

➤ **Function and Activities of Works Accounts Section:**

The Works Accounts Section is responsible for compiling, verifying, and reconciling monthly compiled accounts received from various Works Divisions under the Government of Meghalaya. These accounts are essential for preparing the State's Monthly Civil Accounts (MCA), which are submitted to the Finance Department.

➤ **Departments & Divisions Covered:**

We receive compiled accounts from **94 Divisions** of **06 departments** as shown below:

DEPARTMENT	NO. OF DIVISIONS
PWD (Roads)	42
PWD (Buildings)	06
Public Health Engineering (PHE)	30
Water Resources	14
Estate Officer (General Administration Department)	01
Directorate of Health Services (Engineering Wing)	01

➤ **Compilation and Verification of Accounts**

- Accounts are compiled using the VLC system.
- Monthly Classified Abstracts and Consolidated Abstracts are auto generated by VLC system.
- Compiled accounts are verified in accordance with Chapter 8 of the *C&AG's MSO (A&E) Vol. I*, along with instructions issued from time to time.

➤ **Inclusion in Monthly Civil Accounts:**

- Expenditure and Receipts under:
 - Part-I
 - Part-II
 - Part-IIIare incorporated into the Monthly Civil Accounts (MCA).

➤ **Handling of Schedules and Vouchers**

- Receipt Schedules such as:
 - General Provident Fund (GPF)
 - Loans
 - Income Taxare detached and forwarded to the respective Entitlement Sections.

- Treasury Vouchers and Compiled accounts of the divisions are indexed and dispatched to the Office of the Principal Accountant General (Audit), Meghalaya, Shillong.

➤ **Broad-Sheet Preparation**

- Broad-sheets are prepared for:
- **8782-102(i)** – Remittances into Treasury
- **8782(ii)** – Cheques

➤ **Reconciliation of Receipts and Expenditure**

- Reconciliation is carried out with the following Controlling Officers
 1. Chief Engineer, PWD (Roads)
 2. Chief Engineer, PWD (Buildings)
 3. Chief Engineer, Public Health Engineering (PHE)
 4. Chief Engineer, Water Resources
 5. Director of Health Services (Engineering Wing)
 6. Estate Officer, General Administration Department (GAD)