



**ANNUAL REVIEW
ON THE WORKING OF FOREST AND SOIL & WATER
CONSERVATION DEPARTMENTS**

2024-25



GOVERNMENT OF MEGHALAYA

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

Acknowledgement

The Office of the Accountant General (Accounts & Entitlements), Meghalaya, Shillong, places on record its sincere appreciation to the Principal Chief Conservator of Forest and Head of Forest Force and Director, Soil and Water Conservation of the Government of Meghalaya, for their valuable support in compiling this publication for the year 2024–25.

The cooperation and support extended by all concerned are highly appreciated and gratefully acknowledged.

PREFACE

This review on the working of 26 Forest Divisions and 20 Soil and Water Conservation Divisions in Meghalaya during the financial year 2024-25 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 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 & Water Conservation Divisions in respect of maintenance of their Accounts and also offer recommendations (Paragraph-9) for proper maintenance of Accounts and to facilitate timely rendition of the Accounts to the office of the Accountant General (A&E), Meghalaya, Shillong.

Suggestions to improve this Review are welcome.

Date:
Place: Shillong


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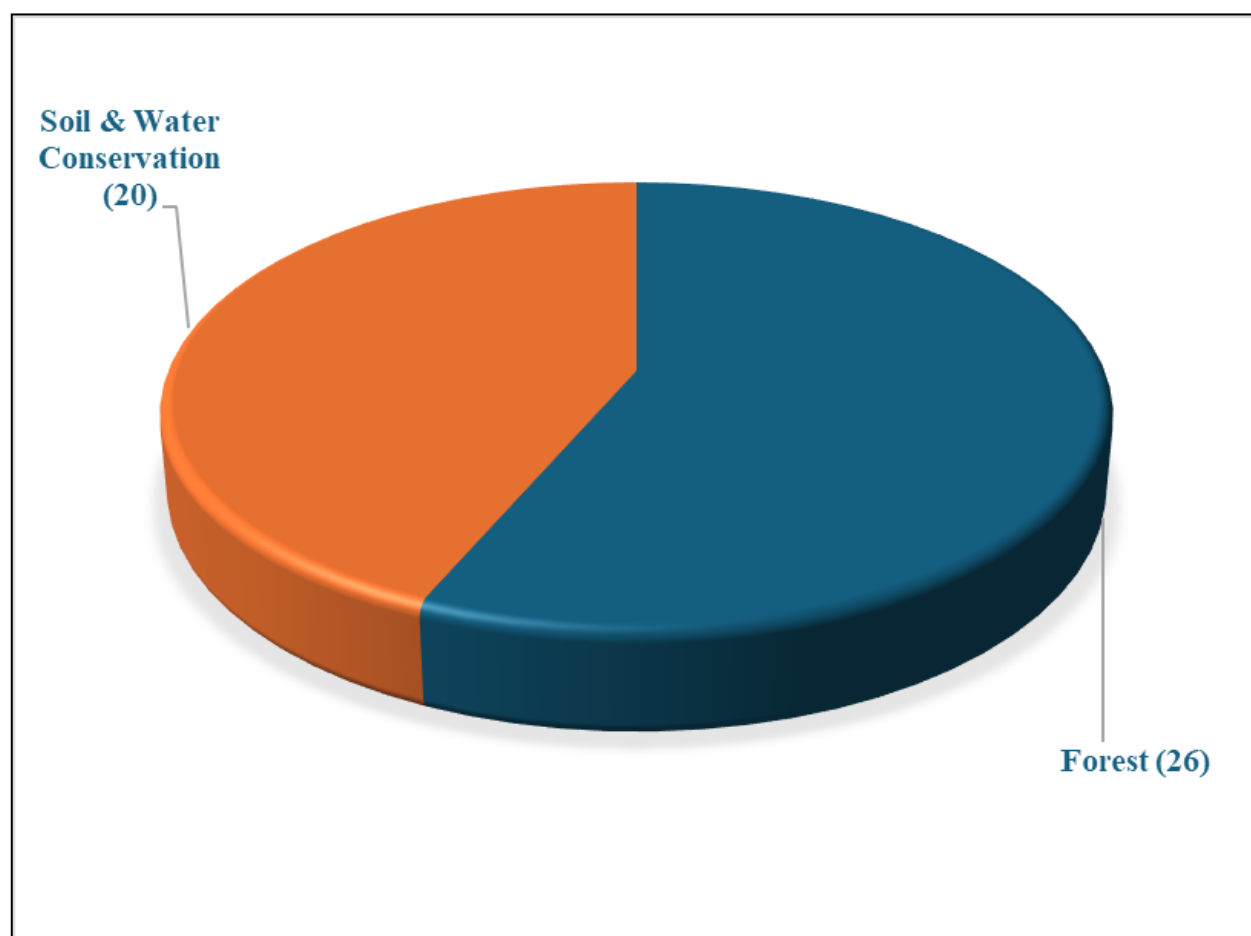
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1. Introduction

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 projects and maintenance works in the State. Each Division under these Departments maintains initial and subsidiary accounts and renders compiled accounts to the 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 which render compiled Accounts to the Accountant General (A&E) Meghalaya, Shillong are given in the following chart:



2. Organizational set up of the Forest Department

The overall administrative control of the Forest, 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 Offices is given in **Table - 1**.

Table – 1: 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 Codal Provision, the Divisional Forest, Soil & Water Conservation Officers are required to submit the compiled Monthly Cash Accounts of the Divisions of a particular month by the 05th of the following month to the Accountant General (A&E), Meghalaya Shillong. During 2024-25, 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 2024-25 is given in (**Annexure III & IV**). Out of the total 552 Accounts (46 Divisions X 12 Months), only 336 Accounts (60.87 *per cent*) were received within the due dates.
- 3.3 The extent of delay (after due date i.e. 5th of following month) in submission of the Monthly Divisional Accounts during the year 2024-2025 is given in Table – 2 below:

Table – 2: Extent of Delay in submission of monthly Divisional Accounts 2024-25

Department	From 1 to 5 days (No. of Accounts)	From 6 to 10 days (No. of Accounts)	From 11 to 20 days (No. of Accounts)	From 21 to 30 days (No. of Accounts)
Forest	104	17	20	03
Soil & Water Conservation	54	9	9	Nil
Total	158	26	29	03

Some other indicators regarding the submission of Monthly Accounts are given below:

- 3.4 Range of delay in submission of Accounts during last two years i.e 2023-24 and 2024-25 are given in Table – 3 below:

Table – 3: Range of delay in Submission of Accounts during last two years.

Department	2023-24 (in days)	2024-25 (in days)
Forest	1 - 28	1 - 26
Soil and Water Conservation	1 - 14	1 - 19

3.5 The best performing Divisions with regard to submission of Accounts by the due dates during 2024-25 is given in Table – 4 below:

Table - 4: Best performing Divisions regarding submission of Accounts during 2024-25

SL. No.	Name of the Division	No. of Accounts received within due date
1.	Dy. C. F. Wild life, Shillong	11
2.	DSCO, Survey Division, Shillong	11
3.	DSCO South West GaroHills Ampati	11
4.	D.S.C.O., Plantation Crop Division, Shillong.	11

Apart from the above Divisions from both Forest and Soil Department, no Divisions have submitted the accounts within the due date during the year 2024-25.

3.6 The Divisions with reference to consistent delay in submission of Accounts during the year 2023-24 and 2024-25 is shown in Table – 5 below:

Table – 5. Comparative statement of Poor performing divisions in submission of Accounts in the year 2023-24 and 2024-25

Sl. No.	2023-24		2024-25	
	Name of the Division	Average Delay (in days)	Name of the Division	Average Delay (in days)
1.	DFO, Garo Hills (T), Tura	11	DFO, Garo Hills (T), Tura	12
2.	Director, Balpakram National Park, Baghmara	7	DFO, Jaintia Hills Division (T) Jowai	12
3.	DFO, Jaintia Hills Division (T) Jowai	6	DFO Khasi Hills, Shillong (T)	13
4.	DFO, Social Forestry, East Garo Hills, Williamnagar	5	Conservator of Forest , Wild Life, Tura (T)	03

The Controlling Officers of Forest, Soil & Water Conservation Departments are requested to issue instructions to their respective Divisions to ensure timely submission of Monthly Accounts to the Accountant General (A&E).

4. Quality of Monthly Accounts

4.1. 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) Schedules of deduction of GPF and Loan, etc., were submitted without mentioning voucher numbers.
- (ii) Over-writing was noticed in the accounts without dated attestation of the competent Authority in the Cash Account and Form 14.

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.

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 Accountant General (A&E), Meghalaya, Shillong.

4.2. Measures for improving the quality of monthly accounts

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

- i. All the schedules attached with Monthly Accounts are in proper form.

- ii. The figures for Receipts and Disbursements tally with the totals of the items concerned 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 correct.
- iv. In respect of the 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 codal provisions.
- 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 codal provisions.
- 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 the 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 codal provisions.
- ix. List of Income Tax payees with their PAN Card numbers should be submitted in respect of the 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.

5. 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 2025. 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 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. ₹ 1,17,59,71,217/-**) lying outstanding up-to the closure of March 2025 Accounts. Year wise statement of Remittance and Balance 8782-103 is given in **Annexure V**.

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 Accountant General (A&E), Meghalaya, Shillong 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”.

6. 8443- Civil Deposit -109 & 111: Forest Deposit

Rule 62 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 funds during the year 2024-25. However, as per Broad Sheet of 2024-25 it has been noticed that the minus balances/adverse balances have appeared against 7 Divisions out of 26 Forest Divisions under the Head of Account 8443-Civil (Forest) Deposits (**Annexure VI**). Under the Major Head 8550-Civil (Forest) Advance, 7

Divisions out of 26 Forest Divisions and 2 Divisions out of 20 Soil Divisions (**Annexure-VII**) at the end of March 2025. 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.

7. 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 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 2024-25, 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-

8. Important Irregularities noticed during local audit

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, which are yet to be settled are discussed below:

8.1 Statement of Audit Objections and Inspection Reports during 2024-25 and not replied.

Sl. No.	File No./DDO/Period of Audit	Date of audit	Para/ Part	Caption	Money Value (₹ in Cr)
1	AGM-III/7-1/2024-25 Principal conservator of Forest and HOFF, Shillong for the period 01/ 04/2022 to 31/03/2024	21/05/2024 to 13/06/2024	2/IIA	Failure for the Department to issue timely instructions to the DFO to deal with incidentally extracted with minor minerals.	1.42
			3/IIA	Non-compliance by the DFO to seize and auction minor minerals	1.86
			4/IIA	Observation on MMMRF	--
			1/IIB	Non preparation of Working Plan	--
			2/IIB	Outstanding dues on incidentally	0.74
			3/IIB	Non release of CAMPA Fund.	--
			4/IIB	Non-imposition of fine on illegal mining.	22.35
			5/IIB	Non-payment of due for diversion of forest land.	2.36
			6/IIB	Non-Deduction of TDA on GST	--
			7/IIB	Non-filling of vacant post.	--
			8/IIB	Non-monitoring of Schemes	--
			9/IIB	Appointment of outsources casual Staff.	0.06
			10/IIB	Late/non- adjustment of Advance/Medical re-imbursement.	--
			11/IIB	Expenditure incurred in contravention of State Campa guidelines and directions of National CAMPA advisory council	--
2	AMG-III/7-2/2024-25 Divisional Forest Officer, Territorial, East Khasi Hills Division, Shillong for the period from 01/09/2020 to 31/03/2024	14/06/2024 to 04/07/2024	1/IIA	Non realisation/Short collection of cess from Mining Lease holder.	2.63
			2/IIA	Short deduction of royalty on minor mineral by Government/ Department.	5.86
			3/IIA	Non-realisation of revenue on incidentally extracted minerals.	0.31
			4/IIA	Non composition of anticipated royalty on the highest annual extraction of minerals as per approved plan resulted in short payment of stamp duty by mining lease holders on minor minerals.	0.08
			5/IIB	Lack of co-ordination between Forest Deppt and Mining Deptt resulted in evasion of DMF by Mining Lease holder.	3.42
			6/IIB	Short Deduction MMMRF on Minor minerals by Government/ Department.	4.21

Sl. No.	File No./DDO/Period of Audit	Date of audit	Para/ Part	Caption	Money Value (₹ in Cr)
			7/IIB	Non-Deduction of MMMRF on Minor minerals by Government/ Department	7.79
			8/IIB	Non-imposition of fine on illegal mining of minor minerals	--
			9/IIB	Outstanding Royalty and cess on incidentally extracted minor minerals	7.38
			10/IIB	Existence of illegal sand mining.	0.00
3	AMG-III/7-3/2024-25 Divisional Forest Officer, Social Forestry Division, Shillong for the period from 01/04/2019 to 31/03/2024,	14/10/2024 to 29/10/2024	1/IIA	Extra expenditure on works executed departmentally	0.09
			2/II/B	Non-compliance of to GeM Procurement Procedure.	--
			3/IIA	Non utilisation of village Reserved Forest (VRF) Scheme.	--
			4/IIA	Non-maintenance of plantation/ nurseries created	--
			5/IIB	Improper accounting of purchase of stores and stock.	--
			6/IIB	Non filling of vacant post despite.	--
			7/IIB	Variation between budget allocation and actual expenditure.	--
			8/IIB	Appointment of RCW/Muster Roll observation thereof.	--
			9/IIB	Excess expenditure over Budget.	--
			10/IIB	Non-collection of revenue on festival held at Wards Lake	--
4.	AMG-III/7-4/2024-25 Divisional Forest Officer, West and South West Garo Hills Division (T), Tura for the period from 01/04/2019 to 31/03/2024,	06-09-2024 to 23-09-2024	1/IIA	Under reporting of Boulders to Bangladesh by two forest checkgates resulted in loss of revenue	10.00
			2/IIA	Loss of revenue for non realisation of Royalty, MMMRF. DMF and Cess from Users agencies	1.76
			3/ IIA	Construction under CAMPA fund in Tura	--
			4/IIA	Short/Non-deduction of MMMRF on minor minerals by Government	--
			5/IIA	Non-submission of monthly returns and detailed statement by User Agencies.	--
			6/IIA	Supply of chips.	--
			7/IIA	Non-recovery of License fee from Staff quarter.	--
			8/IIA	Disposal of Offences Register	--
			9/IIB	Non-functional of CCTV in the checkgate	--
			10/IIB	Parking of money into tw0 saving accounts	0.30

Sl. No.	File No./DDO/Period of Audit	Date of audit	Para/ Part	Caption	Money Value (₹ in Cr)
			11/IIB	Unsettled TA Advances	0.23
			12/IIB	Unsettled TA advances of officer and staff of South Garo Hills (SF and T) Division, Baghmara	0.01
			13/IIB	Non-adjustment of Medical advance	0.28
			14/IIB	Improper maintenance of cash book	--
			15/IIB	Non-maintenance of stock and issue register	--
			16/IIB	Non-maintenance of logbook for Vehicle	--
			17/IIB	Maintenance of Service Book-observation thereof	--

8.2 Very important irregularities noticed in Local Audit of Forest during 2024-25

Sl. No.	File No./DDO/Period of Audit	Date of Audit	Para/ Part	Caption	Money Value (₹ in Cr)
1.	AMG-III/7-1/2024-25 Principal Chief Conservator of Forest and HOFF, Shillong for the period from 01/04/2022 to 31/03/2024. Audited on 21/05/2024 to 13/06/2024 (17 working days)	21-05-2024 to 13-06-2024	1/IIA	Under reporting of vehicle at checkgate	8.25
2.	AMG-III/7-2/2024-25 Divisional Forest Officer, Territorial, East Khasi Hills Division, Shillong for the period from 01/09/2020 to 31/03/2024. Date of Receipt: 24-07-2024 Date of Despatch: 25-09-2024 Date of approval: 23-09-2024 RPC: Para 1,2,4,5,7/IIB	14-06-2024 to 04-07-2024	1/IIA	Non realisation/short collection of cess from Mining lease holders	2.63
			2/IIA	Shot deduction of royalty on minor mineral by Government/ Department	5.86
			5/IIA	Lack of co-ordination between the Forest Department and Mining Department resulted in evasion of DMF by mining lease holders	3.42
			6/IIA	Short deduction of MMMRF on minor minerals by Government/ Department	4.21
			7/IIA	Non-deduction of MMMRF on Minor minerals by Government/Department	7.79

Sl. No.	File No./DDO/Period of Audit	Date of Audit	Para/ Part	Caption	Money Value (₹ in Cr)
3.	AMG-III/7-4/2024-25 Divisional Forest Officer, West and South West Garo Hills (T) Tura for the period from 01/04/2019 to 31/03/2024.	06-09-2024 to 23-09-2024	1/IIA	Under reporting of Boulders to Bangladesh by two forest checkgates resulted in loss of revenue	10.00
			2/IIA	Loss of revenue for non realization of Royalty, MMMRF, DMF and Cess from User Agencies	1.76
			3/IIA	Construction under CAMPA fund in Tura Range	--

9. Conclusion and Recommendations

To improve the working of the Divisions of Forest and Soil & Water Departments, the following measures 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 & Water 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 in future.
4. The Divisions operating Adverse Balance under various Debts, Deposits, and Remittance Heads as detailed in Annexure-V & VI may be directed to regularize the same immediately.
5. Before submitting Accounts to the 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 as mentioned in **Para 8.1. & 8.2** above and intimate such compliance/measures adopted to the Principal Accountant General (Audit), Meghalaya, Shillong.

ANNEXURE I*(Reference: Para 1)***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**(Reference: Para 1)****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

(Reference: Para 3.2)

2406- FORESTRY & WILDLIFE POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2024-25

SL No	Name of Divisions		4/24	5/24	6/24	7/24	8/24	9/24	10/24	11/24	12/24	01/25	02/25	03/25	Average Delay
1	DY.C.F (T) (Headquarters),Shillong	DOR	01.05.24	03.06.24	01.07.24	01.08.24	02.09.24	01.10.24	07.11.24	02.12.24	03.01.25	03.02.25	03.03.25	11.04.25	8/0.67
		ROD	0	0	0	0	0	0	2	0	0	0	0	6	
2	Dy. C.F. Wildlife,Shillong	DOR	01.05.24	03.06.24	02.07.24	01.08.24	03.09.24	03.10.24	05.11.24	05.12.24	02.01.25	03.02.25	05.03.25	09.04.25	4/0.34
		ROD	0	0	0	0	0	0	0	0	0	0	0	4	
3	Dy. C.F. Social Forestry & Environment Shillong	DOR	02.05.24	05.06.24	10.07.24	02.08.24	03.09.24	04.10.24	06.11.24	03.12.24	02.01.25	04.02.25	05.03.25	11.04.25	12/1.00
		ROD	0	0	5	0	0	0	01	0	0	0	0	6	
4	Dy. C.F. (Research & Training) Megh.,Shillong	DOR	02.05.24	05.06.24	05.07.24	05.08.24	05.09.24	01.10.24	05.11.24	05.12.24	06.01.25	05.02.25	04.03.25	08.04.25	4/0.34
		ROD	0	0	0	0	0	0	0	0	01	0	0	03	
5	C.F Wildlife, Tura & (T)	DOR	08.05.24	05.06.24	02.07.24	07.08.24	10.09.24	07.10.24	07.11.24	11.12.24	10.01.25	06.02.25	06.03.25	08.04.25	29/2.42
		ROD	03	0	0	02	05	01	02	06	05	01	01	03	
6	DFO, Forest Resources,Survey Division, Shillong	DOR	02.05.24	03.06.24	04.07.24	06.08.24	04.09.24	08.10.24	06.11.24	03.12.24	07.01.25	04.02.25	05.03.25	11.04.25	21/1.75
		ROD	0	0	0	1	0	03	01	0	2	0	0	14	

DOR: Date of Receipt, ROD: Range of Delay

2406- FORESTRY & WILD LIFE
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2024-25

Sl. No	Name of Divisions		4/24	5/24	6/24	7/24	8/24	9/24	10/24	11/24	12/24	01/25	02/25	03/25	Average Delay
7	DFO,Utilization Division,Shillong	DOR	03.05.24	05.06.24	04.07.24	02.08.24	04.09.24	01.10.24	06.11.24	03.12.24	02.01.25	06.02.25	03.03.25	16.04.25	13/1.08
		ROD	0	0	0	0	0	0	1	0	0	1	0	11	
8	DFO, Working Plan Office, Shillong	DOR	03.05.24	05.06.24	04.07.24	02.08.24	03.09.24	04.10.24	06.11.24	03.12.24	06.01.25	03.02.25	05.03.25	17.04.25	14/1.17
		ROD	0	0	0	0	0	0	1	0	1	0	0	12	
9	DFO, Silviculture Division, Shillong	DOR	07.05.24	07.06.24	08.07.24	06.08.24	09.09.24	08.10.24	11.11.24	02.12.24	07.01.25	05.02.25	05.03.25	09.04.25	27/2.25
		ROD	2	2	3	1	4	3	6	0	2	0	0	4	
10	DFO, Training Cell, Meghalaya,Shillong	DOR	03.05.24	03.06.24	02.07.24	05.08.24	06.09.24	03.10.24	05.11.24	03.12.24	09.01.25	12.02.25	07.03.25	25.04.25	34/2.84
		ROD	0	0	0	0	1	0	0	0	4	7	2	20	
11	CF Social Forestry, Garo Hills,Region, Tura	DOR	06.05.24	05.06.24	02.07.24	07.08.24	06.09.24	07.10.24	07.11.24	10.12.24	10.01.25	03.02.25	06.03.25	16.04.25	29/2.42
		ROD	1	0	0	1	1	2	2	5	5	0	1	11	
12	DFO,Social Forestry,East Khasi Hills, Shillong	DOR	03.05.24	06.06.24	05.07.24	02.08.24	04.09.24	04.10.24	06.11.24	06.12.24	03.01.25	04.02.25	05.03.25	22.04.25	21/1.75
		ROD	0	1	1	0	0	0	1	1	0	0	0	17	
13	DFO, Khasi Hills Wildlife, Shillong	DOR	08.05.24	12.06.24	05.07.24	07.08.24	03.09.24	07.10.24	07.11.24	10.12.24	07.01.25	05.02.25	10.03.25	28.04.25	36/3.00
		ROD	3	7	0	2	0	2	2	5	2	0	0	13	

2406- FORESTRY & WILD LIFE
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2024-25

Sl. No	Name of Divisions		4/24	5/24	6/24	7/24	8/24	9/24	10/24	11/24	12/24	01/25	02/25	03/25	Average Delay
14	DFO, Social Forestry, Ri-Bhoi, Nongpoh	DOR	03.05.24	05.06.24	05.07.24	05.08.24	04.09.24	04.10.24	05.11.24	05.12.24	06.01.25	05.02.25	05.03.25	17.04.25	15/1.25
		ROD	2	0	0	0	0	0	0	1	0	0	0	12	
15	DFO, Social Forestry, West Khasi Hills, Nongstoin	DOR	13.05.24	05.06.24	04.07.24	07.08.24	05.09.24	07.10.24	07.11.24	05.12.24	10.01.25	07.02.25	05.03.25	23.04.25	39/3.25
		ROD	8	0	0	2	0	2	2	0	5	2	0	18	
16	DFO, Jaintia Hills Division (T) Jowai	DOR	08.05.24	11.06.24	11.07.24	08.08.24	06.09.24	08.10.24	13.11.24	05.12.24	22.01.25	10.02.25	07.03.25	28.04.25	77/6.42
		ROD	3	6	6	3	1	3	8	0	17	5	2	23	
17	DFO, Social Forestry, East & West, Jaintia Hills, Jowai	DOR	02.05.24	04.06.24	01.07.24	08.08.24	04.09.24	03.10.24	06.11.24	04.12.24	22.01.25	05.02.25	05.03.25	24.04.25	40/3.34
		ROD	0	0	0	3	0	0	1	0	17	0	0	19	
18	DFO, Jaintia Hills, Wildlife, Jowai	DOR	02.05.24	04.06.24	01.07.24	05.08.24	02.09.24	03.10.24	04.11.24	09.12.24	07.01.25	04.02.25	04.03.25	25.04.25	26/2.17
		ROD	0	0	0	0	0	0	0	4	2	0	0	20	
19	DFO, Garo Hills (T), Tura	DOR	08.05.24	10.06.24	11.07.24	07.08.24	10.09.24	08.10.24	11.11.24	11.12.24	15.01.25	07.02.25	11.03.25	25.04.25	76/6.34
		ROD	3	5	6	2	5	3	6	6	10	2	6	22	
20	DFO, East & West Garo Hills, Wildlife, Tura	DOR	03.05.24	05.06.24	05.07.24	07.08.24	06.09.24	07.10.24	05.11.24	10.12.24	13.01.25	06.02.25	05.03.25	22.04.25	36/3.00
		ROD	0	0	0	2	1	2	0	5	8	1	0	17	

2406- FORESTRY & WILD LIFE
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2024-25

Sl. No	Name of Divisions		4/24	5/24	6/24	7/24	8/24	9/24	10/24	11/24	12/24	01/25	02/25	03/25	Average Delay
21	DFO, Social Forestry, West Garo Hills, Tura	DOR	09.05.24	14.06.24	04.07.24	05.08.24	03.09.24	03.10.24	05.11.24	03.12.24	09.01.25	05.02.25	05.03.25	24.05.25	36/3.00
		ROD	4	9	0	0	0	0	0	0	4	0	0	19	
22	DFO, Social Forestry, East Garo Hills, Williamnagar	DOR	06.05.23	07.06.23	05.07.23	05.08.23	05.09.23	08.10.23	06.11.23	04.12.23	10.01.24	05.02.25	06.03.25	17.04.25	25/2.08
		ROD	1	2	0	0	0	3	1	0	5	0	1	12	
23	Director, Balpakram National Park, Baghmara	DOR	09.05.24	03.06.24	04.07.24	02.08.24	02.09.24	04.10.24	05.11.23	05.12.23	07.01.25	03.02.25	03.03.25	17.04.25	18/1.50
		ROD	4	0	0	0	0	0	0	0	2	0	0	12	
24	DFO, Social Forestry, South Garo Hills, Baghmara	DOR	06.05.24	03.06.24	01.07.24	02.08.24	02.09.24	01.10.24	04.11.23	04.12.23	16.01.25	03.02.25	03.03.25	21.04.25	28/2.34
		ROD	1	0	0	0	0	0	0	0	11	0	0	16	
25	DFO, Khasi Hills, Shillong (T)	DOR	07.05.24	07.06.24	10.07.24	09.08.24	30.08.24	08.10.24	07.11.23	06.12.23	13.01.25	06.02.25	05.03.25	01.05.25	54/4.50
		ROD	2	2	5	4	0	3	2	1	7	2	0	26	
26	DFO, East & North Garo Hills (T), Williamnagar	DOR	06.05.24	03.06.24	08.07.24	05.08.24	05.09.24	07.10.24	05.11.23	05.12.23	10.01.25	05.02.25	07.03.25	16.05.25	24/2.00
		ROD	1	0	3	0	0	2	0	0	5	0	2	11	

ANNEXURE IV

(Reference: Para 3.2)

**2402-SOIL AND WATER CONSERVATION
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2024-25**

Sl. No	Name of Divisions		4/24	5/24	6/24	7/24	8/24	9/24	10/24	11/24	12/24	01/25	02/25	03/25	Average Delay
1	Director of Soil Conservation, Shillong	DOR	01-05-24	06-06-24	01-07-24	02-08-24	04-09-24	04-10-24	06-11-24	06-12-24	10-01-25	05-02-25	05-03-25	17-04-25	20/1.67
		ROD	0	1	0	0	0	0	1	1	5	0	0	12	
2	Jt.DSCO (R&T), Byrnihat, Ribhoi Dist.	DOR	21-05-24	07-06-24	05-07-24	05-08-24	04-09-24	08-10-24	08-11-24	16-12-24	17-01-25	07-02-25	07-03-25	21-04-25	67/5.58
		ROD	16	2	0	0	0	3	3	11	12	2	2	16	
3	Jt.DSCO (R&T), Tura	DOR	07-05-24	03-06-24	01-07-24	05-08-24	02-09-24	01-10-24	05-11-24	05-12-24	08-01-25	05-02-25	05-03-25	09-04-25	15/1.25
		ROD	2	0	0	0	0	0	5	1	3	0	0	4	
4	DSCO Engineering Division, Shillong	DOR	01-05-24	03-06-24	02-07-24	02-08-24	04-09-24	01-10-24	05-11-24	04-12-24	10-01-25	05-02-25	04-03-25	09-04-25	9/0.75
		ROD	0	0	0	0	0	0	0	0	5	0	0	4	
5	DSCO Project Formulation Cell Division, Shillong	DOR	02-05-24	05-06-24	05-07-24	02-08-24	05-09-24	03-10-24	05-11-24	05-12-24	03-01-25	05-02-25	06-03-25	08-04-25	5/0.42
		ROD	0	0	0	0	0	0	0	1	0	0	1	3	
6	DSCO Survey Division, Shillong	DOR	01-05-24	05-06-24	05-07-24	02-08-24	03-09-24	03-10-24	04-11-24	06-12-24	03-01-25	05-02-25	03-03-25	04-04-25	1/0.08
		ROD	0	0	0	0	0	0	0	1	0	0	0	0	

**2402-SOIL AND CONSERVATION
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2024-25**

Sl. No	Name of Divisions		4/24	5/24	6/24	7/24	8/24	9/24	10/24	11/24	12/24	01/25	02/25	03/25	Average Delay
7	DSCO Plantation Crops Division, Shillong	DOR	01-05-24	04-06-24	07-07-24	02-08-24	03-09-24	03-10-24	04-11-24	03-12-24	03-01-25	04-02-25	04-03-25	02-04-25	2/0.16
		ROD	0	0	2	0	0	0	0	0	0	0	0	0	
8	DSCO Shillong Division, Shillong (T)	DOR	08-05-24	06-06-24	05-07-24	05-08-24	02-09-24	04-10-24	06-11-24	10-12-24	07-01-25	05-02-25	11-03-25	24-04-25	36/3.00
		ROD	3	0	0	0	0	0	1	5	2	0	6	19	
9	DSCO Jowai Division, Jowai Plantation	DOR	07-05-24	05-06-24	04-07-24	05-08-24	05-09-24	08-10-24	05-11-24	04-12-24	08-01-25	05-02-25	04-03-25	11-04-25	14/1.16
		ROD	2	0	0	0	0	3	0	0	3	0	0	6	
10	DSCO Nongstoin Division	DOR	03-05-24	04-06-24	02-07-24	02-08-24	04-09-24	04-10-24	04-11-24	04-12-24	06-01-25	04-02-25	05-03-25	08-04-25	4/0.34
		ROD	0	0	0	0	0	0	0	0	1	0	0	3	
11	DSCO Ri-Bhoi, Nongpoh	DOR	13-05-24	03-06-24	02-07-24	05-08-24	03-09-24	03-10-24	04-11-24	03-12-24	02-01-25	03-02-25	04-03-25	17-04-25	20/1.67
		ROD	8	0	0	0	0	0	0	0	0	0	0	12	
12	DSCO Simsaggre, Williamnagar	DOR	03-05-24	05-06-24	05-07-24	02-08-24	05-09-24	07-10-24	05-11-24	05-12-24	06-01-25	06-02-25	03-03-25	08-04-25	10/0.84
		ROD	0	0	0	0	0	2	0	3	1	1	0	3	
13	DSCO E&W Garo Hills, Tura Plantation Crops	DOR	03-05-24	03-06-24	04-07-24	06-08-24	03-09-24	04-10-24	05-11-24	05-12-24	13-01-25	05-02-25	05-03-25	11-04-25	20/1.67
		ROD	0	0	0	1	0	0	0	5	8	0	0	6	

2402-SOIL AND CONSERVATION
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2024-25

Sl. No	Name of Divisions		4/24	5/24	6/24	7/24	8/24	9/24	10/24	11/24	12/24	01/25	02/25	03/25	Average Delay
14	DSCO South Garo Hills Division, Baghmara	DOR	02-05-24	03-06-24	01-07-24	01-08-24	02-09-24	01-10-24	04-11-24	02-12-24	09-01-25	03-02-25	03-03-25	11-04-25	10/0.84
		ROD	0	0	0	0	0	0	0	0	4	0	0	6	
15	DSCO Jaintia Hills, Jowai(T)	DOR	06-05-24	05-06-24	05-07-24	05-08-24	05-09-24	04-10-24	05-11-24	05-12-24	06-01-25	04-02-25	04-03-25	11-04-25	8/0.67
		ROD	1	0	0	0	0	0	0	0	1	0	0	6	
16	DSCO Tura (T) Division, Tura	DOR	02-05-24	04-06-24	10-07-24	07-08-24	05-09-24	07-10-24	05-11-24	05-12-24	07-01-25	04-02-25	07-03-25	16-04-25	24/2.00
		ROD	0	0	5	2	0	2	0	0	2	0	2	11	
17	DSCO South West Garo Hills, Ampati	DOR	01-05-24	03-06-24	04-07-24	02-08-24	04-09-24	03-10-24	04-11-24	04-12-24	06-01-25	04-02-25	04-03-25	4-04-25	1/0.08
		ROD	0	0	0	0	0	0	0	0	1	0	0	0	
18	DSCO North Garo Hills, Resubelpara	DOR	02-05-24	04-06-24	04-07-24	05-08-24	05-09-24	04-10-24	04-11-24	05-12-24	03-01-25	07-02-25	06-03-25	16-04-25	14/1.17
		ROD	0	0	0	0	0	0	0	0	0	2	1	11	
19	DSCO South West Khasi Hills, Mawkyrwat	DOR	06-05-24	06-06-24	05-07-24	05-08-24	04-09-24	04-10-24	05-11-24	05-12-24	03-01-25	07-02-25	05-03-25	11-04-25	8/0.67
		ROD	1	1	0	0	0	0	0	0	0	0	0	6	
20	DSCO East Jaintia Hills, Khliehriat	DOR	07-05-24	05-06-24	05-07-24	05-08-24	05-09-24	04-10-24	06-11-24	06-12-24	10-01-25	04-02-25	05-03-25	11-04-25	15/1.25
		ROD	2	0	0	0	0	0	1	1	5	0	0	6	

ANNEXURE V
(Reference: Para 5 (b))

Year wise statement of Remittance and Balance under MH 8782-103 Forest Remittances

Amount in crore						
Year		Opening Balance	Addition	Total	Cleared	Closing Balance
Upto 2022-23	Debit	119.64	70.52	190.16	71.55	118.60
	Credit	61.77	291.86	353.63	291.87	61.77
2023-24	Debit	118.60	54.43	173.03	55.35	117.68
	Credit	61.77	296.51	358.28	297.65	60.63
2024-25	Debit	117.68	53.37	171.05	53.46	117.59
	Credit	60.63	274.41	335.04	273.27	61.77

ANNEXURE VI

(Reference: Para 6)

MINUS BALANCE UNDER HEAD 8443-FOREST DEPOSIT

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

ANNEXURE VII

(Reference: Para 6)

MINUS BALANCE UNDER HEAD 8550-CIVIL(FOREST) ADVANCE

Sl. No.	Name of Divisions	Amount of Minus/Adverse Balance under the Head
		8550-Civil (Forest) Advance (In Rupees)
1.	Working Plan Officer Shillong	(-)3,38,789.00
2.	D.F.O Balpakram National Park, Baghmara	(-) 9,02,594.00
3.	D.F.O Garo Hills (T) Division, Tura.	(-) 1,39,678.00
4.	D.F.O Jaintia Hills Wildlife Division, Jowai	(-) 6,250.00
5.	D.F.O Silviculture Division, Shillong.	(-) 1,001.00
6.	D.F.O Social Forestry Division, Ri-Bhoi Nongpoh.	(-) 29,980.00
7.	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

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