



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

ANNUAL REVIEW
ON THE WORKING OF PWD (ROADS &
BUILDINGS), PHE, WATER RESOURCES, ESTATE
OFFICER (GAD) AND DHS (ENGINEERING
WING) DEPARTMENTS
2023-24



GOVERNMENT OF MEGHALAYA

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

PREFACE

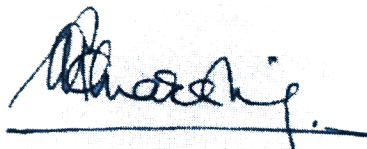
This review on the working of 34 PW Roads Divisions, 4 PW NH Divisions, 6 PW Building Divisions, 30 PHE Divisions, 14 Water Resources Divisions and one Division each under the Director of Health Services (Engineering Wing) and the Estate Officer (GAD) in Meghalaya during the financial year 2023-24 focuses on the state of maintenance of initial and subsidiary accounts by the Divisions and the status on 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 bring to the notice of the State Government, the performance of PWD (Roads & NH), PWD (Buildings), PHE, Water Resources and 2 other Divisions viz., the Director of Health Services (Engineering Wing) and the Estate Officer (GAD) 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



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Principal Accountant General (A&E)
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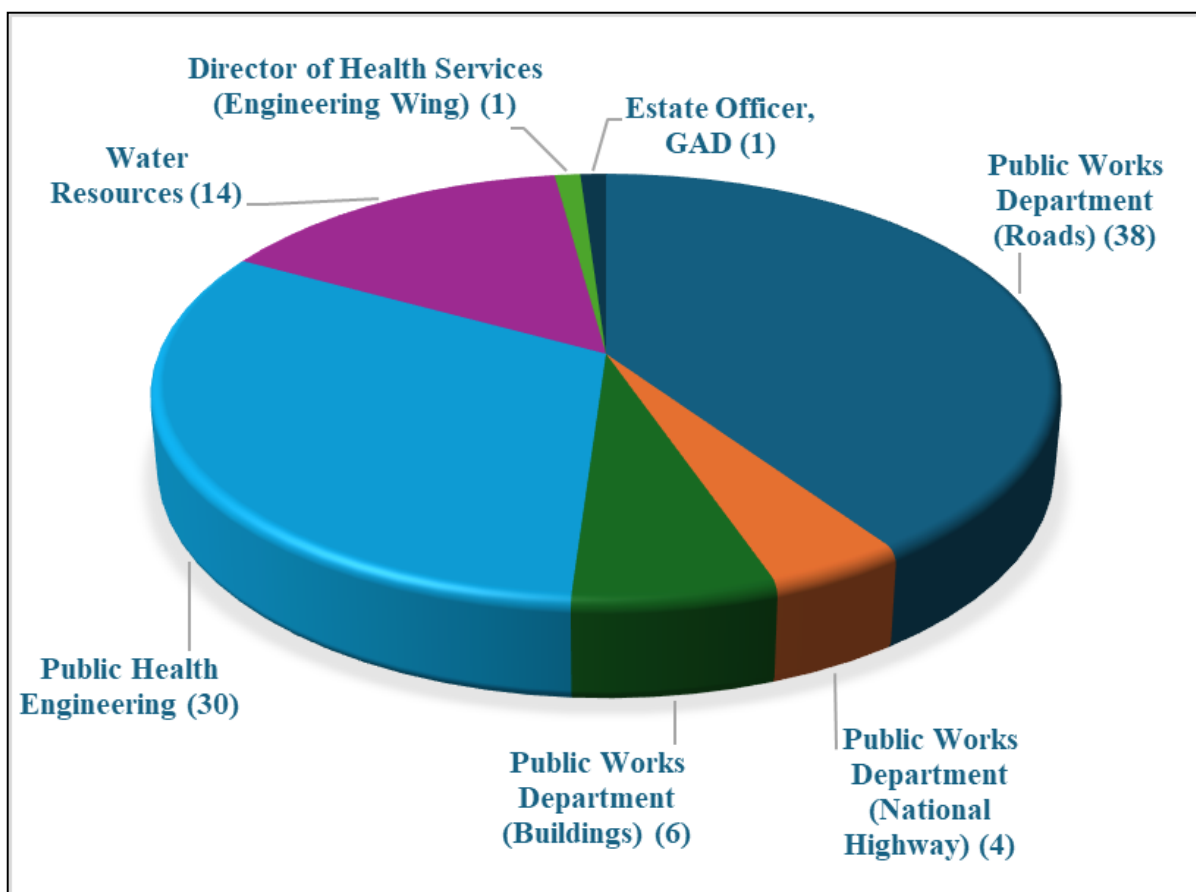
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1. Introduction

As per the provisions laid down in Manual of Standing Order (A&E) Vol-1, the Accountant General has reviewed the status of maintenance of accounts of 90 Works Divisions (Details in **Annexure I**) in Meghalaya functioning under seven Departments of the State Government, as shown in the chart below, which are responsible for execution of various maintenance and project 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 by him 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 Principal Accountant General (A&E) are as given in the following chart:



2. Organisational set up of the Works Departments

The overall administrative control of the various Works 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 as given in Table – 1 below:

Table – 1: Name of the Departments and Controlling Officers

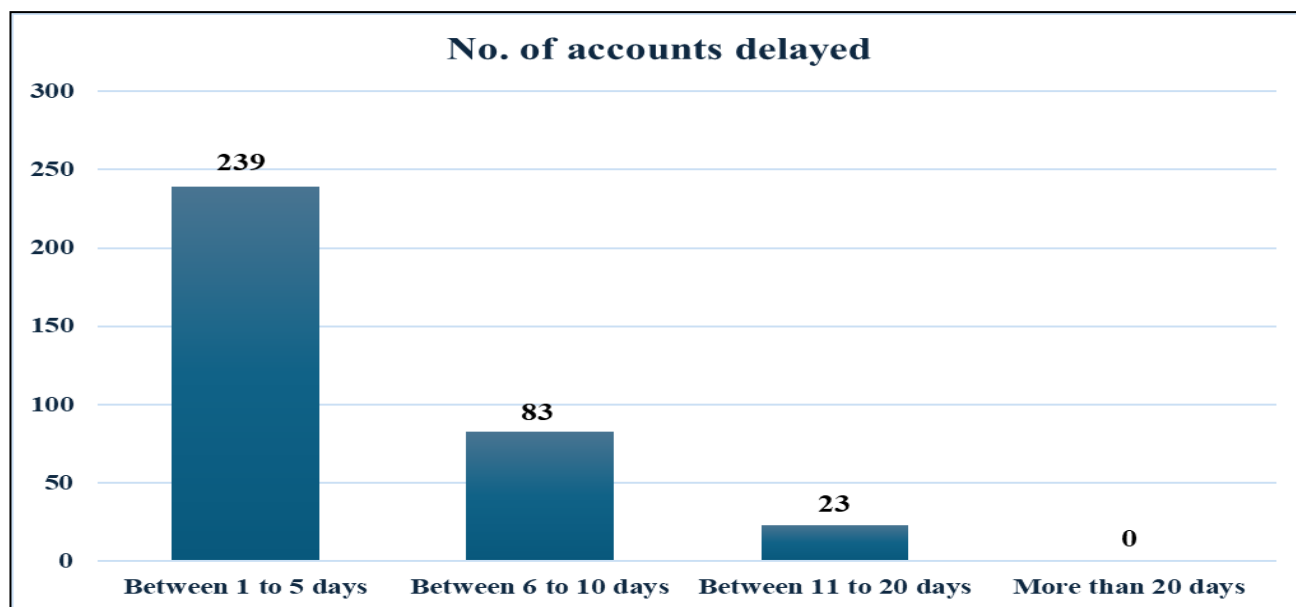
Name of Departments	Controlling Officers
Public Works Department (Roads)	Chief Engineer
Public Works Department (National Highway)	Chief Engineer
Public Works Department (Buildings)	Chief Engineer
Public Health Engineering	Chief Engineer
Water Resources	Chief Engineer
Director of Health Services (Engineering Wing)	Director
Estate Officer, GAD	Commissioner and Secretary

3. Delay in submission of Monthly Accounts

3.1 As per Article 230 of the Account Code Vol. III, the Divisional Officers are required to submit the compiled Monthly Accounts of the divisions of a particular month by the 10th of the following month to the Principal Accountant General (A&E) Meghalaya, Shillong.

3.2 The extent of delay (in days) in rendition of Monthly Accounts by the 94 Work Divisions during the financial year 2023-2024 is given in **Annexure II**. Out of the total 1108 accounts received in this office during the year, only 763 accounts i.e., 68.86 *per cent* were received within the due date which is higher than the previous financial year (38.10 *per cent*).

3.3 The extent of delay in receipt of the Monthly Divisional Accounts during the year 2023-2024 is given in the following chart:



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

- (a) Average extent of delay in submission of accounts during the year 2023-2024 by all departments is 1.31 days (total no delays in days divided by total no. of accounts submitted), i.e., there is an improvement by 2.21 days as compared to 2022-2023 when the average extent of delay in submission of accounts was 3.52 days.
- (b) Range of delay in submission of accounts during the year 2023-2024 by various Departments as given in Table – 2 below:

Table – 2: Range of Delay in Submission of Accounts by various Departments

Departments	Range of Delay (In days)
PWD (Roads)	01 to 16
PWD (Buildings)	01 to 08
P.H.E.	01 to 20
Water Resources	01 to 08
Estate Officer (GAD)	01 to 07

- (c) Poor performing Divisions of various departments with regard to delay in submission of accounts during the year 2023-24 (in terms of average extent of delay in days) is given in the following Table – 3,4,5,6 and 7.

Table – 3: Poor performing Divisions in terms of average extent of delay in respect of PWD (Roads & National Highway)

Divisions	Average delay in days
E.E. PWD (R), Mawshynrut Division, Mawshynrut	6
E.E. PWD (R) Resubelpara Division, Resubelpara	5
E.E. PWD (R) Kharkutta Division, Kharkutta	4
E.E. PWD (R) NH Bypass Division, Shillong	4
E.E. PWD (R) Sohra Division, Sohra	3

The E.E. PWD (R), Resubelpara Division, was among the five poorest performing divisions, in terms of submission of accounts, during the previous financial years also.

Table – 4: Poor performing Divisions in terms of average extent of delay in respect of PWD (Buildings)

Divisions	Average delay in days
E.E., Tura Building Division, Tura	1
E.E., Jowai Building Division, Jowai	1
E.E, PWD (Buildings), Shillong	1

It may be mentioned that the performance of the above stated Divisions were poor during the previous financial years. However, there is an improvement in the average delay in days.

Table – 5: Poor performing Divisions in terms of average extent of delay in respect of Water Resources Department

Divisions	Average delay in days
E.E.Water Resources,South Garo Hills Division, Baghmara	2
E.E.Water Resources,West Garo Hills Division, Tura	2
E.E. Water Resources, Ri-Bhoi Division Nongpoh	2
E.E.Water Resources,East Garo Hills Division, Williamnagar	1
E.E Water Resources, Resubelpara Division	1

The E.E, W.R, West Garo Hills Division, Tura and E.E Water Resources, Resubelpara Division were among the four poorest performing Divisions, in terms of submission of accounts, during the previous financial years also. However, there is an improvement in the average delay in days.

Table– 6: Poorly performing Divisions in terms of average extent of delay in respect of P.H.E. Department

Divisions	Average delay in days
E.E. (P.H.E) Electrical Division, Mawphlang	5
E.E. (P.H.E) Simsangiri Division, Williamnagar	4
E.E. (P.H.E) Electrical Division, Shillong	4
E.E. (P.H.E) Mawkyrwat Division, Mawkyrwat	3
E.E. (P.H.E) Ampati Division, Ampati	3
E.E. (P.H.E) Tura Division, Tura	3
E.E. (P.H.E) Nongpoh Division, Nongpoh	3
E.E. (P.H.E) Investigation Unit Division, Shillong	3
E.E. (P.H.E) North Division, Tura	3
E.E. (P.H.E) G. Shg. Water Supply Divn-II. Mawphlang	2

The E.E., (P.H.E.), Electrical Division, Mawphlang, E.E. (P.H.E) Simsangiri Division, Williamnagar, E.E. (P.H.E) Electrical Division, Shillong, E.E., (P.H.E.), Mawkyrwat Division, Mawkyrwat, E.E. (P.H.E) Ampati Division, Ampati and E.E. (P.H.E) Tura Division, Tura were also the poorest performing divisions in terms of submission of accounts during the previous financial year.

Table – 7: Poor performing Divisions in terms of average extent of delay in respect of other Offices (one out of three divisions)

Divisions	Average delay in days
Estate Officer (GAD) Shillong	1

(d) The Divisions with better record of submission of accounts during the financial year 2023-2024 are given in Table – 8 below:

Table –8: Divisions submitted Accounts within due date

Department	Divisions	No. of Accounts submitted within due date
PWD, Roads & NH	S.E. PWD (R) Jowai Division	12
	E.E. PWD (R) Mechanical Division, Jowai	12
	E.E. PWD (R) Mawphlang Division, Mawphlang (Division started in the year 2023)	07
	E.E. PWD (R) Shillong Central Division, Shillong	11
	Project Manager, Rongai Valley Project, Chibinang	11

Department	Divisions	No. of Accounts submitted within due date
	Principal PWD Section, Asstt. Training Centre Laitlyngkot	11
	E.E PWD (R) Central Jowai Division, Jowai	11
	S.E. PWD (R) N.H. Shillong Circle	11
	E.E. PWD (R) Central Jowai Division, Jowai	11
	S.E. PWD (R) Western Circle, Nongstoin	11
PWD (Buildings)	Chief Engineer, PWD (Buildings), Shillong	12
	E.E PWD (Buildings) Electrical Division, Shillong	12
	S.E. PWD (Buildings) Circle, Shillong	11
P.H.E. Department	S.E., (P.H.E.), Greater Shillong Circle, Shillong	12
	S.E. (P.H.E) Rural Circle, Shillong	12
	E.E. (P.H.E) Sewerage & Drainage Division, Shillong	12
	S.E. (P.H.E) Ri-Bhoi Circle, Nongpoh	11
	S.E. (P.H.E) Western Circle, Nongstoin	11
	Chief Engineer, (P.H.E) Shillong	11
	E.E. (P.H.E) G. Shg. Water Supply Division-I	11
Water Resources Department	E.E., Water Resource, Mawkyrwat Division	12
	S.E. Water Resources, Shillong Circle, Shillong	11
	E.E. Water Resources, East Khasi Hills Division, Shillong.	11
	E.E. Water Resources, Jaintia Hills Division, Jowai.	11
Other Offices (2 divisions)	D.H.S. (Engineering Wings), Shillong	12

- (e) The list of Divisions that did not submit accounts within due date in more than six number of occasions during the year 2023-2024 is given in Table – 9 below:

Table – 9: Divisions not submitted Accounts within due dates

Divisions	No. of occasions	Percentage
E.E. PWD (R) Resubelpara Division, Resubelpara	12	100
E.E. (P.H.E) Electrical Division, Mawphlang	09	75.00
S.E. (P.H.E) Simsanggirri Circle, Williamnagar	09	75.00
E.E. PWD (R) NH Bypass Division, Shillong	08	66.66
E.E PWD (R) Sohra Division, Sohra	08	66.66

Divisions	No. of occasions	Percentage
E.E. PWD (R) N.E.C. Jowai Division Jowai (KHLIEHRIAT)	08	66.66
E.E. PWD (R) Nongstoin Division, Nongstoin	07	58.33
Addl. Chief Engineer, Western Zone-II, Tura	07	58.33
S.E. PWD (R) Williamnagar Circle	07	58.33
E.E. Water Resources, West Garo Hills Division, Tura	07	58.33
E.E. Water Resources, Ri-Bhoi Division Nongpoh	07	58.33
E.E. (P.H.E) Simsangiri Division, Williamnagar	07	58.33
E.E. (P.H.E) Electrical Division, Shillong	07	58.33
E.E. (P.H.E) Hills Division, Shillong	07	58.33
E.E. (P.H.E) G. Shg. Water Supply Divn-II. Mawphlang	07	58.33

3.4 All the Controlling Officers of the Works Department of the State Government are requested to instruct their respective Drawing and Disbursing Officer (DDO) to ensure that Monthly Accounts are submitted to the Principal Accountant General (A&E) within the stipulated time and also to ensure that all the accounts are in complete shape. Controlling Officers of Divisions listed at para 3.4. (e) are requested to examine the problems faced by the listed Divisions and take urgent remedial measures.

4. Quality of Monthly Accounts

4.1. Deficiencies in the quality of accounts

The Monthly Accounts prepared and submitted by the Divisions to the Accountant General need further improvement on account of various defects and irregularities in the Monthly Accounts, such as:

- i. Monthly Accounts are not submitted in complete shape with all the supporting schedules and vouchers as described in the list of accounts, 'Form No. C.P.W.A. 83 are either not being enclosed or not submitted in proper forms.
- ii. The figures of receipts and disbursements as shown in Form C.P.W.A. 80 do not tally with the totals of the items concerned as appearing in various schedules i.e., Form 46, 74, 76, etc.
- iii. In the Classified Abstract of Expenditure in Form 74, proper classifications are not being mentioned – such as Grant, General/Sixth Schedule, Major Head, Sub Major Head, Minor Head, Sub-Head, Detailed Head and Object Head as per Budget provisions. Further, nomenclatures of classifications are not written distinctly.

- iv. In respect of Revenue realised register in Form 46, many Divisions do not submit the form along with Monthly Accounts and those that submit do not mention the proper accounting classification. In respect of revenue receipt heads, it is mandatory that classification should be recorded upto the level of Minor Head.
- v. List of cheques and challans indicating therein cheque/challan Nos. & dates were not enclosed with the Monthly Accounts.
- vi. Closing cash balance of the previous month's accounts does not agree with the opening balance of the subsequent month's accounts. In most of the cases, Certificates of Cash Balance are not found recorded against the amount kept under Closing Balance in Form 80.
- vii. The amounts shown in Form 76 were not split up to indicate the amounts against each type of loans (viz. HBA, MCA, CEA, etc.). Details of Loan schedules/vouchers do not tally with the amount shown in the respective covering lists.
- viii. The totals of GPF schedules/vouchers enclosed with the accounts sometimes do not tally with the amount shown in the respective covering lists. Payment made in respect of **Deposit Linked Insurance Scheme** are incorrectly booked under Major Head 8009-State Provident Funds instead of Major Head "2235-Social Security and Welfare".
- ix. List of Income tax payees including Pan Card numbers are not being submitted in respect of amount booked under Major Head 8658 Suspense Accounts-112 TDS Suspense.
- x. Contingency schedules/vouchers are submitted separately to this office at a much later date after submission of Monthly Accounts. While submitting the accounts, all the vouchers, including contingency schedules/vouchers are not attached along with the Monthly Account.

4.2. Measures required for improving quality of accounts

As per laid down procedure {CPWD Code, Account Code Vol. III & CAG MSO (Accounts & Entitlement) Vol. I}, all divisional accounts rendering units, while submitting Monthly Accounts to the Accountant General (A&E), should ensure that:

- i. Monthly Accounts are complete in all respects and should be supported with corresponding schedules and that vouchers as described in the list of accounts 'Form No. C.P.W.A. 83' are enclosed.
- ii. All the schedules attached with the monthly accounts are in proper form.

- iii. The figures of receipts and disbursements as shown in Form C.P.W.A. 80 should tally with the totals of the items concerned as appearing in various schedules i.e. Form 46, 74, 76, etc. and also to see that these are correctly classified in the monthly account.
- iv. The items of receipts and disbursements are arithmetically correct.
- v. In respect of the Classified Abstract of Expenditure in Form 74, the total under each Head of Account are correct and the figures are tallied with those appearing in respective schedule, i.e., Form C.P.W.A. 62, 64, 73, etc. and also that the expenditure has been correctly classified.
- vi. In respect of Schedule of Cheque Drawn, schedule in Form-77 shows the number of cheques drawn, amount and Treasury/Bank and date on which the cheque is drawn.
- vii. In respect of Schedule of Remittances, schedule in Form 77 shows the number of challans, amount and the Treasury to which it was remitted.
- viii. Schedule of Deposit Form C.P.W.A. 79 shows therein the opening balance, receipt, payments and closing balance during the month and enclosing therein the Schedule of Deposit Works in Form 65. It must also be ensured that the expenditure figures and Departmental Charges are correct as per schedule docket in Form 61 & 62 and the totals of “Deposits” and Expenditure charged agree with the corresponding totals in the Schedule of Deposits Form 79.
- ix. List of Income Tax payees with their Pan Card numbers is submitted in respect of amount booked under 8658-112-TDS.
- x. National Highway claims should be fully supported by vouchers and schedules so that there would not be any amounts pending under suspense for clearance.

5. Reconciliation of Monthly Accounts figures

To ensure the accuracy of accounts, quarterly reconciliation should be carried out by the Departments concerned, of their departmental figures with the figures booked by the Accountant General for their respective Departments. Timely reconciliation will facilitate: - (1) working out the correct variation with Budget Estimates, (2) knowing the correct reason 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. All the Controlling Officers are required to ensure reconciliation of both Receipt and Expenditure figures of Divisions/Circles with figures appearing in the books of the Accountant General every quarter within the stipulated date set

by this office. The status of reconciliation of Receipts and Expenditures during the year 2023-2024 is shown in **Annexure III**. All the Controlling Officers are requested to ensure Reconciliation of Accounts invariably as per timeline prescribed for the purpose every year.

6. Outstanding Balance under Remittances and Suspense Heads

6.1. 8782-102-II PW Cheques

An amount of ₹145.19 crore (Credit) is lying outstanding upto the closure of March, 2024 Accounts. This indicates that cheques issued by various Divisions either were not encashed or paid but not reconciled with Treasury. It may be stated that the validity of cheques is for a period of 2(two) months after the month of issue vide Rule 134 of Meghalaya Treasury Rules. 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. However, it appears as per records of this office that the said procedures have not been followed. **As a result, huge amounts are lying outstanding under this head for the past several years. The matter needs proper examination and scrutiny by all Divisions in order to reduce the balances under this head.**

6.2. 8782-102-I Remittance into Treasury

An amount of ₹7.92 crore (Debit) is lying outstanding upto the closure of March 2024 Accounts. This indicates that either the money remitted by the Divisions have not yet been accounted for by the Treasury Officer under the Remittance Head or the Division did not reconcile with the Treasury. As per para 8.33 of CAG's MSO (A&E) Vol.-I, all sums received by a Divisional Officer of Works Departments should be credited in their Divisional Account under revenue receipt/public account head as the case may be and debited to "8782-102 Public Works Remittances-I Remittances into the Treasury". Accordingly, all money remitted (i.e., interest on HBA/MCA, RTI application fee, Earnest money, Forest Royalties, Civil Deposit, etc) by Public Works to the Bank through Treasury Challan should be shown in the challan under the "Major Head of Account" column as "8782-102 Public Works Remittances - I Remittance into Treasury" and not under the respective Revenue/Public Account Head. This is to ensure that no double booking of the amount is done, once through the Divisional Accounts and then the other through the Treasury Cash Account, otherwise, the amount placed under remittance by the division as debit to "8782-102 Public Works Remittances - I Remittance into Treasury" will remain outstanding as no corresponding amount under remittance is received for clearance of the remittance amount from the Treasury Cash Account. All the Divisions who have remitted money through challan in Major Heads other than "8782-102 Public

Works Remittances - I Remittance into Treasury” during the previous years are requested to submit the details of challan showing therein the Challan No. & date, amount etc. to the AG (A&E), Meghalaya, Shillong so as to enable clearance of the outstanding balance of ₹ 7.92 crore (Debit). Year-wise statement of Remittance and Balance 8782-102 is given in **Annexure IV**.

Further, all Divisions must ensure, while remitting money through challan, that they distinctly record therein the classification under “8782-102 Public Works Remittances - I Remittance into Treasury”. In this regard, several correspondences were made with the Controlling Officers as well as indicated in the Annual Review Report every year.

All the Controlling Officers are requested to instruct all the Divisions to examine their cases and also to reconcile their figures under “8782-102 I PW Remittances-Remittances into Treasury and 8782-102-II PW Cheques with their respective Treasury offices without further delay so that outstanding balance can be minimized under this Head and also to submit Form 50 & 51 along with the Divisional Accounts. It is reiterated here that the outstanding balances under Suspense and Remittances head for the past several years have to be minimised within this current financial year 2023-2024 as per instructions received from the C&AG of India.

6.3. Balance outstanding under 8658–101-PAO Suspense (NH claims)

A sum of ₹41.58 crore¹ is lying outstanding up to the closure of March 2024 Accounts under 8658-National Highway claims. This amount is outstanding because it was not reimbursed by RPAO (National Highway), Guwahati. As per standing instruction of RPAO (NH), Guwahati, the inadmissible amounts are to be withdrawn from National Highway account and transferred to the State Head of Account. The amount, to the extent inadmissible, should be withdrawn from 8658-Suspense Account-101 PAO Suspense (NH) and booked under the final Head of Account i.e., 3054 & 5054 respectively by providing necessary budget provision during this current financial year 2023-2024. Year-wise Outstanding Balance of Suspense Head 8658 is given in **Annexure V**.

It is reiterated here that the amount under Suspense Head to be cleared within this current financial year 2023-2024 as per instructions received from the C&AG of India. The PWD (NH) Department is therefore requested to positively provide budget for the same in the Supplementary Demands for Grants for the year 2024-2025.

¹ Out of ₹ 41.58 crore, the Ministry had reimbursed an amount of ₹ 38.89 crore during February 2025.

7. Booking of figures under Minor Head 800 – ‘Other Expenditure’

In course of review of the Finance Accounts of the Government of Meghalaya for the year 2009-2010 and 2010-2011 by the Comptroller and Auditor General of India, New Delhi, booking of figures by the Departments under Minor Head “Other Expenditures” was viewed adversely. Booking of expenditures under Minor Head 800 – ‘Other Expenditure’ during the year 2023-2024 is given in Table – 10 below:

Table – 10: Booking of expenditure under the Minor Head 800 – Other Expenditure

Sl. No	Controlling Officers which operate the Major Head of Account	Functional Major Head	Total Expenditures under Functional Major Head Amount in(₹)	Expenditures under Minor Head 800- Other Expenditures Amount in(₹)	Percentage of expenditure booked under Minor Head 800- Other Expenditure out of total expenditure.
1.	Chief Engineer, PWD (Roads)	2059	1,95,77,44,360	19,65,955	0.10
		5054	11,97,74,16,406	6,85,50,93,556	57.23
2.	Chief Engineer, PWD (Building)	2059	91,04,94,119	6,99,68,933	7.68
3.	Chief Engineer, Water Resources	2702	67,95,79,245	2,67,49,758	3.94
4.	Estate Officer (GAD)	2216	22,39,28,832	13,85,85,421	61.89
5.	Director of Health Services (Engineering Wing)	2210	8,55,63,538	8,38,48,576	98.00
		4210	59,70,48,936	15,99,902	0.27

Heads of the Departments are requested to look into the matter personally and issue special instructions in this regard to all the concerned Divisional Heads to avoid booking of amount under Minor Head 800 – Other Expenditure. Necessary steps may be taken to open new sub heads of account, if necessary, under the most appropriate Minor Head as per prescribed Codal Provisions to book a particular expenditure against its concerned Head of Account instead of Minor Head 800- “Other Expenditure” as desired by the CAG of India.

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

The Schedule of Monthly Settlement with Treasuries (Form 50 & 51) which are very important documents for preparation and maintenance of I - Remittances into Treasury and II - PW Cheques

broadsheets are not being submitted regularly to this office by many Divisions for the past several years. As per codal provisions, all Accounts Rendering Divisions/Circles are to furnish the Schedule of Monthly Settlement with Treasuries (Form 50 & 51) duly certified by the Treasury Officer along with the Monthly Accounts. It has, however, been observed that some Divisions never submitted Form 50 & Form 51 and those who submit the Form are also not regular in doing so. As a result, huge outstanding balances are lying under “8782 - I-Remittance into Treasuries” and “8782 - II-Public Works Cheques” for the past several years. List of submission of SSWT in Form 50 & 51 is given in **Annexure VI**.

9. Material for Finance Accounts

Each year, a consolidated detailed statement of Capital Expenditure during and to the end of the year is required to be furnished by each Department for incorporation in Statement 16 and Appendix IX of Finance Accounts of the Government of Meghalaya in respect of the following scheme/works:

1. “Individual schemes/works in the Capital Heads where the sanctioned estimate exceeds Rupees Five Crores and above” and “Other Works, each costing Rupees Five Crores and less”.
2. “Statement of Commitments/List of incomplete Capital Works for Schemes/Works costing Rupees Five Crores and above” and
3. “Schemes/Works costing less than Rupees Five Crores”.

The above information sought for by the Principal Accountant General (A&E) are submitted very late resulting in delay in preparation and generation of Finance Accounts of the State Government. It is requested that immediately after the closure of March Accounts every year, all Divisional Accounts rendering units should prepare the aforesaid statements and submit the same to the Chief Engineer for consolidation and submission to the Principal Accountant General (A&E) latest by 30th of May each year positively to ensure timely preparation of Finance Accounts.

10. Outstanding Inspection Reports

The spot inspection of the accounting records of PWD (R & B), P.H.E.D., Water Resources Department, D.H.S. (Engineering Wing) and Estate Officer (GAD) are carried out by Inspection Parties from the Office of the Pricipal Accountant General (Audit), Meghalaya, Shillong.

The Divisions are required to furnish written replies to Inspection Reports within six weeks and to take steps to set right the irregularities/audit objections pointed out. The Table - 11 below indicates the extent of laxity/non-compliance by the various Divisions:

Table – 11: Outstanding Inspection Reports

Inspection Reports lying outstanding as on 31-03-2024					
Sl No	Name of the Department	Total No. of IRs	Part II A paras	Part II B paras	Total No. of Paras
1.	PWD (Roads)	68	79	311	390
2.	PWD (Buildings)	20	10	86	96
3.	P.H.E.	44	47	225	272
4.	Water Resources Department	20	05	59	64
5.	D.H.S. (Engineering Wing)	7	17	23	40
6.	Estate Officer (GAD)	--	--	--	--
Total		159	158	704	862

All the concerned Controlling Officers/Heads of Departments i.e., the Chief Engineers of these four Departments (i.e PWD(R), PWD(B), PHE, Water Resources), Estate Officer (GAD) and Director of Health Services (Engg Wing) are requested to personally review the position of the outstanding Inspection Reports/Paras and issue strict instructions to the Divisions to respond to Audit Inspection Reports within the stipulated time of six weeks.

11. Recommendations

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

- i. Ensure rendition of all Monthly Accounts, especially March Accounts, in time. In case of failure to do so, Cheque Drawal Authority to a Division could be reviewed especially if any Monthly Divisional Accounts, including Schedule of Settlement with Treasuries, are in arrears by more than 2(two) months.
- ii. Early submission of over-due statements of cheques issued / encashed and remittances into the treasury in the prescribed format (Schedule of Treasuries in Form 51) and duly certified by the concerned Treasury Office and submitted along with the Monthly Accounts.
- iii. Drawing and Disbursing Officers must ensure correct classifications on the body of Classified Abstract/vouchers/challans and all other related documents to avoid misclassification and incorrect exhibition of expenditure and receipt figures in accounts.
- iv. Before submitting accounts to the Accountant General (A&E), it should be ensured that the account is correct in all respects. Amounts written in the various schedules/vouchers

(especially in case of GPF and Loans Schedules/Vouchers) enclosed along with the accounts should match with the amounts shown in the covering lists as well as in the accounts.

- v. All the Divisions operating with adverse balance under 8443-108 PW Deposits must take steps to regularise the same immediately.
- vi. The Controlling Officers should take suitable measures to complete the verification of actuals appearing in the books of accounts of the Accountant General (A&E) with reference to departmental figures periodically (Monthly/Quarterly/Annually).
- vii. Immediate remedial steps are required to be taken to stop the recurrence of the irregularities detected during central and local Audit and intimate such compliance/measures adopted to the Accountant General (Audit), Meghalaya, Shillong.
- viii. Form 50 & 51 to be submitted alongwith the Monthly Accounts.
- ix. Status of inclusion of Divisional Accounts through Treasury Accounts: During the meeting held on 04 december 2024 in the conference Hall of Directorate of Treasury, Shillong, NIC and State Government informed that an application is under development for inclusion of Divsional Accounts through Treasury Accounts. It may be ensured that the work relating to inclusion of all Divisional Accounts through Treasury Accounts may be functional from April 2025.

ANNEXURE I

(Reference: Para 1)

PUBLIC WORKS DEPARTMENT (ROADS & NH)

Sl.No.	Name of Divisions
1.	The C.E., P.W.D (Roads), Shillong Division
2.	The Additional C.E., P.W.D (Roads), Western Zone, Tura Division
3.	The S.E., P.W.D(Roads), Eastern Circle, Shillong Division
4.	The S.E., P.W.D (Roads), Western Circle, Nongstoin Division
5.	The S.E., P.W.D. (Roads), N.H. Shillong Circle, Shillong Division
6.	The S.E., P.W.D. (Roads), Tura Circle, Tura Division
7.	The S.E., P.W.D. (Roads), Williamnagar Division
8.	The S.E., P.W.D. (Roads), Jowai Division
9.	The E.E., P.W.D. (Roads), Mechanical Division, Shillong
10.	The E.E., P.W.D. (Roads), Mechanical Division, Tura
11.	The E.E., P.W.D. (Roads), Mechanical Division, Jowai
12.	The E.E., P.W.D. (Roads), Shillong South Division
13.	The E.E., P.W.D. (Roads), Shillong Central Division
14.	The E.E., P.W.D. (Roads), Shillong North Division, Nongpoh
15.	The E.E., P.W.D. (Roads), Mairang Division
16.	The E.E., P.W.D. (Roads), Mawsynram Division, Mawsynram
17.	The E.E., P.W.D. (Roads), Mawkyrwat Division
18.	The E.E., P.W.D. (Roads), National Highway Division, Shillong
19.	The E.E., P.W.D. (Roads), National Highway Bye-Pass Division
20.	The E.E., P.W.D. (Roads), Nongstoin Division, Nongstoin
21.	The E.E., P.W.D. (Roads), N.H.-cum-Central Division, Tura
22.	The E.E., P.W.D. (Roads), Tura North Division
23.	The E.E., P.W.D. (Roads), Williamnagar Division
24.	The E.E., P.W.D. (Roads), Baghmara Division
25.	The E.E., P.W.D. (Roads), NEC Tura Division
26.	The E.E., P.W.D. (Roads), Shangpung Division, North Jowai
27.	The E.E., P.W.D. (Roads), South Jowai Division, Jowai
28.	The E.E., P.W.D. (Roads), Central Jowai Division, Jowai
29.	The E.E., P.W.D. (Roads), NEC Jowai Division
30.	The E.E., P.W.D. (Roads), Barengapara Division, Barengapara
31.	The E.E., PWD (Roads) Sohra Division, Sohra
32.	The E.E., PWD (Roads) Umsning Division, Umsning
33.	The E.E., PWD (Roads), Ranikor Division, Ranikor
34.	The E.E., PWD(Roads), Ampati Division, Ampati
35.	The E.E., P.W.D (Roads) Rangai Valley Water Resource Division.
36.	The E.E., PWD(Roads), Resubelpara Division, Resubelpara
37.	The E.E., PWD(Roads) Baghmara NH Division, Baghmara
38.	The Principal PWD, SA Training Centre, Laitlyngkot
39.	The E.E. PWD (R), Mawphlang Division
40.	The E.E. PWD (R), Mawshuynrut Division.
41.	The E. E. , PWD (R)Kharkutta Division
42.	The E. E. , PWD (R) Dadenggre Division

PUBLIC WORKS DEPARTMENT (BUILDINGS)

Sl.No.	Name of Divisions
1.	The C.E., P.W.D. (Buildings), Shillong Division
2.	The S.E., P.W.D. (Buildings), Shillong Division
3.	The E.E., P.W.D. (Buildings), Shillong Building Division
4.	The E.E., P.W.D. (Buildings), Tura Building Division
5.	The E.E., P.W.D. (Buildings), Jowai Building Division
6.	The E.E., P.W.D. (Buildings), Electrical Division, Shillong

PUBLIC HEALTH ENGINEERING DEPARTMENT

Sl. No.	Name of Divisions
1.	The C.E., (P.H.E.), Shillong Division
2.	The S.E., (P.H.E.), Tura Circle, Tura Division
3.	The S.E., (P.H.E.), Greater Shillong Circle
4.	The S.E., (P.H.E.), Rural Circle, Shillong
5.	The E.E., (P.H.E.), Greater Shillong Water Supply Division- I
6.	The E.E., (P.H.E.), Greater Shillong Water Supply Division - II Mawphlang
7.	The E.E., (P.H.E.), Nongstoin Division, Nongstoin
8.	The E.E., (P.H.E.), Hills Division, Shillong
9.	The E.E., (P.H.E.), Sewerage and Drainage Division Shillong
10.	The E.E., (P.H.E.), Electrical Division, Mawphlang
11.	The E.E., (P.H.E.), Investigation Unit Division, Shillong
12.	The E.E., (P.H.E.), Mawkyrwat Division, Mawkyrwat
13.	The E.E., (P.H.E.), Nongpoh Division, Nongpoh
14.	The E.E., (P.H.E.), Simsangiri Division, Williamnagar
15.	The E.E., (P.H.E.), Baghmara Division, Baghmara
16.	The E.E., (P.H.E.), Resubelpara Division, Resubelpara
17.	The E.E., (P.H.E.), Tura Division, Tura
18.	The E.E., (P.H.E.), Jowai Division, Jowai
19.	The E.E., (P.H.E.), Sohra Division, Sohra
20.	The E.E., (P.H.E.), North Division, Tura
21.	The Additional C.E., (P.H.E.), Zone-II, Garo Hills Tura
22.	The E.E., (P.H.E.), Electrical Division, Shillong
23.	The E.E., (P.H.E.), (RWS), Mairang Division, Mairang
24.	The E.E., (P.H.E.), Umsning Division, Umsning

Sl. No.	Name of Divisions
25.	The E.E., (P.H.E.), Electrical Division, Jowai
26.	The E.E., (P.H.E.), Ampati Division, Ampati
27.	The S.E., (P.H.E.), Electrical Circle, Shillong
28.	The S.E., (P.H.E.), Simsangiri Circle, Williamnagar
29.	The S.E., (P.H.E.), Ri-bhoi Circle, Nongpoh
30.	The S.E., (P.H.E.), Western Circle, Nongstoin

WATER RESOURCES DEPARTMENT

Sl. No.	Name of Divisions
1.	The Chief Engineer, Directorate of Water Resources, Meghalaya, Shillong
2.	The S.E., (Water Resources), Shillong Circle, Shillong
3.	The S.E., (Water Resources), Garo Hills Circle, Tura
4.	The E.E., (Water Resources), East Garo Hills Division, Williamnagar
5.	The E.E., (Water Resources), West Garo Hills Division, Tura
6.	The E.E., (Water Resources), South Garo Hills Division, Baghmara
7.	The E.E., (Water Resources), East Khasi Hills Division, Shillong
8.	The E.E., (Water Resources), West Khasi Hills Division, Nongstoin
9.	The E.E., (Water Resources), Jaintia Hills Division, Jowai
10.	The E.E., (Water Resources), Ri-bhoi Division, Nongpoh
11.	The E.E., (Water Resources), Ampati Division
12.	The E.E., (Water Resources), Resubelpara Division
13.	The E.E., (Water Resources), Mawkyrwat Division
14.	The E.E., (Water Resources), Khliehriat Division

OTHERS

Sl. No.	Name of Divisions
1.	The Estate Officer (GAD), Meghalaya, Shillong
2.	The Director of Health Services (Engineering Wing), Meghalaya, Shillong

ANNEXURE II

(Reference: Para 3.2)

MW Section

POSITION OF RECEIPT OF MONTHLY DIVISIONAL ACCOUNTS FOR THE YEAR 2023-24

P.W.D. (ROADS)

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
1	Chief Engineer, PWD (Roads), Shillong	DOR	02.05.23	02.06.23	05.07.23	07.08.23	12.09.23	06.10.23	07.11.23	11.12.23	09.01.24	07.02.24	06.03.24	05.04.24	3 0.25
		ROD	0	0	0	0	2	0	0	1	0	0	0	0	
2	Addl. Chief Engr, Western Zone-II, Tura	DOR	12.05.23	09.06.23	12.07.23	25.08.23	12.09.23	17.10.23	06.11.23	07.12.23	11.01.24	16.02.24	05.03.24	08.04.24	35 2.91
		ROD	2	0	2	15	2	7	0	0	1	6	0	0	
3	S.E., PWD(R) Eastern Circle, Shillong	DOR	09.05.23	08.06.23	10.07.23	17.08.23	06.09.23	18.10.23	16.11.23	08.12.23	10.01.24	09.02.24	12.03.24	09.04.24	23 1.91
		ROD	0	0	0	7	0	8	6	0	0	0	2	0	
4	S.E., PWD(R) Western Circle, Nongstoin	DOR	09.05.23	07.06.23	06.07.23	07.08.23	06.09.23	06.10.23	10.11.23	08.12.23	18.01.24	07.02.24	01.03.24	03.04.24	8 0.66
		ROD	0	0	0	0	0	0	0	0	8	0	0	0	
5	S.E., PWD(R) NH Shillong Circle	DOR	15.05.23	05.06.23	06.07.23	04.08.23	08.09.23	06.10.23	07.11.23	06.12.23	10.01.24	07.02.24	05.03.24	05.04.24	5 0.41
		ROD	5	0	0	0	0	0	0	0	0	0	0	0	
6	S.E., PWD(R) Williamnagar Circle	DOR	22.05.23	12.06.23	10.07.23	07.08.23	12.09.23	13.10.23	06.11.23	15.12.23	23.01.24	08.02.24	11.03.24	10.04.24	38 3.16
		ROD	12	2	0	0	2	3	0	5	13	0	1	0	
7	S.E., PWD(R) Tura Circle	DOR	09.05.23	09.06.23	10.07.23	04.08.23	11.09.23	09.10.23	06.11.23	06.12.23	08.01.24	09.02.24	11.03.24	09.04.24	2 0.16
		ROD	0	0	0	0	1	0	0	0	0	0	1	0	
8	S.E., PWD(R) Jowai Circle	DOR	03.05.23	01.06.23	06.07.23	07.08.23	04.09.23	06.10.23	03.11.23	06.12.23	05.01.24	05.02.24	04.03.24	10.04.24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
9	E.E., NEC Tura Division, Tura.	DOR	09.05.23	09.06.23	11.07.23	11.08.23	08.09.23	11.10.23	09.11.23	08.12.23	16.01.24	09.02.24	05.03.24	25.04.24	24 2
		ROD	0	0	1	1	0	1	0	0	6	0	0	15	
10	E.E., Barengapara Division, Barengapara.	DOR	02.05.23	05.06.23	12.07.23	11.08.23	06.09.23	16.10.23	14.11.23	07.12.23	16.01.24	05.02.24	01.03.24	23.04.24	32 2.66
		ROD	0	0	2	1	0	6	4	0	6	0	0	13	
11	E.E., Williamnagar Division, Williamnagar	DOR	11.05.23	05.06.23	06.07.23	11.08.23	08.09.23	12.10.23	07.11.23	08.12.23	12.01.24	08.02.24	08.03.24	10.04.24	6 0.5
		ROD	1	0	0	1	0	2	0	0	2	0	0	0	
12	Principal, PWD Section, Asstt. Training Centre, Laitlyngkot	DOR	08.05.23	14.06.23	06.07.23	04.08.23	06.09.23	06.10.23	08.11.23	06.12.23	05.01.24	08.02.24	08.03.24	08.04.24	4 0.33
		ROD	0	4	0	0	0	0	0	0	0	0	0	0	
13	Project Manager, Rongai Valley Project, Chibinang	DOR	10.05.23	09.06.23	10.06.23	07.08.23	08.09.23	09.10.23	07.11.23	07.12.23	12.01.24	02.02.24	05.03.24	05.04.24	2 0.16
		ROD	0	0	0	0	0	0	0	0	2	0	0	0	
14	E.E., PWD(R) Baghmara Division, South Garo Hills.	DOR	08.05.23	06.06.23	10.07.23	09.08.23	11.09.23	10.10.23	20.11.23	11.12.23	12.01.24	08.02.24	06.03.24	12.04.24	16 1.33
		ROD	0	0	0	0	1	0	10	1	2	0	0	2	
15	E.E., PWD(R) Ampati Division, Ampati	DOR	09.05.23	08.06.23	12.07.23	14.08.23	08.09.23	13.10.23	13.11.23	18.12.23	09.01.24	09.02.24	04.03.24	15.04.24	25 2.08
		ROD	0	0	2	4	0	3	3	8	0	0	0	5	
16	E.E., Resubelpara Division, Resubelpara.	DOR	12.05.23	12.06.23	13.07.23	23.08.23	15.09.23	12.10.23	16.11.23	15.12.23	16.01.24	16.02.24	13.03.24	15.04.24	58 4.83
		ROD	2	2	3	13	5	2	6	5	6	6	3	5	
17	E.E., PWD(R) Nongstoin Division, Nongstoin	DOR	10.05.23	08.06.23	10.07.23	22.08.23	08.09.23	06.10.23	17.11.23	15.12.23	12.01.24	16.02.24	13.03.24	12.04.24	37 3.08
		ROD	0	0	0	12	0	0	7	5	2	6	3	2	
18	E.E., Mawsynram Division, Mawsynram	DOR	09.05.23	12.06.23	10.07.23	07.08.23	08.09.23	09.10.23	13.11.23	08.12.23	12.01.24	09.02.24	04.03.24	12.04.24	9 0.75
		ROD	0	2	0	0	0	0	3	0	2	0	0	2	
19	E.E., PWD(R) Sohra Division, Sohra	DOR	08.05.23	09.06.23	07.07.23	11.08.23	11.09.23	11.10.23	21.11.23	11.12.23	16.01.24	12.02.24	05.03.24	26.04.24	39 3.25
		ROD	0	0	0	1	1	1	11	1	6	2	0	16	

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
20	E.E., PWD(R) Umsning Division, Umsning	DOR	04.05.23	13.06.23	12.07.23	14.08.23	08.09.23	06.10.23	16.11.23	07.12.23	11.01.24	09.02.24	07.03.24	12.04.24	18 1.5
		ROD	0	3	2	4	0	0	6	0	1	0	0	2	
21	E.E., National Highway Bye-Pass Division, Shillong	DOR	10.05.23	12.06.23	06.07.23	18.08.23	12.09.23	13.10.23	22.11.23	08.12.23	17.01.24	15.02.24	08.03.24	17.04.24	46 3.83
		ROD	0	2	0	8	2	3	12	0	7	5	0	7	
22	E.E., PWD(R) N. H Division, Shillong	DOR	08.05.23	09.06.23	10.07.23	10.08.23	11.09.23	09.10.23	10.11.23	13.12.23	10.01.24	08.02.24	06.03.24	15.04.24	9 0.75
		ROD	0	0	0	0	1	0	0	3	0	0	0	5	
23	E.E., PWD(R) Ranikor Divn, Ranikor	DOR	15.05.23	09.06.23	10.07.23	17.08.23	01.09.23	09.10.23	09.11.23	18.12.23	12.01.24	09.02.24	08.03.24	12.04.24	24 2
		ROD	5	0	0	7	0	0	0	8	2	0	0	2	
24	E.E., PWD(R) Shangpung Divn, North Jowai	DOR	08.05.23	09.06.23	06.07.23	18.08.23	08.09.23	10.10.23	09.11.23	13.12.23	11.01.24	06.02.24	05.03.24	15.04.24	17 1.41
		ROD	0	0	0	8	0	0	0	3	1	0	0	5	
25	E.E., PWD(R) South Jowai Division, Jowai	DOR	09.05.23	09.06.23	10.07.23	17.08.23	08.09.23	09.10.23	09.11.23	07.12.23	12.01.24	07.02.24	05.03.24	10.04.24	9 0.75
		ROD	0	0	0	7	0	0	0	0	2	0	0	0	
26	E.E., PWD(R) Central Jowai Division, Jowai	DOR	04.05.23	08.06.23	10.07.23	18.08.23	06.09.23	10.10.23	09.11.23	07.12.23	10.01.24	08.02.24	06.03.24	08.04.24	8 0.66
		ROD	0	0	0	8	0	0	0	0	0	0	0	0	
27	E.E., PWD(R) NEC Jowai Khliehriat Division,	DOR	12.05.23	09.06.23	13.07.23	17.08.23	08.09.23	12.10.23	15.11.23	11.12.23	11.01.24	09.02.24	11.03.24	10.04.24	22 1.83
		ROD	2	0	3	7	0	2	5	1	1	0	1	0	
28.	E.E., N.H.-Cum-Central Division, Tura	DOR	11.05.23	09.06.23	06.07.23	11.08.23	06.09.23	13.10.23	07.11.23	08.12.23	12.01.24	02.02.24	05.03.24	09.04.24	7 0.58
		ROD	1	0	0	1	0	3	0	0	2	0	0	0	
29	E.E., PWD(R) Tura North Division, Tura	DOR	03.05.23	09.06.23	11.07.23	17.08.23	08.09.23	06.10.23	01.11.23	04.12.23	12.01.24	02.02.24	01.03.24	08.04.24	10 0.83
		ROD	0	0	1	7	0	0	0	0	2	0	0	0	

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
30	E.E., PWD(R) Shillong North Division, Nongpoh	DOR	08.05.23	16.06.23	07.07.23	10.08.23	08.09.23	06.10.23	09.11.23	08.12.23	10.01.24	07.02.24	06.03.24	12.04.24	8 0.66
		ROD	0	6	0	0	0	0	0	0	0	0	0	2	
31	E.E., PWD(R) Mairang, West Khasi Hills Division.	DOR	08.05.23	09.06.23	10.07.23	14.08.23	08.09.23	05.10.23	13.11.23	08.12.23	10.01.24	13.02.24	11.03.24	12.04.24	13 1.08
		ROD	0	0	0	4	0	0	3	0	0	3	1	2	
32.	E.E., PWD(R) Mawkyrat Division	DOR	08.05.23	09.06.23	10.07.23	17.08.23	08.09.23	09.10.23	13.11.23	08.12.23	11.01.24	09.02.24	04.03.24	09.04.24	11 0.91
		ROD	0	0	0	7	0	0	3	0	1	0	0	0	
33	EE, PWD(R) Mechanical Division, Shillong.	DOR	03.05.23	07.06.23	11.07.23	07.08.23	08.09.23	06.10.23	10.11.23	11.12.23	11.01.24	08.02.24	05.03.24	15.04.24	8 0.66
		ROD	0	0	1	0	0	0	0	1	1	0	0	5	
34	E.E., PWD(R) Mechanical Division, Tura,	DOR	09.05.23	09.06.23	11.07.23	11.08.23	08.09.23	06.10.23	09.11.23	06.12.23	12.01.24	09.02.24	07.03.24	10.04.24	4 0.33
		ROD	0	0	1	1	0	0	0	0	2	0	0	0	
35	E.E., PWD(R) Mechanical Division, Jowai	DOR	08.05.23	07.06.23	05.07.23	10.08.23	08.09.23	06.10.23	07.11.23	07.12.23	09.01.24	07.02.24	06.03.24	05.04.24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
36	E.E., PWD(R) Shillong South Division, Shillong.	DOR	10.05.23	15.06.23	06.07.23	17.08.23	08.09.23	10.10.23	09.11.23	07.12.23	16.01.24	07.02.24	06.03.24	12.04.24	20 1.66
		ROD	0	5	0	7	0	0	0	0	6	0	0	2	
37	E.E., PWD(R) Shillong Central Division, Shillong.	DOR	03.05.23	06.06.23	05.07.23	10.08.23	04.09.23	11.10.23	07.11.23	08.12.23	02.01.24	07.02.24	05.03.24	04.04.24	1 0.08
		ROD	0	0	0	0	0	1	0	0	0	0	0	0	
38	E.E. PWD(R) Baghmara NH Division, Baghmara.	DOR	08.05.23	06.06.23	10.07.23	09.08.23	11.09.23	10.10.23	20.11.23	11.12.23	12.01.24	08.02.24	06.03.24	12.04.24	16 1.33
		ROD	0	0	0	0	1	0	10	1	2	0	0	2	

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
39	E.E. PWD (R) Mawphlang Division, Mawphlang	DOR	Four divisions newly created. Hence no accounts for these months					10.10.23	09.11.23	08.12.23	09.01.24	07.02.24	04.03.24	05.04.24	0
		ROD						0	0	0	0	0	0	0	0
40	E.E. PWD (R) Mawshynrut Division, Mawshynrut	DOR						06.10.23	16.11.23	12.12.23	19.01.24	16.02.24	13.03.24	26.04.24	42
		ROD						0	6	2	9	6	3	16	6
41	E.E. PWD (R) Kharkutta Division, Kharkutta	DOR						18.10.23	20.11.23	14.12.23	16.01.24	08.02.24	07.03.24	10.04.24	28
		ROD						8	10	4	6	0	0	0	4
42	E.E. PWD (R) Dadenggre Division, Dadenggre	DOR						16.10.23	01.11.23	06.12.23	12.01.24	02.02.24	01.03.24	10.04.24	8
		ROD						6	0	0	2	0	0	0	1.14

P.W.D. (Buildings)

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
1.	Chief Engineer, PWD (Buildings), Shillong	DOR	08.05.23	06.06.23	06.07.23	08.08.23	08.09.23	06.10.23	09.11.23	08.12.23	10.01.24	08.02.24	04.03.24	04.04.24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
2.	S.E., PWD (Buildings) Circle, Shillong	DOR	15.05.23	06.06.23	04.07.23	08.08.23	05.09.23	05.10.23	07.11.23	07.12.23	08.01.24	02.02.24	04.03.24	04.04.24	5 0.41
		ROD	5	0	0	0	0	0	0	0	0	0	0	0	
3.	E.E., PWD (Buildings) Shillong	DOR	10.05.23	07.06.23	06.07.23	10.08.23	08.09.23	10.10.23	16.11.23	08.12.23	11.01.24	06.02.24	04.03.24	12.04.24	9 0.75
		ROD	0	0	0	0	0	0	6	0	1	0	0	2	
4.	E.E., PWD (Buildings) Electrical Division, Shillong	DOR	04.05.23	08.06.23	06.07.23	09.08.23	05.09.23	06.10.23	03.11.23	08.12.23	10.01.24	01.02.24	07.03.24	02.04.24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
5.	E.E., Tura Building Division, Tura	DOR	09.05.23	09.06.23	10.07.23	18.08.23	05.09.23	03.10.23	07.11.23	08.12.23	11.01.24	07.02.24	14.03.24	09.04.24	13 1.08
		ROD	0	0	0	8	0	0	0	0	1	0	4	0	
6.	E.E., Jowai Building Division, Jowai	DOR	10.05.23	07.06.23	13.07.23	09.08.23	08.09.23	10.10.23	09.11.23	08.12.23	12.01.24	08.02.24	08.03.24	17.04.24	12 1
		ROD	0	0	3	0	0	0	0	0	2	0	0	7	

P.H.E. Department

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
1.	Chief Engineer, (P.H.E.), Shillong	DOR	10.05.23	06.06.23	06.07.23	04.08.23	06.09.23	16.10.23	07.11.23	06.12.23	09.01.24	07.02.24	04.03.24	09.04.24	6 0.5
		ROD	0	0	0	0	0	6	0	0	0	0	0	0	
2.	Additional C.E. (P.H.E.) Zone-II, West Garo Hills, Tura	DOR	08.05.23	05.06.23	06.07.23	07.08.23	12.09.23	09.10.23	16.11.23	11.12.23	16.01.24	08.02.24	05.03.24	12.04.24	17 1.41
		ROD	0	0	0	0	2	0	6	1	6	0	0	2	
3.	S.E., (P.H.E.), Greater Shillong Circle, Shillong	DOR	02.05.23	07.06.23	04.07.23	03.08.23	05.09.23	09.10.23	08.11.23	06.12.23	10.01.24	05.02.24	05.03.24	08.04.24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
4.	S.E., (P.H.E.), Rural Circle, Shillong	DOR	10.05.23	05.06.23	04.07.23	09.08.23	08.09.23	05.10.23	07.11.23	05.12.23	10.01.24	06.02.24	04.03.24	03.04.24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
5.	S.E., (P.H.E.), Tura Circle, Tura Division	DOR	04.05.23	05.06.23	06.07.23	04.08.23	01.09.23	09.10.23	08.11.23	11.12.23	18.01.24	09.02.24	07.03.24	05.04.24	9 0.75
		ROD	0	0	0	0	0	0	0	1	8	0	0	0	
6.	S.E., (P.H.E.), Electrical Circle, Shillong	DOR	08.05.23	06.06.23	06.07.23	08.08.23	11.09.23	12.10.23	09.11.23	04.12.23	11.01.24	02.02.24	05.03.24	08.04.24	4 0.33
		ROD	0	0	0	0	1	2	0	0	1	0	0	0	
7.	S.E., (P.H.E.), Simsangiri Circle, Williamnagar	DOR	12.05.23	12.06.23	10.07.23	10.08.23	14.09.23	11.10.23	13.11.23	11.12.23	12.01.24	14.02.24	07.03.24	15.04.24	24 2
		ROD	2	2	0	0	4	1	3	1	2	4	0	5	
8.	S.E., (P.H.E.) Ri-bhoi Circle, Nongpoh	DOR	04.05.23	02.06.23	07.07.23	03.08.23	08.09.23	06.10.23	03.11.23	04.12.23	11.01.24	09.02.24	04.03.24	05.04.24	1 0.08
		ROD	0	0	0	0	0	0	0	0	1	0	0	0	
9.	S.E., (P.H.E.), Western Circle, Nongstoin	DOR	09.05.23	14.06.23	06.07.23	02.08.23	06.09.23	10.10.23	07.11.23	07.12.23	10.01.24	08.02.24	05.03.24	04.04.24	4 0.33
		ROD	0	4	0	0	0	0	0	0	0	0	0	0	

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
10.	E.E., (P.H.E.), Electrical Division, Mawphlang	DOR	09.05.23	12.06.23	14.07.23	23.08.23	20.09.23	12.10.23	15.11.23	15.12.23	11.01.24	07.02.24	07.03.24	23.04.24	55 4.58
		ROD	0	2	4	13	10	2	5	5	1	0	0	13	
11.	E.E., (P.H.E.), G. Shg Water Supply Divn – II, Mawphlang	DOR	12.05.23	08.06.23	11.07.23	11.08.23	20.09.23	16.10.23	06.11.23	14.12.23	12.01.24	09.02.24	06.03.24	09.04.24	26 2.16
		ROD	2	0	1	1	10	6	0	4	2	0	0	0	
12.	E.E., (P.H.E.), G Shg Water Supply Division - I	DOR	04.05.23	06.06.23	05.07.23	04.08.23	05.09.23	05.10.23	08.11.23	07.12.23	09.01.24	05.02.24	04.03.24	30.04.24	20 1.66
		ROD	0	0	0	0	0	0	0	0	0	0	0	20	
13.	E.E., (P.H.E.), Hills Division, Shillong	DOR	10.05.23	08.06.23	12.07.23	11.08.23	11.09.23	12.10.23	14.11.23	13.12.23	11.01.24	07.02.24	05.03.24	09.04.24	14 1.16
		ROD	0	0	2	1	1	2	4	3	1	0	0	0	
14.	E.E., (P.H.E.), Investigation Unit Division, Shillong	DOR	10.05.23	09.06.23	10.07.23	09.08.23	08.09.23	11.10.23	14.11.23	07.12.23	19.01.24	05.02.24	05.03.24	26.04.24	30 2.5
		ROD	0	0	0	0	0	1	4	0	9	0	0	16	
15.	E.E., (P.H.E), Electrical Division, Shillong	DOR	18.05.23	09.06.23	20.07.23	10.08.23	14.09.23	17.10.23	24.11.23	11.12.23	12.01.24	08.02.24	04.03.24	09.04.24	46 3.83
		ROD	8	0	10	0	4	7	14	1	2	0	0	0	
16.	E.E., (P.H.E.), Sohra Division, Sohra	DOR	12.05.23	07.06.23	07.07.23	10.08.23	11.09.23	09.10.23	07.11.23	06.12.23	10.01.24	05.02.24	04.03.24	12.04.24	5 0.41
		ROD	2	0	0	0	1	0	0	0	0	0	0	2	
17.	E.E. (P.H.E.), Umsning Division, Umsning	DOR	11.05.23	08.06.23	10.07.23	10.08.23	08.09.23	06.10.23	08.11.23	08.12.23	16.01.24	07.02.24	07.03.24	26.04.24	23 1.91
		ROD	1	0	0	0	0	0	0	0	6	0	0	16	
18.	E.E., P.H.E.(RWS), Mairang Division, Mairang	DOR	08.05.23	07.06.23	07.07.23	09.08.23	11.09.23	09.10.23	13.11.23	08.12.23	16.01.24	08.02.24	04.03.24	12.04.24	12 1
		ROD	0	0	0	0	1	0	3	0	6	0	0	2	

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
19.	E.E. (P.H.E.), Sewerage & Drainage Divn, Shillong	DOR	04.05.23	07.06.23	05.07.23	08.08.23	08.09.23	09.10.23	07.11.23	08.12.23	09.01.24	09.02.24	05.03.24	08.04.24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
20.	E.E., (P.H.E.), Mawkyrwat Divn, Mawkyrwat	DOR	08.05.23	19.06.23	10.07.23	21.08.23	11.09.23	16.10.23	07.11.23	19.12.23	11.01.24	09.02.24	04.03.24	08.04.24	37 3.08
		ROD	0	9	0	11	1	6	0	9	1	0	0	0	
21.	E.E., (P.H.E.), Jowai Division, Jowai	DOR	09.05.23	13.06.23	12.07.23	08.08.23	14.09.23	13.10.23	08.11.23	11.12.23	17.01.24	07.02.24	07.03.24	08.04.24	20 1.66
		ROD	0	3	2	0	4	3	0	1	7	0	0	0	
22.	E.E., (P.H.E.) Electrical Division, Jowai	DOR	03.05.23	08.06.23	06.07.23	08.08.23	12.09.23	09.10.23	09.11.23	13.12.23	19.01.24	06.02.24	04.03.24	12.04.24	16 1.33
		ROD	0	0	0	0	2	0	0	3	9	0	0	2	
23.	E.E., (P.H.E.), Nongpoh Division, Nongpoh	DOR	12.05.23	09.06.23	07.07.23	17.08.23	20.09.23	10.10.23	06.11.23	08.12.23	08.01.24	08.02.24	05.03.24	25.04.24	34 2.83
		ROD	2	0	0	7	10	0	0	0	0	0	0	15	
24.	E.E., (P.H.E.), Nongstoin Division, Nongstoin	DOR	12.05.23	09.06.23	07.07.23	11.08.23	08.09.23	09.10.23	13.11.23	08.12.23	12.01.24	09.02.24	08.03.24	15.04.24	13 1.08
		ROD	2	0	0	1	0	0	3	0	2	0	0	5	
25.	E.E., (P.H.E.), Resubelpara Division, Resubelpara	DOR	08.05.23	09.06.23	11.07.23	07.08.23	11.09.23	06.10.23	08.11.23	11.12.23	17.01.24	09.02.24	07.03.24	08.04.24	10 0.83
		ROD	0	0	1	0	1	0	0	1	7	0	0	0	
26.	E.E., (P.H.E.) North Division, Tura	DOR	08.05.23	09.06.23	06.07.23	07.08.23	13.09.23	09.10.23	16.11.23	11.12.23	16.01.24	08.02.24	05.03.24	24.04.24	30 2.5
		ROD	0	0	0	0	3	0	6	1	6	0	0	14	
27.	E.E., (P.H.E.), Tura Division, Tura	DOR	18.05.23	14.06.23	05.07.23	07.08.23	11.09.23	09.10.23	08.11.23	11.12.23	18.01.24	07.02.24	07.03.24	23.04.24	35 2.91
		ROD	8	4	0	0	1	0	0	1	8	0	0	13	
28.	E.E., (P.H.E.), Simsangiri Division, Williamnagar	DOR	12.05.23	07.06.23	10.07.23	17.08.23	13.09.23	17.10.23	08.11.23	07.12.23	19.01.24	16.02.24	05.03.24	24.04.24	48 4
		ROD	2	0	0	7	3	7	0	0	9	6	0	14	

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
29.	E.E., (P.H.E.) Ampati Division, Ampati	DOR	12.05.23	19.06.23	10.07.23	07.08.23	08.09.23	10.10.23	09.11.23	11.12.23	18.01.24	09.02.24	07.03.24	25.04.24	35 2.91
		ROD	2	9	0	0	0	0	0	1	8	0	0	15	
30.	E.E., (P.H.E.), Baghmara Division, Baghmara	DOR	12.05.23	05.06.23	10.07.23	09.08.23	08.09.23	09.10.23	06.11.23	07.12.23	11.01.24	05.02.24	07.03.24	12.04.24	5 0.41
		ROD	2	0	0	0	0	0	0	0	1	0	0	2	

Water Resources Department

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
1.	Chief Engineer, Water Resources, Shillong	DOR	04.05.23	12.06.23	05.07.23	03.08.23	06.09.23	06.10.23	02.11.23	05.12.23	11.01.24	07.02.24	05.03.24	09.04.24	3
		ROD	0	2	0	0	0	0	0	0	1	0	0	0	0.25
2.	S.E., Water Resources, Shillong Circle, Shillong	DOR	08.05.23	07.06.23	10.07.23	07.08.23	06.09.23	05.10.23	06.11.23	11.12.23	10.01.24	09.02.24	05.03.24	05.04.24	1
		ROD	0	0	0	0	0	0	0	1	0	0	0	0	0.08
3.	S.E., W.R., Garo Hills Circle, Tura	DOR	09.05.23	12.06.23	11.07.23	11.08.23	12.09.23	06.10.23	09.11.23	08.12.23	12.01.24	09.02.24	05.03.24	04.04.24	8
		ROD	0	2	1	1	2	0	0	0	2	0	0	0	0.66
4.	E.E., W.R., East Khasi Hills Division, Shillong	DOR	15.05.23	05.06.23	05.07.23	07.07.23	05.09.23	05.10.23	08.11.23	05.12.23	08.01.24	07.02.24	06.03.24	04.04.24	5
		ROD	5	0	0	0	0	0	0	0	0	0	0	0	0.41
5.	E.E., W.R., West Khasi Hills Division, Nongstoin	DOR	09.05.23	09.06.23	06.07.23	11.08.23	11.09.23	10.10.23	08.11.23	12.12.23	11.01.24	09.02.24	08.03.24	17.04.24	12
		ROD	0	0	0	1	1	0	0	2	1	0	0	7	1
6.	E.E., W.R., Ri-bhoi Division, Nongpoh	DOR	10.05.23	15.06.23	05.07.23	11.08.23	14.09.23	09.10.23	13.11.23	12.12.23	11.01.24	08.02.24	08.03.24	12.04.24	18
		ROD	0	5	0	1	4	0	3	2	1	0	0	2	1.5

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
7.	E.E., W.R., East Garo Hills Division, Williamnagar	DOR	08.05.23	09.06.23	07.07.23	10.08.23	08.09.23	11.10.23	08.11.23	08.12.23	18.01.24	09.02.24	05.03.24	16.04.24	15 1.25
		ROD	0	0	0	0	0	1	0	0	8	0	0	6	
8	E.E., W.R., South Garo Hills Division, Baghmara	DOR	10.05.23	09.06.23	14.07.23	14.08.23	14.09.23	13.10.23	08.11.23	01.12.23	16.01.24	09.02.24	07.03.24	17.04.24	28 2.34
		ROD	0	0	4	4	4	3	0	0	6	0	0	7	
9	E.E., W.R., West Garo Hills Division, Tura	DOR	16.05.23	13.06.23	12.07.23	11.08.23	12.09.23	13.10.23	06.11.23	08.12.23	12.01.24	09.02.24	07.03.24	08.04.24	19 1.58
		ROD	6	3	2	1	2	3	0	0	2	0	0	0	
10	E.E., W.R., Jaintia Hills Division, Jowai	DOR	10.05.23	01.06.23	10.07.23	16.08.23	04.09.23	06.10.23	02.11.23	07.12.23	08.01.24	05.02.24	04.03.24	04.04.24	6 0.5
		ROD	0	0	0	6	0	0	0	0	0	0	0	0	
11	E.E., Water Resources, Ampati Division	DOR	10.05.23	07.06.23	10.07.23	10.08.23	06.09.23	13.10.23	08.11.23	08.12.23	10.01.24	02.02.24	08.03.24	12.04.24	5 0.41
		ROD	0	0	0	0	0	3	0	0	0	0	0	2	
12	E.E., Water Resources, Resubelpara Division	DOR	09.05.23	06.06.23	07.07.23	18.08.23	08.09.23	05.10.23	08.11.23	07.12.23	12.01.24	07.02.24	08.03.24	15.04.24	15 1.25
		ROD	0	0	0	8	0	0	0	0	2	0	0	5	
13	E.E., Water Resources, Mawkyrwat Division	DOR	08.05.23	09.06.23	10.07.23	09.08.23	06.09.23	05.10.23	09.11.23	08.12.23	09.01.24	06.02.24	06.03.24	08.04.24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
14	E.E., Water Resources, Khliehriat Division	DOR	08.05.23	05.06.23	05.07.23	03.08.23	13.09.23	06.10.23	03.11.23	06.12.23	05.01.24	09.02.24	11.03.24	04.04.24	4 0.33
		ROD	0	0	0	0	3	0	0	0	0	0	1	0	

Other Departments

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24	Average Delay
1	D.H.S. (Engg Wing), Shillong	DOR	04.05.23	05.06.23	06.07.23	10.08.23	05.09.23	06.10.23	08.11.23	08.12.23	09.01.24	08.02.24	05.03.24	04.04.24	0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Estate Officer (GAD), Shillong	DOR	02.05.23	07.06.23	06.07.23	07.08.23	06.09.23	06.10.23	13.11.23	05.12.23	05.01.24	07.02.24	05.03.24	17.04.24	10
		ROD	0	0	0	0	0	0	3	0	0	0	0	7	0.83

DOR = Date of Receipt, ROD=Range of Delay,

Average Range of delay of 94 Divisions = Total Nos. of days delayed/Total Nos. of accounts

Average Range of delay during the year- 1286 /1108 = 1.16 days

ANNEXURE III

(Reference: Para 5)

**Statement in respect of Final Reconciliation of Receipts and Payments during the year
2023-2024**

Reconciliation of Expenditure

Sl. No.	Controlling Officers	Grant No.	Major head	Reconciliation Status		
				Fully Reconciled (₹)	Partially Reconciled (₹)	Not Reconciled (₹)
1	Chief Engineer, PWD (Road), Meghalaya, Shillong	56	2059	195,54,34,741	0	0
			3054	4260303676	0	0
			5054	11977416406	0	0
			5465	0	0	0
		44	2711	21998977	0	0
			4711	25223574	0	0
		60	2235	660000	0	0
		19	2052	0	0	0
2	Chief Engineer, PWD (Building), Meghalaya, Shillong	19	2059	91,12,45,192	0	0
			2216	16,24,20,863	0	0
			4059	1,00,12,31,584	0	0
			4202	7,93,82,901	0	0
			4216	15,34,29,025	0	0
			5465	75,00,000	0	0
			2052	7,89,26,087	0	0
		4	4059	28,09, 99,999	0	0
		60	2235	60,000	0	0

Sl. No.	Controlling Officers	Grant No.	Major head	Reconciliation Status		
				Fully Reconciled (₹)	Partially Reconciled (₹)	Not Reconciled (₹)
3	Chief Engineer, PHE, Meghalaya, Shillong	27	2215	3,97,61,93,742	0	0
			2216	36,99,965	0	0
			4215	2,87,07,09,832	0	0
			4216	17,39,000	0	0
			4552	0	0	0
		60	2235	4,20,000	0	0
4	Chief Engineer, Water Resources (Water Resources), Meghalaya, Shillong	65	2216	2,44,800	0	0
			2401	-	-	-
			2702	67,95,73,645	0	0
			4216	-	-	-
			4401	-	-	-
			4702	59,94,30,431	0	0
			2711	40,16,661	0	0
			4711	-	-	-
			4552	-	-	-
		60	2235	60,000	0	0
5	Estate Officer (GAD)	22	2216	27,06,79,639	0	0
			2070	3,96,702	0	0
		60	2235	30,000	-	-
			4217	-	-	-
6	DHS (Engineering Wing), Meghalaya, Shillong	26	2210	85,563,538	0	0
			4210	59,70,48,936	0	0

Reconciliation of Receipt

Sl. No.	Controlling Officer	Major head	Reconciliation Status		
			Fully Reconciled (₹)	Partially Reconciled (₹)	Not Reconciled (₹)
1.	Chief Engineer, PWD (Road)	0059	16,30,09,817	0	0
		0216	27,36,985	0	0
		0230	0	0	0
		0028	0	0	0
		0040	0	0	0
		0075	8,49,089	0	0
		0406	30,10,37,357	0	0
		0070	28,991	0	0
2.	Chief Engineer, PWD (Building)	0059	22,14,11,348	0	0
		230		0	0
		0216	1,00,270	0	0
		0028	0	0	0
		0040	0	0	0
		0070	511	0	0
		0406	1,63,91,746	0	0
3.	Chief Engineer, PHE	0215	6,11,45,728	0	0
		0216	2,73,940	0	0
		0028	0	0	0
		0040	0		0
		0049	0	0	0
		0070	11,717	0	0
		0406	1,06,15,565	0	0
		0230	0	0	0

Sl. No.	Controlling Officer	Major head	Reconciliation Status		
			Fully Reconciled (₹)	Partially Reconciled (₹)	Not Reconciled (₹)
4.	D.H.S. (Engineering Wing)	0406	57,26,009	0	0
		0210	7,40,739	0	0
		0216	0	0	0
5.	Estate Officer, GAD	0028	0	0	0
		0406	17,92,852	0	0
		0070	0	0	0
		0216	17,20,220	0	0
6.	Chief Engineer, Water Resources	0216		0	0
		0702	30,76,359	0	0
		0230	0	0	0
		0070	244	0	0
		0406	41,06,652	0	0

ANNEXURE IV
(Reference: Para 6.2)

Year wise statement of Remittance and Balance under MH 8782-102

(₹ in crore)

Year		Opening Balance	Addition	Total	Cleared	Closing Balance
2011-12	Debit	65.9	0	65.9	0	65.90
	Credit	56.15	0	56.15	0	56.15
2012-13	Debit	-59.69	0	-59.69	0	-59.69
	Credit	-43.19	0	-43.19	0	-43.19
2013-14	Debit	154.71	0	154.71	0	154.71
	Credit	157.74	0	157.74	0	157.74
2014-15	Debit	-157.68	0	-157.68	0	-157.68
	Credit	-158.13	0	-158.13	0	-158.13
2015-16	Debit	3.51	0	3.51	0	3.51
	Credit	0.02	0	0.02	0	0.02
2016-17	Debit	-1.40	0	-1.40	0	-1.40
	Credit	-0.57	0	-0.57	0	-0.57
2017-18	Debit	-2.71	0	-2.71	0	-2.71
	Credit	2.01	0	2.01	0	2.01
2018-19	Debit	-0.43	0	-0.43	0	-0.43
	Credit	0.49	0	0.49	0	0.49
2019-20	Debit	6.41	0	6.41	0	6.41
	Credit	0.26	0	0.26	0	0.26
2020-21	Debit	-2.34	0	-2.34	0	-2.34
	Credit	-0.17	0	-0.17	0	-0.17
2021-22	Debit	-0.06	0	-0.06	0	-0.06
	Credit	126.09	0	126.09	0	126.09
2022-23	Debit	-2.01	0	-2.01	0	-2.01
	Credit	4.71	0	4.71	0	4.71
2023-24	Debit	3.70	0	3.70	0	3.70
	Credit	-0.21	0	-0.21	0	-0.21
Total	Debit	7.92	0	7.92	0	7.92
	Credit	145.19	0	145.19	0	145.19

ANNEXURE V
(Reference: Para 6.3)

Year-wise Outstanding Balance of Suspense Head 8658

Year	Account Ref No.	Outstanding Balance (₹)
2012-13	3793	3,75,765.74
2014-15	5125 & 4694	79,73,639.50
2018-19	6410	8,49,11,857.00
2019-20	6678 & 6961	3,58,51,611.00
2020-21	7334 & 7437	11,94,35,922.00
2021-22	7772	2,79,87,787.00
2022-23	8068, 8076 & 8113	13,92,42,418.00
2023-24	8446	1,01,008.00
Total		41,58,80,008.24

ANNEXURE VI

(Reference: Para 8)

**POSITION OF RECEIPT OF SCHEDULE OF SETTLEMENT WITH TREASURIES IN FORM 50 & 51 FOR THE
YEAR OF 2023- 2024
P.W.D.(ROADS)**

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
1.	Chief Engineer, PWD(R), Shillong	DOR	25.05.23	06.07.23	25.07.23	23.08.23	17.10.23	01.11.23	20.04.23	12.01.24	30.01.24	05.03.24	27.03.24	30.04.24
		ROD	15	26	15	13	37	22	10	33	20	25	17	20
2.	Addl. Chief Engineer, Western Zone-II, Tura	DOR	21.6.23	13.7.23	28.8.23	13.9.23	18.10.23	07.11.23	11.12.23	12.01.24	20.02.24	06.03.24	12.04.24	13.05.24
		ROD	42	33	49	34	38	28	31	33	41	26	33	34
3.	S.E., Eastern Circle, Shillong	DOR	18.05.23	26.06.23	19.07.23	24.08.23	21.09.23	18.10.23	17.11.23	10.01.24	29.01.24	16.02.24	07.06.24	07.06.24
		ROD	8	16	9	14	11	8	7	31	19	6	89	58
4.	S.E., Western Circle, Nongstoin	DOR	29.05.23	30.06.23	28.07.23	01.09.23	09.10.23	17.10.23	30.11.23	05.01.24	02.02.24	05.03.24	22.03.24	29.04.24
		ROD	19	20	18	22	29	7	20	26	23	25	12	19
5.	S.E., NH Shillong Circle	DOR	26.05.23	16.06.23	25.07.23	25.08.23	21.09.23	02.11.23	30.11.23	03.01.24	25.01.24	20.03.24	20.03.24	29.04.24
		ROD	16	6	15	15	11	23	20	24	15	40	10	19
6.	S.E., Williamnagar Circle	DOR	23.05.23	11.08.23	11.08.23	13.09.23	16.10.23	16.10.23	23.01.24	23.01.24	23.01.24	12.03.24	12.04.24	14.05.24
		ROD	13	62	32	34	36	6	75	44	13	32	33	35
7.	S.E., Tura Circle	DOR	14.08.23	14.08.23	14.08.23	17.10.23	17.10.23	03.01.24	03.01.24	04.03.24	04.03.24	13.05.24	13.05.24	12.07.24
		ROD	96	65	35	68	37	85	54	76	45	95	65	93
8.	S.E., Jowai Circle	DOR	16.05.23	12.06.23	14.07.23	11.08.23	29.09.23	17.10.23	20.11.23	04.01.24	31.01.24	20.02.24	11.03.24	26.04.24
		ROD	6	2	4	1	19	7	10	25	21	10	1	16

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
9.	E.E., Mechanical Div, Shillong	DOR	18.05.23	27.06.23	14.07.23	29.08.23	18.09.23	20.10.23	22.11.23	03.01.24	29.01.24	23.02.24	18.03.24	13.05.24
		ROD	8	17	4	19	8	10	12	24	19	13	8	34
10.	E.E., Mechanical Div, Tura	DOR	12.06.23	12.07.23	01.08.23	12.09.23	09.10.23	13.11.23	07.12.23	16.01.24	12.02.24	08.03.24	13.05.24	13.05.24
		ROD	33	32	22	33	29	34	27	37	33	28	65	34
11.	E.E., Mechanical Div, Jowai	DOR	23.05.23	28.03.23	27.07.23	01.09.23	29.09.23	25.10.23	28.11.23	02.01.24	29.01.24	19.02.24	18.03.24	02.05.24
		ROD	13	18	17	22	19	15	18	23	19	9	8	22
12.	E.E., Shillong South Division, Shillong	DOR	18.06.23	18.06.23	18.06.23	18.06.23	18.06.23	18.06.23	18.06.23	18.06.23	18.06.23	20.06.24	20.06.24	20.06.24
		ROD	404	374	344	313	282	252	201	191	160	132	102	71
13.	E.E., Shillong Central Division, Shillong	DOR	26.05.23	04.07.23	25.07.23	11.09.23	22.09.23	01.11.23	30.11.23	18.01.24	08.02.24	05.03.24	01.04.24	13.05.24
		ROD	16	24	15	32	12	22	20	39	29	25	22	34
14.	E.E., Shillong North Division, Nongpoh	DOR	01.08.23	16.10.23	16.10.23	16.10.23	16.10.23	02.01.24	02.01.24	02.01.24	06.06.24	06.06.24	06.06.24	06.06.24
		ROD	83	128	98	67	36	84	53	23	148	118	88	57
15.	E.E., Mairang, West Khasi Hills Division	DOR	15.05.23	12.06.23	11.07.23	11.08.23	20.09.23	25.10.23	14.11.23	11.12.23	11.01.24	12.02.24	11.03.24	23.04.24
		ROD	5	2	1	1	10	15	4	1	1	2	1	13
16.	E.E., Mawkyrwat Division	DOR	17.05.23	21.06.23	19.07.23	23.08.23	20.09.23	30.10.23	22.11.23	21.12.23	24.01.24	21.02.24	13.03.24	03.05.24
		ROD	7	11	9	13	10	20	12	11	14	11	3	54
17.	E.E., Nongstoin Division, Nongstoin	DOR	11.09.23	11.09.23	11.09.23	09.10.23	09.10.23	23.11.23	23.11.23	24.01.24	24.01.24	23.02.24	18.03.24	03.05.24
		ROD	124	93	63	60	29	44	13	45	14	13	8	54

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
18.	E.E., Mawsynram Division, Mawsynram	DOR	30.06.23	30.06.23	23.08.23	18.09.23	03.10.23	20.10.23	12.12.23	29.01.24	02.02.24	08.03.24	01.04.23	20.05.24
		ROD	51	20	44	39	24	10	32	50	23	28	22	41
19.	E.E., Sohra Division, Sohra	DOR	15.05.23	06.07.23	14.08.23	23.08.23	20.09.23	19.10.23	05.12.23	20.12.23	19.01.24	21.02.24	18.03.24	13.05.24
		ROD	5	26	35	13	10	9	25	10	9	11	8	34
20.	E.E., Umsning Division, Umsning	DOR	28.07.23	28.07.23	28.07.23	24.08.23	04.10.23	20.10.23	01.01.23	16.01.24	30.01.24	19.02.24	22.03.24	20.05.24
		ROD	89	48	18	14	24	10	21	37	20	9	12	41
21.	E.E., National Highway Bye-Pass Division, Shillong	DOR	27.06.23	03.07.23	20.09.23	20.09.23	18.10.23	01.11.23	05.12.23	13.02.24	22.03.24	18.07.24	18.07.24	18.07.24
		ROD	48	23	72	41	38	22	25	65	72	160	130	99
22.	E.E., National Highway Division, Shillong	DOR	18.05.23	23.06.23	18.08.23	25.08.23	18.09.23	16.10.23	20.11.23	02.01.24	24.01.24	16.02.24	15.03.24	01.05.24
		ROD	8	13	39	15	8	6	10	23	14	6	5	21
23.	E.E., Ranikor Division, Ranikor	DOR	12.06.23	12.06.23	18.08.23	04.09.23	29.09.23	15.11.23	05.12.23	03.01.24	06.02.24	19.02.24	18.03.24	20.05.24
		ROD	33	2	39	25	19	36	25	24	27	9	8	41
24.	E.E., North Jowai Division, Jowai	DOR	25.05.23	26.06.23	26.07.23	14.08.23	09.10.23	25.10.23	16.11.23	20.12.23	19.01.24	16.02.24	22.03.24	03.05.24
		ROD	15	16	16	4	29	15	6	10	9	6	12	54
25.	E.E., South Jowai Division, Jowai	DOR	12.06.23	23.08.23	23.08.23	19.10.23	19.10.23	21.11.23	18.03.24	18.03.24	18.03.24	24.05.24	24.05.24	24.05.24
		ROD	33	74	44	70	39	42	129	99	68	105	75	44
26.	E.E., Central Jowai Division, Jowai	DOR	12.06.23	20.09.23	29.09.23	29.09.23	03.11.23	03.11.23	11.12.23	19.01.24	22.03.24	22.03.24	22.03.24	16.05.24
		ROD	33	102	80	50	54	24	31	40	72	42	12	37

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
27.	E.E., NEC Jowai Division, Khliehriat	DOR	29.05.23	14.07.23	28.08.23	28.08.23	03.10.23	25.10.23	05.12.23	30.01.24	30.01.24	20.02.24	27.03.24	13.05.24
		ROD	19	34	49	18	24	15	25	51	20	10	17	34
28.	E.E., N.H.-Cum-Central Division, Tura	DOR	31.05.23	03.07.23	01.08.23	03.10.23	16.10.23	23.04.24	23.04.24	23.04.24	23.04.24	14.05.24	14.05.24	14.05.24
		ROD	21	23	22	54	36	196	165	135	104	96	66	35
29.	E.E., Tura North Division, Tura	DOR	12.06.23	12.07.23	18.08.23	25.08.23	09.10.23	02.11.23	05.12.23	29.01.24	29.01.24	05.03.24	12.04.24	13.05.24
		ROD	33	32	39	15	29	23	25	50	19	25	33	34
30.	E.E., NEC Tura Division, Tura	DOR	12.06.23	12.09.23	12.09.23	03.10.23	12.10.23	06.02.24	06.02.24	06.02.24	06.02.24	20.03.24	20.03.24	12.08.24
		ROD	33	94	64	54	32	119	88	58	27	40	10	124
31.	E.E., Barengapara Division, Barengapara	DOR	19.06.23	15.11.23	15.11.23	15.11.23	15.11.23	15.11.23	05.12.23	04.01.24	29.01.24	04.03.24	15.03.24	13.05.24
		ROD	40	158	128	97	66	36	25	25	19	24	5	34
32.	E.E., Williamnagar Division, Williamnagar	DOR	14.08.23	14.08.23	14.08.23	17.01.24	17.01.24	17.01.24	17.01.24	17.01.24	09.02.24	11.03.24	14.05.24	14.05.24
		ROD	96	65	35	160	129	99	68	38	30	31	66	36
33.	Project Engineer, Rongai Valley Project, Chibinang	DOR	11.09.23	11.09.23	10.10.23	10.10.23	23.04.24	23.04.24	23.04.24	23.04.24	23.04.24	18.06.24	18.06.24	18.06.24
		ROD	124	93	92	52	226	196	165	135	104	139	100	69
34.	E.E., Baghmara Division, South Garo Hills	DOR	30.05.23	29.08.23	29.08.23	07.11.23	07.11.23	07.11.23	13.12.23	08.03.24	08.03.24	27.03.24	23.04.24	18.06.24
		ROD	20	80	50	89	58	28	33	89	50	47	44	69
35.	E.E., Ampati Division, Ampati	DOR	13.06.23	13.07.23	16.08.23	29.09.23	06.10.23	14.11.23	05.12.23	30.01.24	12.02.24	05.03.24	12.04.24	20.05.24
		ROD	34	33	37	80	26	35	25	51	33	25	33	41

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
36.	E.E., Resubelpara Division, Resubelpara	DOR	18.09.23	18.09.23	18.09.23	02.05.24	02.05.24	02.05.24	02.05.24	02.05.24	02.05.24	02.05.24	02.05.24	02.05.24
		ROD	131	100	70	266	235	205	174	144	113	83	53	22
37.	E.E., Baghmara NH Division, Baghmara	DOR	11.07.23	11.07.23	12.09.23	12.09.23	07.11.23	07.11.23	16.01.24	16.01.24	13.03.24	13.03.24	23.04.24	18.06.24
		ROD	62	31	64	33	58	28	67	37	63	33	44	69
38	Principal PWD SAT Centre, Laitlyngkot	DOR	16.05.23	19.06.23	25.07.23	23.08.23	14.09.23	17.10.23	16.11.23	02.01.24	19.01.24	13.02.24	14.03.24	23.04.24
		ROD	6	9	15	13	4	7	6	23	9	3	4	13
39	EE PWD Kharkutta	DOR	-	-	-	-	-	13.05.24	13.05.24	13.05.24	13.05.24	13.05.24	13.05.24	13.05.24
		ROD	-	-	-	-	-	217	186	156	125	95	65	34
40	EE PWD Mawphlang	DOR	-	-	-	-	-	01.12.23	01.12.23	24.01.24	22.03.24	22.03.24	22.03.24	15.05.24
		ROD	-	-	-	-	-	52	21	45	72	42	12	36
41	EE PWD Dadenggre	DOR	-	-	-	-	-	06.02.24	06.02.24	06.02.24	06.02.24	05.03.24	05.04.24	13.05.24
		ROD	-	-	-	-	-	119	88	58	27	25	26	34
42	EE PWD Mawshynrut	DOR	-	-	-	-	-	26.02.24	22.01.24	22.01.24	22.01.24	04.03.24	20.03.24	13.05.24
		ROD	-	-	-	-	-	139	73	43	12	24	10	34

P.W.D. (Buildings)

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
1	Chief Engineer, PWD (Buildings), Shillong	DOR	01.06.23	10.07.23	04.09.23	04.09.23	29.09.23	01.11.23	28.11.23	03.01.24	02.02.24	19.02.24	26.03.24	02.05.24
		ROD	22	30	56	25	19	22	18	24	23	9	16	22
2	S.E., Building Circle, Shillong	DOR	16.05.23	15.06.23	14.07.23	18.08.23	18.09.23	13.10.23	15.11.23	20.12.23	18.01.24	13.02.24	12.03.24	23.04.24
		ROD	6	5	4	8	8	3	5	0	8	3	2	13
3	E.E., Shillong Building Division, Shillong	DOR	13.09.23	13.09.23	13.09.23	21.09.23	21.09.23	18.10.23	29.11.23	25.01.24	30.01.24	19.02.24	15.03.24	01.05.24
		ROD	1263	95	65	42	11	8	19	46	20	9	5	21
4	E.E., Electrical Division, Shillong	DOR	26.05.23	20.07.23	20.07.23	29.09.23	29.09.23	30.11.23	30.11.23	22.01.24	22.01.24	15.02.24	18.03.24	13.05.24
		ROD	16	40	10	50	19	51	20	43	12	5	8	34
5	E.E., Tura Building Division, Tura	DOR	03.08.23	03.08.23	03.08.23	06.02.23	06.02.23	06.02.23	06.02.23	06.02.23	15.03.24	15.03.24	15.03.24	17.09.24
		ROD	85	54	24	180	149	118	88	58	65	35	5	160
6	E.E., Jowai Building Division, Jowai	DOR	29.05.23	19.06.23	03.08.23	16.08.23	29.09.23	25.10.23	21.11.23	20.12.23	18.01.24	04.03.24	12.04.24	01.05.24
		ROD	19	09	25	6	19	15	11	10	8	24	33	21
7.	(a) SDO (Bldg) Megh House, New Delhi	DOR	17.07.23	17.07.23	23.08.23	13.09.23	20.02.24	20.02.24	20.02.24	20.02.24	20.02.24	20.02.24	Not submitted	Not submitted
		ROD	68	37	44	34	163	133	102	72	41	10	-	-

P.H.E. Department

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
1	Chief Engineer, (P.H.E.), Shillong	DOR	17.5.23	26.6.23	21.7.23	23.8.23	15.9.23	1.11.23	29.11.23	10.01.24	25.01.24	16.02.24	22.3.24	23.4.24
		ROD	07	16	11	13	05	22	19	31	15	06	12	13
2	Additional C.E. (P.H.E.) Zone-II, West Garo Hills, Tura	DOR	19.5.23	10.07.23	11.08.23	24.08.23	10.10.23	17.11.23	12.12.23	17.01.24	17.01.24	06.03.24	23.04.24	13.05.24
		ROD	09	30	32	14	30	38	32	38	07	26	44	34
3	S.E., (P.H.E.), Greater Shillong Circle, Shillong	DOR	17.05.23	16.06.23	13.07.23	23.08.23	18.09.23	16.10.23	20.11.23	24.01.24	24.01.24	19.02.24	22.03.24	29.04.24
		ROD	07	06	03	13	08	06	10	45	14	09	12	19
4	S.E., (P.H.E.), Rural Circle, Shillong	DOR	29.05.23	05.07.23	30.08.23	30.08.23	29.09.23	02.11.23	29.11.23	16.01.24	20.02.24	06.03.24	22.03.24	03.05.24
		ROD	19	25	51	20	12	23	19	37	41	26	12	54
5	S.E., (P.H.E.), Tura Circle, Tura Division	DOR	12.06.23	04.09.23	04.09.23	04.09.23	19.01.24	19.01.24	19.01.24	19.01.24	09.02.24	08.03.24	12.04.24	13.05.24
		ROD	33	86	56	25	131	101	70	40	30	28	33	34
6	S.E., (P.H.E.), Electrical Circle, Shillong	DOR	12.06.23	27.06.23	11.08.23	04.09.23	29.09.23	01.11.23	16.11.23	17.01.24	02.02.24	05.03.24	14.03.24	29.05.24
		ROD	33	17	32	25	19	22	06	38	23	25	04	49
7	S.E., (P.H.E.), Simsanggi Circle, Williamnagar	DOR	11.07.23	11.07.23	12.10.23	12.10.23	12.10.23	12.12.23	15.02.24	15.02.24	15.02.24	23.04.24	23.04.24	18.06.24
		ROD	62	31	94	62	32	63	97	67	36	74	44	69

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
8	S.E.,(P.H.E.) Ri-bhoi Circle, Nongpoh	DOR	16.6.23	16.06.23	20.07.23	20.10.23	20.10.23	20.10.23	19.02.24	19.02.24	19.02.24	12.04.24	12.04.24	20.05.24
		ROD	37	06	10	71	40	10	101	71	40	63	33	41
9	S.E., (P.H.E.) , Western Circle, Nongstoin	DOR	15.06.23	15.06.23	21.07.23	11.09.23	30.10.23	30.10.23	08.01.24	08.01.24	25.01.24	19.02.24	18.03.24	29.04.24
		ROD	36	05	11	32	50	20	59	29	15	09	08	19
10	E.E., (P.H.E.), Electrical Division, Mawphlang	DOR	02.06.23	19.06.23	24.08.23	24.08.23	29.09.23	20.11.23	02.01.24	02.01.24	04.03.24	04.03.24	22.03.24	20.05.24
		ROD	23	09	45	14	19	41	53	23	54	24	12	41
11	E.E., (P.H.E.), Greater Shillong Water Supply Division – II., Mawphlang	DOR	24.07.23	24.07.23	24.07.23	31.10.23	31.10.23	04.03.24	04.03.24	04.03.24	04.03.24	14.03.24	14.03.24	29.04.24
		ROD	75	44	14	81	51	146	115	85	54	34	04	19
12	E.E., (P.H.E.), Greater Shillong Water Supply Division - I	DOR	16.06.23	05.07.23	03.08.23	12.09.23	18.03.23	01.11.23	17.11.23	21.12.23	06.02.24	05.03.24	22.03.24	15.05.24
		ROD	37	25	24	33	08	22	07	11	27	25	12	36
13	E.E., (P.H.E.), Hills Division, Shillong	DOR	30.08.23	30.08.23	30.08.23	30.08.23	12.12.23	12.12.23	12.12.23	05.03.24	05.03.24	05.03.24	12.08.24	12.08.24
		ROD	112	81	51	20	93	63	32	86	55	25	155	124
14	E.E., (P.H.E.), Investigation Unit Division, Shillong	DOR	22.05.23	26.06.23	26.07.23	23.08.23	29.09.23	30.10.23	22.11.23	16.01.24	20.02.24	20.02.24	29.05.24	29.05.24
		ROD	12	16	16	13	19	20	12	37	41	10	80	49
15	E.E., (P.H.E), Electrical Division, Shillong	DOR	03.08.23	03.08.23	03.08.23	14.12.23	14.12.23	14.12.23	14.12.23	12.06.24	12.06.24	12.06.24	12.06.24	12.06.24
		ROD	85	54	24	126	95	65	34	194	153	122	94	63

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
16	E.E., (P.H.E.), Sohra Division, Sohra	DOR	15.05.23	12.06.23	11.08.23	18.08.23	14.09.23	12.10.23	15.11.23	11.12.23	17.01.24	08.02.24	14.03.24	26.04.24
		ROD	05	02	32	08	04	02	05	01	07	0	04	16
17	E.E. (P.H.E.), Umsning Division, Umsning	DOR	19.05.23	26.06.23	27.7.23	04.09.23	04.10.23	20.10.23	20.10.23	02.02.24	02.02.24	23.02.24	01.04.24	13.05.24
		ROD	09	16	17	25	24	10	10	54	23	13	22	34
18	E.E., P.H.E.(RWS), Mairang Division, Mairang	DOR	15.05.23	12.06.23	17.07.23	11.08.23	12.09.23	10.10.23	14.11.23	11.12.23	12.01.24	13.02.24	08.03.24	23.04.24
		ROD	05	02	07	01	02	0	04	01	02	03	0	13
19	E.E., (P.H.E.), Sewerage and Drainage Division, Shillong	DOR	12.06.23	06.07.23	25.07.23	25.08.23	21.09.23	25.10.23	28.11.23	02.02.24	02.02.24	04.03.24	22.03.24	13.05.24
		ROD	33	26	15	15	11	15	18	54	23	24	12	34
20	E.E., (P.H.E.), Mawkyrwat Division, Mawkyrwat	DOR	12.06.23	04.07.23	25.07.23	23.08.23	18.09.23	30.10.23	21.12.23	21.12.23	30.01.24	19.02.24	12.03.24	23.04.24
		ROD	33	24	15	13	08	20	41	11	20	09	02	13
21	E.E., (P.H.E.), Jowai Division, Jowai	DOR	23.06.23	27.06.23	24.07.23	18.08.23	29.09.23	13.05.24	13.05.24	13.05.24	13.05.24	13.05.24	13.05.24	28.06.24
		ROD	34	17	14	08	19	217	186	156	125	95	65	79
22	E.E., (P.H.E.) Electrical Division, Jowai	DOR	12.06.23	10.07.23	11.08.23	13.09.23	13.11.23	13.11.23	14.12.23	07.02.24	07.02.24	05.03.24	23.04.24	03.05.24
		ROD	33	30	32	34	64	34	34	59	28	25	44	54
23	E.E., (P.H.E.), Nongpoh Division, Nongpoh	DOR	03.07.23	01.08.23	01.08.23	23.08.23	18.10.23	03.01.24	03.01.24	23.02.24	23.02.24	23.02.24	16.05.24	16.05.24
		ROD	54	52	22	13	38	85	54	75	44	13	68	37

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
24	E.E., (P.H.E.), Nongstoin Division, Nongstoin	DOR	05.12.23	05.12.23	05.12.23	05.12.23	05.12.23	05.12.23	21.12.23	30.01.24	06.02.24	04.03.24	05.04.24	21.05.24
		ROD	209	178	148	117	86	56	41	20	27	24	26	41
25	E.E., (P.H.E.), Resubelpara Division, Resubelpara	DOR	03.10.23	03.10.23	03.10.23	03.10.23	03.10.23	13.05.24	13.05.24	13.05.24	13.05.24	13.05.24	13.05.24	06.08.24
		ROD	146	115	85	54	23	217	186	156	125	95	65	118
26	E.E., (P.H.E.) North Division, Tura	DOR	10.07.23	10.07.23	14.09.23	14.09.23	10.10.23	17.11.23	09.02.24	06.03.24	06.03.24	06.03.24	13.05.24	13.05.24
		ROD	61	30	66	35	30	38	91	87	56	26	65	34
27	E.E., (P.H.E.), Tura Division, Tura	DOR	11.08.23	11.08.23	11.08.23	12.09.23	10.10.23	16.02.24	16.02.24	16.02.24	16.02.24	25.04.24	25.04.24	13.05.24
		ROD	93	62	32	33	30	129	98	68	37	76	46	34
28	E.E., (P.H.E.), Simsangiri Division, Williamnagar	DOR	16.10.23	16.10.23	16.10.23	16.10.23	11.12.23	11.12.23	11.12.23	06.03.24	06.03.24	23.04.24	23.04.24	05.07.24
		ROD	159	128	98	67	92	62	32	87	56	74	44	86
29	E.E., (P.H.E.) Ampati Division, Ampati	DOR	13.07.23	29.09.23	29.09.23	29.09.23	30.11.23	30.11.23	13.02.24	13.02.24	23.04.24	23.04.24	23.04.24	30.05.24
		ROD	64	111	81	50	81	51	95	65	104	74	44	51
30	E.E., (P.H.E.), Baghmara Division, Baghmara	DOR	10.10.23	10.10.23	10.10.23	10.10.23	11.12.23	11.12.23	07.02.24	07.02.24	07.02.24	24.07.24	24.07.24	24.07.24
		ROD	153	122	92	61	92	62	89	59	28	166	136	105

Water Resources Department

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
1	Chief Engineer, Water Resource, Shillong	DOR	15.06.23	4.07.23	26.07.23	1.09.23	20.9.23	21.11.23	18.01.24	18.01.24	02.02.24	4.03.24	29.04.24	5.06.24
		ROD	36	24	16	22	10	42	69	39	23	24	50	56
2	S.E., Water Resource, Shillong Circle, Shillong	DOR	23.05.23	16.06.23	27.07.23	23.08.23	29.09.23	19.10.23	21.11.23	20.12.23	24.01.24	16.02.24	20.03.24	29.04.24
		ROD	13	6	17	13	19	9	11	10	14	6	10	19
3	S.E., Garo Hills Circle, Tura	DOR	6.09.23	14.08.23	14.08.23	6.09.23	10.10.23	12.12.23	12.12.23	3.04.24	3.04.24	3.04.24	11.07.24	11.07.24
		ROD	119	65	35	27	30	63	32	84	53	23	92	62
4	E.E., East Khasi Hills Division, Shillong	DOR	15.05.23	21.06.23	17.07.23	11.08.23	21.09.23	16.10.23	16.11.23	14.12.23	22.01.24	16.02.24	14.03.24	26.04.24
		ROD	5	11	7	1	11	6	6	4	12	6	4	16
5	E.E., West Khasi Hills Division, Nongstoin	DOR	20.05.23	27.06.23	25.07.23	16.08.23	29.09.23	14.11.23	22.11.23	8.02.24	8.02.24	23.02.24	20.03.24	29.04.24
		ROD	12	17	15	6	19	09	12	60	29	13	10	19
6	E.E., Ri-bhoi Division, Nongpoh	DOR	12.06.23	28.06.23	18.08.23	12.10.23	12.10.23	9.11.23	20.12.23	20.12.23	31.01.24	5.03.24	26.04.24	01.07.24
		ROD	33	18	39	63	32	30	40	10	21	25	47	82
7	E.E., East Garo Hills Division, Williamnagar	DOR	23.05.23	10.07.23	11.08.23	1.09.23	6.11.23	6.11.23	23.11.23	19.01.24	12.02.24	23.04.24	23.04.24	01.07.24
		ROD	13	30	32	22	57	27	13	40	33	74	44	82

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
8	E.E., South Garo Hills Division , Baghmara	DOR	11.08.23	11.08.23	11.08.23	12.09.23	16.11.23	16.11.23	7.12.23	12.03.24	12.03.24	1.11.24	1.11.24	1.11.24
		ROD	93	62	32	33	67	37	27	93	63	265	236	205
9	E.E., West Garo Hills Division, Tura	DOR	16.05.23	21.06.23	14.08.23	13.09.23	16.10.23	7.11.23	7.12.23	16.01.24	12.02.24	8.03.24	22.03.24	8.07.24
		ROD	6	11	35	34	36	28	27	37	33	28	12	89
10	E.E., Jaintia Hills Division, Jowai	DOR	25.05.23	23.06.23	19.07.23	25.08.23	19.09.23	20.10.23	30.11.23	3.01.24	30.01.24	21.02.24	20.03.24	23.04.24
		ROD	15	13	9	15	9	10	20	24	20	11	10	13
11	E.E., Water Resources, Ampati Division	DOR	11.07.23	11.07.23	11.09.23	11.09.23	17.10.23	17.10.23	14.12.23	20.02.24	20.02.24	20.02.24	20.06.24	20.06.24
		ROD	62	31	63	32	37	7	34	72	41	10	102	71
12	E.E., Water Resources, Resubelpara Division	DOR	10.07.23	10.07.23	18.08.23	3.01.24	3.01.24	3.01.24	3.01.24	16.01.24	20.02.24	20.02.24	30.04.24	18.06.24
		ROD	61	30	39	146	115	85	54	37	41	10	51	69
13	E.E., Water Resources, Mawkyrwat Division	DOR	22.05.23	11.07.23	19.07.23	23.08.23	29.09.23	17.10.23	29.11.23	4.03.24	4.03.24	4.03.24	2.04.24	29.05.24
		ROD	12	31	9	13	19	7	19	85	54	24	23	49
14	E.E., Water Resources, Khliehriat Division	DOR	12.06.23	30.06.23	25.07.23	14.09.23	9.10.23	6.11.23	28.11.23	8.01.24	12.03.24	12.03.24	13.05.24	13.05.24
		ROD	33	20	15	35	29	27	18	29	50	32	65	34

Other Departments

Sl. No	Name of Divisions		4/23	5/23	6/23	7/23	8/23	9/23	10/23	11/23	12/23	01/24	02/24	03/24
1	D.H.S. (Engg. Wings), Shillong	DOR	25.05.23	16.06.23	18.10.23	18.10.23	18.10.23	05.12.23	07.12.23	17.01.24	24.01.24	01.04.24	02.04.24	03.05.24
		ROD	12	6	100	69	38	56	27	38	14	52	23	54
2	Estate Officer (GAD), Shillong	DOR	16.05.23	19.06.23	25.07.23	23.08.23	18.09.23	19.10.23	20.11.23	02.01.24	25.01.24	23.02.24	20.03.24	26.04.24
		ROD	6	9	15	13	8	9	10	23	15		10	16

