



सत्यमेव जयते

ANNUAL REVIEW
ON THE WORKING OF FOREST AND SOIL & WATER
CONSERVATION DEPARTMENTS
2022-23



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



GOVERNMENT OF MEGHALAYA

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL(A&E)
MEGHALAYA, SHILLONG



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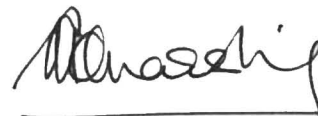
PREFACE

This review on the working of 26 Forest Divisions and 20 Soil and Water Conservation Divisions in Meghalaya during the financial year 2022-23 focuses on the state of maintenance of initial and subsidiary accounts by the Divisions and on matters related to rendition of Monthly Compiled Accounts by these Divisions to the Principal Accountant General (A&E), Meghalaya, Shillong. The review also highlights the findings of audit of the Divisions conducted by the office of the Principal Accountant General (Audit), Meghalaya, Shillong.

The objective of this review is to inform the State Government about the performance of Forest and Soil and Water Conservation Divisions in respect of maintenance of their Accounts and also offer recommendations (Paragraph-11) for correct/complete maintenance of Accounts and to facilitate timely rendition of the Accounts to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

Suggestions to improve this Review are welcome.

Date:
Place: Shillong



CALVIN HARRIS KHARSHIING, IA &AS
Principal Accountant General (A&E)
Meghalaya, Shillong

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1. Introduction

As per the provisions laid down in Manual of Standing Orders (A&E) Vol-I, the Accountant General reviewed the maintenance of Accounts of 46 Divisions of Forest, Soil & Water Conservation Departments (Annexure I & II) functioning under two Departments of the State Government, which are responsible for execution of various project and maintenance works in the State. Each Division under these Departments maintains initial and subsidiary accounts and renders compiled accounts to the Principal Accountant General (A&E), Meghalaya every month for incorporation into the State's Monthly Civil Accounts (MCA) which is prepared for submission to the Finance Department of the State Government. The audit of Divisional vouchers submitted along with the Divisional Monthly Accounts to this office and spot audit inspection of Divisional records is conducted by the Office of the Principal Accountant General (Audit), Meghalaya, Shillong.

Departments and their Divisions which render compiled Accounts to the Principal Accountant General (A&E) Meghalaya, Shillong is given in Table - 1 below:

Table – 1: Name of the Departments and number of Divisions under them

Name of Department	Number of Divisions
Forest	26
Soil & Water Conservation	20

2. Organizational set up of the Forest Department

The overall administrative control of the Forest and Soil & Water Conservation Divisions rests with the Secretaries of the respective Departments of the Government of Meghalaya and day-to-day supervision of the Divisions is exercised by the Controlling Officers. List of Departments and their Controlling officers is given in Table - 2.

Table – 2: Name of the Departments and their Controlling Officers

Name of the Department	Name of the Controlling Officer
Forest	Principal Chief Conservator of Forests and Head of Forest Force
Soil and Water Conservation	Director, Soil and Water Conservation

3. Delay in submission of Monthly Accounts

- 3.1 As per Article 288 of the Account Code Vol. III, the Divisional Forest and Soil & Water Conservation Officers are required to submit the compiled Monthly Cash Accounts of the Divisions of a particular month by the 10th of the following month to the Principal Accountant General (A&E), Meghalaya Shillong. During 2022-23, there were persistent delays in rendition of Accounts.
- 3.2 The extent of delay (in days) in rendition of Monthly Accounts by the 26 Forest Divisions and 20 Soil & Water Conservation Divisions during the financial year 2022-23 is given in (Annexure -III & IV). Out of the total 552 Accounts (46 Divisions X 12 Months), only 208 Accounts (i.e. 94 Forest & 114 Soil & Water Conservation) were received within the due dates. Thus, just over a third of Monthly Accounts (37.68 per cent) were submitted within the scheduled time.
- 3.3 The extent of delay (after due date i.e. 10th of following month) in submission of the Monthly Divisional Accounts during the year 2022-2023 is given in Table – 3 below:

Table – 3: Extent of Delay in submission of monthly Divisional Accounts during 2022-23

Department	From 1 to 30 days (No of Accounts)	More than one month but less than two months (No of Accounts)	More than two months but less than three months (No of Accounts)	More than three months (No of Accounts)
Forest	221	07	Nil	Nil
Soil & Water Conservation	125	01	Nil	Nil
Total	346	08	Nil	Nil

Some other indicators with regard to the submission of Monthly Accounts are given below:

- 3.4. Range of delay in submission of Accounts during last two years i.e 2021-22 and 2022-23 are given in Table – 4 below:

Table – 4: Range of delay in Submission of Accounts during last two years.

Department	2020-21(<i>in days</i>)	2021-22 (<i>in days</i>)
Forest	1 – 53	1 – 44
Soil and Water Conservation	1 – 53	1– 31

3.5. The best performing Divisions with regard to submission of Accounts by the due dates during 2021-22 and 2022-23 is given in Table – 5 below:

Table - 5: Best performing Divisions with regard to submission of Accounts during 2022-23

Sl. No.	2022-23	
	Name of the Division.	No. of Accounts received within due date
1	Dy. C. F. (Research & Training) Meghalaya, Shillong	12
2	Dy. C. F. (T), H.Q. Meghalaya, Shillong	10
3	D.F.O. Social Forestry, East & West Jaintia Hills, Jowai	09
4	D.S.C.O., Jowai Plantation Crop. Division, Jowai.	09
5.	D.S.C.O., Nongstoin Division.	09

3.6 The poor performing Divisions with reference to consistent delay in submission of Accounts during the year 2021-22 and 2022-23 is shown in Table – 6 below:

Table – 6. Poor performing divisions in submission of Accounts in the year 2022-23

Sl. No.	2021-22		2022-23	
	Name of the Division	Average Delay (in days)	Name of the Division	Average Delay (in days)
1.	D.F.O., Khasi Hills, Shillong (T),	27	D.F.O., East & North Garo Hills (Territorial), Williamnagar	22
2.	D.F.O., Garo Hills (Territorial), Tura	24	D.F.O., Garo Hills (Territorial), Tura	18
3.	D.F.O., East & North Garo Hills (Territorial), Williamnagar	24	D.F.O., Social Forestry, South Garo Hills, Baghmara.	17
4.	D.F.O. Social Forestry, East Garo Hills, Williamnagar	22	D.F.O. Social Forestry, East Garo Hills, Williamnagar	15

3.7 The Following Divisions **did not** submit their Monthly Accounts **in time even once during 2022-23:** -

1. D.F. O, Social Forestry, West Khasi Hills, Nongstoin.
2. D.F.O. Jaintia Hills Division (Territorial), Jowai.
3. D.F.O. Garo Hills Division (Territorial), Tura.
4. D.F.O. Social Forestry, West Garo Hills, Tura.
5. D.F.O. Balpakram, National Park, Baghmara.
6. D.F.O. East & North Garo Hills (T), Williamnagar.

The Controlling Officers of Forest and Soil & Water Conservation Departments are requested to issue instructions to their respective Divisions to ensure timely submission of Monthly Accounts to the Principal Accountant General (A&E). Controlling Officers of Divisions listed at para 3.6 & para 3.7 are requested to examine the problems faced by the listed Divisions in submitting their Monthly Accounts in time and take necessary remedial measures.

4. Exclusion of Accounts

Late receipts of Accounts from the Divisions adversely affect the compilation of Accounts resulting in delay in preparation and rendition of Monthly Civil Accounts by this office to the State Government. Also due to late receipt of Accounts, number of Divisional Accounts are to be excluded from the compiled reports of Monthly Civil Accounts. Consequently, the accounts did not reflect the true and actual financial picture of the State of that month.

.The extent of exclusion of Accounts during 2021-22 and 2022-23 is given in Table – 7 and 8 below:

Table – 7: Extent of exclusion of Accounts during 2021-22 and 2022-23 (Forest)

No. of accounts excluded in the Monthly Civil Accounts												
Year	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan.	Feb.	Mar
2021-22	Nil	Nil	Nil	02	Nil	03	01	Nil	08	08	02	Nil
2022-23	Nil	Nil	02	Nil	02	02	04	01	04	01	03	Nil

**Table – 8: Extent of exclusion of Accounts during 2021-22 and 2022-23
(Soil and Water Conservation)**

No. of accounts excluded in the Monthly Civil Accounts												
Year	Apr	May	Jun	Jul	Aug	Sept	Oct.	Nov	Dec	Jan.	Feb	Mar.
2021-22	Nil	Nil	Nil	Nil	Nil	Nil	Nil	01	Nil	Nil	Nil	Nil
2022-23	Nil	01	03	Nil	Nil	Nil	02	Nil	Nil	Nil	Nil	Nil

5. Quality of Monthly Accounts

5.1. Deficiencies in the quality of Monthly Accounts

Apart from deficiency in relation to delayed rendition of accounts, scrutiny of monthly accounts revealed some defects and irregularities in case of a few Divisional Accounts as discussed below.

- (i) In some instances, Major Heads¹ were not mentioned in the Receipt and Payment side of Cash Account. Whereas in other cases, Major Head² was wrongly classified e.g., recovery of overpayment was classified under Receipt Head instead of Expenditure Head concerned from which payment was made.
- (ii) Schedules of deduction of GPF and Loan, etc., were submitted without mentioning voucher numbers.
- (iii) Over-writing was noticed in the accounts without dated attestation of the competent Authority in the Cash Account and Form 14.

(iv) In some instances, transactions were misclassified by the Forest Divisions and Soil Divisions e.g. revenue remitted into the Treasury were wrongly booked under “0406” & 0435 (in respect of Forest and Soil conservation respectively) instead of the correct Head of Account which is “8782 –Cash Remittance, 103 – Forest Remittance, I – Remittance into Treasury” in payment side of the Accounts.

As per the Codal Provisions, Divisional Officers are to furnish a Statement viz. Schedule of Settlement with Treasury (SSWT) duly certified by the Treasury Officer along-with the Monthly Accounts of the Division in respect of (a) Remittances made into the Treasury and (b) Cheque drawn. However, the Schedule of Monthly settlement with Treasuries (Form 50 & 51) were not submitted along-with Monthly Accounts by the Divisions. This has resulted in accretion of huge outstanding balances under “8782-103-I-Remittances into Treasuries” and “8782-103-II-Forest Cheques” year after year.

The Divisions defaulting in submission of SSWT in Form 50 and 51 for the year 2022-23 is enclosed in **Annexure -V**.

¹ Major Head: 8782, 2406, 7610, 8550 & 0406

² Major Head: 0406 & 0435

In this context, the Controlling Officers are requested to issue necessary instructions to all the Divisions to ensure that the Monthly Divisional Accounts are prepared correctly and in complete shape along-with all the documents including SSWT in Form 50 & 51 and to submit them invariably on time to the Principal Accountant General (A&E), Meghalaya, Shillong.

5.2. Measures for improving quality of monthly accounts

As per laid down procedure, all Divisional Account Rendering Units while submitting Monthly Accounts to the Principal Accountant General (A&E) should ensure that:

- i. All the schedules attached with Monthly Accounts are in proper form.
- ii. The figures of Receipts and Disbursements tally with the totals of the items concerned as appearing in various schedules and also to see that these are correctly classified in the Monthly Accounts.
- iii. The items of Receipts and Disbursements are arithmetically tallied.
- iv. In respect of Schedule of Cheque Drawn, Form - F.A. 2 shows the number of Cheque drawn, amount and Treasury/Bank on which the cheque is drawn as per provisions of Article 267 of the Account Code Vol. III.
- v. In respect of Schedule of Remittances, Form- F.A.6 shows the number of challans, amount and the Treasury to which it was remitted as per provisions of Article 284 of the Accounting Code Vol. III.
- vi. In respect of Memo of Forest Deposits, the Divisional Forest Officers should submit, along with Monthly Accounts, a schedule of Forest Deposits showing therein the opening balance, receipt, payments and closing balance of Forest Deposits during the month as per provisions of Para 9.10 of C&AG's MSO (A&E) Vol. I.
- vii. In respect of Statement of Forest Advances, the Divisional Forest Officers should also submit a Statement of Advances to Disbursers and recoveries thereof as per provisions of Para 9.10 of C&AG's MSO (A&E) Vol. I
- viii. Schedule of Classified Expenditure, Form F.A. 5 should include Receipts and Expenditures during the month as per provisions of Article 283 of the Account Code Vol. III.
- ix. List of Income Tax payees with their PAN Card numbers should be submitted in respect of amount booked under 8658-112-TDS.

The Principal Chief Conservator of Forests and the Director of Soil & Water Conservation are requested to issue strict instructions to all Divisional Officers directing them to ensure full compliance with the aforementioned Codal provisions.

6. Non-submission of the Schedule of Monthly Settlement with Treasuries (SSWT) in Form 50 & 51

As per provisions contained in para 9.3 and 9.4 of C&AG's M.S.O.(A&E) Vol I, the Divisional Forest Officers should be directed to furnish information given below in the form of a statement (duly certified by the Treasury Officer) which should invariably accompany the Monthly Compiled Account rendered to the Accountant General:

FORM – 50

Amount in rupees

1.	Total amount of Forest Revenue that remaining un-adjusted in the Books of Treasury Officers at the end of the previous month:	
2	Total amount of revenue for the current month as incorporated in the Monthly Account of the Division:	
3.	Total (1) + (2):	
4.	Total amount of Revenue duly adjusted by the Treasury Officers during the current month (Consolidated Treasury receipts to be enclosed)	
5	Balances amount of Revenue remaining un-adjusted in the books of Treasury officers at the end of the current month (3) – (4)	
6.	Details of un-adjusted Revenue:	

Sl. No.	Name of the Party	Amount	Name of Treasury	Item No. & month of the Register of Revenue

FORM – 51

Amount in rupees

1.	Total amount of cheques that remained un-en-cashed at the end of the previous month	
2	Total amount of cheques issued during the current month (as per Form F.A. 2)	
3.	Total (1) + (2)	
4.	Total amount of cheques en-cashed during the current month (Certificate from the Treasury Officer to be enclosed)	
5.	Total amount of cheques remaining un-en-cashed at the end of current Month (3) – (4)	
6.	Details of un-en-cashed cheques at the end of the current month :	

Cheque No.	Date	Amount.

It was observed that DSCO Ri-Bhoi Nongpoh Division of Soil & Water Conservation and D.F.O., Social Forestry, Ri-Bhoi, Nongpoh of Forest did not submit Form 50 and 51 for the year 2022-2023. Moreover, it was observed from the records of this office that Form 50 and 51 are not submitted along-with Monthly Accounts (**Annexure -V**). As a result, there is accretion of outstanding balances as on **31st March 2023** under **“8782-103-I-Remittance into Treasuries” Dr.₹ 1,18,60,98,478/-** and **“8782-103-II Forest Cheques” Cr. ₹ 61,77,18,520 /-**.

The Schedule of Monthly Settlement with Treasuries are very important documents for preparation and maintenance of BROADSHEETS for I-Remittances into Treasury and II-Forest Cheques, all the Accounts Rendering Units may therefore be directed to furnish above documents invariably along-with their Monthly Accounts.

7. Outstanding Balance under Remittance and Suspense Heads

(a) **8782-103-II Forest Cheques:** As per Rules 134 of Meghalaya Treasury Rules, Cheques shall be payable at any time within two months after the month of issue. For expired cheques or those remaining unpaid for more than twelve months, the procedure as laid down in Rule 134 to 137 of Meghalaya Treasury Rules must be followed for its revalidation. It was, however, observed from the records of this office that the said procedures have not been followed. As a result, huge amounts (**Cr. ₹ 61,77,18,520 /-**) are lying outstanding as unpaid cheques at the end of March 2023. All the Divisions may be instructed to examine the cheques issued lying outstanding as unpaid beyond their validity period and take necessary action to clear the outstanding cheques in accordance with the rules in force so that the balance under this Head is reduced.

(b) 8782-103-I Remittance into Treasury: As per Rule 44 of the Accounting Rules for Treasuries, 1992, Treasuries should receive money through challan from Divisions under “8782-103 Forest Remittances – I Remittances into Treasury” and the remittance should be recorded in a Register as per Form IST 10. At the end of each month, the Treasury concerned, after countersignature by DDOs concerned; should furnish the Form IST 10 to the respective DDOs. The DDOs concerned should furnish the information to the Principal Accountant General (A&E) every month. It was, however, observed that, this form has not been submitted by the DDOs which resulted in huge amount (**Dr. ₹ 1,18,60,98,478/-**) lying outstanding up-to the closure of March 2023 Accounts.

All sums received by a Divisional Officer of Forest and Soil Department should be credited in their Divisional Accounts under revenue receipt/public Account Head as the case may be and debited to “8782-103 Forest Remittances-I Remittances into the Treasury” respectively supported by challans. However, many Divisions, while remitting the government receipt to Treasury, booked the amount in the Receipt Head instead of Remittance Head. This practice is incorrect and should be avoided.

All the Divisions who have adopted the said practice during the previous years should submit the details of challan showing therein Challan No. with date, amount, etc. to the Principal Accountant General (A&E), Meghalaya, Shillong so as to enable the latter to clear the outstanding balance by rectifying the Accounts. Further, all Divisions should ensure that while remitting money through challan, the said challan should distinctly contain the classification “8782-103 Forest Remittances – I Remittances into Treasury”.

8. 8443- Civil Deposit -109 & 111: Forest Deposit

Rule 69 of GFR inter-alia provides that all the anticipated savings noticed in the grants or appropriation shall be surrendered to the Government before the close of financial year and no savings should be held in reserve for possible future expenses.

It was observed that, there was no Diversion of fund during the year 2022-23. However, as per Broad Sheet of 2022-23 it has been noticed that the minus balances/adverse balances have appeared against 7 Divisions out of 26 Forest Divisions and 3 Divisions out of 20 Soil Divisions under the Head of Account 8443-Civil (Forest) Deposits (**Annexure VI**). Under the Major Head

8550-Civil (Forest) Advance, 8 Divisions out of 26 Forest Divisions and 3 Divisions out of 20 Soil Divisions (**Annexure-VII**) at the end of March, 2023. Divisions operating with adverse balance under various Debt, Deposits and Remittance (DDR) Heads as detailed in Annexure VI & VII may be directed to regularize the same immediately.

9. Reconciliation of monthly accounts figures

To ensure accuracy of Monthly Accounts, timely reconciliation of figures of Receipts and Expenditure should be done by the State Govt. Departments concerned, of their Departmental figures with the figures booked by the Accountant General for their respective Departments as and when the programme of reconciliation is set by the office of the Principal Accountant General. Timely Reconciliation will facilitate:

1. Working out the correct variation with Budget Estimate,
2. Knowing the correct reasons for variation,
3. Taking corrective measures in time,
4. Reducing the outstanding Suspense Balances,
5. Avoiding the recurrence of mistakes,
6. Ensuring better co-ordination, etc.

During the year 2022-23, there was cent percent reconciliation of figures (both Receipts and Expenditure) in respect of the Principal Chief Conservator of Forest & HoFF and Director of Soil & Water Conservation Government of Meghalaya.

10. Outstanding Inspection Reports

The spot inspection of the accounting records of Forest and Soil Divisions are carried out by Inspection Parties from the Office of the Principal Accountant General (Audit), Meghalaya, Shillong. The Divisions are required to furnish written replies of Inspection Reports within six weeks and to take steps to set right the irregularities/audit objections pointed out therein.

Some of the irregularities noticed by audit are discussed below:

10.1: Non-Collection of Cess and DMF from lease holder ₹.34.95 core

Government of Meghalaya enacted the Meghalaya Minor Minerals Concession Rules (MMMCR) Rules 2016 for regulating the grant of mining lease and quarry permits. Rule 29 (4) of the MMMCR ,2016 provides for collection of cess for the purpose of afforestation. Rule 30 further provides for payment to the District Mineral Foundation (DMF) for the benefit of the persons and areas affected by mining and quarrying.

The rate of cess was fixed at ₹.60 per MT for Limestone, ₹.25 per cum for boulder stone and contribution of DMF is 30 per cent of the rate of royalty.

Scrutiny revealed that the department granted 131 mining (75 Limestone and 56 Boulder stone) leases for extraction of limestone and boulder stone.

Test check revealed that 439645.40 cum of boulder stone were extracted during May 2018 to February 2022 from which the DMF and Cess to be deducted was ₹.65,73,673 and ₹.1,09,91,136 respectively. Similarly, 3779915 MT of limestone was extracted by 75 licensees during August 2019 to March 2022, from which ₹.10,50,81,360 and ₹.22,67,94,900 was to be deducted as DMF and Cess respectively. However, the department did not collect the DMF and Cess against the boulder stone and lime stone extracted.

Reason for non collection of the Cess (₹.23.78 core) and contribution to DMF (₹.11.17 core), amounting to ₹.34.94 core from the Lessees was not intimated to audit.

(Para 1 of IIA, IR No AGM-III/7-1/2022-23 of office of the Commissioner and Secretary, Forest and Environment (Apex) for the period from 01-01-2018 to 31-03-2022)

10.2: Loss of revenue ₹.10.89 core

Rule 3 (ii) of the MMMCR, 2016 stipulates that nothing in these Rules shall apply to any extraction of minor minerals which is incidental in nature provided that exemption certificate is obtained from competent authority. The aforesaid Rule was amended by including another section which allows excavation of ordinary earth for building construction and again amended on January 2021 by inserting a provision for collection of royalty and Cess.

Scrutiny revealed that State Government rejected the applications of 12 applicants for issuing exemption certification on incidentally extracted minor minerals (Limestone 462542.98 MT and Slate 2778808.75 MT). However, the minerals were neither sized nor auctioned.

Failure of the department to seize and auction the incidentally extracted minor minerals, which was not granted exemption, resulted in loss of revenue to the tune of ₹.10.89 crore in form of Royalty and Cess.

(Para 4 of Part II A of the IR No: AMG-III/7-1/2022-23 of PCCF, Shillong for the period from 01-04-2020 to 31-03-2022)

The extent of non-compliance by the Divisional Forest and Soil Conservation Divisions of the State is enclosed in **Annexure –VIII**.

The Principal Chief Conservator of Forest and the Director of Soil & Water Conservation are requested to personally review the position of the outstanding Inspection Reports/paras and issue suitable instructions to the defaulting Divisions to respond to Audit Inspection Reports within the stipulated time.

11. Recommendations

To improve the working of the Divisions of Forest and Soil Departments, the following measures based on the above findings, are recommended for urgent action:

1. Ensure rendition of all Monthly Accounts in complete shape along-with all the documents including Schedule of Settlement with Treasury (SSWT) in time.
2. Divisional Officers of Forest and Soil Conservation Departments are to ensure correct classifications on the body of the Bills/Vouchers/ Challans/ Cash Account etc. to avoid misclassifications.
3. Early submission of over-due statements of cheques issued/en-cashed and remittances into the treasury in the prescribed format (SSWT in Form 50 and 51) and duly certified by the Treasury Officer concerned and submit the same along-with the Monthly Accounts to be submitted in future.
4. The Divisions operating Adverse Balance under various Debts, Deposits, and Remittance Heads as detailed in Annexure-VI & VII may be directed to regularize the same immediately.
5. Before submitting Accounts to the Principal Accountant General (A&E), Meghalaya, Shillong, it should be ensured that the accounts are correct in all respects. It may also be ensured that various schedules/vouchers (especially in case of GPF and Loan schedules/ Vouchers, SSWT etc.) enclosed along with the accounts are as per amount shown in the covering lists as well as in the Accounts.
6. Remedial steps are required to be taken to stop the recurrence of the irregularities detected during central and local Audit (Annexure VIII) and intimate such compliance/measures adopted to the Principal Accountant General (Audit), Meghalaya, Shillong.
7. Status of inclusion of Divisional Accounts in BEAMS: As informed by NIC (10 January 2024) an application for inclusion of Divisional Accounts in BEAMS is under development. It may be ensured that the work relating to inclusion of all Divisional Accounts including Forest and Soil Division in BEAMS may be functional from April 2024.

ANNEXURE-I

LIST OF FOREST DIVISIONS IN MEGHALAYA

Sl. No.	Name of the Divisions
1.	Dy. C.F. (T), (Headquarters) Shillong
2.	Dy. C.F. Khasi & Jaintia Hills, Wild Life, Shillong
3.	Dy. C.F. Social Forestry & Environment, Shillong
4.	Dy. C.F. Research & Training, Meghalaya, Shillong
5.	C.F. Wild Life & Territorial, Tura
6.	D.F.O., Forest Resources Survey Division, Shillong
7.	D.F.O., Forest Utilisation Division, Shillong
8.	D.F.O., Working Plan Officer, Shillong
9.	D.F.O., Silviculture Division, Shillong
10.	D.F.O., Training Cell, Meghalaya, Shillong
11.	D.F.O., East Khasi Hills & Ri-Bhoi Territorial Division, Shillong .
12.	D.F.O., Social Forestry, East Khasi Hills, Shillong
13.	D.F.O., Khasi Hills Wild Life, Shillong
14.	D.F.O., Social Forestry, Ri-Bhoi, Nongpoh.
15.	D.F.O., West Khasi Hills Social Forestry & Territorial Division, Nongstoin.
16.	D.F.O., Jaintia Hills Division (T), Jowai
17.	D.F.O., Social Forestry, Jaintia Hills, Jowai
18.	D.F.O., Jaintia Hills, Wildlife, Jowai
19.	D.F.O., Garo Hills (T) Division, Tura
20.	D.F.O., East & West Garo Hills, Wild Life, Tura
21.	D.F.O., Social Forestry West Garo Hills, Tura
22.	D.F.O., Social Forestry, East Garo Hills, Williamnagar
23.	D.F.O., Balpakram National Park, Baghmara.
24.	D.F.O., Social Forestry, South Garo Hills, Baghmara.
25.	C.F., Social Forestry, Garo Hills Circle, Tura
26.	D.F.O., East & North Garo Hills(T), Williamnagar

ANNEXURE-II

LIST OF SOIL & WATER CONSERVATION DIVISIONS IN MEGHALAYA

Sl. No.	Name of the Divisions
1.	Director of Soil & Water Conservation, Shillong
2.	Jt. Director, Research & Training, Byrnihat.
3.	Jt. Director Soil & Water Conservation Department, Meghalaya, Tura.
4.	D.S.C.O., Soil Engg. Division, Shillong.
5.	D.S.C.O., Project Formulation Cell for Watershed, Shillong.
6.	D.S.C.O., Soil Survey Division, Shillong.
7.	D.S.C.O., Shillong (T) Division, Shillong.
8.	D.S.C.O., Nongstoin Division, Nongstoin.
9.	D.S.C.O., Ri-Bhoi, Nongpoh.
10.	D.S.C.O., Shillong Plantation Crops Division Shillong.
11.	D.S.C.O., West Garo Hills (T), Tura.
12.	D.S.C.O., Simsaggre, Williamnagar.
13.	D.S.C.O., Tura Plantation Crops Division, Tura.
14.	D.S.C.O., South Garo Hills Division, Baghmara.
15.	D.S.C.O., Jaintia Hills (T), Jowai.
16.	D.S.C.O., Jowai Plantation Crop Division, Jowai.
17.	D.S.C.O., South West Garo Hills, Ampati.
18.	D.S.C.O., North Garo Hills Division, Resubelpara.
19.	D.S.C.O., South West Khasi Hills, Mawkyrwat.
20.	D.S.C.O., East Jaintia Hills, Khliehriat.

ANNEXURE-III**2406- FORESTRY & WILDLIFE
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2022-2023**

Sl. No.	Name of the		April 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sept 2022	Oct 2022	Nov 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Average delay
1	Dy,C.F.(T) H.Q. Shillong.	ADR	25.05.2022	09.06.2022	04.07.2022	04.08.2022	08.09.2022	03.10.2022	10.11.2022	01.12.2022	09.01.2023	01.02.2023	07.03.2023	04.05.2023	39
		ROD	15	0	0	0	0	0	0	0	0	0	0	0	24
2	Dy.C.F. (Khasi & Jaintia Hills) Wild Life Shillong.	ADR	30.05.2022	02.06.2022	04.07.2022	05.08.2022	08.09.2022	11.10.2022	29.11.2022	05.12.2022	11.01.2023	21.02.2023	07.03.2023	18.05.2023	90
		ROD	20	0	0	0	0	1	19	0	1	11	0	38	7.5
3	Dy.C.F. Social Forestry & Environmen t, Shillong.	ADR	13.05.2022	13.06.2022	15.07.2022	11.08.2022	13.09.2022	12.10.2022	07.12.2022	07.12.2022	10.01.2023	08.02.2023	09.03.2023	17.04.2023	52
		ROD	3	3	5	1	3	2	28	0	0	0	0	7	4.33
4	Dy.C.F. (Research & Training) Megh., Shillong.	ADR	04.05.2022	02.06.2022	08.07.2022	08.08.2022	02.09.2022	10.10.2022	09.11.2022	07.12.2022	10.01.2023	08.02.2023	07.03.2023	05.04.2023	0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	0
5	C.F. Wild Life, Tura	ADR	20.05.2022	10.6.2022	11.07.2022	23.08.2022	15.09.2022	19.10.2022	18.11.2022	15.12.2022	19.01.2023	15.02.2023	10.03.2023	01.05.2023	86
		ROD	10	0	1	13	5	9	8	5	9	5	0	21	7.17
6	DFO Forest Resources Survey Division ,Shillong.	ADR	04.05.2022	02.06.2022	04.07.2022	04.08.2022	01.09.2022	07.10.2022	04.11.2022	02.12.2022	18.01.2023	28.02.2023	17.03.2023	18.05.2023	71
		ROD	0	0	0	0	0	0	0	0	0	8	18	7	38

ADR: Actual Date of Receipt, ROD : Range of Delay

2406- FORESTRY & WILDLIFE
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2022-2023

Sl. No.	Name of the		April 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sept 2022	Oct 2022	Nov 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Average delay
7	DFO,Utilisation, Division, Shillong.	ADR	24.05.2022	07.06.2022	07.07.2022	05.08.2022	13.09.2022	11.10.2022	18.11.2022	05.12.2022	11.01.2023	15.02.2023	09.03.2023	21.04.2023	43
		ROD	14	0	0	0	3	1	8	0	1	5	0	11	4
8	DFO, Working Plan Office, Shillong.	ADR	01.06.2022	10.06.2022	11.07.2022	10.08.2022	26.08.2022	11.10.2022	10.11.2022	07.12.2022	13.01.2023	13.02.2023	10.03.2023	18.04.2023	54
		ROD	22	0	1	0	16	1	0	0	3	3	0	8	5
9	DFO, Silviculture Division, Shillong.	ADR	24.05.2022	21.06.2022	11.07.2022	10.08.2022	19.09.2022	13.10.2022	16.11.2022	08.12.2022	20.01.2023	09.02.2023	10.03.2023	24.04.2023	68
		ROD	14	11	1	0	9	3	6	0	10	0	0	14	6
10	DFO, Training Cell Meghalaya Shillong.	ADR	10.06.2022	10.06.2022	15.07.2022	10.08.2022	12.09.2022	12.10.2022	22.11.2022	07.12.2022	13.01.2023	16.02.2023	21.03.2023	08.05.2023	100
		ROD	31	0	5	0	2	2	12	0	3	6	11	28	8
11	C.F Social Forestry, Garo Hills Circle, Tura.	ADR	20.05.2022	10.06.2022	11.07.2022	10.08.2022	16.09.2022	07.10.2022	14.11.2022	15.12.2022	11.01.2023	06.02.2023	10.03.2023	21.04.2023	38
		ROD	10	0	1	0	6	0	4	5	1	0	0	11	3
12	DFO, Social Forestry, East Khasi Hills, Shillong.	ADR	06.06.2022	20.06.2022	22.07.2022	10.08.2022	14.09.2022	17.10.2022	22.11.2022	13.12.2022	13.01.2023	15.02.2023	14.02.2023	02.05.2023	109
		ROD	27	10	12	0	4	7	12	3	3	5	4	22	9
13	DFO, Khasi Hills, Wildlife, Shillong.	ADR	25.05.2022	10.06.2022	13.07.2022	16.08.2022	19.09.2022	17.10.2022	18.11.2022	19.12.2022	23.01.2023	20.02.2023	05.04.2023	4.05.2023	130
		ROD	15	0	3	6	9	7	8	9	13	10	26	24	11

2406- FORESTRY & WILDLIFE
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2022-2023

Sl. No.	Name of the		April 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sept 2022	Oct 2022	Nov 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Average delay
14	DFO, Social Forestry , Ri-Bhoi, Nongpoh	ADR	06.06.2022	20.06.2022	07.07.2022	12.08.2022	13.09.2022	14.10.2022	10.11.2022	09.12.2022	13.01.2023	13.02.2023	10.03.2023	09.05.2023	81
		ROD	27	10	0	2	3	4	0	0	3	3	0	29	7
15	DFO, Social Forestry, West Khasi Hills, Nongstoin	ADR	20.05.2022	15.06.2022	19.07.2022	17.08.2022	23.09.2022	20.10.2022	18.11.2022	15.12.2022	13.01.2023	15.02.2023	15.03.2023	09.05.2023	109
		ROD	10	5	9	7	13	10	8	5	3	5	5	29	9
16	DFO, Jaintia Hills Division, (T) Jowai	ADR	03.06.2022	21.06.2022	25.07.2022	23.08.2022	23.09.2022	19.10.2022	22.11.2022	14.12.2022	20.01.2023	17.02.2023	20.03.2023	08.05.2023	156
		ROD	24	11	15	13	13	9	12	4	10	7	10	28	13
17	DFO, Social Forestry , East & West Jaintia Hills	ADR	17.05.2022	09.06.2022	08.07.2022	5.08.2022	07.09.2022	10.10.2022	09.11.2022	05.12.2022	23.01.2023	02.02.2023	09.03.2023	27.04.2023	37
		ROD	7	0	0	0	0	0	0	0	13	0	0	17	3
18	DFO, Jaintia Hills Wild Life, Jowai	ADR	09.05.2022	08.06.2022	07.07.2022	22.08.2022	09.09.2022	11.10.2022	10.11.2022	08.12.2022	10.01.2023	09.02.2023	09.03.2023	19.04.2023	22
		ROD	0	0	0	12	0	1	0	0	0	0	0	9	2
19	DFO, Garo Hills (T) Tura	ADR	23.06.2022	23.06.2022	27.07.2022	30.08.2022	20.09.2022	27.10.2022	24.11.2022	19.12.2022	24.01.2023	24.02.2023	23.03.2023	15.05.2023	210
		ROD	44	13	17	20	10	17	14	9	14	14	13	25	18
20	DFO, East & West Garo Hills, Wild Life Tura	ADR	20.06.2022	20.06.2022	13.07.2022	23.08.2022	07.09.2022	11.10.2022	15.11.2022	14.12.2022	24.01.2023	10.02.2023	13.03.2023	08.05.2023	122
		ROD	41	10	3	13	0	1	5	4	14	0	3	28	10

2406- FORESTRY & WILDLIFE
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2022-2023

Sl. No.	Name of the		April 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sept 2022	Oct 2022	Nov 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Average delay
21	DFO, Social Forestry, West Garo Hills, Tura	ADR	24.05.2022	16.06.2022	20.07.2022	18.08.2022	19.09.2022	14.10.2022	18.11.2022	15.12.2022	24.01.2023	23.02.2023	16.03.2023	08.05.2023	125
		ROD	14	6	10	8	9	4	8	5	14	13	6	28	10
22	DFO, Social Forestry East Garo Hills,	ADR	08.06.2022	23.06.2022	03.08.2022	10.08.2022	13.09.2022	17.10.2022	21.11.2022	14.12.2022	07.02.2023	22.02.2023	24.03.2023	10.05.2023	175
		ROD	29	13	24	0	3	7	11	4	28	12	14	30	15
23	DFO,Balpakram National Park,Baghmara	ADR	30.05.2022	04.07.2022	25.07.2022	25.08.2022	16.09.2022	20.10.2022	18.11.2022	15.12.2022	02.02.2023	20.02.2023	16.03.2023	09.05.2023	171
		ROD	20	24	15	15	6	10	8	5	23	10	6	29	14
24	DFO,Social Forestry, South Garo Hills,Baghmara	ADR	25.05.2022	15.06.2022	11.07.2022	05.08.2022	22.09.2022	13.10.2022	19.12.2022	19.12.2022	13.02.2023	09.03.2023	22.03.2023	09.05.2023	204
		ROD	15	5	1	0	12	21	39	9	34	27	12	29	17
25	DFO,Khasi Hills Shillong (T)	ADR	08.06.2022	17.06.2022	19.07.2022	22.08.2022	01.09.2022	17.10.2022	14.11.2022	07.12.2022	18.01.2023	14.02.2023	13.03.2023	01.05.2023	104
		ROD	29	7	9	12	0	7	4	0	8	4	3	21	9
26	DFO, East & North Garo Hills (T)	ADR	23.06.2022	23.06.2022	21.07.2022	25.08.2022	21.09.2022	18.10.2022	29.11.2022	18.01.2023	07.02.2023	28.02.2023	03.04.2023	09.05.2023	258
		ROD	44	13	11	15	11	8	19	39	28	18	23	29	22

ANNEXURE-IV**2402- SOIL AND CONSERVATION
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2022-2023**

Sl. No.	Name of the		April 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sept 2022	Oct 2022	Nov 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Average delay
1	Director of Soil Conservation, Shillong.	ADR	10.05.2022	09.06.2022	07.07.2022	11.08.2022	06.09.2022	13.10.2022	04.11.2022	05.12.2022	19.01.2023	03.02.2023	10.03.2023	19.04.2023	22
		ROD	0	0	0	1	0	3	0	0	9	0	0	9	2
2	Jt. Director, (R&T) Byrnihat, Ri-Bhoi Dist.	ADR	06.05.2022	10.06.2022	08.07.2022	12.08.2022	08.09.2022	14.10.2022	10.11.2022	09.12.2022	13.01.2023	13.02.2023	10.03.2023	28.04.2023	30
		ROD	0	0	0	2	0	4	0	0	3	3	0	18	3
3	Jt. Director, (R&T) Tura	ADR	01.06.2022	15.07.2022	15.07.2022	18.08.2022	13.09.2022	19.10.2022	09.11.2022	14.12.2022	16.01.2023	09.02.2023	09.03.2023	12.04.2023	93
		ROD	21	35	5	8	3	9	0	4	6	0	0	2	8
4	DSCO Engineering Division, Shillong.	ADR	17.05.2022	07.06.2022	07.07.2022	01.08.2022	02.09.2022	13.10.2022	03.11.2022	09.12.2022	16.01.2023	09.02.2023	09.03.2023	17.04.2023	23
		ROD	7	0	0	0	0	3	0	0	6	0	0	7	2
5	DSCO Project Formulation Cell Division,	ADR	09.05.2022	24.06.2022	18.07.2022	08.08.2022	13.09.2022	10.10.2022	04.11.2022	06.12.2022	13.01.2023	07.02.2023	09.03.2023	17.04.2023	35
		ROD	0	14	8	0	3	0	0	0	3	0	0	7	3
6	DSCO Survey Division,	ADR	17.05.2022	01.06.2022	18.07.2022	02.08.2022	16.09.2022	03.10.2022	09.11.2022	09.12.2022	12.01.2023	07.02.2023	03.03.2023	12.04.2023	25
		ROD	7	0	8	0	6	0	0	0	2	0	0	2	2

2402- SOIL AND CONSERVATION
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2022-2023

Sl. No.	Name of the		April 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sept 2022	Oct 2022	Nov 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Average delay
7	DSCO, Plantation Crop, Shillong.	ADR	23.05.2022	08.06.2022	18.07.2022	10.08.2022	12.09.2022	06.10.2022	04.11.2022	09.12.2022	20.01.2023	13.02.2023	03.03.2023	02.05.2023	58
		ROD	13	0	8	0	2	0	0	0	0	10	3	0	22
8	DSCO Shillong Division, Shillong (T)	ADR	24.05.2022	06.06.2022	25.07.2022	11.08.2022	09.09.2022	11.10.2022	10.11.2022	13.12.2022	12.01.2023	08.02.2023	10.03.2023	19.04.2023	45
		ROD	14	0	15	1	0	1	0	0	3	2	0	0	9
9	DSCO Jowai Division, Jowai Plantation	ADR	10.05.2022	16.06.2022	05.07.2022	08.08.2022	08.09.2022	07.10.2022	10.11.2022	05.12.2022	12.01.2023	09.02.2023	10.03.2023	19.04.2023	17
		ROD	0	6	0	0	0	0	0	0	0	2	0	0	9
10	DSCO Nongstoin Division, Nongstoin.	ADR	09.05.2022	03.06.2022	08.07.2022	05.08.2022	09.09.2022	14.10.2022	10.11.2022	09.12.2022	12.01.2023	10.02.2023	09.03.2023	11.04.2023	7
		ROD	0	0	0	0	0	4	0	0	0	2	0	0	1
11	DSCO, Ri-Bhoi, Nongpoh.	ADR	01.06.2022	08.06.2022	10.08.2022	18.08.2022	02.09.2022	21.10.2022	10.11.2022	02.12.2022	27.01.2023	08.02.2023	14.03.2023	01.05.2023	92
		ROD	0	0	31	8	0	11	0	0	0	17	0	4	21
12	DSCO Samsaggre, Williamnaga	ADR	11.05.2022	17.06.2022	22.07.2022	08.08.2022	16.09.2022	12.10.2022	14.11.2022	14.12.2022	20.01.2023	13.02.2023	15.03.2023	13.04.2023	57
		ROD	1	7	12	0	6	2	4	4	4	10	3	5	3
13	DSCO Plantation Crop, Tura.	ADR	11.05.2022	01.06.2022	15.07.2022	18.08.2022	15.09.2022	19.10.2022	09.11.2022	14.12.2022	23.01.2023	10.02.2023	16.03.2023	18.04.2023	59
		ROD	1	0	5	8	5	9	0	4	4	13	0	6	8

2402- SOIL AND CONSERVATION
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2022-2023

Sl. No.	Name of the		April 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sept 2022	Oct 2022	Nov 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Average delay
14	DSCO, (C.C) South Garo Hills Division Baghmara.	ADR	04.05.2022	27.06.2022	04.08.2022	04.08.2022	15.09.2022	21.10.2022	09.11.2022	02.12.2022	20.01.2023	06.02.2023	14.03.2023	19.04.2023	81
		ROD	0	17	25	0	5	11	0	0	10	0	4	9	7
15	DSCO Jaintia Hills, Jowai (T)	ADR	10.05.2022	07.06.2022	22.07.2022	10.08.2022	09.09.2022	14.10.2022	15.11.2022	09.12.2022	13.01.2023	10.02.2023	10.03.2023	17.04.2023	31
		ROD	0	0	12	0	0	4	5	0	3	0	0	7	3
16	DSCO Tura (T) Division,	ADR	06.05.2022	03.06.2022	20.07.2022	18.08.2022	07.09.2022	19.10.2022	14.11.2022	07.12.2022	16.01.2023	08.02.2023	07.03.2023	24.04.2023	51
		ROD	0	0	10	8	0	9	4	0	6	0	0	14	4
17	DSCO South West Garo Hills,	ADR	12.05.2022	09.06.2022	19.07.2022	10.08.2022	14.09.2022	12.10.2022	16.11.2022	07.12.2022	20.1.2023	10.02.2023	07.03.2023	12.04.2023	35
		ROD	2	0	9	0	4	2	6	0	10	0	0	2	3
18	DSCO North Garo Hills,	ADR	12.05.2022	20.06.2022	01.08.2022	23.08.2022	20.09.2022	20.10.2022	08.12.2022	08.12.2022	18.01.2023	10.02.2023	06.03.2023	26.04.2023	119
		ROD	2	10	22	13	10	10	28	0	8	0	0	16	10
19	DSCO, South West Khasi Hills, Mawkyrwat.	ADR	06.05.2022	06.06.2022	18.07.2022	08.08.2022	09.09.2022	10.10.2022	14.11.2022	13.12.2022	13.01.2023	06.02.2023	03.03.2023	17.04.2023	25
		ROD	0	0	8	0	0	0	4	3	3	0	0	7	2
20	DSCO, East Jaintia Hills, Khliehriat.	ADR	18.05.2022	14.06.2022	11.07.2022	12.08.2022	16.09.2022	19.10.2022	09.11.2022	09.12.2022	16.01.2023	16.02.2023	13.03.2023	26.04.2023	61
		ROD	8	4	1	2	6	9	0	0	6	6	3	16	5

ADR: Actual Date of Receipt, ROD : Range of Delay

ANNEXURE-V

WANTING OF FORM 50 & 51

Forest Divisions

SL. No.	Name of the Divisions	Wanting Form 50 and 51 during the year 2022-23
1	D.F.O., Social Forestry, Ri-Bhoi, Nongpoh	April'2022 to March'2023
2	D.F.O., East & north Garo Hills, Willamnagar.	April'2022 to March'2023
3	DFO, Jaintia Hills Wild Life, Jowai	April'2022 & August to March'2023
4	DSCO Ri-Bhoi, Nongpoh Division	April'2022 to March'2023

ANNEXURE-VI

Minus Balance under the Head 8443-Forest Deposit

Forest Divisions

Sl. No.	Name of Divisions	Amount of Minus/Adverse Balance under the Head
		8443- Civil (Forest) Deposits (In Rupees)
1.	D.F.O Jaintia Hills (T) Division, Jowai	(-) 86,76,646.00
2.	D.F.O Balpakram National Park, Baghmara	(-) 12,96,850.00
3.	Addl. P.C.C.F Wildlife, Meghalaya Shillong	(-).5,05,667.00
4.	D.F.O Garo Hills (T) Division, Tura.	(-) 2,06,80,713.00
5.	D.F.O East and West Garo Hills, Wildlife Division, Tura.	(-) 20,40,000.00
6.	D.F.O Forest Utilisation Division, Shillong.	(-) 4,56,672.00
7.	D.F.O. Social Forestry South Garo Hills Baghmara.	(-) 99,899.00

Soil and Water Conservation Divisions

1.	Director of Soil & Water Conservation Shillong.	(-) 20,77,540.00
2.	D.S.C.O Shillong Division (T) Shillong.	(-) 21,39,992.00
3.	D.S.C.O., Soil & Water Conservation Division, Williamnagar.	(-) 2,59,11,185.00

ANNEXURE-VII

Minus Balance under the Head 8550-Civil (Forest) Advance

Forest Divisions

Sl. No.	Name of Divisions	Amount of Minus/Adverse Balance under the Head
		8550-Civil (Forest) Advance (In Rupees)
1.	D.F.O Balpakram National Park, Baghmara	(-) 9,02,594.00
2.	D.F.O Garo Hills (T) Division, Tura.	(-) 1,39,678.00
3.	D.F.O (S.F) Division, West Garo Hills Division, Tura.	(-) 4.00
4.	D.F.O Jaintia Hills Wildlife Division, Jowai	(-) 6,250.00
5.	D.F.O East Khasi Hills and Ri-Bhoi (T) Division, Shillong.	(-) 1.36
6.	D.F.O Silviculture Division, Shillong.	(-) 1,001.00
7.	D.F.O Social Forestry Division, Ri-Bhoi Nongpoh.	(-) 29,980.00
8.	D.F.O Forest Utilisation Division, Shillong.	(-) 173.33

Soil and Water Conservation Divisions

1.	D.S.C.O. Nongstion	(-)83,814.00
2.	D.S.C.O. Jowai Plantation Crops Division, Jowai	(-)159.81
3.	D.S.C.O. Shillong Plantation Crops Division , Shillong	(-)50.00

ANNEXURE-VIII

Statement showing common type of irregularities noticed during Central Audit In 2022-23

Sl. No.	File No./DDO/Period of Audit	Date of audit.	Para/ Part	Caption	Money Value (₹ in Cr)
1	AGM-III/7-1/2022-23 Commissioner and Secretary, Forest and Environment (Apex) for the period from 01-01-2018 to 31-03-2022	18-04-2022 to 29-04-2022	1 of IIA	Non-surrender of savings	24.12.
			2 of IIB	Irregularities in respect of sanctioning of re-appropriation - observation thereof	--
			3 of IIB	Persistent surrender of savings under salary	--

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			4 of IIB	Delay in submission of utilisation certificate	--
2.	AMG-III/7-1/2022-23. PCCF, Shillong for the period from 01-04-2020 to 31-03-2022	02-05-2022 to 26-05-2022	1 of IIA	Non collection of cess and DMF from mining lease holders	34.95
			2 of IIA	Short realisation of royalty on incidentally extracted on minor mineral	6.54
			3 of IIA	Non-imposition of the provisions of the MMMCR 2016 on incidentally extracted minor mineral	--
			4 of IIA	Loss of revenue	10.89
			1 of IIB	Compliance relating to Compensatory Afforestation	10.89
			2 of IIB	Irregularities in respect of sanctioning of re-appropriation.	--
			3 of IIB	Discrepancy between Bank Statement and Cash Book	24.12
3.	AMG-1/Megh/5-1/2022-23/131 dt.12-05-2022 The Commissioner & Secretary, Govt. of Meghalaya (08/2020 to 03/2022)	04-04-2022 to 12-04-2022	1 Part IB	Idling of assets	--
			2 Part IIB	Unproductive expenditure on WDC-PMKSY project	--
4.	AMG-1/Megh/5-2/ 2022-23/523 dt.01-08-2022 Director, Government of Meghalaya Soil & Water Conservation Department, Shillong (04/2017 to 03/2022)	13-04-2022 to 05-05-2022	3 Part IIB	Delay in completion of forty-two (42) minor irrigation projects	23.67
			4 Part IIB	Lower Myntdu River valley under PMKSY-HKKP (AIBP)	0.22
			5 Part IIB	Umrangshim-Umjapieh Project under PMKSY-HKKP (AIBP) observations thereof	2.42
5.	AMG-1/Megh/5-3/ 2022-23/558 dt.16-08-2022 Divisional Officer, Govt. of Meghalaya Soil & Water Conservation (T) Division, Shillong. (04/2009 to 03/2022)	09-05-2022 to 23-05-2022	4 Part IIB	Construction of RCC Irrigation Dams for Lower Pilgi River Valley Project-observations of specifications change and higher cost.	0.31
			5, Part IIB	Construction of RCC Irrigation Dams for Bakla River Valley Project-observations of specifications change and higher cost.	0.76

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			6, Part IIB	Construction of RCC Irrigation Dams for Bakla River Valley Project	0.63
6.	AMG-1/Megh/5-4/ 2022-23/582 dt.25-08-2022	25-05-2022 to 08-06-2022	1 Part IIB	Observations on Implementation of Integrated Watershed Management Programme (IWMP) Batch III Project	
	Divisional Officer, Government of Meghalaya Soil & Water Conservation (T) Division, Shillong (04/2009 to 03/2022)		2 Part IIB	Adoption of Erroneous PWD SOR Resulting in Inflation of Budget)	--
			3, Part IIB	Implementation of Ronggai River Valley Project	---
			4, Part IIB	Implementation of Nengkong Rongdik River Valley Project	--
			5, Part IIB	Implementation of Lower Bugi River Valley Project	
			6, Part IIB	Implementation of Dareng Warima River Valley Project	
			7 Part IIB	Implementation of Middle Bugi River Valley Project under RIDF XV	
			8 Part IIB	Release of arrear wages- observations thereof	
			9 Part IIB	Cash Book- Observations thereof	
			10 Part IIB	Discrepancy in closing balance between Cash Book and Bank Statement	
			11 Part IIB	Re-imburement of LTC advance- observations thereof	
			12 Part IIB	Service Books- observations thereof	

**Comptroller and Auditor
General of India
2023**

<https://cag.gov.in/ae/meghalaya/en>