74,297.00
D-37	DCF, S.F.D B.K Palanpur	1	600.00

Code	Division Name	No. of Cheques	Amounts (In Rs.)
D-55	DCF, Vyara	3	3,106.00
D-59	Principal, PRI. GFRC Rajpipala	1	81,962.00
D-64	DCF, Gir (West) Junagadh	1	2,706.00
D-80	DCF, S.F.D Narmada	1	39,187.00
D-83	DCF, North Valsad	1	9,59,165.00
D-87	DCF, S.F.D Valsad	62	3,32,622.00
D-88	ACF, Sub Division Bharuch	1	7,003.00
D-94	DCF, Gir Somnath, Veraval.	1	1,110.00
D-95	DCF, Devbhumi Dwarka Forest Division, Jamkhambhaliya.	5	28,201.00
Grand Total		97	30,41,168.00

Further details of outstanding balances is indicated in **Annexure 'III' (C)**.

As per provisions under Reserve Bank of India letter dated 04.11.2011, the Government cheque is valid only for three months from the date of issue. Taking into consideration the huge outstanding under the above classification, possibility of misclassification and improper maintenance of records at Division/Treasury level could not be ruled out. Moreover, non-reconciliation of cheque and remittances for such a long period may induce a risk of fraudulent drawal of cheques and submission of fake challans.

The administrative department may issue appropriate orders to the concerned Divisional and Controlling Officers to take corrective measures and issue directions to concerned divisions to complete the reconciliation of Forest Remittances and Forest Cheques in a time bound manner.

2.3.2 Cheques Cancelled during the year

Months	Number of cheques issued	Cheques issued amount (in Rs.)	Number of cheques cancelled	Cheque cancelled amount (in Rs.)
Apr-24	18	1,52,04,312	18	5,30,129
May-24	1,260	85,21,89,797	6	37,630
Jun-24	2,087	1,52,26,04,465	29	46,49,887
Jul-24	2,135	1,43,79,90,131	19	56,58,037
Aug-24	1,834	1,23,26,02,534	6	2,86,902
Sep-24	2,287	1,82,08,10,337	49	3,52,154
Oct-24	3,319	2,73,84,42,366	11	22,84,038
Nov-24	1,732	1,45,85,76,222	28	80,93,589
Dec-24	2,068	1,62,43,50,092	5	3,11,744
Jan-25	2,721	1,87,60,32,178	16	9,33,055
Feb-25	1,858	1,34,42,59,375	29	12,35,843
Mar-25	5,839	3,86,84,71,326	27	64,52,625
Total	27,158	19,79,15,33,135	243	3,08,25,633

Particulars	Amount	Percentage
Cheques Cancelled	3,08,25,633	-
Credited To 0406	38,99,115	13%
Credited To 8443	13,11,464	4%
Credited To LC Within 3 Months	45,43,245	15%
Reissued	70,18,565	23%
Not Reported	1,40,53,244	46%
	3,08,25,633	

During 2024–25, cheques amounting to ₹ 3.08 crore were cancelled across forest divisions. Of this, 13% was credited to **Forest Revenue (0406)**, 4% to **Forest Deposits (8443)**, and 15% was credited back to the **Letter of Credit account** and 23% was **reissued**, while details for 46% remained **unreported**. A substantial portion of cancellations occurred during **April–June 2024**, indicating cheques issued in the **previous financial year**, resulting in reduction of the prior year's effective expenditure. The pattern points to weak control over cheque management, classification, and reconciliation.

2.3.3 Forest Inter Department Transfers and Inter Division Transfer

Department should review the position of outstanding balances under Forest Inter Department Transfers and Inter Division Transfer and reconcile the same.

(Rs.in lakh)

SL. No.	Items	Debits as on 31-03-2025	Debits as on 30-09-2025 Out of balances as on 31-03-2025	Credits as on 31-03-25	Credits as on 30-09-2025 Out of balances as on 31-03-2025
1	Forest Inter Department Transfer 8782-00-103-13	2.72	2.72	0.00	0.00
2	Forest Inter Division Transfer 8782-00-103-14	3.86	3.86	11.87	5.38

Forest Inter Department Transfer (Debit) (MH8782-00-103-13) outstanding as on September 2025 is as under:

Period	No of Item	Amount (Rs)
1990-1991	1	26
1993-1994	3	45,427
1994-1995	7	31,418
1995-1996	3	34,987
1996-1997	1	7,357
1997-1998	1	1,53,185
Grand Total	16	2,72,400

Forest Inter Department Transfer (Credit) (MH8782-00-103-14) outstanding as on September 2025 is as under:

Sl.No.	Period	No of Item	Amount (Rs)	Code	Division
1	2024-25	1	4,02,578	D-16	DCF, S.F.D Surat
2	2024-25	1	135851	D-27	DCF, Surendranagar
	Grand Total	2	5,38,429		

Forest Inter Department Transfer (Debit) (MH8782-00-103-14) outstanding as on September 2025 is as under:

Sl.No.	Period	No of Item	Amount (Rs)	Code	Division
1	2024-25	1	3,86,000	D-41	DCF, Silva Rajpipla

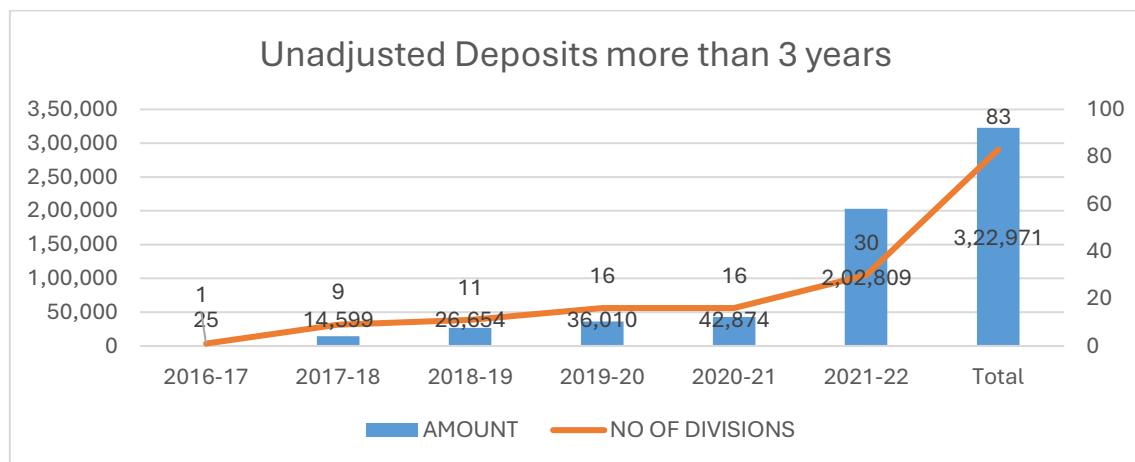
The administrative department may issue appropriate directions to the concerned Divisional and Controlling Officers for ensuring the clearance of the outstanding balances within prescribed period.

2.4 Forest Deposits (MH 8443-00-109-00)

As on 31st March 2025, the Forest Deposits amounting of **Rs. 81.58 crore** in Forest divisions and **Rs. 11.80 crore** in Dang divisions as detailed in Annexure-IV were outstanding under MH 8443-00-109-00 Forest Deposits.

As per the provision laid down in **Article 441 of Gujarat Forest Manual Vol-I**, immediately after 31 March each year, a statement of deposits or balances of that year which lapse after remaining outstanding for three years under **Article 372** of Gujarat Forest Manual Vol-I, should be submitted to the Principal Accountant General's Office for crediting into Government account through Transfer Entry proposal, which was not adhered by the divisions.

However, an amount of **Rs. 32.30 crore** as detailed in Annexure-V remained unadjusted even though they were more than three years as Deposits.(In Lakhs)



It was also noticed in test check that deposits of Rs. 46.28 lakh pertaining to four Divisions (as detailed in the table below) were credited to **0406-01-800-04** and shown in the Cash Account submitted in the month of March 2025. Neither transfer entry was proposed nor details of deposits lapsed was submitted as per procedure mentioned in Article 372 GFM Vol-I. As per these provisions of the Accounting Rules and List of Major & Minor Heads, unclaimed deposits outstanding for more than three years under 8443-Civil Deposits are required to be transferred to Government account under Major Head 0075 – Miscellaneous General Services, Minor Head 104 – Lapsed Deposits.

Sl.No.	CODE	DIVISION	Credited in revenue in the month of March 25
1	D09	DY. CF. GODHRA DN. GODHRA.	1,35,000
2	D62	D.Y. C.F. WILD LIFE SASANGIR	7,44,810
3	D16	DY.C.F.S.F.D. SURAT	17,67,083
4	D03	D.Y. C.F. S.F.D. DAHOD.	19,81,379
		Grand Total	46,28,272

The issue may be looked into and corrective measures should be taken.

Further, as on 31 March 2025 there is a difference in closing balance amounting to Rs.10.64 crore between the broadsheet figures maintained by Pr. Accountant General with that of the divisions, which requires reconciliation by the divisions with this Office. Details of the same are given below.

Sl. No.	Particulars	Amount (Rs)
1	Closing Balance as per Broadsheet maintained by Pr. Accountant General	1,01,95,92,148.00
2	Closing Balance as Per Divisions	1,12,60,26,478.00
3	Difference	10,64,34,330.00

4	Closing Balance of Divisions more than Closing Balance of Pr. Accountant General	11,15,93,565.00	11 divisions
5	Closing Balance of Divisions less than Closing Balance of Pr. Accountant General	-51,59,235.00	11 divisions
6	Difference	10,64,34,330.00	

Divisions whose closing balance as on 31 March 2025 is more than the closing balance of Office of the Pr. Accountant General is as under:..

Sl No	Code	Division	Amount as per AG (A)	Amount as per division (B)	Difference (A-B)
1	D89	DCF, Surat	3,38,76,619	9,75,57,976	-6,36,81,357
2	D88	ACF, Sub Division Bharuch	4,19,59,188	8,39,08,070	-4,19,48,882
3	D29	DCF, Porbandar	26,62,757	71,74,917	-45,12,160
4	D04	DCF, S.F.D Nadiad	3,57,50,072	3,64,60,072	-7,10,000
5	D56	DCF, Narmada	45,98,057	50,03,057	-4,05,000
6	D91	DCF, Banni Grassland Bhuj	29,60,318	31,10,318	-1,50,000
7	D59	Principal, GFRC Rajpipala	2,10,449	2,96,449	-86,000
8	D23	DCF, B.K Palanpur	40,85,356	41,59,516	-74,160
9	D09	DCF, Normal Godhra	1,16,87,239	1,17,12,241	-25,002
10	D66	ACF, K.N.P Velavadar	5,83,000	5,84,000	-1,000
11	D83	DCF, North Valsad	-4	0	-4
					-11,15,93,565

Divisions whose closing balance as on 31 March 2025 is less than the closing balance of Office of the Pr. Accountant General is as under:

Sl No	Code	Division	Amount as per AG (A)	Amount as per division (B)	Difference (A-B)
1	D81	DCF, S.F.D Anand	11,64,10,634	11,60,34,677	3,75,957
2	D10	DCF, Chhotaudepur	51,775	26,775	25,000
3	D98	DCF, S.F.D. Godhra	44,65,720	44,56,977	8,743
4	D21	DCF, S.K Himatnagar	38,22,120	37,55,837	66,283
5	D97	DCF, Aravalli F.D, Modasa	76,89,724	76,15,564	74,160
6	D68	DCF, Collector Wild Ass, Surendranagar	1,610	0	1,610
7	D37	DCF, S.F.D B.K Palanpur	1,92,15,293	1,73,71,233	18,44,060
8	D63	DCF, Gir (East) Dhari	6,16,533	6,16,532	1
9	D84	DCF, South Valsad	38,15,200	11,65,200	26,50,000
10	D69	DCF, W.F. vadodara	3,96,139	2,82,720	1,13,419
11	G01	DCF, North Dang (Ahwa)	33870715	33870713	2
					51,59,235

The administrative department may issue appropriate directions to the concerned Divisional and Controlling Officers for reconciliation of accounts at an early date.

2.5 Retention of balances under Forest Advances (Major Head 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-VI. As these advances represent old, disallowed vouchers, the Department needs to review each of the individual cases and take suitable action 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 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 requires reconciliation by each of the divisions.

Division Wise List of Outstanding Advances Pending since long time as on March-2025

Sr. No.	Divisions Name	Code	Circle Name	Amount (in Rs.)	Period
01	DCF Bhavnagar	D-28	Junagadh	80,043	11-1993
02	DCF Ext. Bhuj	D-31	Kutch	21,727	03-1999
03	DCF (West) Bhuj	D-33	Kutch	10,574	2009-10
04	DCF Patan	D-78	Kutch	3,96,289	2015-16
			Total	5,08,633	

Part -II

Irregularities noticed in Central Audit Wing and Audit Notes issued

3.1 Common types of irregularities noticed in Central Audit for the year 2024-25

A. Major Head -2406

In respect of Major Head -2406, the Audit raised 19 observations out of which 1 was settled and 18 are still outstanding as detailed below:

Common types of irregularities noticed in Central Audit for the year 2024-25.	No. of Vouchers	Amounts (in Rs.)
Enclosing of Insufficient documents with vouchers	1	15,09,78,000
Enclosing of Invalid supporting documents with vouchers	1	4,30,231
Enclosing of Invalid/Insufficient supporting documents with vouchers	14	5,50,68,578
Non-enclosing of supporting documents with vouchers	2	3,05,680
Grand Total	18	20,67,82,489

The division-wise list of these Common types of irregularities noticed in Central Audit for the year 2024-25 is indicated in Annexure VI.

B. Major Head -4406

In respect of Major Head -4406, the Audit raised 8 observations which are still outstanding as detailed below:

Common types of irregularities noticed in Central Audit for the year 2024-25.	Number of Vouchers	Amounts (in Rs.)
Enclosing of insufficient supporting documents with vouchers	8	5,26,72,945

The division-wise list of these Common types of irregularities noticed in Central Audit for the year 2024-25 is indicated in Annexure VII.

**3.2 Gist of Audit observations of Pr. Accountant General (Audit-II) Gujarat,
Ahmedabad:**

A. During the year 2024-25, first reply in case 11 IRs are still awaited as detailed below:

Sl. No	Division Name	Audit Period
01	Deputy Conservator of Forest Wild Ass sanctuary Forest & Environment Dhrangdhra, Surendranagar	04/2016 to 03/2024
02	Deputy Conservator of Forest Nalsarovar sanctuary Forest & Environment Sanand, Ahmedabad	04/2014 to 03/2024
03	Deputy Conservator of Forest Normal Forestry Division, Palanpur.	04/2017 to 03/2024
04	Deputy Conservator of Forest Normal Forestry Division, Vyara-Tapi	04/2013 to 03/2024
05	Member Secretary Guj. Ecology Commission, Gandhinagar.	04/2017 to 03/2024
06	Deputy Conservator of Forest North Division Valsad.	04/2016 to 03/2024
07	Deputy Conservator of Forest Normal Forestry Division, Rajpipla.	04/201 to 03/2024
08	Deputy Conservator of Forest Wildlife Division, Vadodara.	04/2015 to 03/2024
09	Deputy Conservator of Forest Marine National Park Jamnagar	04/2017 to 03/2024
10	Deputy Conservator of Forest Normal Forestry Division, Jamnagar.	04/2015 to 03/2024
11	Deputy Conservator of Forest Division, Morbi	04/2017 to 03/2024

Details of paras / objections are mentioned in Annexure VIII.

B. List of offices / division wherein Part II.A Paras / Factual Notes have been issued.

Sl.No.	Name of the Office/Division
1	Chief Secretary Addl Chief Secretary, Forest & Environment, Forest & Environment Dept., Gandhinagar, Gandhinagar Dist.
2	Dy. Conservator Of Forest Normal Forestry Division, Forest & Environment Dept., Palanpur, Banaskantha Dist.
3	Dy. Conservator Of Forest Normal Forestry Division, Forest & Environment Dept., Vyara, Tapi Dist.
4	Dy. Conservator Of Forest Wild Life Division, Forest & Environment Dept., Vadodara, Vadodara Dist.
5	Dy. Conservator Of Forest, Marine National Park, Jamnagar
6	Dy. Conservator Of Forest, Normal Division, Jamnagar
7	Member Secretary FDA North Division, Forest & Environment Dept., Ahwa, Dangs Dist.
8	Member Secretary FDA South Division, Forest & Environment Dept., Ahwa, Dangs Dist.
9	Member Secretary Guj. Ecology Commission, Forest & Environment Dept., Gandhinagar, Gandhinagar Dist.
10	Member Secretary Gujarat State Lion Conservation Society, Forest & Environment Dept., Junagarh, Junagadh Dist.
11	Principal Chief Conservator Of Forest PCCF (Gujarat State), Forest & Environment Dept., Gandhinagar, Gandhinagar Dist.

Details of paras / objections are mentioned in Annexure XI.

Part III

Recommendations

The following recommendations are made:

1. The Forest Department should introduce online submission of monthly accounts and progressively digitize the accounting process to improve accuracy, timeliness, and monitoring.
2. The Forest Department should prescribe and implement standard uniform forms for submission of monthly compiled accounts by all Forest Divisions. Use of uniform formats would minimize data entry errors, ensure consistency in classification, and facilitate efficient compilation and analysis at the level of the Accountant General.
3. All Forest Divisions should adhere strictly to prescribed timelines for submission of monthly accounts, including divisions submitting nil accounts, to ensure completeness and uniformity.
4. Declining revenue receipts and excessive use of Minor Head 800 – Other Receipts should be reviewed. Budgetary planning and monitoring should be strengthened to avoid avoidable savings and non-utilisation of funds.
5. Time-bound reconciliation of balances under Forest Remittances and Forest Cheques should be enforced to ensure reliability of accounts.
6. Unclaimed Forest Deposits should be lapsed to Government account under Major Head 0075 through Transfer Entries, strictly as prescribed. List of lapsed deposits should be prepared and submitted to support such lapses.
7. Long-pending advances should be cleared, controls over cheque issuance and cancellation strengthened, and timely replies to audit observations ensured through effective monitoring.
8. Immediate remedial actions are required to be taken to stop the recurrence of the irregularities highlighted in Audit Inspection Reports. Further replies to the audit observations are to be ensured in a timely manner.

ANNEXURE –I (Refer para 1.2)

SL. No.	CIRCLE NAME	SL. No.	CODE	HOD	NAME OF DIVISION
1	AHMEDABAD	1	D-02	DCF	S.F.D Ahmedabad
		2	D-04	DCF	S.F.D Nadiad
		3	D-06	DCF	S.F.D Surendranagar
		4	D-81	DCF	S.F.D Anand
2	BARODA	5	D-08	CCF	Vadodara
		6	D-09	DCF	Normal Godhra
		7	D-10	DCF	Chhotauddepur
		8	D-11	DCF	Baria
		9	D-100	DCF	Kevadiya
		10	D-96	DCF	Mahisagar Forest Division, Lunavada.
3	BHARUCH	11	D-13	DCF	S.F.D Bharuch
		12	D-14	DCF	S.F.D Navsari
		13	D-16	DCF	S.F.D Surat
		14	D-80	DCF	S.F.D Narmada
		15	D-87	DCF	S.F.D Valsad
4	C.C.F. CIRCLE	16	D-17	P.C.C.F (A/cs)	Gandhinagar
5	GANDHINAGAR	17	D-20	DCF	Gandhinagar
		18	D-21	DCF	S.K. Himatnagar
		19	D-97	DCF	Aravalli Forest Division, Modasa
		20	D-23	DCF	B.K. Palanpur
6	GODHRA CIRCLE	21	D-03	DCF	S.F.D Dahod
		22	D-15	DCF	S.F.D Vadodara
		23	D-98	DCF	S.F.D. Godhra
7	JUNAGADH	24	D-25	DCF	Normal, Junagadh
		25	D-26	DCF	Jamnagar
		26	D-27	DCF	Surendranagar
		27	D-28	DCF	Bhavnagar
		28	D-92	DCF	Morbi
8	KUTCH/BHUJ	29	D-31	DCF	S.F.D Bhuj
		30	D-32	DCF	(East) Bhuj
		31	D-33	DCF	(West) Bhuj
		32	D-78	DCF	Patan
		33	D-91	DCF	Banni Grassland Bhuj
9	MEHSANA	34	D-35	DCF	S.F.D Mehsana
		35	D-36	DCF	S.K. North Himatnagar
		36	D-37	DCF	S.F.D B.K. Palanpur
10	MNP JAMNAGAR	37	D-38	DCF	M.N.P Park Jamnagar

Sl. No.	IRCLE NAME	Sl. No.	CODE	HOD	NAME OF DIVISION
11	WORKING PLAN GANDHINAGAR	38	D-42	CF	W.P Junagadh
		39	D-43	CF	W.P Baroda
		40	D-44	CF	W.P Surat
12	RAJKOT	41	D-86	DCF	S.F.D. Rajkot.
		42	D-50	DCF	S.F.D Amreli
		43	D-93	DCF	Botad Forest Division, Botad.
		44	D-94	DCF	Gir Somnath Forest Division, Veraval.
		45	D-95	DCF	Devbhumi Dwarka Forest Division, Jamkhambhaliya.
13	SURAT	46	D-54	CCF	Surat
		47	D-55	DCF	Vyara
		48	D-56	DCF	Narmada
		49	D-88	ACF	Sub Division Bharuch
		50	D-89	DCF	Surat
14	RESEARCH GANDHINAGAR	51	D-41	CF	Silva Division Rajpipla
		52	D-45	DCF	PLO Gandhinagar
		53	D-58	DCF	Research Gandhinagar
		54	D-59	Principal	PRI. GFRC Rajpipla
		55	D-60	DCF	Training Kakarapar
		56	D-75	DCF	Training Gandhinagar
15	W.L. JUNAGADH	57	D-29	DCF	Porbandar
		58	D-62	DCF	W.F Sasangir
		59	D-63	DCF	Gir (East) Dhari
		60	D-64	DCF	Gir (West) Junagadh
		61	D-66	ACF	K.N.P Velavadar
		62	D-67	Director	Sakkarbaug Zoo Junagadh
		63	D-101	DCF	Wild Life Palitana
16	W. L. VADODARA	64	D-69	DCF	W.F. vadodara
		65	D-99		Sardar Patel Zoological Park Kevadiya
17	VALSAD	66	D-83	DCF	North Valsad
		67	D-84	DCF	South Valsad
		68	GO-1	DCF	North Dang (Ahwa)
		69	GO-2	DCF	South Dang (Ahwa)
18	WILD LIFE NORTH GUJARAT GNR	70	D-90	DCF	Wild life Gandhinagar
		71	D-68	DCF	Collector wild Ass, Surendranagar
		72	D-65	DCF	Wild Ass. Sanctu. Dhrangadhra
		73	D-76	DCF	Wild Life Nalsarovar Sanand

ANNEXURE -II (Refer para 1.4.3)

Statement showing the receipts of grant and capital expenditure incurred on major projects executed by Forest Department during the year 2024-25:

(Figures in Lakhs)

Sl No	Head of Account :: Name of the Project/ Scheme	Original Grant plus Supplementary (Total Grant)	Expenditure	Saving(+) / Excess(-)	(-) Surrender / (+) Reappropriation in March 25
1	26-4406-01-070-01 :: Roads and Buildings	2,025.00	1,999.84	25.16	-25.16
2	26-4406-01-101-01 :: Forest Management and Development	29,670.00	29,669.71	0.29	-11.67
3	26-4406-01-101-10 :: FST-8 Community Forestry Scheme	32,704.00	31,750.09	953.91	-978.87
4	26-4406-01-101-15 :: (JICA)Gujarat Forestry Development Project	14,036.00	7,993.02	6,042.98	-6,043.74
5	26-4406-01-101-24 :: FST-44 Grass Development Project	6,200.00	6,199.98	0.02	28.19
6	26-4406-01-101-26 :: Payment of Consultancy charges under Gujarat Forestry Development Project funded by JICA	350.00	270.32	79.68	-79.68
7	26-4406-01-101-27 :: Implementation of Mahatma Gandhi National Rural Employment Guarantee Act	40.00	39.95	0.05	-0.05
8	26-4406-01-101-33 :: Construction of Grass Godown Under NABARD assistance	751.00	750.91	0.09	-0.09
9	26-4406-01-101-34 :: Forest Protection	710.00	709.72	0.28	-0.28
10	26-4406-01-101-35(P) :: Forest Fire Prevention and Management Scheme (60% Central)-GJ72	228.00	130.30	97.70	-97.70
11	26-4406-01-101-36 :: Forest Fire Prevention and Management Scheme (40% State)	152.00	86.87	65.13	-65.13
12	26-4406-01-101-37(P) :: National Afforestation Programme (60% Central)-GJ73	1.00	0.00	1.00	-1.00
13	26-4406-01-101-38 :: National Afforestation Programme (40% State)	1.00	0.00	1.00	-1.00

Sl No	Head of Account :: Name of the Project/ Scheme	Original Grant plus Supplementary (Total Grant)	Expenditure	Saving(+) / Excess(-)	(-) Surrender / (+) Reappropriation in March 25
14	26-4406-01-101-39(P) :: Bamboo Mission (60% Central)-GJ74	711.00	177.00	534.00	-534.00
15	26-4406-01-101-40 :: Bamboo Mission (40% State)	474.00	118.00	356.00	-356.00
16	26-4406-01-800-01 :: FST-15 Forest Research	100.00	100.00	0.00	0.00
17	26-4406-02-110-01 :: Management and Development of WildLife	7,375.00	5,091.61	2,283.39	-2,283.39
18	26-4406-02-110-05 :: Gujarat Biotechnology Mission for research of Wildlife Genomics and DNA banking	100.00	100.00	0.00	0.00
TOTAL-GR-26		95,628.00	85,187.31	10,440.69	-10,449.57
19	95-4406-01-101-01 :: FST-8 Scheduled Castes Sub-Plan Scheme for Fruit Plantations	5,500.00	5,433.98	66.02	-65.81
20	95-4406-01-101-04 :: VruxKheti Yojna	86.00	63.90	22.10	-23.07
22	95-4406-01-789-01(P) :: Bamboo Mission (60% Central)-GJ74	60.00	26.73	33.27	-33.27
21	95-4406-01-789-02 :: Bamboo Mission (40% State)	40.00	17.82	22.18	-22.18
TOTAL-GR-95		5,686.00	5,542.43	143.57	-144.33
23	96-4406-01-796-01 :: Forest Management and Development	14,000.00	13,999.96	0.04	6.85
24	96-4406-01-796-02 :: Roads and Buildings	1,800.00	1,800.00	0.00	0.00
25	96-4406-01-796-04 :: FST-3 Forest Research	33.00	31.40	1.60	-1.60
26	96-4406-01-796-06 :: FST-8 Gujarat Community Forestry Project	10,763.00	10,761.99	1.01	7.35
27	96-4406-01-796-12 :: FST-30 Gujarat Forestry Development Project under J.B.I.C Japan	2.00	0.00	2.00	-2.00
28	96-4406-01-796-15 :: Participatory Forest Management Scheme under Gujarat Forest Development Program	100.00	87.50	12.50	-12.50
29	96-4406-01-796-17 :: Modernization of Timber Depot (Tribal) Plan	50.00	50.00	0.00	0.00
30	96-4406-01-796-19(P) :: National Afforestation	1.00	0.00	1.00	-1.00

Sl No	Head of Account :: Name of the Project/ Scheme	Original Grant plus Supplementary (Total Grant)	Expenditure	Saving(+) / Excess(-)	(-) Surrender / (+) Reappropriation in March 25
	Programme (60% Central)-GJ73				
31	96-4406-01-796-20 :: National Afforestation Programme (40% State)	1.00	0.00	1.00	-1.00
32	96-4406-01-796-21(P) :: Bamboo Mission (60% Central)-GJ74	128.00	33.00	95.00	-95.00
33	96-4406-01-796-22 :: Bamboo Mission (40% State)	85.00	22.00	63.00	-63.00
TOTAL-GR-96		26,963.00	26,785.85	177.15	-161.90
Grand Total		1,28,277.00	1,17,515.59	10,761.41	-10,755.80

Note: - Overall savings for the financial year 2024-25 was Rs.177.15 lakh however only Rs.161.90 lakhs were surrendered in March 2025.

ANNEXURE -III (Refer para 2.1)**Statement showing the Division Wise position of delay in submission of Monthly Compiled Accounts during the year 2024-25.**

Particulars	No. of Divisions submitted Accounts within due date	No. of Divisions delayed the submission of accounts
Apr-24	73	---
May-24	73	---
Jun-24	73	---
Jul-24	73	---
Aug-24	73	---
Sep-24	73	---
Oct-24	73	02 (D-88 D-17)
Nov-24	73	---
Dec-24	73	---
Jan-25	73	---
Feb-25	73	03(D-43 D-62 D-64)
Mar-25	73	---

ANNEXURE -III (A) (Refer para 2.3)

List of Outstanding Forest Remittance (Debits) as on 09-2025: (8782-00-103-11)

S.L	Month	Code	Division	Item	Amount
1	Sep-2018	D-56	DCF, Narmada	1	65,625.00
2	Jun-2019	D-02	DCF, S.F.D Ahmedabad	1	16,350.00
3	Sep-2019	D-03	DCF, S.F.D Dahod	2	30,96,000.00
4	Dec-2019	D-03	DCF, S.F.D Dahod	1	1,950.00
5		D-58	DCF, Research Gandhinagar	3	40,000.00
6	Sep-2020	D-100	DCF, Kevadiya	1	1,500.00
7		D-37	DCF, S.F.D B.K Palanpur	1	200.00
8	Jan-2021	D-56	DCF, Narmada	1	50,000.00
9		D-64	DCF, Gir (West) Junagadh	4	5,649.00
10		D-96	DCF, Mahisagar F.D, Lunavada.	1	20.00
11	Feb-2021	D-64	DCF, Gir (West) Junagadh	1	2,105.00
12	Mar-2021	D-33	DCF, (West) Bhuj	1	60.00
13		D-64	DCF, Gir (West) Junagadh	1	55,000.00
14	Apr-2021	D-04	DCF, S.F.D Nadiad	1	380.00
15		D-69	DCF, W.F. vadodara	3	632.00
16	May-2021	D-96	DCF, Mahisagar F.D, Lunavada.	2	212.00
17	Jun-2021	D-81	DCF, S.F.D Anand	1	20.00
18		D-91	DCF, Banni Grassland Bhuj	1	40.00
19	Oct-2021	D-64	DCF, Gir (West) Junagadh	1	3,000.00
20	Dec-2021	D-83	DCF, North Valsad	1	960.00
21	Feb-2022	D-69	DCF, W.F. vadodara	11	33,073.00
22	May-2022	D-65	DCF, Wild Ass Sanctuary Dhrangadhra	1	900.00
23		D-80	DCF, S.F.D Narmada	1	7,000.00
24	Jun-2022	D-83	DCF, North Valsad	1	75.00
25	Jul-2022	D-04	DCF, S.F.D Nadiad	3	97,500.00
26	Aug-2022	D-58	DCF, Research Gandhinagar	1	2,500.00
27	Sep-2022	D-64	DCF, Gir (West) Junagadh	1	7,500.00
28	Oct-2022	D-26	DCF, Jamnagar	1	3,000.00
29		D-44	CF, W.P Surat	1	1,100.00
30	Feb-2023	D-23	DCF, B.K Palanpur	2	1,900.00
31	Mar-2023	D-41	CF, Silva Division Rajpipla	1	1,000.00
32		D-64	DCF, Gir (West) Junagadh	2	10,020.00
33		D-88	ACF, Sub Division Bharuch	2	95,710.00
34	Apr-2023	D-89	DCF, Surat	0	70.00
35	May-2023	D-58	DCF, Research Gandhinagar	1	3,800.00
36	Jun-2023	D-63	DCF, Gir (East) Dhari	0	31.00
37		D-94	DCF, Gir Somnath F.D, Veraval.	1	1,500.00

S.L	Month	Code	Division	Item	Amount
38	Jul-2023	D-20	DCF, Gandhinagar	2	32,970.00
39		D-29	DCF, Porbandar	1	10,000.00
40	Aug-2023	D-97	DCF, Aravalli F.D, Modasa	1	1,800.00
41	Sep-2023	D-55	DCF, Vyara	1	7,000.00
42		D-81	DCF, S.F.D Anand	1	1,500.00
43	Oct-2023	D-59	Principal, GFRC Rajpipala	1	100.00
44	Dec-2023	D-83	DCF, North Valsad	1	2,000.00
45		D-98	DCF, S.F.D. Godhra	1	19,600.00
46	Jan-2024	D-80	DCF, S.F.D Narmada	1	4,500.00
47	Mar-2024	D-56	DCF, Narmada	1	600.00
48		D-95	DCF, Devbhumi Dwarka F,D, Jamkhamhbaliya.	5	2,86,799.00
49	Jun-2024	D-02	DCF, S.F.D Ahmedabad	2	4,176.00
50	Jul-2024	D-50	DCF, S.F.D Amreli	1	2.00
51	Aug-2024	D-33	DCF, (West) Bhuj	1	40.00
52		D-50	DCF, S.F.D Amreli	1	58,779.00
53	Sep-2024	D-33	DCF, (West) Bhuj	1	1,500.00
54	Oct-2024	D-15	DCF, S.F.D Vadodara	1	60.00
55	Nov-2024	D-20	DCF, Gandhinagar	1	4,420.00
56		D-95	DCF, Devbhumi Dwarka F,D, Jamkhamhbaliya.	3	2,01,038.00
57	Dec-2024	D-15	DCF, S.F.D Vadodara	2	1,82,060.00
58	Jan-2025	D-37	DCF, S.F.D B.K Palanpur	1	50,000.00
59	Feb-2025	D-14	DCF, S.F.D Navsari	1	1,41,001.00
60		D-26	DCF, Jamnagar	1	1,19,668.00
61		D-65	DCF, Wild Ass Sanctuary Dhrangadhra	1	98.00
62		D-88	ACF, Sub Division Bharuch	1	60.00
63	Mar-2025	D-03	DCF, S.F.D Dahod	3	53,620.00
64		D-95	DCF, Devbhumi Dwarka F,D, Jamkhamhbaliya.	7	1,82,198.00
	Grand Total			103	49,71,971.00

ANNEXURE –III B (Refer para 2.3)

**List of Outstanding Forest Remittance (Credits) as on 09-2025:
(8782 00 103 11)**

S.L	Month	Code	Division	Item	Amount
1	Oct-2017	D-32	DCF, (East) Bhuj	2	18,050.00
2	Jul-2018	D-32	DCF, (East) Bhuj	1	20.00
3	Jan-2021	D-89	DCF, Surat	1	8,000.00
4	Jun-2021	D-64	DCF, Gir (West) Junagadh	1	17,272.00
5	Sep-2021	D-20	DCF, Gandhinagar	1	8,000.00
6		D-31	DCF, S.F.D Bhuj	1	11,200.00
7	Oct-2021	D-04	DCF, S.F.D Nadiad	1	49,310.00
8		D-38	DCF, M.N.P Park Jamnagar	1	41,992.00
9	Nov-2021	D-81	DCF, S.F.D Anand	1	1,04,895.00
10	Dec-2021	D-20	DCF, Gandhinagar	1	7,100.00
11		D-31	DCF, S.F.D Bhuj	1	7,400.00
12	Feb-2022	D-20	DCF, Gandhinagar	1	9,501.00
13	Mar-2022	D-44	CF, W.P Surat	1	12.00
14		D-16	DCF, S.F.D Surat	1	10.00
15	Apr-2022	D-04	DCF, S.F.D Nadiad	1	25,202.00
16	May-2022	D-20	DCF, Gandhinagar	1	900.00
17		D-23	DCF, B.K Palanpur	1	400.00
18	Jun-2022	D-100	DCF, Kevadiya	5	16,740.00
19		D-56	DCF, Narmada	5	2,440.00
20		D-69	DCF, W.F. vadodara	1	100.00
21	Jul-2022	D-80	DCF, S.F.D Narmada	2	6,000.00
22	Aug-2022	D-41	CF, Silva Division Rajpipla	1	5,000.00
23		D-59	Principal, GFRC Rajpipla	4	3,600.00
24	Sep-2022	D-44	CF, W.P Surat	2	4,500.00
25		D-80	DCF, S.F.D Narmada	2	21,400.00
26	Oct-2022	D-20	DCF, Gandhinagar	2	14,800.00
27		D-38	DCF, M.N.P Park Jamnagar	2	8,000.00
28	Nov-2022	D-100	DCF, Kevadiya	1	60.00
29		D-32	DCF, (East) Bhuj	1	20.00
30		D-84	DCF, South Valsad	2	15,016.00
31	Dec-2022	D-58	DCF, Research Gandhinagar	1	100.00
32		D-69	DCF, W.F. vadodara	1	80.00
33	Jan-2023	D-20	DCF, Gandhinagar	2	9,734.00
34		D-56	DCF, Narmada	1	300.00
35		D-58	DCF, Research Gandhinagar	1	1,200.00
36		D-69	DCF, W.F. vadodara	5	8,360.00
37	Feb-2023	D-100	DCF, Kevadiya	2	3,240.00
38		D-20	DCF, Gandhinagar	3	16,000.00
39		D-55	DCF, Vyara	4	2,20,977.00
40		D-58	DCF, Research Gandhinagar	1	700.00

S.L	Month	Code	Division	Item	Amount
41		D-31	DCF, S.F.D Bhuj	2	10,750.00
42		D-76	DCF, Wild Life Nalsarovar Sanand	1	8,000.00
43	Mar-2023	D-20	DCF, Gandhinagar	3	2,35,473.00
44		D-55	DCF, Vyara	3	3,283.00
45		D-56	DCF, Narmada	2	1,19,500.00
46		D-58	DCF, Research Gandhinagar	1	16,000.00
47		D-95	DCF, Devbhumi Dwarka F,D, Jamkhambhaliya.	1	1,23,720.00
48	Apr-2023	D-56	DCF, Narmada	4	34,701.00
49	May-2023	D-20	DCF, Gandhinagar	2	8,800.00
50		D-56	DCF, Narmada	3	2,240.00
51	Jun-2023	D-20	DCF, Gandhinagar	1	7,000.00
52		D-56	DCF, Narmada	1	7,670.00
53		D-69	DCF, W.F. vadodara	1	60.00
54		D-66	ACF, K.N.P Velavadar	1	60.00
55	Jul-2023	D-37	DCF, S.F.D B.K Palanpur	1	1,000.00
56		D-56	DCF, Narmada	1	20.00
57		D-64	DCF, Gir (West) Junagadh	3	13,290.00
58		D-83	DCF, North Valsad	1	60.00
59	Sep-2023	D-20	DCF, Gandhinagar	5	19,617.00
60		D-69	DCF, W.F. vadodara	1	20.00
61	Oct-2023	D-55	DCF, Vyara	3	12,784.00
62	Nov-2023	D-55	DCF, Vyara	1	18,890.00
63	Dec-2023	D-15	DCF, S.F.D Vadodara	1	7,500.00
64		D-20	DCF, Gandhinagar	1	7,000.00
65		D-97	DCF, Aravalli F.D, Modasa	1	7,000.00
66	Jan-2024	D-20	DCF, Gandhinagar	3	17,060.00
67		D-37	DCF, S.F.D B.K Palanpur	1	20.00
68		D-55	DCF, Vyara	1	20.00
69		D-63	DCF, Gir (East) Dhari	1	20.00
70		D-97	DCF, Aravalli F.D, Modasa	1	2,500.00
71		D-36	DCF, S.K North Himatnagar	1	6,39,475.00
72	Feb-2024	D-21	DCF, S.K Himatnagar	2	7,460.00
73	Mar-2024	D-20	DCF, Gandhinagar	1	1,42,074.00
74		D-56	DCF, Narmada	2	6,308.00
75		D-95	DCF, Devbhumi Dwarka F,D, Jamkhambhaliya.	1	1,90,038.00
76		D-21	DCF, S.K Himatnagar	2	95,552.00
77	Apr-2024	D-20	DCF, Gandhinagar	1	7,000.00
78		D-55	DCF, Vyara	1	5,620.00
79		D-56	DCF, Narmada	1	40.00
80		D-25	DCF, Normal, Junagadh	1	1,84,100.00
81		D-92	DCF, Morbi	1	10,000.00
82	Jun-2024	D-55	DCF, Vyara	4	23,240.00
83	Jul-2024	D-20	DCF, Gandhinagar	1	34,290.00
84		D-55	DCF, Vyara	1	80.00

S.L	Month	Code	Division	Item	Amount
85		D-56	DCF, Narmada	1	40,000.00
86		D-64	DCF, Gir (West) Junagadh	1	3,000.00
87		D-91	DCF, Banni Grassland Bhuj	1	5,000.00
88		D-32	DCF, (East) Bhuj	1	7,280.00
89		D-92	DCF, Morbi	1	60,000.00
90	Aug-2024	D-55	DCF, Vyara	1	7,500.00
91		D-56	DCF, Narmada	1	1,000.00
92		D-31	DCF, S.F.D Bhuj	2	14,993.00
93	Sep-2024	D-20	DCF, Gandhinagar	1	4,420.00
94		D-41	CF, Silva Division Rajpipla	1	14,000.00
95		D-56	DCF, Narmada	1	2,000.00
96		D-64	DCF, Gir (West) Junagadh	3	11,025.00
97		D-95	DCF, Devbhumi Dwarka F,D, Jamkhambhaliya.	1	88,559.00
98		D-92	DCF, Morbi	3	1,11,300.00
99	Oct-2024	D-15	DCF, S.F.D Vadodara	1	298.00
100		D-80	DCF, S.F.D Narmada	1	3,000.00
101	Nov-2024	D-100	DCF, Kevadiya	1	20.00
102		D-55	DCF, Vyara	1	1,500.00
103		D-64	DCF, Gir (West) Junagadh	1	20.00
104		D-80	DCF, S.F.D Narmada	1	7,400.00
105	Dec-2024	D-55	DCF, Vyara	1	4,500.00
106	*Dec-2024	D-88	ACF, Sub Division Bharuch	1	95,670.00
107	Jan-2025	D-20	DCF, Gandhinagar	1	1,485.00
108		D-23	DCF, B.K Palanpur	2	3,796.00
109		D-65	DCF, Wild Ass Sanctuary Dhrangadhra	2	23,695.00
110		D-69	DCF, W.F. vadodara	1	80.00
111		D-17	Pr. C.C.F (A/cs), Gandhinagar	0	83,125.00
112	Feb-2025	D-03	DCF, S.F.D Dahod	1	29,000.00
113		D-64	DCF, Gir (West) Junagadh	1	10,000.00
114		D-25	DCF, Normal, Junagadh	1	12.00
115		D-11	DCF, Baria	1	20.00
116		D-87	DCF, S.F.D Valsad	2	18,000.00
117	Mar-2025	D-02	DCF, S.F.D Ahmedabad	1	69,796.00
118		D-56	DCF, Narmada	1	10,000.00
119		D-69	DCF, W.F. vadodara	2	800.00
120		D-96	DCF, Mahisagar F.D, Lunavada.	2	53,600.00
			Grand Total	186	34,82,860.00

* Transfer Entry

ANNEXURE -III C (Refer para 2.3)

**Item wise List of Outstanding Forest Cheques (Credits) as on 09-2025:
(8782-00-103-12)**

Sl. No	Code	Division Name	Month	Cheque No	Amounts (In Rs.)
1	D-02	Dy. SFD AHMEDABAD	Sep-07	506045	-1800
2	D-59	Principal, PRI. GFRC Rajpipala	Mar-23	381445	81,962
3	D-29	DCF, Porbandar	Mar-23	756627	3,96,074
4	D-87	DCF, S.F.D Valsad	Jul-23	649582	4,781
5	D-80	DCF, S.F.D Narmada	Aug-24	398112	39,187
6	D-87	DCF, S.F.D Valsad	Aug-24	649657	400
7	D-87	DCF, S.F.D Valsad	Aug-24	649659	3,498
8	D-15	DCF, S.F.D Vadodara	Sep-24	205396	80,000
9	D-15	DCF, S.F.D Vadodara	Sep-24	205397	11,086
10	D-15	DCF, S.F.D Vadodara	Sep-24	205400	13,000
11	D-15	DCF, S.F.D Vadodara	Sep-24	205402	6,838
12	D-15	DCF, S.F.D Vadodara	Sep-24	205403	3,445
13	D-87	DCF, S.F.D Valsad	Sep-24	650712	11,200
14	D-14	DCF, S.F.D Navsari	Oct-24	599141	2,800
15	D-14	DCF, S.F.D Navsari	Oct-24	599253	2,380
16	D-14	DCF, S.F.D Navsari	Oct-24	599262	350
17	D-14	DCF, S.F.D Navsari	Oct-24	599276	2,520
18	D-35	DCF, S.F.D Mehsana	Oct-24	320593	9,74,297
19	D-87	DCF, S.F.D Valsad	Oct-24	650713	1,400
20	D-87	DCF, S.F.D Valsad	Oct-24	650717	11,200
21	D-87	DCF, S.F.D Valsad	Oct-24	650798	7,200
22	D-87	DCF, S.F.D Valsad	Oct-24	650801	29,849
23	D-87	DCF, S.F.D Valsad	Oct-24	650831	5,600
24	D-87	DCF, S.F.D Valsad	Oct-24	650834	11,200
25	D-95	DCF, Devbhumi Dwarka Forest Division, Jamkhambhaliya.	Nov-24	376661	8,000
26	D-95	DCF, Devbhumi Dwarka Forest Division, Jamkhambhaliya.	Nov-24	376662	8,000
27	D-87	DCF, S.F.D Valsad	Nov-24	650850	20,000
28	D-87	DCF, S.F.D Valsad	Nov-24	650874	4,000
29	D-87	DCF, S.F.D Valsad	Nov-24	650912	8,029
30	D-14	DCF, S.F.D Navsari	Dec-24	599247	6,400
31	D-94	DCF, Gir Somnath Forest Division, Veraval.	Dec-24	818488	1,110
32	D-95	DCF, Devbhumi Dwarka Forest Division, Jamkhambhaliya.	Dec-24	376724	11,200
33	D-87	DCF, S.F.D Valsad	Dec-24	650937	4,000

Sl. No	Code	Division Name	Month	Cheque No	Amounts (In Rs.)
34	D-88	ACF, Sub Division Bharuch	Jan-25	86179	7,003
35	D-87	DCF, S.F.D Valsad	Jan-25	650985	3,912
36	D-87	DCF, S.F.D Valsad	Jan-25	650989	5,600
37	D-87	DCF, S.F.D Valsad	Jan-25	650997	4,000
38	D-87	DCF, S.F.D Valsad	Jan-25	650998	4,000
39	D-87	DCF, S.F.D Valsad	Jan-25	651000	4,000
40	D-87	DCF, S.F.D Valsad	Jan-25	651001	4,000
41	D-87	DCF, S.F.D Valsad	Jan-25	651002	4,000
42	D-87	DCF, S.F.D Valsad	Jan-25	651003	4,000
43	D-87	DCF, S.F.D Valsad	Jan-25	651004	4,000
44	D-87	DCF, S.F.D Valsad	Jan-25	651005	4,000
45	D-87	DCF, S.F.D Valsad	Jan-25	651006	4,000
46	D-87	DCF, S.F.D Valsad	Jan-25	651013	3,320
47	D-87	DCF, S.F.D Valsad	Jan-25	651033	490
48	D-87	DCF, S.F.D Valsad	Jan-25	651053	4,000
49	D-87	DCF, S.F.D Valsad	Jan-25	651059	2,800
50	D-87	DCF, S.F.D Valsad	Jan-25	651082	3,948
51	D-87	DCF, S.F.D Valsad	Jan-25	651083	3,948
52	D-87	DCF, S.F.D Valsad	Jan-25	651102	3,260
53	D-87	DCF, S.F.D Valsad	Jan-25	651103	3,024
54	D-87	DCF, S.F.D Valsad	Jan-25	651104	3,440
55	D-87	DCF, S.F.D Valsad	Jan-25	651113	3,168
56	D-87	DCF, S.F.D Valsad	Jan-25	651115	3,536
57	D-87	DCF, S.F.D Valsad	Jan-25	651119	3,436
58	D-28	DCF, Bhavnagar	Feb-25	191027	4,151
59	D-28	DCF, Bhavnagar	Feb-25	191028	5,063
60	D-95	DCF, Devbhumi Dwarka Forest Division, Jamkhambhaliya.	Feb-25	469246	476
61	D-95	DCF, Devbhumi Dwarka Forest Division, Jamkhambhaliya.	Feb-25	469250	525
62	D-02	DCF, S.F.D Ahmedabad	Mar-25	20046	31,895
63	D-02	DCF, S.F.D Ahmedabad	Mar-25	20060	2,594
64	D-10	DCF, Chhotaudepur	Mar-25	324890	35,000
65	D-10	DCF, Chhotaudepur	Mar-25	324942	500
66	D-29	DCF, Porbandar	Mar-25	830367	8,913
67	D-37	DCF, S.F.D B.K Palanpur	Mar-25	4956	600
68	D-55	DCF, Vyara	Mar-25	469079	834
69	D-55	DCF, Vyara	Mar-25	469136	1,140
70	D-55	DCF, Vyara	Mar-25	469327	1,132
71	D-64	DCF, Gir (West) Junagadh	Mar-25	825192	2,706
72	D-83	DCF, North Valsad	Mar-25	528122	9,59,165

Sl. No	Code	Division Name	Month	Cheque No	Amounts (In Rs.)
73	D-87	DCF, S.F.D Valsad	Mar-25	651169	3,881
74	D-87	DCF, S.F.D Valsad	Mar-25	651179	4,000
75	D-87	DCF, S.F.D Valsad	Mar-25	651180	6,000
76	D-87	DCF, S.F.D Valsad	Mar-25	651195	3,746
77	D-87	DCF, S.F.D Valsad	Mar-25	651211	2,044
78	D-87	DCF, S.F.D Valsad	Mar-25	651214	1,260
79	D-87	DCF, S.F.D Valsad	Mar-25	651216	2,784
80	D-87	DCF, S.F.D Valsad	Mar-25	651239	7,848
81	D-87	DCF, S.F.D Valsad	Mar-25	651240	7,160
82	D-87	DCF, S.F.D Valsad	Mar-25	651241	3,220
83	D-87	DCF, S.F.D Valsad	Mar-25	851242	3,640
84	D-87	DCF, S.F.D Valsad	Mar-25	651244	3,848
85	D-87	DCF, S.F.D Valsad	Mar-25	651245	3,580
86	D-87	DCF, S.F.D Valsad	Mar-25	651246	3,552
87	D-87	DCF, S.F.D Valsad	Mar-25	651247	3,180
88	D-87	DCF, S.F.D Valsad	Mar-25	651248	5,416
89	D-87	DCF, S.F.D Valsad	Mar-25	651249	3,180
90	D-87	DCF, S.F.D Valsad	Mar-25	651250	3,252
91	D-87	DCF, S.F.D Valsad	Mar-25	651251	3,492
92	D-87	DCF, S.F.D Valsad	Mar-25	651252	5,304
93	D-87	DCF, S.F.D Valsad	Mar-25	651265	24,360
94	D-87	DCF, S.F.D Valsad	Mar-25	651277	1,450
95	D-87	DCF, S.F.D Valsad	Mar-25	651287	19,943
96	D-87	DCF, S.F.D Valsad	Mar-25	658902	27
97	D-87	DCF, S.F.D Valsad	Mar-25	658968	216
		TOTAL			30,42,968

***Rs (-)1800 difference created due to the court case.**

ANNEXURE -IV (Refer para 2.4)

Statement showing the Forest Deposit (8443-00-109-00) for the year 2024-25 (in Rs.):

Month	Opening Balance as on 01-Apr-24	Deposits during the month	Refunds during the month	Closing Balance as on 31-Mar-25
24-Apr	67,66,96,934	2,26,10,057	9,42,331	69,83,64,660
24-May	69,83,64,660	93,83,161	7,07,057	70,70,40,764
24-Jun	70,70,40,764	3,49,29,931	27,00,571	73,92,70,124
24-Jul	73,92,70,124	2,75,06,653	1,64,98,487	75,02,78,290
24-Aug	75,02,78,290	2,78,85,752	2,32,81,670	75,48,82,372
24-Sep	75,48,82,372	2,86,73,792	21,31,232	78,14,24,932
24-Oct	78,14,24,932	2,45,11,906	69,72,309	79,89,64,529
24-Nov	79,89,64,529	1,70,33,757	98,74,255	80,61,24,031
24-Dec	80,61,24,031	1,29,27,810	1,30,92,864	80,59,58,977
25-Jan	80,59,58,977	2,55,41,112	37,32,287	82,77,67,802
25-Feb	82,77,67,802	1,67,19,539	6,98,16,726	77,46,70,615
25-Mar	77,46,70,615	15,45,81,398	2,76,65,645	90,15,86,368
Mar-25(S)	90,15,86,368	0	66,977	90,15,19,391
Total		40,23,04,868	17,74,82,411	

Position of Dang Forest deposit (8443-00-109-01) for the year 2024-25 (in Rs.)

Month	Opening Balance as on 01-Apr-24	Deposits during the month	Refunds during the month	Closing Balance as on 31-Mar-25
24-Apr	20,97,38,574	54,65,805		21,52,04,379
24-May	21,52,04,379		2,29,68,941	19,22,35,438
24-Jun	19,22,35,438			19,22,35,438
24-Jul	19,22,35,438		9,15,000	19,13,20,438
24-Aug	19,13,20,438		20,69,616	18,92,50,822
24-Sep	18,92,50,822			18,92,50,822
24-Oct	18,92,50,822	2,26,234	15,43,446	18,79,33,610
24-Nov	18,79,33,610			18,79,33,610
24-Dec	18,79,33,610			18,79,33,610
25-Jan	18,79,33,610	1,61,101	1,76,701	18,79,18,010
25-Feb	18,79,18,010			18,79,18,010
25-Mar	18,79,18,010		6,99,20,975	11,79,97,035
Mar-25(S)	11,79,97,035			11,79,97,035
Total		58,53,140	9,75,94,679	

ANNEXURE –V (Refer para 2.4)

Division Wise List of Deposits Outstanding more than three complete years as on March 2025:

(Amount in Rs.)

Sl. No.	Div. Code	Division Name		2016-17	2017-18	2018-19	2019-20	2020-21	Total	% of Total	
33	D89	DCF, S.F.D. Rajkot.							6,36,68,464	19.71%	
3	D81	DCF, S.F.D. Surendranagar							6,07,28,183	18.80%	
32	D88	CF, W.P Junagadh							4,16,42,800	12.89%	
1	D04	DCF, S.F.D. Ahmedabad		34,45,406	6,82,400	77,09,921			2,94,55,983	9.12%	
10	D20	DCF, S.F.D. Godhra			1,18,87,771	1,32,200	83,36,984		2,55,27,865	7.90%	
9	D87	DCF, S.F.D. Vadodara		36,79,035					2,50,13,262	7.74%	
15	D38	DCF, Gandhinagar							1,91,91,099	5.94%	
8	D14	DCF, S.F.D. Dahod		0	85,000	57,42,433	2,32,96,346	38,42,023		1,21,53,368	3.76%
5	D15	DCF, Normal Godhra							1,01,34,176	3.14%	

Sl. No.	Div. Code	Division Name	2016-17	2017-18	2018-19	2019-20	Total	% of Total
23	D37	DCF, Surendranagar		7,59,292	12,02,355	2,025	78,78,227	2.44%
13	D97	DCF, S.F.D Surat	0	4,18,526	8,56,234	33,78,358	54,05,463	1.67%
38	G01	CF, Silva Division Rajpipla		4,35,146	12,01,050	32,29,292	52,78,645	1.63%
20	D78	DCF, M.N.P Park Jamnagar					26,92,686	0.83%
7	D13	DCF, Mahisagar FD, Lunavada.	18,61,000				22,41,771	0.69%
22	D36	DCF, Jamnagar					18,61,000	0.58%
34	D29	DCF, S.F.D Amreli					17,90,620	0.55%
26	D93	DCF, (East) Bhuj					15,15,255	0.47%
37	D84	DCF, Devbhumi Dwarka FD, Jamkhambhaliya.	35,200	1,00,000	10,00,000	14,57,908	22,41,771	11,65,200
12	D23	DCF, S.F.D Navsari	3,76,830	43,388	49,947	9,81,120	5,58,500	11,63,286
31	D56	DCF, S.F.D B.K Palanpur	4,90,340				10,20,614	10,20,614
29	D58	DCF, Banni Grassland Bhuj						9,10,558

Sl. No.	Div. Code	Division Name	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total	% of Total
16	D25	DCF, S.K Himatnagar							6,02,764	0.19%
27	D94	DCF, (West) Bhuj							3,71,140	0.11%
35	D64	DCF, Botad FD, Botad.							3,51,539	0.11%
19	D33	DCF, Wild Ass. Sanctu. Dhrangadhra		29,500					2,89,512	0.09%
11	D21	DCF, S.F.D Bharuch			2,50,197				2,50,197	0.08%
36	D67	DCF, Gir Somnath FD, Veraval.	25,000	15,000					1,40,000	0.04%
24	D42	DCF, Bhavnagar			0	45,000			94,165	0.03%
2	D06	DCF, S.F.D Nadiad		90,050					90,050	0.03%
14	D65	DCF, S.F.D Valsad			94,165	1,00,000	0	2,15,012	3,51,539	0.03%
18	D32	DCF, Aravalli FD, Modasa	6,930		65,000				71,930	0.02%
30	D60	DCF, S.K North Himatnagar		55,593	0	0	29,318	48,628	55,593	0.02%
6	D98	DCF, Chhotauddepur							48,628	0.02%
21	D91	DCF, Normal, Junagadh							29,318	0.01%
4	D10	DCF, S.F.D Anand					25,000		25,000	0.01%
25	D50	DCF, S.F.D Bhuj			20,000				20,000	0.01%

Sl. No.	Div. Code	Division Name	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total	% of Total
28	D95	DCF, Patan						8,660	8,660	0.00%
17	D27	DCF, B.K Palanpur				510			510	0.00%
		Grand Total	25,000	1,45,99,499	2,66,54,047	3,60,09,859	4,28,73,648	20,28,09,020	32,29,71,073	100.00%

ANNEXURE –VI (Refer para 3.1)

The division-wise list of these Common types of irregularities noticed in Central Audit for the year 2024-25 MH 2406

Sr. No.	DDO	HM No.	Voucher nos. & Month/year	Amount
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Enclosing of Insufficient documents with vouchers

1	CCF, Gandhinagar	58/06-24	105 & others (05 vrs.) of 11/23	15,09,78,000
2	DCF, WL, Vadodara	57/05-24	127 & others (11 vrs) of 10/23	4,30,231
3	CCF, Gandhinagar	59/06-24	66 & others (54 vrs.) of 11/23	20,12,157
4	CCF, Gandhinagar	60/06-24	125 & othrs of 11/23	2,93,659
5	DCF, Palanpur	67/02-25	13, 318 & 319 of 12/23	1,25,837
6	DCF, Palanpur	68/02-25	441 & others (14 vrs.) of 12/23	65,58,368
7	DCF, Palanpur	69/02-25	305 & others of 12/23	62,42,270
8	DCF, Palanpur	70/02-25	01 & others (95 vrs.) of 12/23	1,83,57,841
9	DCF, Palanpur	71/02-25	08 & others (81 vrs.) of 12/23	47,13,001
10	DCF, Palanpur, BK	63/02-25	329-331 & 513 (04vrs.) of 12/23	9,24,069
11	DCF, Palanpur, BK	65/02-25	377-383 (07 vrs.) of 12/23	6,90,230
12	DCF, Palanpur, BK	66/02-25	18, 19, 384 & 385 of 12/23	1,51,926
13	DCF, PLO, Gandhinagar	61/02-25	38-40 (03 vrs.) of 12/23	1,29,745
14	DCF, PLO, Gandhinagar	62/02-25	33 of 12/23	1,00,000
15	DCF, PLO, Gandhinagar	64/02-25	44 & 45 of 12/23	19,37,810
16	DCF, Vadodara	54/04-24	05 & others of 10/23	1,28,31,665

Non-enclosing of supporting documents with vouchers

1	DCF, Vadodara	55/04-24	61 & others (04 vrs.) of 10/23	2,07,680
2	DCF, WL, Vadodara	56/05-24	163 & others of 10/23	98,000

ANNEXURE –VII (Refer para 3.1)

The division-wise list of these Common types of irregularities noticed in Central Audit for the year 2024-25 MH 4406

Enclosing of insufficient supporting documents with vouchers

Sr. No.	DDO	HM No.	Voucher nos. & Month/year	Amount
1	DCF, Baria	15 of 04-2024	01 & others (546 Vrs.) of 08/23	4,26,84,764
2	DCF, Baria	16 of 05-2024	642 & others of 09/23	3,03,163
3	DCF, WL, Vadodara	17 of 05-2024	65 & others of 10/23 (06 vrs.)	3,46,722
4	DCF, Palanpur, Banaskantha	18 of 02-2025	250 of 12/23	1,93,405
5	DCF, Palanpur, Banaskantha	19 of 02/25	162 of 12/23	49,400
6	DCF, Palanpur, Banaskantha	20 of 02-25	24 & others of 12/23 (63 vrs.)	6,64,896
7	DCF, Palanpur, Banaskantha	21 of 02-25	89 & others (83 vrs), 12/23	28,80,085
8	DCF, Palanpur, Banaskantha	22 of 02-25	36 & others of 12/23 (28 vrs)	55,50,510

ANNEXURE –VIII (Refer para 3.2 A)

Details of Audit objection and Inspection report not replied to

Sr. No	Division Name and Audit Period
	Audit Objections
(i) Deputy Conservator of Forests, Wild Ass Sanctuary Division, Dhrangadhra, Surendranagar :: 04/2016 to 03/2024	
1	Non-recovery of Labour Welfare Cess.
2	Unclaimed Security Deposit of more than three years not lapsed into Govt. Account.
3	Short recovery of Net Present Value (NPV).
4	Splitting of works and avoiding the e-tendering process.
5	Shortage of manpower.
(ii) Deputy Conservator of Forests, Nalsarovar Bird Sanctuary, Wildlife Division, Sanand :: 04/2014 to 03/2024	
1	Lack of monitoring of boats for Tourist Safety.
2	Illegal fishing in Nalsarovar.
3	Pending removal of invasive species and plantation from Nalsarovar and Thol Wildlife Sanctuary.
4	Pending boundary demarcation, incorrect GPS coordinates of the boundary pillars and non-availability of GIS maps.
5	Detrimental activities within the protected area.
6	Failure to monitor important wetland parameters and indicators.
7	Non-Deduction of Labour Welfare Cess.
8	Non execution of the provisions made in Management Plan.
9	Failure to monitor critical wetland indicators in real-time.
10	Failure to use drone technology in combating rampant poaching.
11	Non execution of works of ₹ 53.00 lakhs at Thol Wildlife Sanctuary.
12	Lack of monitoring in respect of Nalsarovar and Thol Birds Sanctuaries Conservation Society.
13	Non-submission of a Management Information Report.
14	Improper maintenance of records.
15	Omissions noticed in maintenance of Service Books.
(iii) Deputy Conservator of Forests, Banaskantha Division, Palanpur :: 04/2017 to 03/2024	
1	Granting NOC for Petrol Pumps in violation of ESZ notifications.
2	Non-compliance to the conditions/ instructions of MoEF&CC in diversion of forest land.

Sr. No	Division Name and Audit Period
Audit Objections	
3	Non preparation of Zonal Master Plan of Balaram- Ambaji Wildlife Sanctuary.
4	Splitting of Civil works and non-adherence to the standard condition of the contract.
5	Non-monitoring of Participatory Forest Management Scheme.
6	Procedural omission in permission for cutting trees on private lands outside of forest area
7	Avoidable expenditure of ₹4,096 on payment of electricity duty.
8	Non-Disposal of Idle/un-serviceable Vehicles and other Deadstock items.
9	Non-creation of GIS cell.
10	Gaps in Forest Fire Management Practices.
11	Non utilisation of drone technology in surveillance, mapping, monitoring and ecological audit.
12	Incorrect GPS coordinates listed for Civil Works and Plantation locations.
(iv) Gujarat Ecology Commission, Gandhinagar. :: 04/ 2017 to 03/ 2024	
1	Irregularities in Mangrove Plantation during 2018-19, 2019-20, 2021-22 and 2023-24.
2	Non-opening of Auto Fixed Deposit Mode Account (AFDM) in Bank leading to loss of interest.
3	Irregular payment and unfruitful expenditure during the development of MRCI under ICZMP.
4	Irregularities in the implementation of O&M Contract of Children Nutrition Park.
5	Irregularities in the Construction of Children Nutrition Park (CNP).
6	Avoidable excess expenditure due to non-compliance to the principle of financial propriety.
7	Irregularities in execution of 'Model Eco Village' Project at Villages Borkach and Bhuriyakuva.
8	Unauthorised excess payment to the Service Provider.
9	Lack of monitoring for payment of "Good Green Deeds/ Green & Blue Good deeds" awareness campaign.
10	Irregularity in awarding contract for Radio Awareness Campaigns.
11	Irregularity in awarding contract for Awareness Campaigns via Private T.V. Channels.
12	Irregular payment to contractual staff engaged for ENCORE project.
13	Irregularities in the implementation of Environmental Action Scheme.

Sr. No	Division Name and Audit Period
	Audit Objections
14	Irregular payment towards O&M of Nutri Mirror Maze.
15	Irregularities in execution of 'Prakriti ki Pathshala' project.
16	Irregularities in execution of awareness training programmes "Eco-conscious way of life style"
17	Non-production of records/ files/ information for scrutiny.
(v) Deputy Conservator of Forests, Valsad North Division, Valsad/ :: 04/2016 to 03/2024	
1	Omissions noticed in Timber auction.
2	Non-compliance to the conditions/ instructions of MoEF&CC in diversion of forest land.
3	Splitting of Civil works.
4	Non-recovery of Labour Welfare Cess.
5	Non-monitoring of Participatory Forest Management Scheme.
6	Non-recovery of outstanding amount of auctioned timber.
7	Procedural omission in permission for cutting trees on private lands outside of forest area.
8	Non- closure of Savings Account of the Mandlies in GFDP Project funded by JBIC.
9	Avoidable expenditure on payment of electricity duty.
10	Non-Disposal of idle/un-serviceable vehicles and other deadstock items.
11	Non implementation of e-Sarkar application.
12	Shortage of manpower.
13	Non preparation and submission of Store Account.
14	Non-availability of GIS maps and non-recording the GPS coordinates of the boundary pillars.
15	Failure to use drone technology in surveillance, mapping, monitoring and ecological audit.
(vi) Deputy Conservator of Forest, Narmada Division, Rajpipala/ :: 04/2016 to 03/2024	
1	Non-recovery of outstanding amount of timber auction.
2	Non/Short levy of interest on delayed payments.
3	Non-recovery of Labour Welfare Cess.
4	Splitting of works.
5	Omissions noticed in Timber auction.
6	Forest Fire Management in Narmada Forest Division.
7	Shortage of Manpower in Narmada Forest Division
8	Non preparation and submission of Store Account.

Sr. No	Division Name and Audit Period
	Audit Objections
9	Regarding permission for cutting trees on private lands for industrial and commercial purpose.
10	Non-Disposal of Idle/un-serviceable Vehicles.
(vii) Deputy Conservator of Forests, Marine National Park, Jamnagar/ :: 04/2017 to 03/2024	
1	Granting NOC for installation of Diesel storage in violation of ESZ notifications
2	Short demand/ recovery of Net Present Value (NPV) from the user agency for diversion of Protected Forest Land
3	Delay in finalization/ non preparation of Zonal Master Plan of Marine National Park, Khijadiya Bird Sanctuary and Gaga Wildlife Sanctuary
4	Discrepancies in Plantation Records and Satellite Imagery Analysis
5	Inadequacies in conservation efforts in Marine National Park
6	Non-settlement of land declared as Forest Area
7	Non submission of report on the "Environmental Impact Assessment (EIA) with mitigation measures" for granting NOC in ESZ
8	The lack of digitization of boundary pillars and the failure to demarcate the boundaries in sea area of Marine National Park
9	Violation of Standing Order Regarding Treatment Map Finalization and Plantation Activities
10	Pending Inspection of Range Offices
(viii) Deputy Conservator of Forests, Jamnagar (Normal) Division/ :: 04/2015 to 03/2024	
1	Non-recovery of cost of plantation of Medicinal Plants and short levy of cost of Compensatory Afforestation from user agency.
2	Forest Management Without an Approved Working Plan.
3	Violation of Standing Order Regarding Treatment Map Finalization and Plantation Activities.
4	Non-Deduction of Labour Welfare Cess.
5	Non digitization of boundary pillars.
(ix) Deputy Conservator of Forests, Morbi Forest Division/ :: 04/2017 to 03/2024	
1	Non-inclusion of condition of plantation of dwarf plants in diversion of forest land for transmission lines
2	Non-settlement of Land Declared as Forest Area

Sr. No	Division Name and Audit Period
	Audit Objections
3	Delay in Finalization/ non preparation of Zonal Master Plan of Rampara Wildlife Sanctuary.
4	Non observation of Standing Order Regarding Treatment Plan Finalization and Plantation Activities
5	Incorrect GPS Coordinates Listed for Plantation Locations
6	Forest Management Without an Approved Working Plan
7	Non availability of GIS maps
8	Failure to use drone technology in surveillance, mapping, monitoring and ecological audit
(x) Deputy Conservator of Forests, Wildlife Division, Vadodara/ :: 04/2015 to 03/2024	
1	Violation of the ESZ notification by granting NA permission within the notified ESZ area of Jambughoda Wildlife Sanctuary by Collector Panchmahal.
2	Violation of the ESZ notification by granting NA permission within the notified ESZ area of Jambughoda Wildlife Sanctuary by the Collector, Chhotaudepur.
3	Violation of ESZ notification by PCCF(WL) in granting NOC in the notified ESZ area of Jambughoda Wildlife Sanctuary.
4	Violation of the ESZ notification by granting NA permission within the notified ESZ area of Ratanmahal Wildlife Sanctuary by Collector Dahod.
5	Short levy of NPV
6	Non preparation of Management Action Plan (MAP) and Action Plan of Operation (APO)
7	Non-disposal of pending offence cases.
8	Deficiencies in maintenance of plantation activities.
(xi) Deputy Conservator of Forest Normal Forestry Division, Vyara-Tapi :: 04/2015 to 03/2024 Information has not been received from audit.	

ANNEXURE -XI (Refer para 3.2 B)

List of para-Part II.A Paras /FNs. Sent to Report Section during 2024-25

Sr. No.	Para No.	Para Subject	Period of audit	Money Value
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(i) Chief Secretary Addl Chief Secretary, Forest & Environment, Forest & Environment Dept., Gandhinagar, Gandhinagar Dist.

1	A01	Compliance Of Conditions Relating To Corporate Environment Responsibility And Environment Management Plan	04/2021 to 03/2024	0
2	A02	Non-Utilization Of Special Fund Created Under The Order Of The Honble Gujarat High Court	04/2021 to 03/2024	0
3	A03	Loss To Government Due To Non-Revision Of Royalty Rates Of Bamboos	04/2021 to 03/2024	3,94,00,000

(ii) Dy. Conservator Of Forest Normal Forestry Division,Forest & Environment Dept.,Palanpur, Banaskantha Dist.

1	A01	Granting Noc For Petrol Pumps In Violation In Violation Of Esz Notifications	04/2017 to 03/2024	0
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(iii) Dy. Conservator Of Forest Normal Forestry Division, Forest & Environment Dept.,Vyara, Tapi Dist.

1	A01	Irregularities In Permission Granted For Widening Of Roads In Vyara District Under The Fca 1980	04/2013 TO 3/2024	0
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(iv) Dy. Conservator Of Forest Wild Life Division, Forest & Environment Dept.,Vadodara, Vadodara Dist.

1	A01	Violation Of The Esz Notification By Granting Na Permission Within The Notified Esz Area Of Jambugh Oda Wildlife Sanctuary By Collector Panchamahal	04/2015 to 03/2024	0
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Sr. No.	Para No.	Para Subject	Period of audit	Money Value
2	A02	Violation Of The Esz Notification By Granting Na P Permission Within The Notified Esz Area Of Jambug Hoda Wildlife Sanctuary By Collector Chhotaudepur.	04/2015 to 03/2024	0
3	A03	Violation Of The Esz Notification By Pccf(WI) Granting Noc In The Notified Esz Area Of Jambughod Wildlife Sanctuary.	04/2015 to 03/2024	0
4	A04	Violation Of The Esz Notification By Granting Na Permission Within The Notified Esz Area Of Ratanma Hal Wildlife Sanctuary By Collector Dahod.	04/2015 to 03/2024	0

(v) Dy. Conservator Of Forest, Marine National Park, Jamnagar

1	A01	Granting Noc For Installation Of Diesel Storage In Violation Of Esz Notifications.	04/2017 to 03/2024	0
2	B01/FN	Short Recovery Of Net Present Value (Npv) From The User Agency For Diversion Of Protected Forest Land.	04/2017 to 03/2024	9,12,500

(vi) Dy. Conservator Of Forest, Normal Division, Jamnagar

1	A01	Non- Recovery Of Cost Of Plantation Of Medicinal Plants And Short Levy Of Cost Of Compensatory Afforestation From User Agency.	04/2015 to 03/2024	94,12,185
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(vii) Member Secretary FDA North Division, Forest & Environment Dept., Ahwa, Dangs Dist.

1	A01	Violation Of The Relevant Statutes And Guidelines For Road Work Execution	04/2017 to 03/2024	0
2	A02	Non-Levy /Short Levy Of Interest On Delayed Payments.	04/2017 to 03/2024	24,75,177
3	A03	Non-Compliance Of Purna Esz Notification Issued Regarding Regulating The Activities In Esz Area	04/2017 to 03/2024	0

Sr. No.	Para No.	Para Subject	Period of audit	Money Value
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(viii) Member Secretary FDA South Division, Forest & Environment Dept., Ahwa, Dangs Dist.

1	A01	Irregularities In Permission Granted Under Forest Conservation Act (Fca), 1980, And Various Various Guidelines For Widening Of Road.	04/2016 to 03/2024	0
2	A02	Execution Of Widening Of Road Project In Esz Area Without Getting Prior Environment Clearance Of The The MOEF & Cc And Prior Approval Of SCNBW ESZ	04/2016 to 03/2024	0
3	A03	Non- Compliance Of Vansda National Park Esz Notification.	04/2016 to 03/2024	0
4	A04	Irregularities In Permissions Granted For Executing The Bilimora- Chikhli Vansda Waghai Road In The ESZ Area And Non-Compliance Of The	04/2016 to 03/2024	0

(ix) Member Secretary Guj. Ecology Commission, Forest & Environment Dept., Gandhinagar, Gandhinagar Dist.

1	A01	Irregularities In Mangrove Plantation During 2018 19 2019 20 2021 22 And 2023 24	04/2017 to 03/2024	5,42,90,518
2	A02	Non Opening Of Auto Fixed Deposit Mode Account (Afmd) In Bank Leading To Loss Of Interest	04/2017 to 03/2024	80,25,544
3	A03	Irregular Payment And Unfruitful Expenditure During The Development Of MRCI Under ICZMP	04/2017 to 03/2024	58,73,000
1	A04	Irregularities In The Implementation Of O&M Contract Of Children Nutrition Park	04/2017 to 03/2024	31,37,765
2	A05	Irregularities In The Construction Of Children Nutrition Park (CNP)	04/2017 to 03/2024	0
3	A06	Avoidable Excess Expenditure Due To Non Compliance To	04/2017 to 03/2024	1,04,04,120

Sr. No.	Para No.	Para Subject	Period of audit	Money Value
		The Principle Of Financial Propriety		

(x) Member Secretary Gujarat State Lion Conservation Society, Forest & Environment Dept., Junagarh, Junagadh Dist.

1	A01	Expenditures In Deviation Of Government Resolution And Objectives Of The Society	04/2016 to 03/2024	17,76,42,405
2	A02	Splitting Of Civil Works.	04/2016 to 03/2024	2,43,70,851

(xi) Principal Chief Conservator Of Forest PCCF (Gujarat State),Forest & Environment Dept., Gandhinagar, Gandhinagar Dist.

1	A01	Short Recovery Of Additional Compensatory Afforestation	04/2017 to 03/2024	2,93,84,532
2	A02	Unauthorized Retention And Utilization Of Accrued Interest On Unspent Grant On Office Renovation	04/2017 to 03/2024	1,62,00,000
3	A03	Non Utilization Of Unmanned Aerial Vehicles (Drone Camera)	04/2017 to 03/2024	0
4	A04	Wasteful Expenditure Under National Bamboo Mission	04/2017 to 03/2024	80,00,000

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