

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



सत्यमेव जयते
Report on the

Annual Review of Forest Divisions

2023-24



लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Government of Gujarat

Government of Gujarat

Annual Review on the Working of Forest 2023-24

**Office of the Accountant General (A&E)
Rajkot, Gujarat**

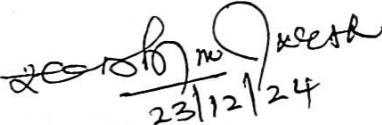
PREFACE

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/Circles render compiled accounts to the Accountant General (A&E). The accounts rendered by the Forest Divisions/Circles are consolidated in the Office of the Accountant General.

This edition of the Annual Review by the Office of the 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 2023-24. 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 Accountant General (A & E) Gujarat, Rajkot. The review also highlights the irregularities noticed during audit of the Divisions conducted by Office of the 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 2023-24 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 Accountant General (A&E).


23/12/24

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

Place: Rajkot.
Date:23-12-2024.

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Forest and Environment Department

Annual Review on the Working of Forest Divisions in the state of Gujarat for the Year 2023-24.

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 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.

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 Forests 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 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.

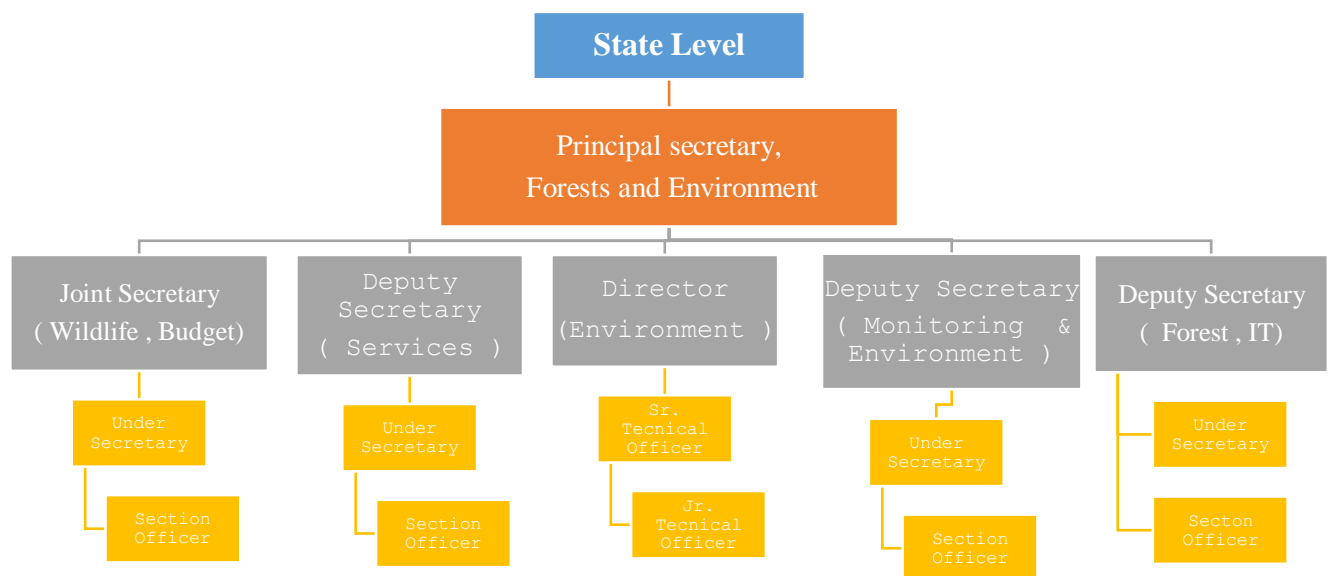
1.2 Organizational Set up of Forest Department

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), Additional Principal Chief Conservators of Forests (APCCF).

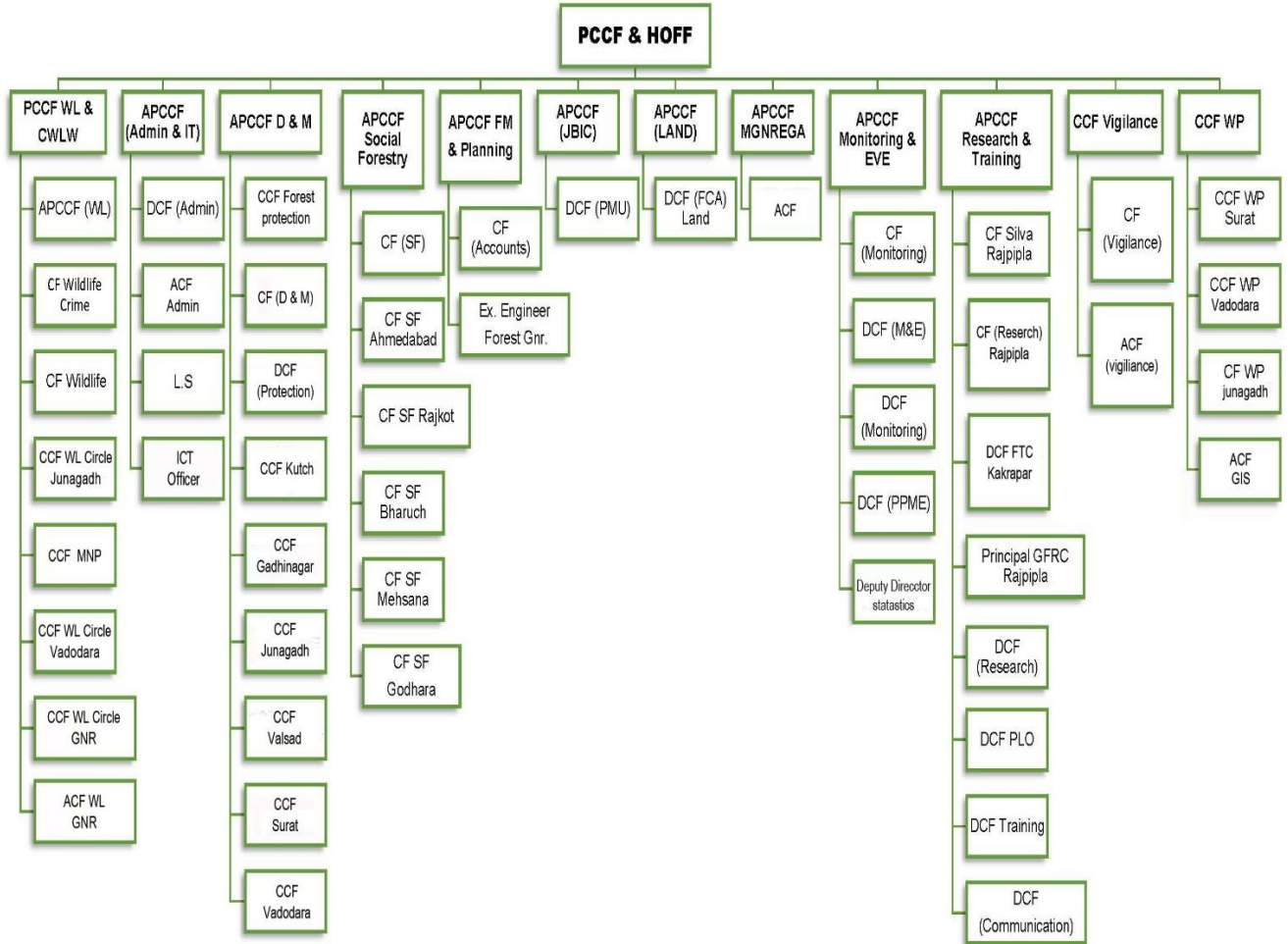
PCCF (Wildlife & CWLW) is the head for wildlife conservation matters and exercises technical control over the related functions associated with conservation of wildlife in the State. There are nine Additional Principal Chief Conservators of Forest (APCCF) responsible for

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 (DCFs). 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/Circles in Gujarat which rendered accounts to the Accountant General (A&E), Rajkot, Gujarat during the year 2023-24. 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 2021-22 to 2023-24 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.		
	2021-22	2022-23	2023-24	2021-22	2022-23	2023-24
Revenue Expenditure	626.86	667.40	763.08	0.39	0.37	0.40
Capital Expenditure	730.84	797.53	887.20	2.59	2.25	1.59
Total Expenditure	1357.70	1464.93	1650.28	-	-	-
Revenue Receipts	33.73	30.88	44.89	0.02	0.015	0.02

The total expenditure of the Forest Department for the year 2023-24 was Rs.1650.28 crore and the total receipts was Rs.44.89 crore. It was further observed that the revenue expenditure for the year 2021-22 was Rs.626.86 crore which was increased to Rs. 763.08 crore in 2023-24. Similarly, the capital expenditure for the year 2021-22 was Rs. 730.84 crore which was also increased to Rs. 887.20 crore. On the other hand, the revenue receipt for the year 2021-22 was Rs. 33.73 crore which was increased to Rs. 44.89 crore. Thus, it could be seen that the revenue expenditure and revenue receipts both have shown an increase. Thus, 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 receipt continuously.

1.4.2 Sources of Revenue Receipts

The Sources of revenue receipts of Forest Department during 2021-22 to 2023-24 are as under (Rs. in crore): -

Head of Account	Sources of receipts	2021-22	2022-23	2023-24
0406-01	Forestry			
101	Sale of Timber & Other Forest Products	9.08	6.27	5.64
800	Other Receipts	23.06	22.13	38.41
900	Deduct Refunds	3.32	0.78	1.74
	Total	28.82	27.62	42.31
0406-02	Environmental Forestry and Wild Life			
111	Receipts from Zoological Park	0.93	3.22	2.58
112	Public Gardens	0	0	0
800	Other Receipts	3.98	0.03	0.0032
900	Deduct Refund	0	0	0
	Total	4.91	3.26	2.5832
	Grand Total	33.73	30.88	44.89

The total revenue receipt of the Forest Department from forestry activity for the year 2023-24 was Rs.42.31 crore and the total revenue receipts from Environmental Forestry and Wild Life activity was Rs. 2.5832 crore. It was further observed that the revenue receipt from forestry activity for the year 2021-22 was Rs. 28.82 crore which was increased to Rs. 42.31 crore in 2023-24. In respect of revenue receipts from Environmental Forestry and Wild Life activity for the year 2021-22 was Rs. 4.91 crore which was decreased to Rs. 3.26 crore in 2022-23 and decreased to Rs. 2.5832 crore in 2023-24. Thus, it could be seen that the revenue receipts were on a decreasing trend from Environmental Forestry and Wildlife activity. Thus, Forest Department needs to put concrete efforts to increase its revenue.

1.4.3 Receipt of Grants and Capital Expenditure.

The position of receipt of grants and capital expenditures by the Forest Department during 2021-22 to 2023-24 is as under:

(Rs. in crore)

Year	No. of projects	Grants received	Capital exp incurred	Excess exp incurred over the grants received	No. of projects	Grants received	Capital exp incurred	Savings / non-utilization of funds
2021-22	0	0	0	0	27	804.44	730.84	73.60
2022-23	5	505.48	550.23	44.75	28	333.01	247.29	85.72
2023-24	04	429.72	447.74	18.02	30	515.07	439.46	75.61

The Forest Department during 2023-24 in respect of four projects had incurred an excess expenditure of Rs.18.02 crore over the available grant. Further, in respect of 30 project funds amounting to Rs. 75.61 crore could not be utilized by the Forest Department. Further, out of 30 projects, in 07 projects no expenditure was incurred despite availability of funds amounting to Rs.51.47 crore. Details indicated in Annexure II.

It was further observed that there was overall saving of Rs.57.59 crore due to saving of Rs.75.61 crore in 30 projects during 2023-24. This was offset by excess expenditure of Rs. 18.02 crore in four projects.

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 **2023-24**. The position indicated in Annexure-III.

2.2 Online submission of monthly Account.

There is much scope for improvement in the preparation of Monthly Accounts of Forest Divisions. At present, this office receives monthly accounts of 73 divisions out of which none of the division of Forest Department submits its monthly accounts in electronic format. It is desirable that these divisions are brought on the Accounts Management System of the Forests Department. Accounts received electronically would help in avoiding errors/mistakes and prevent delays in compiling of accounts.

In the long term, the end-to-end computerization of accounting process will help in real-time monitoring of state of finances of the Department and would lead to greater value addition for all the stakeholders.

2.3 Unreconciled/Outstanding amounts under-Forest 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.

Scrutiny of records revealed that divisions mentioned in Annexure III (A), (B) & (C) did not reconcile their drawal/receipts with treasuries during the year 2023-24 and hence the correctness of drawals and receipts could not be ensured.

The details of amounts relating to materials purchased / sold / transferred by Forest divisions from / to outside authorities/ Other Departments which remained un-adjusted is as under:

(Rs.in lakh)

Sr. No.	Items	Debits as on 31-03-2024	Debits as on 30-09-2024 Out of balances as on 31-03-2024	Credits as on 31-03-24	Credits as on 30-09-2024 Out of balances as on 31-03-2024
1	Forest Remittance 8782-00-103-11	43.98	39.84	82.71	26.17
2	Forest Cheques 8782-00-103-12	8.94	8.94	6784.46	12.88
3	Forest Inter Dept Transfer 8782-00-103-13	02.72	02.72	-	-
4	Forest Inter Division Transfer 8782-00-103-14	12.93	-	18.92	9.63
	Total	68.57	51.49	6886.09	48.68

As on Sept-2024 Forest Remittance (Debit) (MH8782-00-103-11) were outstanding for Rs.1100 (01-item), Rs. 65,625 (01-item), Rs.31,54,300 (07-items), Rs.1,14,534 (11-items), Rs. 38,317 (21-items) , Rs.2,28,205 (17-items) and Rs.3,82,270 (19-items) for the year 2017-18, 2018-19, 2019-20, 2022-23, 2021-22 and 2023-24 respectively. The division-wise list of these outstanding balances is indicated in **Annexure 'III' (A)**.

Similarly, Forest Remittance (Credit) were outstanding as on Sept-2024 was Rs.18,050 (02-items), Rs. 20 (01-items), Rs.2,65,362 (13-items) , Rs.9,01,595 (67-items) and Rs.14,32,404 (50-items) for the period 2017-18, 2021-2022, 2022-23 and 2023-24 respectively. The division-wise list of these outstanding balances is indicated in **Annexure 'III' (B)**.

Further, in respect of Forest Cheques (MH 8782-00-103-12), there were total 20 cheques amounting to Rs. (-) 1,800 (01-Cheque), Rs. 6000 (01-Cheque), Rs. 4,78,036 (02-Cheques) and Rs.806108 (16-Cheques) were outstanding since 2007-08, 2021-22, 2022-23 and 2023-24 respectively. The division-wise list of these outstanding balances is indicated in **Annexure 'III' (C)**.

Despite continuous pursuance by this office, Divisional offices failed to submit the correct and complete reconciled statements in the prescribed proforma. Hence, the possibility of misappropriation of Government money cannot be ruled out.

On verification of "Schedule of Remittances with Treasuries" submitted by the Divisions, it was noticed that remittances and cheques not encashed for more than One year are lying under the Major Head 8782-103-Forest Remittances. 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 cannot be ruled out. Government may review the position on priority and take corrective measures and issue directions to concerned divisions to complete the reconciliation of Forest Remittances and Forest Cheques in a time bound manner. Government may also instruct all the divisions to ensure timely submission of this important schedule every month to Accountant General's Office. 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 expedite the compliance.

Further, the department should review the position of outstanding balances under Major Head **8782-103**-(13) Other Remittances and reconcile the same.

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

As on 31st March, 2024, the Forest Deposits amounting of Rs.67.67 crore in Forest divisions and Rs.20.97 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 Accountant General's Office for crediting into Government account through T.E. Proposal for the same is not being received from some of the divisions which should be reviewed.

It was noticed that an amount of Rs.11.88 crore as detailed in Annexure-V remained unadjusted even though they were more than three years as Deposits, amounting to Rs.0.45 crore (03-division), Rs.1.46 crore (10-division), Rs.2.42 crore (14-division)

Rs.2.84 crore (22-division) and Rs.4.70 crore (25-division) were outstanding since 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21 respectively.

Further, there was a difference of (-) Rs.10.58 lakh between the ledger figure and broadsheet figure representing very old differences, which require reconciliation by the divisions with this Office. Thus, Forest Department may direct its divisions to complete the reconciliation work in a timely manner.

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.

Part –II

3. Irregularities noticed in Central Audit Wing and Audit Notes issued

3.1 Common types of irregularities noticed in Central Audit for the year 2023-24

Major Head -2406

In respect of Major Head -2406, the Audit raised 52 Audit observations out of which 08 audit observations were settled and 44 audit observations are still outstanding as detailed below:

Sr. No	DDO	HM No.	Voucher nos. & Month/Year	Subject	Amount (in Rs.)	Category	Status of ANs (Outstanding/-settled)
1.	DCF, Palitana Shetrunji Wild Life Division, Palitana	01 of 04-2023	147 & 300 of 08/22	Enclosing of invalid supporting documents with vouchers	652637	I	Outstanding
2.	DCF, Palitana Shetrunji Wild Life Division, Palitana	02 of 04-23	36 & others of 08/22 (12 vrs.)	Non-enclosing of supporting documents with Vouchers	1140743	I	Settled in 06/24
3.	DCF, Palitana Shetrunji Wild Life Division, Palitana	03 of 04-23	01 & others of 08/22 (10 vrs.)	Non-enclosing of supporting documents with Vouchers	716564	I	Outstanding
4.	DCF, SFD, Ahmedabad	04 of 04-23	77 & others (25 vrs.) of 08/22	Non enclosing of supporting documents with Vouchers	736959	I	Outstanding
5.	DCF, Research Division, Gandhinagar	05 of 04-23	129 & others (6 vrs) of 08-22	Non-enclosing of supporting documents with Vouchers	173167	I	Outstanding
6.	CF, Silvasa, Rajpipla, Dist. Narmada	06 of 04-23	56-89 (34 vrs.)/ 07-22	Non-enclosing of supporting documents with Vouchers	1494226	I	Outstanding
7.	DCF, Surat	07 of 04-23	01-28 of 07-22	Non-enclosing of supporting documents with Vouchers	2200000	I	Settled in 08/23

8.	DCF, Patan	08 of 04-23	376 & others (22 vrs.) of 07/22	Non-enclosing of supporting documents with Vouchers	334068	I	Dropped in 04-23
9.	DCF, North, Valsad	09 of 04-23	37 & others (218 vrs.) of 08-22	Non-enclosing of valid supporting documents with vouchers	15737474	I	Outstanding
10.	DCF, Palitana Shetrunji Wild Life Division, Palitana	10 of 04-23	15 & others 08-22	Non-enclosing of valid supporting documents with vouchers	816500	I	Settled in 09/23
11.	DCF, Sk, Himatnagar	11 of 08-23	2102-2107 of 03/23	Non-enclosing of valid supporting documents with vouchers	728458	I	Outstanding
12.	DCF, Bird Sanctuary, Sanand	12 of 08-23	146-149 & 201 of 03/23	Non-enclosing of valid supporting documents with vouchers	296084	I	Outstanding
13	Director, Sakkarbaug Zoo, Junagadh	13 of 08-23	86-87,90-96 (09 vrs.) of 03/23	Non-enclosing of valid supporting documents with vouchers	2661706	I	Outstanding
14	Director, Sakkarbaug Zoo, Junagadh	14 of 08-23	39-48 of 03/23	Non-enclosing of valid supporting documents with vouchers	267410	I	Outstanding
15	DCF, SFD, Vadodara	15 of 09-23	474, 476-477 of 3/23	Non-enclosing of valid supporting documents with vouchers	331253	I	Outstanding
16	DCF, SFD, Vadodara	16 of 09-23	142,143 & 181 of 03/23	Non-enclosing of valid supporting documents with vouchers	157476	I	Outstanding
17	DCF, SFD, Vadodara	17 of 09-23	447-458 (12 vrs.) of 03-23	Non-enclosing of valid supporting documents with vouchers	222376	I	Outstanding
18	DCF, Valsad	18 of 09-23	06-08 of 05-23	Non-enclosing of valid supporting documents with vouchers	216278	I	Outstanding

19	DCF, Shetrunji Wild Life Division, Palitana	19 of 10-23	66,72,179, 191 of 05- 23	Non-enclosing of valid supporting documents with vouchers	467509	I	Outstanding
20	DCF, Shetrunji Wild Life Division, Palitana	20 of 10-23	301,400- 404 of 05- 23	Non-enclosing of valid supporting documents with vouchers	368790	I	Outstanding
21	DCF, Shetrunji Wild Life Division, Palitana	21 of 10-23	01 & others of 05/23	Enclosing of invalid/insufficient supporting documents with vouchers	1937500	I	Settled in 01/24
22	DCF, Shetrunji Wild Life Division, Palitana	22 of 10-23	216 & others (8 vrs.) of 05- 23	Enclosing of invalid supporting documents with vouchers	1839756	I	Outstanding
23	DCF, Shetrunji Wild Life Division, Palitana	23 of 10-23	06 & others (44 vrs.) of 05-23	Non-enclosing of valid supporting documents with vouchers	2901360	I	Outstanding
24	DCF, Shetrunji Wild Life Division, Palitana	24 of 10-23	60 & others (13 vrs.) of 05-23	Enclosing of invalid supporting documents with vouchers	1867857	I	Outstanding
25	DCF, Shetrunji Wild Life Division, Palitana	25 of 10-23	350-354 of 05-23	Enclosing of invalid supporting documents with vouchers	361401	I	Outstanding
26	DCF, Porbandar	26 of 10-23	58 of 06-23	Enclosing of invalid supporting documents with vouchers	221564	I	Outstanding
27	DCF, Porbandar	27- of 10-23	50 & others (18 vrs.) of 06-23	Non enclosing of Valid supporting documents with vouchers	807790	I	Outstanding
28	DCF, Sakkarbaug Zoo, Junagadh	28- of 10-23	16,21 & others (21 vrs.) of 06- 23	Enclosing of invalid supporting documents with vouchers	7607345	I	Outstanding
29	DCF, sakkarbaug zoo, Junagadh	29- of 10-23	11-13 of 06-23	Enclosing of invalid supporting documents with vouchers	991087	I	Outstanding

30	DCF, Porbandar	30- of 11-23	70 & others (06 vrs) of 06-23	Non-enclosing of Valid supporting documents with vouchers	360360	I	Outstanding
31	DCF, Porbandar	31- of 11-23	181-195 (15 vrs) of 06-23	Non-enclosing of Valid supporting documents with vouchers	1041600	I	Outstanding
32	DCF, Porbandar	32- of 11-23	01 & others (12 vrs.) of 06-23	Enclosing of invalid supporting documents with vouchers	857200	I	Outstanding
33	DCF, Wildlife Dn., Sasangir Mendarada, Junagadh	33- of 11-23	04-12 (09 vrs.) of 06- 23	Non-enclosing of Valid supporting documents with vouchers	453879	I	Outstanding
34	DCF, Wildlife Dn., Sasangir Mendarada, Junagadh	34- of 11-23	145-153 (09 vrs.) of 06-23	Enclosing of invalid supporting documents with vouchers	1587451	I	Outstanding
35	DCF, Porbandar	35- of 11-23	10 & others (26 vrs.) of 06-23	Non-enclosing of Valid supporting documents with vouchers	2149601	I	Outstanding
36	DCF, Wildlife Dn., Sasangir Mendarada, Junagadh	36- of 11-23	36 & others of 11-23 (12 vrs.)	Non-enclosing of Valid supporting documents with vouchers	1446199	I	Outstanding
37	DCF, Wildlife Dn., Sasangir Mendarada, Junagadh	37- of 11-23	72-75,98- 99 of 06-23	Enclosing of invalid supporting documents with vouchers	741430	I	Outstanding
38	DCF, Wildlife Dn., Sasangir Mendarada, Junagadh	38- of 11-23	13 & others (11 vrs.) of 06-23	Enclosing of invalid supporting documents with vouchers	1408614	I	Outstanding
39	DCF, Wildlife Dn., Sasangir Mendarada, Junagadh	39- of 11-23	16-18 of 06-23	Non-enclosing of Valid supporting documents with vouchers	270007	I	Outstanding

40	DCF, Wildlife Dn., Sasangir Mendarada, Junagadh	40- of 11-23	63 & others (07 yrs.) of 06-23	Non-enclosing of Valid supporting documents with vouchers	417100	I	Outstanding
41	DCF, Wildlife Dn., Sasangir Mendarada, Junagadh	41- of 11-23	122-135 (14 yrs.) of 06-23	Non-enclosing of Valid supporting documents with vouchers	480067	I	Outstanding
42	DCF, Morbi	42- of 01-24	558 & others (11 yrs.) of 07-23	Enclosing of invalid supporting documents with vouchers	205788	I	Outstanding
43	DCF, Morbi	43- of 01-24	64 & others (10 yrs.) of 07-23	Enclosing of invalid supporting documents with vouchers	4038376	I	Outstanding
44	DCF, Morbi	44- of 01-24	1061 of 07-23	Enclosing of invalid supporting documents with vouchers	20000	I	Outstanding
45	DCF, Morbi	45- of 01-24	1119 of 07-23	Enclosing of invalid/insufficient supporting documents with vouchers	99867	I	Outstanding
46	DCF, Morbi	46- of 02-24	229 & others of 08/23 (17vrs.)	Enclosing of invalid/insufficient supporting documents with vouchers	225000	I	Settled in 06/24
47	DCF, Morbi	47- of 02-24	64 & others of 07-23 (06 yrs.)	Enclosing of invalid/insufficient supporting documents with vouchers	2519385	I	Outstanding
48	DCF, Baria	48- of 02-24	59 & others of 08-23 (17vrs.)	Non-enclosing of Valid supporting documents with vouchers	75260	I	Settled in 08/24
49	DCF, Baria	49- of 02-24	246 & others of 08-23 (204 yrs.)	Enclosing of invalid/insufficient supporting documents with vouchers	10370164	I	Outstanding

50	DCF, Baria	50- of 03-24	1115 & others of 08-23 (14 vrs.)	Non-enclosing of Valid supporting documents with vouchers	155000	I	Settled in 05/24
51	DCF, Baria	51- of 03-24	06 & others of 08-23 (458 vrs.)	Non-submission of Vouchers to A & E	201297	I	Outstanding
52	DCF, Baria	52- of 03-24	806 & others of 09-23 (05 vrs.)	Non-enclosing of Valid supporting documents with vouchers	160500	I	Outstanding

Major Head -4406

In respect of Major Head -4406, the Audit raised 14 Audit observations out of which 01 audit observation was settled and 13 audit observations are still outstanding as detailed below:

Sr. No.	DDO	HM No.	Voucher nos. & Month/Year	Subject	Amount in Rs.	Cat e-gor y	Status of ANs (Out-standing/-settled)
1.	DCF, SFD, Surat	01 of 04-23	01 & others (65 vrs.) of 08-22	Non-enclosing of Valid supporting documents with vouchers	728937	I	Outstanding
2.	DCF, Valsad North Dn.- 83	02 of 04-23	274 & others of 08/22	Non-enclosing of Valid supporting documents with vouchers	499831	I	Outstanding
3.	DCF, SFD, Valsad, North Dn- 87, Chanvai	03 of 04-23	26 & others of 08/22 (145vrs.)	Non-enclosing of Valid supporting documents with vouchers	4203959	I	Outstanding
4.	DCF, Mahisagar Lunawala, Dn-96	04 of 04-23	583-545- /08 vrs of 08-22	Non-enclosing of Valid supporting documents with vouchers	195597	I	Outstanding
5.	DCF, Rajkot, Dn.- 86	05 of 07-23	370-372 of 02/23	Enclosing of Insufficient supporting documents with vouchers	48249	I	Settled in 06/24
6.	DCF, SFD, Rajkot, Dn- 86	06 of 07-23	86 & others of 02/23 (06 vrs.)	Enclosing of Insufficient supporting documents with vouchers	437632	I	Outstanding

7.	DCF, SFD, Rajkot, Dn- 86	07 of 07-23	359 & others of 02/23 (10 vrs.)	Enclosing of Insufficient supporting documents with vouchers	836046	I	Outstanding
8.	DCF, Bird Sanctuary, Sanand, (Dn-76)	08 of 08-23	155 & others of 03-23	Enclosing of Insufficient supporting documents with vouchers	285001	I	Outstanding
9.	DCF, Morbi	09- of 01-24	266 & others of 07-23 (18 vrs.)	Enclosing of Insufficient supporting documents with vouchers	1508530	I	Outstanding
10.	DCF, Morbi	10-of 01-24	02 & others of 07-23 (1167 vrs.)	Enclosing of Insufficient supporting documents with vouchers	54196177	I	Outstanding
11.	DCF, Baria,	11 of 02-24	141 & others 08- 23	Enclosing of Insufficient supporting documents with vouchers	3578870	I	Outstanding
12.	DCF, Baria,	12- of 02-24	277 & others (08 vrs.) of 08-23	Non-enclosing of Valid supporting documents with vouchers	332000	I	Outstanding
13.	DCF, Baria,	13 of 03-24	947 & others (90 vrs.) 09- 23	Enclosing of Insufficient supporting documents with vouchers	3651604	I	Outstanding
14.	DCF, Baria,	14 of 03-24	14 & others (19 vrs.) 09- 23	Non-enclosing of valid supporting documents with vouchers	505163	I	Outstanding

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

A. During the year 2023-24, first reply in case of 6 IRs (out of 11 IRs) is still awaited. These 6 IRs pertain to:

1.	Chief Conservator of Forest, Wild Life Circle, Junagarh (Audit period 04/12 to 03/22).
2.	Dy. Conservator of Forest, Gir West, Wild Life Circle, Junagarh (Audit Period 04/2017 to 03/2023) .
3.	Director, Gujarat Forestry Research Foundation, Gandhinagar (Beginning to 03/2023).
4.	Dy. Conservator of Forest, Normal Forestry Division , Godhra (Audit Period 04/2016 to 03/2023).
5.	Dy. Conservator of Forest, Wild Life Sasan Gir, Junagarh (Audit Period 04/2015 to 03/2023).
6.	Chairman, Gujarat State Forest Development Corporation Ltd., Vadodara (Audit period 04/2018 to 03/2023).

Audit objections are mentioned in detail as Appendix-“A”.

B. 6 IRs (out of 11 IRs) issued during 2023-24 contain 16 Part II-A Paras.

IRs pertain to:

1.	Dy. Conservator of Forest, Gir(East) Dhari, Amreli (Audit Period 04/2014 to 03/2022)
2.	Dy. Conservator of Forest, Gir West, Wild Life Circle, Junagarh (Audit Period 04/2017 to 03/2023) .
3.	Chairman & Member Secretary, Gujarat Pollution Control Board, Gandhinagar (04/2016 to 03/2023)
4.	Director, Gujarat Forestry Research Foundation, Gandhinagar (beginning to 03/2023)
5.	Dy. Conservator of Forest, Normal Forestry Division , Godhra (Audit Period 04/2016 to 03/2023).
6.	Chairman, Gujarat State Forest Development Corporation Ltd., Vadodara (Audit period 04/2018 to 03/2023).


Audit Observations are as mentioned in detail as Appendix –“B”.

Part -III

4. Recommendations:

The following recommendations are made:

- PCCF may explore the possibility of online submission of Accounts by Forest Divisions.
- Ensure continuation of rendition of all monthly accounts in a timely manner by all the Divisions.
- Forest Department needs to put concrete efforts to increase its revenue.
- 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.
- 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 in this regard.
- Immediate remedial steps are required to be taken to stop the recurrence of the irregularities highlighted in Audit Inspection Reports. Further replies to the audit observation are to be ensured in a timely manner.


20/12/24
Deputy Accountant General
(Accounts & VLC)

ANNEXURE - I (Refer para 1.2)

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-06	Dy. Conservator of Forest	S.F.D Surendranagar
		04	D-81	Dy. Conservator of Forest	S.F.D Anand
2	BARODA	05	D-08	Chief Conservator of Forest	Vadodara
		06	D-09	Dy. Conservator of Forest	Normal Godhra
		07	D-10	Dy. Conservator of Forest	Chhotaudepur
		08	D-11	Dy. Conservator of Forest	Baria
		09	D-100	Dy. Conservator of Forest	Kevadiya
		10	D-96	Dy. Conservator of Forest	Mahisagar Forest Division, Lunavada.
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
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 GANDHINAGAR	51	D-41	Conservator of Forest	Silva Division Rajpipla
		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 1.4.3)

Statement showing the receipts of grant and capital expenditure incurred on major projects executed by Forest Department during the year 2023-24: -

Sr No	Name of the Project & Head of Account	Original Grant	Supplementary/ (-) Surrender	Total	Expenditure	(-) Savings
01	Roads & Buildings 26-4406-01-070-01	17,50,00,000	0	17,50,00,000	16,83,38,213	6661787
02	Forest Management and Development 26-4406-01-101-01	2,37,95,94,000	0	2,37,95,94,000	2,35,43,16,364	25277636
03	Forest Protection 26-4406-01-101-34	7,54,00,000	0	7,54,00,000	6,09,78,477	14421523
04	Management and Development of Wildlife 26-4406-01-110-01	42,90,00,000	0	42,90,00,000	35,59,84,568	73015432
05	Implementation of Mahatma Gandhi national Rural Employment Guarantee Act 26-4406-01-101-27	40,00,000	0	40,00,000	39,83,905	16095
06	Construction of Grass Godown under NABARD assistance	7,51,00,000	0	7,51,00,000	7,09,99,778	4100222

	26-4406-01-101-33					
07	FST-3 Forest Research 96-4406-01-796-04	25,94,000	0	25,94,000	10,00,000	1594000
08	Bamboo Mission (40% State) 26-4406-01-101-40	2,96,00,000	0	2,96,00,000	18316000	11284000
09	Forest Fire Prevention and Management Scheme (60% Central) (60-40 Partially Centrally Sponsored Scheme) 26-4406-01-101-35	2,23,86,000	0	2,23,86,000	70,79,000	15307000
10	Gujarat Biotechnology Mission for research of Wildlife Genomics and DNA banking 26-4406-02-110-05	1,00,00,000	0	1,00,00,000	1,00,00,000	00
11	FST-8 Scheduled Castes Sub-Plan Scheme for Fruit Plantations 95-4406-01-101-01	53,52,88,000	0	53,52,88,000	51,97,17,841	15570159
12	Vrux Kheti Yojna	1,84,87,000	0	1,84,87,000	1,19,97,288	6489712

	95-4406-01-101-04					
13	Bamboo Mission (40% State) 95-4406-01-789-02	24,00,000	0	24,00,000	7,82,000	1618000
14	Roads & Buildings 96-4406-01-796-02	9,50,00,000	0	9,50,00,000	9,49,99,986	14
15	FST-8 Gujarat Community Forestry Project 96-4406-01-796-06	64,42,02,000	0	64,42,02,000	61,91,40,997	25061003
16	Participatory Forest Management Scheme under Gujarat Forest Development Program 96-4406-01-796-15	4,00,00,000	0	4,00,00,000	4,00,00,000	00
17	Modernization of Timber Depot (Tribal) Plan 96-4406-01-796-17	50,00,000	0	50,00,000	49,99,800	200
18	Bamboo Mission (40% State) 96-4406-01-796-22	80,00,000	0	80,00,000	34,54,000	4546000
19	National Afforestation Programme (60% Central) (60:40 Partially Centrally	60,000	0	60,000	0	60000

	Sponsored Scheme) 26-4406-01-101(P)-37					
20	Bamboo Mission Programme (60% Central) (60:40 Partially Centrally Sponsored Scheme) 26-4406-01-101(P)-39	4,44,00,000	0	4,44,00,000	2,74,74,000	16926000
21	Payment of Consultancy charge under Gujarat Forestry Development Project headed by JICA 26-4406-01-101-26	1,13,00,000	0	1,13,00,000	0	11300000
22	National Afforestation Programme (40% State) 26-4406-01-101-38	40,000	0	40,000	0	40000
23	FST-15 Forest Research 26-4406-01-800-01	1,00,00,000	0	1,00,00,000	1,00,00,000	00
24	National Afforestation Programme (40% State) 96-4406-01-796-20	40,000	0	40,000	0	40000
25	Bamboo Mission Programme (60% Central) (60:40	1,20,00,000	0	1,20,00,000	51,80,000	6820000

	Partially Centrally Sponsored Scheme) 96-4406-01-796(P)-21					
26	FST-30 Gujarat Forestry Development Project Under JBIC, Japan 96-4406-01-796-12	2,20,000	0	2,20,000	0	220000
27	National Afforestation Programme (60% Central) (60:40 Partially Centrally Sponsored Scheme) 96-4406-01-796-19	60,000	0	60,000	0	60000
28	Bamboo Mission (60% Central) (60:40 Partially Centrally Sponsored Scheme) 95-4406-01-789(P)-01	36,00,000	0	36,00,000	11,73,000	2427000
29	(JICA) Gujarat Forestry Development Project 26-4406-01-101-15	50,30,00,000	0	50,30,00,000	0	503000000
30	Forest Fire Prevention and Management	14924000		14924000	4719000	10205000

	Scheme (40% State) 26-4406-01-101-36					
	Total	5,15,06,95,000		5,15,06,95,000	4,39,46,34,217	75,60,60,783

Expenditure in excess of Grant

(Figures in Rs.)

Sr No	Name of the Project & Head of Account	Original Grant	Supplementary/ (-) Surrender	Total	Expenditure	(+) Excess
01	Compensatory Afforestation regularization of unauthorized cultivation 26-4406-01-101-16	1,65,00,000	0	1,65,00,000	1,83,14,617	(+)1814617
02	FST-8 Community Forestry Scheme 26-4406-01-101-10	2,52,89,86,000	0	2,52,89,86,000	2,55,79,49,075	(+)289,63,075
03	Fst-44 Grass Development Project 26-4406-01-101-24	50,16,48,000	0	50,16,48,000	64,45,92,789	(+)142944789
04	Forest Management and Development 96-4406-01-796-01	1,25,00,21,000	0	1,25,00,21,000	1,25,65,05,157	(+)6484157
	Total	4,29,71,55,000	0	4,29,71,55,000	4,47,73,61,638	(+)18,02,06,638

Note :- Overall savings for the financial year 2023-24 was Rs.575854145/-.

ANNEXURE – III (Refer para 2.1)

Statement showing the Division Wise position of delay in submission of Monthly Compiled Accounts during the year 2023-24.

Particulars	Extent of delay (in number of divisions) in rendition of Monthly Accounts (Month wise) for the year 2023-24											
	4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	1/24	2/24	3/24
No. of Divisions submitted Accounts within due date	73	73	73	73	73	73	73	73	73	73	73	73
No. of Divisions delayed the submission of accounts	---	---	---	---	---	---	---	---	---	---	---	---
Total No. of Divisions	73	73	73	73	73	73	73	73	73	73	73	73

ANNEXURE-III (A) (Refer para 2.3)

List of Outstanding Forest Remittance (Debits) as on 09-2024: (8782-00-103-11)

Sr. No.	Division Code	Division Name	Month	Amount in Rs.
1	D-02	DY. CF. S.F.D AHMEDABAD	06/2019	16350
2	D-03	DY. CF. S.F.D DAHOD	09/2019	2200000
3	D-03	DY. CF. S.F.D DAHOD	09/2019	896000
4	D-03	DY. CF. S.F.D DAHOD	12/2019	1950
5	D-04	DY. CF. S.F.D NADIAD	08/2017	1100
6	D-04	DY. CF. S.F.D NADIAD	04/2021	380
7	D-04	DY. CF. S.F.D NADIAD	07/2022	16500
8	D-04	DY. CF. S.F.D NADIAD	07/2022	31000
9	D-04	DY. CF. S.F.D NADIAD	07/2022	50000
10	D-20	DY. C. F. GANDHINAGAR	07/2023	600
11	D-20	DY. C. F. GANDHINAGAR	07/2023	32370
12	D-21	DY. C. F. S.K. GANDHINAGAR	03/2024	40
13	D-21	DY. C. F. S.K. GANDHINAGAR	03/2024	20
14	D-23	DY. CF B.K. PALANPUR	02/2023	1200
15	D-23	DY. CF B.K. PALANPUR	02/2023	700
16	D-26	DY. CF. JAMNAGAR	10/2022	3000
17	D-29	DY.C. F. PORBANDAR	07/2023	10000
18	D-31	DY. CF. EXTENSION, BHUJ	3/2024	1500
19	D-33	DY. CF. WEST, BHUJ	03/2021	60
20	D-37	DY. CF. SFD BK PALANPUR	09/2020	200
21	D-41	CF SILVA DN RAJPIPLA	03/2023	1000
22	D-44	CF W.P. SURAT	10/2022	1100
23	D-55	DY. C. F. VYARA	09/2023	7000
24	D-56	DY. CF. NARMADA	09/2018	65625
25	D-56	DY. CF. NARMADA	01/2021	50000
26	D-56	DY. CF. NARMADA	03/2024	600
27	D-58	DY. CF. RESEARCH GANDHINAGAR	12/2019	10000
28	D-58	DY. CF. RESEARCH GANDHINAGAR	12/2019	15000
29	D-58	DY. CF. RESEARCH GANDHINAGAR	12/2019	15000
30	D-58	DY. CF. RESEARCH GANDHINAGAR	08/2022	2500
31	D-58	DY. CF. RESEARCH GANDHINAGAR	05/2023	3800
32	D-59	DY. C. F. VYARA	10/2023	100
33	D-64	DY. CF. GIR (WEST) JUNAGADH	01/2021	2660
34	D-64	DY. CF. GIR (WEST) JUNAGADH	01/2021	1264
35	D-64	DY. CF. GIR (WEST) JUNAGADH	01/2021	925

36	D-64	DY. CF. GIR (WEST) JUNAGADH	01/2021	800
37	D-64	DY. CF. GIR (WEST) JUNAGADH	02/2021	2105
38	D-64	DY. CF. GIR (WEST) JUNAGADH	03/2021	55000
39	D-64	DY. CF. GIR WEST JUNAGADH	10/2021	3000
40	D-64	DY. CF. GIR WEST JUNAGADH	09/2022	7500
41	D-64	DY. CF. GIR WEST JUNAGADH	03/2023	10000
42	D-64	DY. CF. GIR WEST JUNAGADH	03/2023	20
43	D-65	DY. CF. W. A. S., DHARANGADHRA	05/2022	900
44	D-69	DY. CF. W.L. BARODA	04/2021	451
45	D-69	DY. CF. W.L. BARODA	04/2021	113
46	D-69	DY. CF. W.L. BARODA	04/2021	68
47	D-69	DY. CF. W.L. BARODA	02/2022	68
48	D-69	DY. CF. W.L. BARODA	02/2022	113
49	D-69	DY. CF. W.L. BARODA	02/2022	45
50	D-69	DY. CF. W.L. BARODA	02/2022	180
51	D-69	DY. CF. W.L. BARODA	02/2022	68
52	D-69	DY. CF. W.L. BARODA	02/2022	158
53	D-69	DY. CF. W.L. BARODA	02/2022	45
54	D-69	DY. CF. W.L. BARODA	02/2022	93
55	D-69	DY. CF. W.L. BARODA	02/2022	54
56	D-69	DY. CF. W.L. BARODA	02/2022	100
57	D-69	DY. CF. W.L. BARODA	02/2022	32250
58	D-80	DY. CF. SFD NARMADA	05/2022	7000
59	D-80	DY. CF. SFD NARMADA	01/2024	4500
60	D-81	DY. CF. SFD, ANAND	06/2021	20
61	D-81	DY. CF. SFD, ANAND	09/2023	1500
62	D-83	DY. CF. NORTH VALSAD	12/2021	960
63	D-83	DY. CF. NORTH VALSAD	06/2022	75
64	D-83	DY. CF. NORTH VALSAD	12/2023	2000
65	D-88	ACF SUB DN BHARUCH	03/2023	40
66	D-88	ACF SUB DN BHARUCH	03/2023	95670
67	D-91	DY. CF. BANNI GRASS BHUJ	06/2021	40
68	D-91	DY. CF. BANNI GRASS BHUJ	03/2024	10000
69	D-94	DY. C. F. GIR- SOMNATH	06/2023	1500
70	D-95	DY. C. F. DEVBHUMI DWARKA	03/2024	215921
71	D-95	DY. C. F. DEVBHUMI DWARKA	03/2024	69318
72	D-96	DY.CF. FOREST DN. LUNAWADA	01/2021	20
73	D-96	DY. CF. MAHISAGAR, LUNAVADA	05/2021	172
74	D-96	DY. CF. MAHISAGAR, LUNAVADA	05/2021	40
75	D-97	DY. CF. ARAVALI, MODASA	08/2023	1800
76	D-98	DY. C. F. VYARA	12/2023	19600
77	D-100	DY. CF. KEVADIYA	09/2020	1500
			TOTAL	3984351

ANNEXURE-III (B) (Refer para 2.3)

**List of Outstanding Forest Remittance (Credits) as on 09-2024:
(8782 00 103 11)**

Sr. No.	Division Code	Division Name	Month	Amount in Rs.
1	D-36	DY.C.F. S.F.D. HIMATNAGAR	01/2024	639475
2	D-63	DY.C.F. HIMATNAGAR	01/2024	20
3	D-97	DY.C.F. ARVALI MODASA	12/2023	7000
4	D-97	DY.C.F. ARVALI MODASA	01/2024	2500
5	D-15	DY. C. F. SFD BARODA	12/2023	7500
6	D-04	DY. CF. S.F.D NADIAD	10/2021	49310
7	D-04	DY. CF. S.F.D NADIAD	04/2022	25202
8	D-11	DY. CF. BARIA	12/2021	670
9	D-16	DY. CF. EXTENSION DN, SURAT	03/2022	10
10	D-20	DY. CF. Gandhinagar	12/2021	7100
11	D-20	DY. CF. Gandhinagar	09/2021	8000
12	D-20	DY. CF. Gandhinagar	02/2022	9501
13	D-20	DY. CF. Gandhinagar	05/2022	900
14	D-20	DY. CF. Gandhinagar	10/2022	7400
15	D-20	DY. CF. Gandhinagar	10/2022	7400
16	D-20	DY. CF. Gandhinagar	01/2023	1734
17	D-20	DY. CF. Gandhinagar	01/2023	8000
18	D-20	DY. CF. Gandhinagar	02/2023	2000
19	D-20	DY. CF. Gandhinagar	02/2023	7000
20	D-20	DY. CF. Gandhinagar	02/2023	7000
21	D-20	DY. CF. Gandhinagar	03/2023	220673
22	D-20	DY. CF. Gandhinagar	03/2023	7400
23	D-20	DY. CF. Gandhinagar	03/2023	7400
24	D-20	DY. CF. Gandhinagar	05/2023	7100
25	D-20	DY. CF. Gandhinagar	05/2023	1700
26	D-20	DY. CF. Gandhinagar	06/2023	7000
27	D-20	DY. CF. Gandhinagar	09/2023	1000
28	D-20	DY. CF. Gandhinagar	09/2023	6000
29	D-20	DY. CF. Gandhinagar	09/2023	10000
30	D-20	DY. CF. Gandhinagar	09/2023	1000
31	D-20	DY. CF. Gandhinagar	09/2023	1617
32	D-20	DY. CF. Gandhinagar	12/2023	7000
33	D-20	DY. CF. Gandhinagar	01/2024	2260
34	D-20	DY. CF. Gandhinagar	01/2024	7400
35	D-20	DY. CF. Gandhinagar	01/2024	7400
36	D-20	DY. CF. Gandhinagar	03/2024	142074
37	D-21	DY. CF. SK Himatnagar	02/2024	60
38	D-21	DY. CF. SK Himatnagar	02/2024	7400
39	D-21	DY. CF. SK Himatnagar	03/2024	95532
40	D-21	DY. CF. SK Himatnagar	03/2024	20
41	D-23	DY. CF. BK PALANPUR	05/2022	400
42	D-31	DY. CF. EXTENSION, BHUJ	09/2021	11200

43	D-31	DY. CF. EXTENSION, BHUJ	12/2021	7400
44	D-31	DY. CF. EXTENSION, BHUJ	02/2023	3750
45	D-31	DY. CF. EXTENSION, BHUJ	02/2023	7000
46	D-32	DY. CF. (EAST) BHUJ	10/2017	13050
47	D-32	DY. CF. (EAST) BHUJ	01/2018	5000
48	D-32	DY. CF. (EAST) BHUJ	07/2018	20
49	D-32	DY. CF. (EAST) BHUJ	11/2022	20
50	D-37	DY. CF SFD BK Palanpur	07/2023	1000
51	D-37	DY. CF SFD BK Palanpur	1/2024	20
52	D-38	DY. CF. MNP JAMNAGAR	10/2021	41992
53	D-38	DY. CF. MNP JAMNAGAR	10/2022	3000
54	D-38	DY. CF. MNP JAMNAGAR	10/2022	5000
55	D-41	DY.CF. SILVI RAJPIPLA	8/2022	5000
56	D-44	C.F. W.P. SURAT	03/2022	12
57	D-44	C.F. W.P. SURAT	09/2022	1500
58	D-44	C.F. W.P. SURAT	09/2022	3000
59	D-55	DY. CF. VYARA	02/2023	101477
60	D-55	DY. CF. VYARA	02/2023	118700
61	D-55	DY. CF. VYARA	02/2023	440
62	D-55	DY. CF. VYARA	02/2023	360
63	D-55	DY. CF. VYARA	03/2023	938
64	D-55	DY. CF. VYARA	03/2023	469
65	D-55	DY. CF. VYARA	03/2023	1876
66	D-55	DY. CF. VYARA	09/2023	184125
67	D-55	DY. CF. VYARA	10/2023	4800
68	D-55	DY. CF. VYARA	10/2023	7210
69	D-55	DY. CF. VYARA	10/2023	774
70	D-55	DY. CF. VYARA	11/2023	18890
71	D-55	DY. CF. VYARA	01/2024	20
72	D-56	DY. CF. NARMADA	06/2022	280
73	D-56	DY. CF. NARMADA	06/2022	340
74	D-56	DY. CF. NARMADA	06/2022	300
75	D-56	DY. CF. NARMADA	06/2022	620
76	D-56	DY. CF. NARMADA	06/2022	900
77	D-56	DY. CF. NARMADA	01/2023	300
78	D-56	DY. CF. NARMADA	03/2023	800
79	D-56	DY. CF. NARMADA	03/2023	118700
80	D-56	DY. CF. NARMADA	04/2023	1601
81	D-56	DY. CF. NARMADA	04/2023	400
82	D-56	DY. CF. NARMADA	04/2023	22500
83	D-56	DY. CF. NARMADA	04/2023	10200
84	D-56	DY. CF. NARMADA	05/2023	580
85	D-56	DY. CF. NARMADA	06/2023	7670
86	D-56	DY. CF. NARMADA	03/2024	600
87	D-56	DY. CF. NARMADA	03/2024	5708
88	D-56	DY. CF. NARMADA	07/2023	20
89	D-58	DY. CF. RESEARCH GANDHINAGAR	12/2022	100
90	D-58	DY. CF. RESEARCH GANDHINAGAR	01/2023	1200

91	D-58	DY. CF. RESEARCH GANDHINAGAR	02/2023	700
92	D-58	DY. CF. RESEARCH GANDHINAGAR	03/2023	16000
93	D-59	DY.CF.G.F.R.C.RAJIPLA	8/2022	900
94	D-59	DY.CF.G.F.R.C.RAJIPLA	8/2022	900
95	D-59	DY.CF.G.F.R.C.RAJIPLA	8/2022	900
96	D-59	DY.CF.G.F.R.C.RAJIPLA	8/2022	900
97	D-64	DY.CF. GIR WEST JUNAGADH	06/2021	17272
98	D-64	DY.CF. GIR WEST JUNAGADH	08/2023	40
99	D-64	DY.CF. GIR WEST JUNAGADH	08/2023	5850
100	D-64	DY.CF. GIR WEST JUNAGADH	08/2023	7400
101	D-66	DY. C.F. VELAVADAR BHAVNAGAR	06/2023	60
102	D-69	DY. CF. W.L. BARODA	06/2022	100
103	D-69	DY. CF. W.L. BARODA	12/2022	80
104	D-69	DY. CF. W.L. BARODA	01/2023	400
105	D-69	DY. CF. W.L. BARODA	01/2023	280
106	D-69	DY. CF. W.L. BARODA	01/2023	7280
107	D-69	DY. CF. W.L. BARODA	01/2023	40
108	D-69	DY. CF. W.L. BARODA	01/2023	360
109	D-69	DY. CF. W.L. BARODA	05/2023	760
110	D-69	DY. CF. W.L. BARODA	05/2023	900
111	D-69	DY. CF. W.L. BARODA	06/2023	60
112	D-69	DY. CF. W.L. BARODA	09/2023	20
113	D-76	DY. CF. W.L. NALSAROVAR SANAND	01/2023	8000
114	D-80	DY. CF. SFD NARMADA	07/2022	4500
115	D-80	DY. CF. SFD NARMADA	07/2022	1500
116	D-80	DY. CF. SFD NARMADA	09/2022	11400
117	D-80	DY. CF. SFD NARMADA	09/2022	10000
118	D-81	DY. CF. SFD ANAND	11/2021	104895
119	D-83	DY. CF. NORTH VALSAD	06/2023	40
120	D-83	DY. CF. NORTH VALSAD	07/2023	60
121	D-84	DY. CF. SOUTH VALSAD	11/2022	7616
122	D-84	DY. CF. SOUTH VALSAD	11/2022	7400
123	D-89	DY. CF. SURAT	01/2022	8000
124	D-95	DY. CF. DEVBHUMI DWARKA	03/2023	123720
125	D-95	DY. CF. DEVBHUMI DWARKA	03/2024	190038
126	D-100	DY. CF. KEVADIYA	06/2022	8200
127	D-100	DY. CF. KEVADIYA	06/2022	160
128	D-100	DY. CF. KEVADIYA	06/2022	340
129	D-100	DY. CF. KEVADIYA	06/2022	40
130	D-100	DY. CF. KEVADIYA	06/2022	8000
131	D-100	DY. CF. KEVADIYA	11/2022	60
132	D-100	DY. CF. KEVADIYA	02/2023	3000
133	D-100	DY. CF. KEVADIYA	02/2023	240
			TOTAL	2617431

ANNEXURE –III (C) (Refer para 2.3)

**Item wise List of Outstanding Forest Cheques (Credits) as on 09-2024:
(8782-00-103-12)**

Sr. No	Dn. No.	Division Name	Month	Cheque No.	Amount (in Rs.)
01	D-02	Dy. SFD AHMEDABAD	09/2007	506045	-1800
02	D-10	Dy. CF Chhota Udepur	02/24	323713	455060
03	D-10	Dy. CF Chhota Udepur	03/24	323750	195000
04	D-11	DY. CF BARIA	01/24	451364	5000
05	D-14	DY. CF NAVSARI	02/24	561967	2624
06	D-29	DY. CF. PORBANDAR	03/23	756627	396074
07	D-36	DY. CF HIMATNAGAR	03/24	491570	13171
08	D-36	DY. CF HIMATNAGAR	03/24	491576	63219
09	D-55	DY CF, VYARA	03/24	438565	11434
10	D-59	PRI. GFRC RAJPIPLA	03/23	381445	81962
11	D-81	DY C F, SFD ANAND	01/22	245977	6000
12	D-95	DY.C F, JAMKHAMBHALIYA	10/23	375613	5000
13	D-95	DY.C F, JAMKHAMBHALIYA	10/23	375617	5000
14	D-95	DY.C F, JAMKHAMBHALIYA	10/23	375726	24000
15	D-95	DY.C F, JAMKHAMBHALIYA	10/23	375727	7200
16	D-95	DY.C F, JAMKHAMBHALIYA	12/23	375808	1400
17	D-95	DY.C F, JAMKHAMBHALIYA	02/24	375981	2000
18	D-96	DY. CF MAHISAGAR LUNAVADA	10/23	429653	5000
19	D-96	DY. CF MAHISAGAR LUNAVADA	10/23	429654	5000
20	D-96	DY. CF MAHISAGAR LUNAVADA	02/24	484931	6000
				TOTAL	1288344

***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 2023-24 (in Rs.):-

Month	Opening Balance 2023-24	Deposits during the month	Refunds during the month	Closing Balance 2023-24
Apr-23	1072113497	8358339	3291118	1077180718
May-23	1077180718	24042160	4217900	1097004978
Jun-23	1097004978	19662147	11386000	1105281125
Jul-23	1105281125	20039444	45342370	1079978199
Aug-23	1079978199	13000955	19745897	1073233257
Sep-23	1073233257	7811746	2333881	1078711122
Oct-23	1078711122	9229847	10029036	1077911933
Nov-23	1077911933	17161178	6260960	1088812151
Dec-23	1088812151	24812031	6076211	1107547971
Jan-24	1107547971	14186283	6836896	1114897358
Feb-24	1114897358	24236539	8091199	1131042698
Mar-24	1131042698	25842071	479117222	677767547
Mar-24 Supli	677767547	----	1070613	676696934

Position of Dang Forest deposit (8443-00-109-01) for the year 2023-24 (in Rs.) :-

Month	Opening Balance 2023-24	Deposits during the month	Refunds during the month	Closing Balance 2023-24
Apr-23	282376672	2869125	---	285245797
May-23	2852445797	1463557	---	286709354
Jun-23	286709354	---	---	286709354
Jul-23	286709354	31248609	4231854	313726109
Aug-23	313726109	---	---	313726109
Sep-23	313726109	1965181	---	315691290
Oct-23	315691290	---	---	315691290
Nov-23	315691290	---	6622339	309068951
Dec-23	309068951	616470	---	309685421
Jan-24	309685421	4952563	964308	313673676
Feb-24	313673676	---	---	313673676
Mar-24	313673676	1116914	105052016	209738574
Mar-24 Supli	209738574	---	---	209738574

ANNEXURE –V (Refer para 2.4)

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

March 2024:-

(Amount in Rs.)

Sr. No.	Division Name	Div. Code	2016-17	2017-18	2018-19	2019-20	2020-21
1	DY. CF., SFD, NADIAD	D-04	0	3445406	11887771	4574867	5705916
2	DY. CF., SFD, SURENDRANAGAR	D-06	0	90050	0	0	0
3	DY. CF., SFD, NAVSARI	D-14	0	0	85000	7654997	3108530
4	DY. CF., Gandhinagar	D-20	0	0	0	527686	1703833
5	DY. CF., SK Himmatnagar	D-21	0	0	0	250197	0
6	DY. CF., BK Palanpur	D-23	0	0	0	0	678823
7	DY. CF., NORMAL, JUNAGADH	D-25	0	0	0	0	346166
8	JAMNAGAR	D-26	0	0	0	0	187165
9	DY. CF. SURENDRANAGAR	D-27	0	0	0	510	0
10	DY. CF. BHAVNAGAR	D-28	0	0	0	4950	1000
11	DY. CF. PORBANDAR	D-29	0	0	0	658191	809500
12	DY. CF. EXT. BHUJ	D-31	0	0	0	360000	0
13	DY. CF. (EAST) BHUJ	D-32	0	6930	65000	0	0
14	DY. CF. (WEST) BHUJ	D-33	0	29500	0	0	270000
15	DY. CF., SFD, MEHSANA	D-35	0	0	1084367	510118	1736151
16	DY. CF. SK NORTH HIMATNAGAR	D-36	0	1861000	0	0	0
17	DY. CF., SFD, BK PALANPUR	D-37	1844060	759292	1202355	2025	3378358
18	DY. CF. SFD. Amreli	D-50	0	0	0	20000	0
19	DY. CF. RESEARCH, GANDHINAGAR	D-58	0	0	376830	43388	490340
20	DY. CF. TRAINING KAKRAPAR	D-60	0	0	82873	55593	0
21	DY. CF. W.L. SASAN GIR	D-62	0	0	90000	50000	539810
22	GIR (EAST) DHARI	D-63	0	0	0	0	3510

23	WILD LIFE SANCTU. DHANGADHRA	D-65	0	0	0	0	29062
24	ASSTT. CF. KNP Velavadar	D-66	0	3200	5000	2000	55967
25	DIRECTOR, SAKARBAUG ZOO, JUNAGADH	D-67	25000	15000	0	0	0
26	DY. CF. W.L. Vadodara	D-69	0	0	0	214982	82725
27	WILD LIFE ALSAROVAR	D-76	0	0	0	0	105533
28	DY. CF. PATAN	D-78	0	0	435146	1201050	497990
29	DY. CF., SFD, Anand	D-81	0	7709921	8336984	11067018	14810068
30	DY. CF. SOUTH VALSAD	D-84	2650000	0	35200	100000	1000000
31	DY. CF., SFD, RAJKOT	D-86	0	0	0	0	3988854
32	ASSTT. CF. SUB DIV BHARUCH	D-88	0	682400	132200	217500	1610700
33	DY. CF. BOTAD	D-93	0	0	0	7400	7400
34	DY. CF. Modasa Aravalli	D-97	0	0	418526	856234	3229292
35	DY.CF. SFD., Godhra	D-98	0	0	0	0	2663498
	TOTAL		4519060	14602699	24237252	28378706	47040191
	Grand Total		118777908				

ANNEXURE –VI (Refer para 2.5)

Division Wise List of Outstanding Advances (Disallowed Vouchers)

Pending since long time as on March-2024: -

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	

Appendix-“A”

(Details of Audit objection and Inspection report not replied to.)

1. Chief Conservator of Forest, Wild Life Circle, Junagarh (Audit period 04/12 to 03/22).

Para No.	Para Subject
1.	Delay in preparation and approval of supplementary management plan leading to lack of physical and financial targets.
2.	Non-adoption of e-tendering procedure for auction of timber and fuel wood.
3.	Splitting of works.
4.	Internal Audit not conducted regularly.
5.	Discrepancy in timber statistics of Junagrah WL circle in Annual Gujarat Forest Statistics Report

2. Dy. Conservator of Forest, Gir West, Wild Life Circle, Junagarh (Audit Period 04/2017 to 03/2023) .

Para No.	Para Subject
1.	Violation of provision of Government Resolution for regulating activities in and around Gir Protected Area.
2.	Splitting of works.
3.	Shortage of manpower.
4.	Non-disposal of unused vehicles lying idle.
5.	Non-adherence to the circular issued by Labour Commissioner in respect of staff provided by outsourcing agencies.
6.	Non-levy of labour welfare cess.
7.	Non-recovery of outstanding BT Bills.
8.	Non-credit of outstanding forest deposits to Government as lapse deposits.

3. Director, Gujarat Forestry Research Foundation, Gandhinagar (Beginning to 03/2023).

Para No.	Para Subject
1.	Unfruitful expenditure on scientific instrument purchased for basic science laboratory at GFRE.
2.	Lack of monitoring on part of GFRF for survey of tree cover in Forest and non-forest area under GFDP resulted in irregular expenditure of 71.95 lakh.

3.	Blocking of Government Fund for civil work and furniture work awarded for basic science laboratory at GFRF.
4.	Excess and unfruitful expenditure for in-house study on joint forest management in Gujarat effectiveness assessment and challenges.
5.	Irregular release of payment for outsourced research projects awarded by GFRF during Financial year 21-22
6.	Non-levy of penalty for outsourced research projects awarded to Vardaan Consultants and Oikos Consultants.
7.	Non-deduction of TDS under Income Tax Act and GST act.
8.	Non-compliance to General Financial Rules .
9.	Non-compliance of by-laws of GFRF.
10.	Non-compliance with the terms and Conditions of the Grant GR.
11.	Non-convening Annual General Meeting of GFRF.
12.	Shortfall in number of meetings conducted of Governing Body.
13.	Improper maintenance of the office website.
14.	Non-existence of internal control and internal audit.

4. Dy. Conservator of Forest, Normal Forestry Division , Godhra (Audit Period 04/2016 to 03/2023).

Para No.	Para Subject
1.	Splitting of Civil works.
2.	Splitting of construction work of grass godowns at Bandheli.
3.	Short recovery of interest on penal NPV in diversion of forest land.
4.	Non-compliance of government instructions in timber auction.
5.	Non-recovery of outstanding bill transfer bills.
6.	Non-compliance of Government instructions for purchase to be made from GeM.
7.	Non-recovery of outstanding amount of auction.
8.	Non-compliance of Section 51 of Goods and Service Tax Act.
9.	Non-verification and non-updation of dead stock register.
10.	Non-compliance with the instructions of GoGto declare the vehicle condemned and timely auction of condemn vehicles.
11.	Inadequacies in plant registers.

5. Dy. Conservator of Forest, Normal Forestry Division , Godhra (Audit Period 04/2016 to 03/2023).

Para No.	Para Subject
1.	Splitting of civil works.
2.	Non-credit of outstanding forest deposits o government as lapsed deposit.
3.	Non-preparation and submission of store account.
4.	Non-furnishing of annual verification and non-updation of dead stock register.
5.	Shortage of manpower.

6. Chairman, Gujarat State Forest Development Corporation Ltd., Vadodara (Audit period 04/2018 to 03/2023).

Para No.	Para Subject
1.	Irrecoverable loss in plantation work at ONGC Petro additional limited, Dahej.
2.	Irregularities in following provision of Minimum Support Price (MSP) for Minor Forest Product (MFP) Scheme.
3.	Under-estimation of Timber volume in Panam irrigated plantation project leading to loss of revenue to the company.
4.	Non-sharing of profit with MFP gatherers for MFP collection activity carried out on behalf of Gram Sabhas in Scheduled areas.
5.	Insignificant utilization of infrastructure grant under MSP for MFP scheme.
6.	Non-compliance of Government instructions for purchase to be made from GeM.
7.	Unsatisfactory development of Van Dhan Vikas Kendra (VDVK) under Pradhan Mantri Van Dhan Yojna (PMVDY).
8.	Increase in stock of expired products in Dhanvantri unit.
9.	Non-convening timely meeting of Board of Directors.
10.	Non-deduction of TDS under GST.
11.	Non-deduction of TDS.

Appendix-“B”

(Very important irregularities noticed during Local Audit of Forest Division)

1. Dy. Conservator of Forest, Gir(East) Dhari, Amreli (Audit Period 04/2014 to 03/2022)
(Para 1 & 2 – FNs have already been proposed)

Para No. 1: Splitting of works.

Para No. 2: Grant of ‘NOCs’ to industrial units in violation of Eco Sensitive Zone policies/regulations.

2. Dy. Conservator of Forest, Gir West, Wild Life Circle, Junagarh (Audit Period 04/2017 to 03/2023) (Para 1 – FN has already been proposed)

Para No. 1: Violation of provision of Government Resolution for regulating activities in and around Gir Protected Area.

3. Chairman & Member Secretary, Gujarat Pollution Control Board, Gandhinagar (04/2016 to 03/2023)

Para No. 1: Utilization of fund of United Nations Industrial Development Organization (UNIDO) Project. (Para 1 to 5 – FNs have already been proposed)

Para No. 2: Management of Hazardous Wastes.

Para No. 3: Recovery of EDC in cases of accidents.

Para No. 4: Compliances to provisions of CCAs issued under Water Act.

Para No. 5: Outstanding laboratory charges – Rs. 2.15 Crore.

Para No. 6: Irregular issue of CTE to Bhayavadar Nagarpalika.

4. Director, Gujarat Forestry Research Foundation, Gandhinagar (beginning to 03/2023)
(Para 1 & 2 – FNs have already been proposed)

Para No. 1: Unfruitful expenditure on Scientific Instrument Purchased for Basic Science Laboratory at GFRF.

Para No. 2: Lack of monitoring on part of GFRF for survey of Tree Cover in Forest And Non-Forest Area under Gujarat Forestry Development Project resulted in irregular expenditure of Rs. 71.95 Lakh.

5. Dy. Conservator of Forest, Normal Forestry Division , Godhra (Audit Period 04/2016 to 03/2023). (Para 1, 2 & 3 – FNs have already been proposed)

Para No. 1: Splitting of Civil Works.

Para No. 2: Splitting of Construction work of Grass Godowns at Bandheli.

Para No. 3: Short recovery of interest on Penal NPV in diversion of forest land.

6. Chairman, Gujarat State Forest Development Corporation Ltd., Vadodara (Audit period 04/2018 to 03/2023). (Para 1 – FN has already been proposed)

Para No. 1: Irrecoverable loss in plantation work at ONGC Petro Additional Limited, Dahej.

Para No. 2: Irregularities in following provisions of Minimum Support Price (MSP) for Minor Forest Produce (MFP) Scheme.

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