



सत्यमेव जयते

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

2022-23



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



GOVERNMENT OF MEGHALAYA

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



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**PRINCIPAL ACCOUNTANT GENERAL (A&E) MEGHALAYA,
SHILLONG**

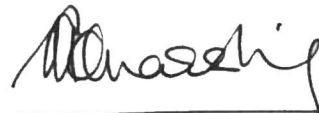
PREFACE

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 2022-23 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-13) for correct/complete maintenance of accounts and to facilitate timely rendition of the accounts to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

Suggestions to improve this Review are welcome.

Date:
Place : Shillong



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

TABLE OF CONTENTS

SI No.	Subject	Page No.
1.	Introduction	1
2.	Organisational set up of the Works Departments	1
3.	Delay in submission of Monthly Accounts	2-6
4.	Exclusion of Accounts	6
5.	Quality of Monthly Accounts	6-8
6.	Reconciliation of Monthly Accounts figures	8
7.	Outstanding Balance under Remittance and Suspense Heads	8-10
8.	Booking of figures under Minor Head 800- 'Other Expenditure'	10
9.	Non-submission of the Schedule of Monthly Settlement with Treasuries in Form 50 & 51	11
10.	Material for Finance Accounts	11
11.	Outstanding Inspection Reports	11-13
12.	Recommendations	12-13
13.	Annexures	14-49
	Annexure I (List of Divisional Rendering Units)	17-17
	Annexure II (Position of receipt of Monthly Divisional Accounts for the year 2021-2022)	18-30
	Annexure III (Statement of Exclusions of Accounts during 2021-2022)	31-32
	Annexure IV (Statement in respect of Final Reconciliation of Receipts and Payments during the year 2021-2022)	33-36
	Annexure V (Position of receipt of schedule of Settlement with Treasuries in Form 50 & 51 for the year 2021-2022)	37-49

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 table 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 and their Divisions which render compiled accounts to the Principal Accountant General (A&E) as given in Table – 1 below:

Table – 1: Name of the Departments and No. of Divisions under them.

Departments	No. of Divisions
Public Works Department (Roads)	34
Public Works Department (National Highway)	04
Public Works Department (Buildings)	06
Public Health Engineering	30
Water Resources	14
Director of Health Services (Engineering Wing)	01
Estate Officer, GAD	01
Total No. of Divisions	90

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 – 2 below:

Table – 2: 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 90 Work Divisions during the financial year 2022-2023 is given in **Annexure II**. Out of the total 1080 accounts received in this office during the year, only 532 accounts i.e., 49.26 *per cent* were received within the due date which is lower 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 2022-2023 is given in Table – 3 below:

Table – 3: Extent of Delay in receipt of Monthly Divisional Accounts

Delays	Between 1 to 31 days	Between one month and two months	More than two months	More than three months
No. of accounts	546	2	Nil	Nil

3.4 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 2022-2023 by all departments is 3.52 **days**, i.e., there is an improvement by 4.59 days as compared to 2021-2022 when the average extent of delay in submission of accounts was **8.11 days**.
- (b) Range of delay in submission of accounts during the year 2022-2023 by various Departments as given in Table – 4 below:

Table – 4: Range of Delay in Submission of Accounts by various Departments

Departments	Range of Delay (In days)
PWD (Roads)	01 to 33
PWD (Buildings)	01 to 16
P.H.E.	01 to 28
Water Resources	01 to 33
D.H.S. (Engineering Wing)	01 to 9
Estate Officer (GAD)	01 to 4

- (c) Poor performing Divisions of various departments with regard to delay in submission of accounts during the year 2022-23 (in terms of average extent of delay in days) is given in Table – 5,6,7,8 and 9 below

Table – 5: 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), Ampati Division, South West Garo Hills	13.00
E.E. PWD (R), Baghmara Division, South Garo Hills	10.83
E.E. PWD (R), Baghmara NH Division, Baghmara	10.25
E.E. PWD (R), NEC Division, Tura	8.42
E.E. PWD(R), Resubelpara Division, Resubelpara	7.83

The E.E. PWD (R), Ampati Division, South West Garo Hills, E.E. PWD (R), Baghmara Division, Baghmara, E.E. PWD (R), Baghmara NH Division, Baghmara, E.E. PWD (R), NEC Division, Tura, and E.E. PWD (R), Resubelpara Division, Resubelpara were among the five poorest performing divisions, in terms of submission of accounts, during the previous financial years also.

Table – 6: 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	7.83
E.E, PWD (Buildings), Shillong	2.42
E.E., Jowai Building Division, Jowai	2.33

It may be mentioned that the performance of the above stated Divisions were poor during the previous financial years.

Table – 7: 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, West Garo Hills Division, Tura	9.17
S.E., Water Resources, Garo Hills Circle, Tura	5.83
E.E., Water Resources, Ampati Division	5.67
E.E., WR, Resubelpara Division, Resubelpara	4.92

The E.E, W.R, West Garo Hills Division, Tura, S.E., Water Resources, Garo Hills Circle, Tura and E.E., Water Resources, Ampati Division, were among the four poorest performing Divisions, in terms of submission of accounts, during the previous financial years also.

Table– 8: 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.), Mawkyrwat Division, Mawkyrwat	9.25
E.E., (P.H.E.), Tura Division, Tura	8.83
E.E., (P.H.E.), Resubelpara Division, Resubelpara	7.25
E.E., (P.H.E.), Ampati Division, Ampati	5.83
S.E., (P.H.E.), Simsangiri Circle, Williamnagar	5.5
E.E., (P.H.E.), Sohra Division, Sohra	5.42
E.E., (P.H.E.), Nongstoin Division, Nongstoin	5.42
S.E., (P.H.E.), Electrical Circle, Shillong	4.83
E.E., (P.H.E.), Electrical Division, Mawphlang	4.83

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

Table – 9: 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
Director of Health Services, (Engg. Wing), Shillong	0.75

(d) The Divisions with better record of submission of accounts during the financial year 2022-2023 are given in Table – 10 below:

Table – 10: Divisions submitted Accounts within due date

	Divisions	No. of Accounts submitted within due date
PWD, Roads & NH	E.E. PWD (R), Shillong Central Division, Shillong	12
	C.E. PWD (R), Shillong	11
	S.E. PWD (R), Western Circle, Nongstoin	11
	S.E. PWD (R), N.H Shillong Circle, Shillong	11
	E.E. PWD (R), Mechanical Division, Jowai	11
PWD (Buildings)	S.E., PWD (Building) Shillong Circle, Shillong	11
	C.E., PWD (Building), Shillong	10
P.H.E. Department	S.E., (P.H.E.), Greater Shillong Circle, Shillong	11
	S.E., (P.H.E.), Rural Circle, Shillong	11
	E.E., (P.H.E.) Hills Division, Shillong	11
	C.E., (PHE), Shillong	09
	E.E., (PHE), Umsning Division, Umsning	09
	E.E., (PHE), Sewerage & Drainage Division, Shillong	09
Water Resources Department	E.E., Water Resource, Mawkyrwat Division	12
	E.E., Water Resource, Jaintia Hills, Jowai	11
	E.E., Water Resource, Khliehriat Division, Khliehriat	11
	E.E., Water Resource, East Khasi Hills Divisoion, Shillong	10
Other Offices (2 divisions)	D.H.S. (Engineering Wings), Shillong	11
	Estate Officer (GAD), Shillong	11

(e) The list of Divisions that did not submit accounts within due date in number of occasions during the year 2022-2023 is given in Table – 11 below:

(f)

Table – 11: Divisions not submitted Accounts within due dates

Divisions	No. of occasions	Percentage
E.E. PWD (R), Shangpung Division, North Jowai	12	100
E.E., (P.H.E.), Mawkyrwat Division, Mawkyrwat	12	100
E.E., Water Resources, Wesr Garo Hills Division, Tura	12	100
E.E, PWD (R), Resubelpara Division, Resubelpara	11	91.67
E.E. PWD (R), Baghmara NH Division, Baghmara	11	91.67
E.E., Tura Building Division, Tura	11	91.67

Divisions	No. of occasions	Percentage
Addl. C.E., PHE, Zone-II, West Garo Hills, Tura	11	91.67
E.E, PHE, Resubelpara Division, Resubelpara	11	91.67
E.E., PWD(R) Baghmara Division, Baghmara	11	91.67
E.E., PWD(R) Ampati Division, Ampati	11	91.67
Addl. C.E., PWD(R), Western Zone-II, West Garo Hills, Tura	10	83.33
S.E. PWD(R), Tura Circle, Tura	10	83.33
S.E., (P.H.E.), Simsangiri Circle, Williamnagar	10	83.33
E.E., (P.H.E.), Sohra Division, Sohra	10	83.33
E.E., Water Resources, Ampati Division, Ampati	10	83.33
E.E., Water Resources, Resubelpara Division, Resubelpara	10	83.33

3.5 All the Controlling Officers of Works Department of the State Government are requested to instruct their respective Divisional Executive Engineers to ensure that Monthly Accounts are submitted to the Principal Accountant General (A&E) on or before 10th of the following month 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. Exclusion of Accounts

Late receipt of Accounts from the Divisions adversely affected the compilation of accounts resulting in delay in preparation and rendition of Monthly Civil Accounts by this office to the State Government. Also due to late receipt of Accounts, a number of Divisional Accounts had to be excluded from the Monthly Civil Accounts of the corresponding months. Consequently, the monthly accounts did not reflect the true and actual financial picture of the State in a given month. The Statement of Exclusions of Accounts from Monthly Civil Accounts during the year 2022-2023 is shown in **Annexure III**.

5. Quality of Monthly Accounts

5.1. 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.

5.2. 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 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.

6. 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 2022-2023 is shown in **Annexure IV**. All the Controlling Officers are requested to ensure Reconciliation of Accounts invariably as per timeline prescribed for the purpose every year.

7. Outstanding Balance under Remittances and Suspense Heads

7.1. 8782-102-II PW Cheques

An amount of ₹145.41 crore (Credit) is lying outstanding upto the closure of March, 2023 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.**

7.2. 8782-102-I Remittance into Treasury

An amount of ₹4.20 crore (Debit) is lying outstanding upto the closure of March, 2023 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 ₹ 4.20 crore (Debit).

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.

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

A sum of ₹44.58 crore is lying outstanding up to the closure of March, 2022 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.

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 2023-2024.

8. 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 2022-2023 is given in Table – 12 below:

Table – 12: 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	185,03,24,538	17,52,000	0.09
		5054	998,19,22,306	789,40,64,442	79.08
2.	Chief Engineer, PWD (Building)	2059	61,67,51,426	1,82,96,000	2.96
3.	Chief Engineer, Water Resources	2702	68,83,13,632	4,56,32,833	6.7
4.	Estate Officer (GAD)	2216	18,91,95,489	11,75,16,710	62.11
5.	Director of Health Services (Engineering Wing)	2210	6,34,71,540	6,05,69,998	95.42
		4210	32,16,76,396	28,40,000	0.01

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.

9. 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 V**.

10. 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.

11. 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 Principal 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 - 13 below indicates the extent of laxity/non-compliance by the various Divisions:

Table – 13: Outstanding Inspection Reports

Inspection Reports lying outstanding as on 31-03-2022					
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)	61	58	326	384
2.	PWD (Buildings)	18	06	77	83
3.	P.H.E.	46	48	227	275
4.	Water Resources Department	21	06	64	70
5.	D.H.S. (Engineering Wing)	07	17	23	40
6.	Estate Officer (GAD)	--	--	--	--
Total		153	135	717	852

All the concerned Controlling Officers/Heads of Departments i.e., the Chief Engineers of these four Departments and the Director of Urban Affairs, 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.

12. 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 in BEAMS: As informed by NIC (10 January 2024) an application for inclusion of Divisional Accounts in BEAMS is under development. It may be ensured that the work relating to inclusion of all Divisional Accounts in BEAMS may be functional from April-2024.

ANNEXURE I**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

Sl.No.	Name of Divisions
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

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

Sl.No.	Name of Divisions
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
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

Sl.No.	Name of Divisions
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**MW Section****POSITION OF RECEIPT OF MONTHLY DIVISIONAL ACCOUNTS FOR THE YEAR 2022-23****P.W.D. (ROADS)**

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
1	Chief Engineer, PWD (Roads), Shillong	DOR	05.05.22	06.06.22	06.07.22	02.08.22	02.09.22	06.10.22	03.11.22	06.12.22	12.01.23	06.02.23	06.03.23	04.04.23	2
		ROD	0	0	0	0	0	0	0	0	0	02	0	0	0
2	Addl. Chief Engr, Western Zone-II, Tura	DOR	12.05.22	27.06.22	13.07.22	17.08.22	19.09.22	21.10.22	14.11.22	13.12.22	09.01.23	07.02.23	16.03.23	13.04.23	65
		ROD	2	17	3	7	9	11	4	3	0	0	6	3	5.42
3	S.E., PWD(R) Eastern Circle, Shillong	DOR	09.05.22	16.06.22	08.07.22	11.08.22	09.09.22	12.10.22	10.11.22	14.12.22	16.01.23	07.02.23	13.03.23	13.04.23	25
		ROD	0	6	0	1	0	2	0	4	6	0	3	3	2.08
4	S.E., PWD(R) Western Circle, Nongstoin	DOR	09.05.22	15.06.22	07.07.22	10.08.22	09.09.22	10.10.22	07.11.22	09.12.22	09.01.23	06.02.23	09.03.23	06.04.23	5
		ROD	0	5	0	0	0	0	0	0	0	0	0	0	0.42
5	S.E., PWD(R) NH Shillong Circle	DOR	05.05.22	07.06.22	06.07.22	05.08.22	07.09.22	06.10.22	03.11.22	08.12.22	05.01.23	10.02.23	13.03.23	05.04.23	3
		ROD	0	0	0	0	0	0	0	0	0	0	3	0	0.25

DOR = Date of Receipt, ROD=Range of Delay

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
6	S.E., PWD(R) Williamnagar Circle	DOR	10.05.22	07.06.22	04.07.22	03.08.22	05.09.22	06.10.22	04.11.22	05.12.22	30.01.23	14.02.23	16.03.23	20.04.23	40
		ROD	0	0	0	0	0	0	0	0	20	4	6	10	3.33
7	S.E., PWD(R) Tura Circle	DOR	13.05.22	08.06.22	18.07.22	17.08.22	09.09.22	18.10.22	16.11.22	05.01.23	13.01.23	15.02.23	16.03.23	26.04.23	88
		ROD	3	0	8	7	0	8	6	26	3	5	6	16	7.33
8	S.E., PWD(R) Jowai Circle	DOR	19.05.22	16.06.22	09.07.22	12.08.22	08.09.22	13.10.22	07.11.22	05.12.22	10.01.23	13.02.23	09.03.23	06.04.23	32
		ROD	9	6	0	2	0	3	0	0	0	3	0	0	2.67
9	E.E., NEC Tura Division, Tura.	DOR	10.05.22	08.06.22	18.07.22	18.08.22	09.09.22	18.10.22	21.11.22	20.12.22	03.02.23	15.02.23	16.03.23	01.05.23	101
		ROD	0	0	8	8	0	8	11	10	24	5	6	21	8.42
10	E.E., Barengapara Division, Barengapara.	DOR	09.05.22	06.06.22	06.07.22	01.08.22	19.09.22	21.10.22	07.11.22	09.12.22	20.01.23	09.02.23	06.03.23	13.04.23	33
		ROD	0	0	0	0	9	11	0	0	10	0	0	3	2.75
11	E.E., Williamnagar Division, Williamnagar	DOR	06.05.22	08.06.22	04.07.22	05.08.22	12.09.22	21.10.22	04.11.22	13.12.22	19.01.23	08.02.23	15.03.23	13.04.23	33
		ROD	0	0	0	0	2	11	0	3	9	0	5	3	2.75
12	Principal, PWD Section, Asstt. Training Centre, Laitlyngkot	DOR	06.05.22	13.06.22	11.07.22	08.08.22	13.09.22	12.10.22	10.11.22	13.12.22	10.01.23	08.02.23	13.03.23	06.04.23	14
		ROD	0	3	1	0	3	2	0	3	0	0	3	0	1.17
13	Project Manager, Rongai Valley Project, Chibinang	DOR	17.05.22	13.06.22	05.07.22	01.08.22	16.09.22	17.10.22	09.11.22	08.12.22	16.01.23	13.02.23	13.03.23	18.04.23	43
		ROD	7	3	0	0	6	7	0	0	6	3	3	8	3.58

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
14	E.E., PWD(R) Baghmara Division, South Garo Hills.	DOR	17.05.22	13.06.22	11.07.22	12.08.22	23.09.22	25.10.22	10.11.22	10.01.23	16.01.23	03.03.23	23.03.23	28.04.23	130
		ROD	7	3	1	2	13	15	0	31	6	21	13	18	10.83
15	E.E., PWD(R) Ampati Division, Ampati	DOR	24.05.22	15.06.22	18.07.22	22.08.22	08.09.22	21.10.22	22.11.22	12.01.23	08.02.23	17.02.23	17.03.23	28.04.23	156
		ROD	14	5	8	12	0	11	12	33	29	7	7	18	13.0
16	E.E., Resubelpara Division, Resubelpara.	DOR	13.05.22	10.06.22	22.07.22	12.08.22	19.09.22	20.10.22	15.11.22	19.12.22	23.01.23	20.02.23	15.03.23	26.04.23	94
		ROD	3	0	12	2	9	10	5	9	13	10	5	16	7.83
17	E.E., PWD(R) Nongstoin Division, Nongstoin	DOR	09.05.22	09.06.22	15.07.22	05.08.22	08.09.22	13.10.22	03.11.22	09.12.22	13.01.23	15.02.23	10.03.23	17.04.23	23
		ROD	0	0	5	0	0	3	0	0	3	5	0	7	1.92
18	E.E., Mawsynram Division, Mawsynram	DOR	09.05.22	13.06.22	08.07.22	12.08.22	08.09.22	10.10.22	04.11.22	09.12.22	09.01.23	10.02.23	10.03.23	17.04.23	12
		ROD	0	3	0	2	0	0	0	0	0	0	0	7	1.0
19	E.E., PWD(R) Sohra Division, Sohra	DOR	11.05.22	10.06.22	11.07.22	05.08.22	16.09.22	14.10.22	10.11.22	16.12.22	19.01.23	16.02.23	14.03.23	27.04.23	54
		ROD	1	0	1	0	6	4	0	6	9	6	4	17	4.5
20	E.E., PWD(R) Umsning Division, Umsning	DOR	09.05.22	06.06.22	08.07.22	05.08.22	09.09.22	13.10.22	04.11.22	09.12.22	19.01.23	10.02.23	10.03.23	17.04.23	19
		ROD	0	0	0	0	0	3	0	0	9	0	0	7	1.58
21	E.E., National Highway Bye-Pass Division, Shillong	DOR	09.05.22	07.06.22	07.07.22	10.08.22	06.09.22	26.10.22	14.11.22	20.12.22	20.01.23	10.02.23	15.03.23	20.04.23	55
		ROD	0	0	0	0	0	16	4	10	10	0	5	10	4.58

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
22	E.E., PWD(R) N. H Division, Shillong	DOR	17.05.22	08.06.22	11.07.22	08.08.22	14.09.22	17.10.22	17.11.22	16.12.22	20.01.23	10.02.23	14.03.23	17.04.23	53 4.42
		ROD	7	0	1	0	4	7	7	6	10	0	4	7	
23	E.E., PWD(R) Ranikor Divn, Ranikor	DOR	27.05.22	10.06.22	11.07.22	12.08.22	19.09.22	28.10.22	04.11.22	09.12.22	23.01.23	21.02.23	20.03.23	17.04.23	88 7.33
		ROD	17	0	1	2	9	18	0	0	13	11	10	7	
24	E.E., PWD(R) Shangpung Divn, North Jowai	DOR	12.05.22	13.06.22	13.07.22	11.08.22	15.09.22	14.10.22	17.11.22	16.12.22	20.01.23	16.02.23	13.03.23	27.04.23	67 5.58
		ROD	2	3	3	1	5	4	7	6	10	6	3	17	
25	E.E., PWD(R) South Jowai Division, Jowai	DOR	18.05.22	06.06.22	07.07.22	04.08.22	08.09.22	31.10.22	04.11.22	13.12.22	19.01.23	20.02.23	10.03.23	27.04.23	68 5.67
		ROD	8	0	0	0	0	21	0	3	9	10	0	17	
26	E.E., PWD(R) Central Jowai Division, Jowai	DOR	06.05.22	10.06.22	08.07.22	08.08.22	02.09.22	17.10.22	03.11.22	09.12.22	10.01.23	10.02.23	10.03.23	13.04.23	10 0.83
		ROD	0	0	0	0	0	7	0	0	0	0	0	3	
27	E.E., PWD(R) NEC Jowai Khliehriat Division,	DOR	10.05.22	10.06.22	08.07.22	10.08.22	09.09.22	13.10.22	17.11.22	16.12.22	16.01.23	20.02.23	13.03.23	17.04.23	42 3.5
		ROD	0	0	0	0	0	3	7	6	6	10	3	7	
28.	E.E., N.H.- Cum-Central Division, Tura	DOR	10.05.22	08.06.22	08.07.22	05.08.22	09.09.22	18.10.22	09.11.22	19.12.22	13.01.23	15.02.23	16.03.23	20.04.23	41 3.42
		ROD	0	0	0	0	0	8	0	9	3	5	6	10	
29	E.E., PWD(R) Tura North Division, Tura	DOR	06.05.22	03.06.22	07.07.22	10.08.22	09.09.22	18.10.22	04.11.22	07.12.22	19.01.23	07.02.23	06.03.23	18.04.23	25 2.08
		ROD	0	0	0	0	0	8	0	0	9	0	0	8	

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
30	E.E., PWD(R) Shillong North Division, Nongpoh	DOR	17.05.22	13.06.22	18.07.22	08.08.22	15.09.22	20.10.22	10.11.22	09.12.22	27.01.23	16.02.23	13.03.23	19.04.23	68
		ROD	7	3	8	0	5	10	0	0	17	6	3	9	5.67
31	E.E., PWD(R) Mairang, West Khasi Hills Division.	DOR	09.05.22	03.06.22	08.07.22	08.08.22	09.09.22	10.10.22	09.11.22	09.12.22	16.01.23	10.02.23	10.03.23	09.04.23	15
		ROD	0	0	0	0	0	0	0	0	6	0	0	9	1.25
32	E.E., PWD(R) Mawkyrwat Division	DOR	10.05.22	10.06.22	08.07.22	12.08.22	09.09.22	10.10.22	09.11.22	20.12.22	20.01.23	08.02.23	10.03.23	01.05.23	43
		ROD	0	0	0	2	0	0	0	10	10	0	0	21	3.58
33	EE, PWD(R) Mechanical Division, Shillong.	DOR	09.05.22	08.06.22	06.07.22	10.08.22	12.09.22	07.10.22	01.11.22	07.12.22	13.01.23	08.02.23	10.03.23	12.04.23	7
		ROD	0	0	0	0	2	0	0	0	3	0	0	2	0.58
34	E.E., PWD(R) Mechanical Division, Tura,	DOR	10.05.22	23.06.22	08.07.22	18.08.22	09.09.22	18.10.22	09.11.22	08.12.22	13.01.23	03.02.23	10.03.23	10.04.23	32
		ROD	0	13	0	8	0	8	0	0	3	0	0	0	2.67
35	E.E., PWD(R) Mechanical Division, Jowai	DOR	05.05.22	07.06.22	08.07.22	05.08.22	09.09.22	07.10.22	09.11.22	08.12.22	12.01.23	09.02.23	09.03.23	06.04.23	2
		ROD	0	0	0	0	0	0	0	0	2	0	0	0	0.17
36	E.E., PWD(R) Shillong South Division, Shillong.	DOR	10.05.22	10.06.22	06.07.22	08.08.22	09.09.22	10.10.22	10.11.22	16.12.22	24.01.23	13.02.23	13.03.23	26.04.23	42
		ROD	0	0	0	0	0	0	0	6	14	3	3	16	3.5
37	E.E., PWD(R) Shillong Central Division, Shillong.	DOR	04.05.22	03.06.22	06.07.22	03.08.22	02.09.22	03.10.22	04.11.22	05.12.22	06.01.23	02.02.23	07.03.23	06.04.23	0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	0
38	E.E. PWD(R) Baghmara NH Division, Baghmara.	DOR	17.05.22	13.06.22	21.07.22	12.08.22	19.09.22	17.10.22	10.11.22	16.12.22	30.01.23	09.03.23	23.03.23	28.04.23	123
		ROD	7	3	11	2	9	7	0	6	20	27	13	18	10.25

P.W.D. (Buildings)

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
1.	Chief Engineer, PWD (Buildings), Shillong	DOR	10.05.22	08.06.22	08.07.22	10.08.22	09.09.22	07.10.22	10.11.22	07.12.22	11.01.23	09.02.23	09.03.23	11.04.23	2
		ROD	0	0	0	0	0	0	0	0	0	1	0	0	1
2.	S.E., PWD (Buildings) Circle, Shillong	DOR	05.05.22	07.06.22	07.07.22	05.08.22	05.09.22	07.10.22	04.11.22	09.12.22	06.01.23	09.02.23	09.03.23	12.04.23	2
		ROD	0	0	0	0	0	0	0	0	0	0	0	2	0.17
3.	E.E., PWD (Buildings) Shillong	DOR	05.05.22	06.06.22	12.07.22	04.08.22	12.09.22	12.10.22	10.11.22	15.12.22	16.01.23	07.02.23	15.03.23	17.04.23	29
		ROD	0	0	2	0	2	2	0	5	6	0	5	7	2.42
4.	E.E., PWD (Buildings) Electrical Division, Shillong	DOR	06.05.22	06.06.22	07.07.22	11.08.22	07.09.22	18.10.22	09.11.22	13.12.22	10.01.23	02.02.23	09.03.23	06.04.23	12
		ROD	0	0	0	1	0	8	0	3	0	0	0	0	1.0
5.	E.E., Tura Building Division, Tura	DOR	23.05.22	14.05.22	19.07.22	12.08.22	16.09.22	18.10.22	16.11.22	19.12.22	20.01.23	21.02.23	10.03.23	26.04.23	94
		ROD	13	4	9	2	6	8	6	9	10	11	0	16	7.83
6.	E.E., Jowai Building Division, Jowai	DOR	06.05.22	09.06.22	08.07.22	08.08.22	12.09.22	12.10.22	09.11.22	09.12.22	18.01.23	10.02.23	16.03.23	20.04.23	28
		ROD	0	0	0	0	2	2	0	0	8	0	6	10	2.33

P.H.E. Department

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
1.	Chief Engineer, (P.H.E.), Shillong	DOR	05.05.22	15.06.22	07.07.22	05.08.22	08.09.22	12.10.22	04.11.22	09.12.22	06.01.23	03.02.23	07.03.23	17.04.23	14
		ROD	0	5	0	0	0	2	0	0	0	0	0	7	1.17
2.	Additional C.E. (P.H.E.) Zone-II, West Garo Hills, Tura	DOR	12.05.22	13.06.22	11.07.22	12.08.22	15.09.22	17.10.22	10.11.22	16.12.22	18.01.23	13.02.23	13.03.23	12.04.23	42
		ROD	2	3	1	2	5	7	0	6	8	3	3	2	3.5
3.	S.E., (P.H.E.), Greater Shillong Circle, Shillong	DOR	04.05.22	02.06.22	05.07.22	03.08.22	02.09.22	07.10.22	04.11.22	05.12.22	09.01.23	06.02.23	06.03.23	12.04.23	2
		ROD	0	0	0	0	0	0	0	0	0	0	0	2	0.17
4.	S.E., (P.H.E.), Rural Circle, Shillong	DOR	06.05.22	02.06.22	08.07.22	03.08.22	06.09.22	09.10.22	09.11.22	05.12.22	06.01.23	07.02.23	09.03.23	12.04.23	2
		ROD	0	0	0	0	0	0	0	0	0	0	0	2	0.17
5.	S.E., (P.H.E.), Tura Circle, Tura Division	DOR	13.05.22	13.06.22	11.07.22	22.08.22	16.09.22	19.10.22	09.11.22	19.12.22	13.01.23	09.02.23	10.03.23	17.04.23	53
		ROD	3	3	1	12	6	9	0	9	3	0	0	7	4.42
6.	S.E., (P.H.E.), Electrical Circle, Shillong	DOR	18.05.22	06.06.22	19.07.22	10.08.22	13.09.22	13.10.22	16.11.22	08.12.22	24.01.23	10.02.23	15.03.23	20.04.23	58
		ROD	8	0	9	0	3	3	6	0	14	0	5	10	4.83
7.	S.E., (P.H.E.), Simsangiri Circle, Williamnagar	DOR	20.05.22	17.06.22	18.07.22	16.08.22	15.09.22	13.10.22	16.11.22	16.12.22	19.01.23	16.02.23	10.03.23	06.04.23	66
		ROD	10	7	8	6	5	3	6	6	9	6	0	0	5.5

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
8.	S.E., (P.H.E.) Ri-bhoi Circle, Nongpoh	DOR	09.05.22	07.06.22	07.07.22	08.08.22	12.09.22	10.10.22	10.11.22	06.12.22	24.01.23	03.02.23	17.03.23	12.04.23	25
		ROD	0	0	0	0	2	0	0	0	0	14	0	7	2
9.	S.E., (P.H.E.), Western Circle, Nongstoin	DOR	09.05.22	07.06.22	08.07.22	10.08.22	12.09.22	12.10.22	10.11.22	07.12.22	12.01.23	08.02.23	17.03.23	13.04.23	16
		ROD	0	0	0	0	2	2	0	0	2	0	7	3	1.33
10.	E.E., (P.H.E.), Electrical Division, Mawphlang	DOR	13.05.22	16.06.22	12.07.22	08.08.22	09.09.22	20.10.22	15.11.22	16.12.22	20.01.23	10.02.23	16.03.23	20.04.23	58
		ROD	3	6	2	0	0	10	5	6	10	0	6	10	4.83
11.	E.E., (P.H.E.), G. Shg Water Supply Divn – II, Mawphlang	DOR	17.05.22	09.06.22	11.07.22	10.08.22	08.09.22	14.10.22	10.11.22	14.12.22	25.01.23	10.02.23	20.03.23	20.04.23	51
		ROD	7	0	1	0	0	4	0	4	15	0	10	10	4.25
12.	E.E., (P.H.E.), G Shg Water Supply Division - I	DOR	06.05.22	03.06.22	06.07.22	05.08.22	07.09.22	10.10.22	04.11.22	06.12.22	13.01.23	06.02.23	09.03.23	06.04.23	3
		ROD	0	0	0	0	0	0	0	0	3	0	0	0	0.25
13.	E.E., (P.H.E.), Hills Division, Shillong	DOR	19.05.22	09.06.22	12.07.22	10.08.22	09.09.22	14.10.22	10.11.22	15.12.22	19.01.23	09.02.23	09.03.23	20.04.23	39
		ROD	9	0	2	0	0	4	0	5	9	0	0	10	3.25
14.	E.E., (P.H.E.), Investigation Unit Division, Shillong	DOR	10.05.22	07.06.22	11.07.22	11.08.22	12.09.22	14.10.22	17.11.22	15.12.22	13.01.23	16.02.23	10.03.23	19.04.23	38
		ROD	0	0	1	1	2	4	7	5	03	6	0	9	3.17
15.	E.E., (P.H.E), Electrical Division, Shillong	DOR	23.05.22	13.06.22	08.07.22	08.08.22	09.09.22	14.10.22	15.11.22	19.12.22	17.01.23	10.02.23	14.03.23	24.04.23	59
		ROD	13	03	0	0	0	4	5	9	7	0	4	14	4.92

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
16.	E.E., (P.H.E.), Sohra Division, Sohra	DOR	11.05.22	10.06.22	15.07.22	23.08.22	14.09.22	14.10.22	21.11.22	13.12.22	19.01.23	10.02.23	15.03.23	20.04.23	65 5.42
		ROD	1	0	5	13	4	4	11	3	9	0	5	10	
17.	E.E. (P.H.E.), Umsning Division, Umsning	DOR	06.05.22	07.06.22	07.07.22	03.08.22	09.09.22	10.10.22	02.11.22	06.12.22	11.01.23	10.02.23	14.03.23	19.04.23	14 1.17
		ROD	0	0	0	0	0	0	0	0	1	0	4	9	
18.	E.E., P.H.E.(RWS), Mairang Division, Mairang	DOR	11.05.22	09.06.22	08.07.22	10.08.22	12.09.22	13.10.22	11.11.22	09.12.22	13.01.23	08.02.23	14.03.23	13.04.23	17 1.42
		ROD	1	0	0	0	2	3	1	0	3	0	4	3	
19.	E.E. (P.H.E.), Sewerage & Drainage Divn, Shillong	DOR	12.05.22	06.06.22	07.07.22	08.08.22	09.09.22	11.10.22	09.11.22	06.12.22	09.01.23	08.02.23	10.03.23	13.04.23	6 0.5
		ROD	2	0	0	0	0	1	0	0	0	0	0	3	
20.	E.E., (P.H.E.), Mawkyrwat Divn, Mawkyrwat	DOR	24.05.22	23.06.22	11.07.22	16.08.22	12.09.22	21.10.22	18.11.22	14.12.22	31.01.23	16.02.23	20.03.23	25.04.23	111 9.25
		ROD	14.	13	1	6	2	11	8	4	21	6	10	15	
21.	E.E., (P.H.E.), Jowai Division, Jowai	DOR	17.05.22	07.06.22	08.07.22	12.08.22	06.09.22	14.10.22	04.11.22	15.12.22	12.01.23	07.02.23	16.03.23	11.04.23	27 2.25
		ROD	7	0	0	2	0	4	0	5	2	0	6	1	
22.	E.E., (P.H.E.) Electrical Division, Jowai	DOR	09.05.22	07.06.22	07.07.22	02.08.22	02.09.22	14.10.22	09.11.22	16.12.22	13.01.23	08.02.23	17.03.23	17.04.23	27 2.25
		ROD	0	0	0	0	0	4	0	6	3	0	7	7	
23.	E.E., (P.H.E.), Nongpoh Division, Nongpoh	DOR	17.05.22	13.06.22	15.07.22	10.08.22	08.09.22	13.10.22	10.11.22	09.12.22	18.01.23	14.02.23	10.03.23	21.04.23	41 3.42
		ROD	7	3	5	0	0	3	0	0	8	4	0	11	

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
24.	E.E., (P.H.E.), Nongstoin Division, Nongstoin	DOR	19.05.22	24.06.22	08.07.22	11.08.22	09.09.22	19.10.22	10.11.22	15.12.22	20.01.23	10.02.23	20.03.23	17.04.23	65
		ROD	09	14	0	01	0	09	0	05	10	0	10	07	5.42
25.	E.E., (P.H.E.), Resubelpara Division, Resubelpara	DOR	20.05.22	15.06.22	15.07.22	18.08.22	12.09.22	21.10.22	21.11.22	22.12.22	23.01.23	10.02.23	13.03.23	17.04.23	87
		ROD	10	05	05	08	02	11	11	12	13	0	03	07	7.25
26.	E.E., (P.H.E.) North Division, Tura	DOR	09.05.22	13.06.22	11.07.22	08.08.22	12.09.22	14.10.22	10.11.22	16.12.22	18.01.23	13.02.23	13.03.23	12.04.23	32
		ROD	0	03	01	0	02	04	0	06	08	03	03	02	2.67
27.	E.E., (P.H.E.), Tura Division, Tura	DOR	09.05.22	23.06.22	11.07.22	11.08.22	09.09.22	25.10.22	09.11.22	14.12.22	30.01.23	10.03.23	10.03.23	04.05.23	106
		ROD	0	13	01	01	0	15	0	04	20	28	0	24	8.83
28.	E.E., (P.H.E.), Simsangiri Division, Williamnagar	DOR	11.05.22	09.06.22	13.07.22	10.08.22	08.09.22	21.10.22	09.11.22	07.12.22	20.01.23	08.02.23	16.03.23	26.04.23	47
		ROD	01	0	03	0	0	11	0	0	10	0	06	16	3.92
29.	E.E., (P.H.E.) Ampati Division, Ampati	DOR	10.05.22	13.06.22	15.07.22	11.08.22	09.09.22	20.10.22	09.11.22	15.12.22	23.01.23	16.02.23	13.03.23	04.05.23	70
		ROD	0	03	05	01	0	10	0	05	13	06	03	24	5.83
30.	E.E., (P.H.E.), Baghmara Division, Baghmara	DOR	18.05.22	08.06.22	15.07.22	03.08.22	12.09.22	11.10.22	09.11.22	16.12.22	27.01.23	08.02.23	16.03.23	19.04.23	54
		ROD	08	0	05	0	02	01	0	06	17	0	06	09	4.5

Water Resources Department

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
1.	Chief Engineer, Water Resources, Shillong	DOR	11.05.22	08.06.22	08.07.22	02.08.22	07.09.22	12.10.22	15.11.22	09.12.22	19.01.23	09.02.23	14.03.23	13.04.23	24 2
		ROD	01	0	0	0	0	02	05	0	09	0	04	03	
2.	S.E., Water Resources, Shillong Circle, Shillong	DOR	05.05.22	07.06.22	12.07.22	03.08.22	23.09.22	13.10.22	15.11.22	08.12.22	10.01.23	07.02.23	13.03.23	13.04.23	29 2.42
		ROD	0	0	02	0	13	03	05	0	0	0	03	03	
3.	S.E., W.R., Garo Hills Circle, Tura	DOR	10.05.22	08.06.22	18.07.22	23.08.22	09.09.22	25.10.22	16.11.22	19.12.22	13.01.23	15.02.23	10.03.23	21.04.23	70 5.83
		ROD	0	0	08	13	0	15	06	09	03	05	0	11	
4.	E.E., W.R., East Khasi Hills Division, Shillong	DOR	18.05.22	14.06.22	08.07.22	04.08.22	09.09.22	10.10.22	02.11.22	02.12.22	10.01.23	07.02.23	06.03.23	06.04.23	12 1
		ROD	08	04	0	0	0	0	0	0	0	0	0	0	
5.	E.E., W.R., West Khasi Hills Division, Nongstoin	DOR	06.05.22	10.06.22	11.07.22	10.08.22	09.09.22	17.10.22	10.11.22	12.12.22	16.01.23	09.02.23	15.03.23	18.04.23	29 2.42
		ROD	0	0	01	0	0	07	0	02	06	0	05	08	
6.	E.E., W.R., Ri-bhoi Division, Nongpoh	DOR	12.05.22	16.06.22	13.07.22	12.08.22	08.09.22	17.10.22	10.11.22	16.12.22	13.01.23	02.02.23	15.03.23	17.04.23	41 3.42
		ROD	02	06	03	02	0	07	0	06	03	0	05	07	
7.	E.E., W.R., East Garo Hills Division, Williamnagar	DOR	12.05.22	08.06.22	11.07.22	10.08.22	16.09.22	21.10.22	04.11.22	05.12.22	23.01.23	10.02.23	16.03.23	25.04.23	54 4.5
		ROD	02	0	01	0	06	11	0	0	13	0	06	15	

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
8	E.E., W.R., South Garo Hills Division, Baghmara	DOR	13.05.22	10.06.22	11.07.22	02.08.22	16.09.22	25.10.22	21.11.22	15.12.22	19.01.23	06.02.23	09.03.23	17.04.23	57
		ROD	03	0	01	0	06	15	11	05	09	0	0	07	4.75
9	E.E., W.R., West Garo Hills Division, Tura	DOR	13.05.22	14.06.22	18.07.22	25.08.22	16.09.22	18.10.22	18.11.22	16.12.22	20.01.23	14.02.23	15.03.23	03.05.23	110
		ROD	03	04	08	15	06	08	08	06	10	04	05	33	9.17
10	E.E., W.R., Jaintia Hills Division, Jowai	DOR	09.05.22	03.06.22	08.07.22	05.08.22	05.09.22	10.10.22	04.11.22	07.12.22	06.01.23	06.02.23	09.03.23	11.04.23	1
		ROD	0	0	0	0	0	0	0	0	0	0	0	01	0.08
11	E.E., Water Resources, Ampati Division	DOR	12.05.22	10.06.22	21.07.22	12.08.22	15.09.22	14.10.22	16.11.22	09.12.22	19.01.23	15.02.23	16.03.23	28.04.23	68
		ROD	02	0	11	02	05	04	06	0	09	05	06	18	5.67
12	E.E., Water Resources, Resubelpara Division	DOR	11.05.22	15.06.22	15.07.22	08.08.22	13.09.22	14.10.22	21.11.22	08.12.22	23.01.23	15.02.23	15.03.23	17.04.23	59
		ROD	01	05	05	0	03	04	11	0	13	05	05	07	4.92
13	E.E., Water Resources, Mawkyrwat Division	DOR	09.05.22	10.06.22	08.07.22	04.08.22	09.09.22	10.10.22	04.11.22	06.12.22	09.01.23	07.02.23	10.03.23	10.04.23	0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	0
14	E.E., Water Resources, Khliehriat Division	DOR	13.05.22	08.06.22	08.07.22	03.08.22	02.09.22	10.10.22	04.11.22	09.12.22	10.01.23	09.02.23	09.03.23	10.04.23	3
		ROD	03	0	0	0	0	0	0	0	0	0	0	0	0.25

Other Departments

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
1.	D.H.S. (Engg Wing), Shillong	DOR	06.02.22	07.06.22	07.07.22	03.08.22	07.09.22	10.10.22	10.11.22	05.12.22	10.01.23	08.02.23	10.03.23	19.04.23	9 0.75
		ROD	0	0	0	0	0	0	0	0	0	0	0	9	

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23	Average Delay
2.	Estate Officer (GAD), Shillong	DOR	06.05.22	03.06.22	06.07.22	08.08.22	02.09.22	14.10.22	04.11.22	06.12.22	05.01.23	07.02.23	06.03.23	06.04.23	4 0.33
		ROD	0	0	0	0	0	4	0	0	0	0	0	0	

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

Average Range of delay of 90 Divisions = Total Nos. of days delay/Total Nos. of accounts

Average Range of delay during the year- 3803 /1080 = 3.52 days

Annexure III**Statement of Exclusions of Accounts during 2022-2023**

Divisions whose Accounts were excluded from Monthly Civil Accounts due to late submission of Accounts	Month of Divisional Accounts	No Of Division in one month
E.E., PWD(R) Baghmara Division, Baghmara	August – 2022	2 Division
S.E. Water Resource, Shillong Circle, Shillong		
E.E., PWD (Roads) South Jowai Division, Jowai	Sept – 2022	2 Division
E.E., PWD (Roads) Ranikor Division, Ranikor		
S.E., PWD(R), Tura Circle, Tura	Nov - 2022	5 Divisions
E.E., PWD (Roads) N-H Bye-Pass Division, Shillong		
E.E., PWD(R) Baghmara Division, Baghmara		
E.E, PWD (Roads) Resubelpara Division, Resubelpara		
E.E, PWD (Roads) Ampati Division, Ampati		
E.E., PWD(R), NEC Tura Division, Tura	Dec - 2022	2 Divisions
E.E, PWD (Roads) Ampati Division, Ampati		
E.E., (PHE) Tura Division, Tura	Jan – 2022	2 Divisions
EE, PWD (Roads) Baghmara NH Division, Baghmara		

The Divisional Accounts of the E.E., PWD(R) Baghmara Division, Baghmara were excluded from the MCA for the months of August and November. 2022.

The Divisional Accounts of the EE, PWD (Roads) Ampati Division, Ampati were excluded from the MCA for the months of November and December, 2022.

Details of Inclusion /Exclusion and delay in rendition

Months 2022-23	Total No of A/cs rendering units	No of Previous month's accounts	Total No of A/cs received in due date	Total No of A/cs received after due date	No of A/cs compiled during the month	No of Exclusion
April, 22	90	00	48	42	90	00
May, 22	90	00	59	31	90	00
June, 22	90	00	47	43	90	00
July, 22	90	00	59	31	90	00
August, 22	90	00	54	34	88	02
Sept, 22	90	02	23	67	90	02
Oct, 22	90	02	64	26	92	00
Nov, 22	90	00	45	40	85	05
Dec, 22	90	05	21	69	93	02
Jan, 23	90	02	59	31	90	02
Feb, 23	90	02	39	53	92	00
March, 23	90	00	15	75	90	00
	1080	13	533	542	1080	13

Annexure IV**Statement in respect of Final Reconciliation of Receipts and Payments during the year
2022-2023****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	185,03,24,538	0	0
			3054	387,0891,056	0	0
			5054	998,19,22,306	0	0
			5465	5,000,000	0	0
		44	2711	1,99,99,998	0	0
			4711	99,99,365	0	0
		60	2235	12,89,205	0	0
		19	2052	8,34,30,709	0	0
2	Chief Engineer, PWD (Building), Meghalaya, Shillong	19	2059	61,67,51,426	0	0
			2216	10,48,22,346	0	0
			4059	67,85,02,415	0	0
			4202	40,00,084	0	0
			4216	26,06,49,651	0	0
			5465	50,00,000	0	0
		60	2235	60,001	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	355,23,39,032	0	0
			2216	34,82,997	0	0
			4215	355,13,36,002	0	0
			4216	17,49,887	0	0
			4552		0	0
		60	2235	10,00,000	0	0
4	Chief Engineer, Water Resources (Water Resources), Meghalaya, Shillong	65	2216			
			2401		0	0
			2702	68,83,13,632	0	0
			4216		0	0
			4401		0	0
			4702	65,14,88,345	0	0
			2711	33,59,632	0	0
			4711	2,26,43,035	0	0
		4552				
60	2235	2,20,000	0	0		
5	Estate Officer (GAD)	22	2216	23,51,27,294	0	0
			2070	28,74,61,592	0	0
		60	2235	4,70,000		
			4217		0	0
6	DHS (Engineering Wing), Meghalaya, Shillong	26	2210	6,34,71,540	0	0
			4210	32,16,76,396	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	9,59,21,356	0	0
		0216	83,607	0	0
		0230		0	0
		0028	1,04,500	0	0
		0040	3,38,06,285	0	0
		0049	3,65,470	0	0
		0406	25,40,97,309	0	0
		0070	30,467	0	0
2.	Chief Engineer, PWD (Building)	0059	26,54,778	0	0
		230		0	0
		0216	72,410	0	0
		0028	59,400	0	0
		0040	161,72,980	0	0
		0070	12,091	0	0
		0406	1,26,34,907	0	0

Sl. No.	Controlling Officer	Major head	Reconciliation Status		
			Fully Reconciled (₹)	Partially Reconciled (₹)	Not Reconciled (₹)
4.	Chief Engineer, PHE	0215	787,75,579	0	0
		0216	71,010	0	0
		0028	4,38,000	0	0
		0040	1,23,66,771	0	0
		0049	68,45,242	0	0
		0070	8,173	0	0
		0406	84,91,263	0	0
		0230	0	0	0
5.	D.H.S. (Engineering Wing)	0406	38,47,331	0	0
		0210	8,05,566	0	0
		0216	12,000	0	0
6.	Estate Officer, GAD	0028	15,600	0	0
		0406	14,32,572	0	0
		0070	5,32,472	0	0
		0216	12,79,349	0	0
7.	Chief Engineer, Water Resources	0216		0	0
		0702	89,33,240	0	
		0230	5,82,722	0	0
		0070	142	0	0
		0406	35,21,030	0	0

ANNEXURE V**POSITION OF RECEIPT OF SCHEDULE OF SETTLEMENT WITH TREASURIES IN FORM 50 & 51 FOR THE YEAR OF 2022- 2023****P.W.D.(ROADS)**

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
1.	Chief Engineer, PWD(R), Shillong	DOR	06.06.22	07.07.22	22.07.22	23.08.22	07.10.22	11.11.22	09.12.22	25.01.23	07.02.23	17.02.23	22.03.23	26.03.23
		ROD	27	27	12	13	28	32	29	46	28	07	12	16
2.	Addl. Chief Engineer, Western Zone-II, Tura	DOR	22.06.22	13.07.22	17.08.22	19.09.22	19.09.22	21.10.22	14.12.22	10.01.23	09.02.23	20.03.23	17.04.23	15.05.23
		ROD	43	33	38	40	09	11	34	31	30	40	38	35
3.	S.E., Eastern Circle, Shillong	DOR	20.06.22	11.07.22	22.07.22	15.05.23	15.05.23	15.05.23	15.05.23	15.05.23	15.05.23	15.05.23	15.05.23	15.05.23
		ROD	41	31	12	278	247	217	186	156	115	96	66	35
4.	S.E., Western Circle, Nongstoin	DOR	09.06.22	23.06.22	13.07.22	02.09.22	16.09.22	14.10.22	18.11.22	20.01.23	20.01.23	22.02.23	24.03.23	01.05.23
		ROD	30	13	03	23	06	04	08	41	10	12	14	22
5.	S.E., NH Shillong Circle	DOR	03.06.22	23.06.22	21.07.22	25.08.22	21.09.22	26.10.22	18.11.22	26.12.22	23.01.23	24.03.23	24.03.23	27.04.23
		ROD	24	13	11	15	11	06	08	16	13	44	14	17
6.	S.E., Williamnagar Circle	DOR	22.08.22	22.08.22	22.08.22	15.12.22	15.12.22	15.12.22	23.01.23	15.02.23	15.02.23	23.05.23	23.05.23	23.05.23
		ROD	104	73	43	127	96	66	74	67	36	104	74	43
7.	S.E., Tura Circle	DOR	18.10.22	18.10.22	18.10.22	18.10.22	23.12.22	23.12.22	23.12.22	27.04.23	27.04.23	27.04.23	27.04.23	14.08.23
		ROD	161	130	100	69	104	74	43	138	107	78	48	126
8.	S.E., Jowai Circle	DOR	19.05.22	27.06.22	19.07.22	29.08.22	10.10.22	18.11.22	18.11.22	19.12.22	24.01.23	21.02.23	24.03.23	25.04.23
		ROD	09	17	09	19	30	38	08	09	45	11	14	15

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
9.	E.E., Mechanical Div, Shillong	DOR	02.06.22	24.06.22	15.07.22	23.08.22	16.09.22	20.10.22	21.11.22	26.12.22	09.02.23	24.03.23	24.03.23	26.04.23
		ROD	23	14	05	13	06	10	11	16	30	44	14	16
10.	E.E., Mechanical Div, Tura	DOR	23.06.22	08.07.22	05.08.22	09.09.22	18.10.22	10.11.22	09.12.22	06.02.23	06.02.23	13.03.23	11.04.23	15.05.23
		ROD	44	28	26	30	38	31	29	58	27	33	32	35
11.	E.E., Mechanical Div, Jowai	DOR	19.05.22	28.06.22	29.07.22	26.08.22	16.09.22	14.10.22	09.12.22	27.12.22	20.01.23	20.03.23	22.03.23	21.04.23
		ROD	09	18	19	16	06	04	29	17	10	40	12	11
12.	E.E., Shillong South Division, Shillong	DOR	27.05.22	17.06.22	19.07.22	03.10.22	03.10.22	28.02.23	28.02.23	28.02.23	28.02.23	28.02.23	30.03.23	
		ROD	17	07	09	54	24	141	110	79	49	18	20	
13.	E.E., Shillong Central Division, Shillong	DOR	27.05.22	28.06.22	14.10.22	20.10.22	20.10.22	03.11.22	06.12.22	26.12.22	02.02.23	10.03.23	20.03.23	15.05.23
		ROD	17	18	96	71	40	24	26	16	23	30	10	35
14.	E.E., Shillong North Division, Nongpoh	DOR	29.09.22	29.09.22	29.09.22	29.09.22	29.09.22	07.03.23	07.03.23	07.03.23	07.03.23	07.03.23	27.03.23	01.08.23
		ROD	142	111	81	50	19	148	117	87	56	27	17	113
15.	E.E., Mairang, West Khasi Hills Division	DOR	09.05.22	10.06.22	08.07.22	08.08.22	09.09.22	11.10.22	10.11.22	14.12.22	16.01.23	13.02.23	20.03.23	13.04.23
		ROD	0	0	0	0	0	01	0	04	06	03	10	03
16.	E.E., Mawkyrwat Division	DOR	19.05.22	14.06.22	26.07.22	26.09.22	26.09.22	19.12.22	06.01.23	06.01.23	24.01.23	20.02.23	28.03.23	25.04.23
		ROD	09	04	16	46	16	70	57	27	14	10	18	15
17.	E.E., Nongstoin Division, Nongstoin	DOR	03.06.22	20.09.22	20.09.22	20.09.22	20.09.22	16.01.23	16.01.23	16.01.23	01.02.23	02.08.23	02.08.23	02.08.23
		ROD	24	102	72	41	10	98	67	37	23	175	145	114

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
18.	E.E., Mawsynram Division, Mawsynram	DOR	02.06.22	08.07.22	01.08.22	02.09.22	21.10.22	04.11.22	09.12.22	06.01.23	20.03.23	20.03.23	25.05.23	25.05.23
		ROD	23	28	22	23	41	25	29	27	69	40	76	45
19.	E.E., Sohra Division, Sohra	DOR	23.05.22	23.06.22	18.07.22	11.08.22	16.09.22	14.10.22	09.12.22	26.12.22	23.01.23	17.02.23	20.03.23	15.05.23
		ROD	13	13	08	01	06	04	29	16	13	07	10	35
20.	E.E., Umsning Division, Umsning	DOR	03.06.22	10.04.23	10.04.23	10.04.23	10.04.23	10.04.23	10.04.23	10.04.23	10.04.23	28.07.23	28.07.23	28.07.23
		ROD	24	304	274	243	212	182	151	121	90	170	140	109
21.	E.E., National Highway Bye-Pass Division, Shillong	DOR	09.06.22	31.10.22	04.11.22	04.11.22	04.11.22	04.11.22	09.12.22	23.12.22	29.03.23	29.03.23	29.03.23	01.05.23
		ROD	30	143	117	86	55	25	29	13	78	49	19	22
22.	E.E., National Highway Division, Shillong	DOR	23.05.22	21.06.22	19.07.22	18.08.22	19.09.22	26.10.22	09.12.22	20.01.23	24.01.23	23.02.23	20.03.23	18.05.23
		ROD	13	11	09	08	09	16	29	41	14	13	10	38
23.	E.E., Ranikor Division, Ranikor	DOR	10.06.22	04.07.22	22.07.22	02.09.22	26.09.22	09.12.22	14.12.22	17.01.23	02.03.23	02.03.23	19.04.23	16.05.23
		ROD	31	24	12	23	16	60	34	38	51	22	40	36
24.	E.E., North Jowai Division, Jowai	DOR	16.06.22	16.06.22	21.07.22	11.08.22	15.09.22	13.10.22	18.11.22	19.12.22	20.01.23	28.02.23	30.03.23	01.05.23
		ROD	37	06	11	01	05	03	08	09	41	18	20	22
25.	E.E., South Jowai Division, Jowai	DOR	04.07.22	04.07.22	04.08.22	10.04.23	10.04.23	10.04.23	10.04.23	10.04.23	10.04.23	15.05.23	15.05.23	12.06.23
		ROD	55	24	25	243	212	182	151	121	90	96	66	63
26.	E.E., Central Jowai Division, Jowai	DOR	11.07.22	11.07.22	02.09.22	02.09.22	31.10.22	16.12.22	27.01.23	27.01.23	31.03.23	31.03.23	31.03.23	15.05.23
		ROD	62	31	54	23	51	67	78	48	80	51	21	35

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
27.	E.E., NEC Jowai Division, Khliehriat	DOR	03.06.22	30.06.22	21.07.22	18.08.22	15.09.22	21.11.22	21.11.22	30.01.23	30.01.23	24.03.23	24.03.23	18.04.23
		ROD	24	20	11	08	05	42	11	51	20	44	14	08
28.	E.E., N.H.-Cum-Central Division, Tura	DOR	08.06.22	21.06.22	02.08.22	09.09.22	21.10.22	21.10.22	09.12.22	20.03.23	20.03.23	20.03.23	17.04.23	15.05.23
		ROD	29	11	23	30	41	11	29	100	69	40	38	35
29.	E.E., Tura North Division, Tura	DOR	20.05.22	17.06.22	18.07.22	31.08.22	18.10.22	07.11.22	09.12.22	09.02.23	09.02.23	19.04.23	19.04.23	15.05.23
		ROD	10	07	08	21	39	28	29	61	30	70	40	35
30.	E.E., NEC Tura Division, Tura	DOR	01.07.22	06.07.22	08.09.22	08.09.22	29.09.22	19.10.22	23.12.22	06.04.23	06.04.23	06.04.23	06.04.23	22.05.23
		ROD	52	26	60	29	19	09	43	117	86	57	27	42
31.	E.E., Barengapara Division, Barengapara	DOR	26.05.22	10.06.22	03.08.22	17.08.22	21.10.22	09.11.22	21.11.22	23.01.23	16.06.23	16.06.23	16.06.23	19.06.23
		ROD	16	0	24	07	41	30	11	44	157	128	98	70
32.	E.E., Williamnagar Division, Williamnagar	DOR	02.09.22	02.09.22	02.09.22	02.09.22	09.09.22	20.03.23	20.03.23	20.03.23	20.03.23	20.03.23	20.03.23	23.05.23
		ROD	115	84	54	23	0	161	130	90	69	40	10	43
33.	Project Engineer, Rongai Valley Project, Chibinang	DOR	02.08.22	02.08.22	17.10.22	17.10.22	17.10.22	11.11.22	09.12.22	17.01.23	14.02.23	20.04.23	20.04.23	01.05.23
		ROD	84	53	99	68	37	32	29	38	35	71	41	22
34.	E.E., Baghmara Division, South Garo Hills	DOR	11.07.22	11.07.22	12.08.22	23.09.22	31.01.23	31.01.23	07.02.23	07.02.23	06.03.23	06.03.23	03.04.23	30.05.23
		ROD	62	31	33	44	143	113	89	59	55	26	24	50
35.	E.E., Ampati Division, Ampati	DOR	15.06.22	18.08.22	18.08.22	11.10.22	11.10.22	13.01.23	13.01.23	28.02.23	28.02.23	28.02.23	20.04.23	13.06.23
		ROD	36	69	38	62	31	95	64	80	49	18	41	64

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
36.	E.E., Resubelpara Division, Resubelpara	DOR	12.08.22	12.08.22	12.08.22	20.03.23	20.03.23	20.03.23	20.03.23	20.03.23	20.03.23	18.09.23	18.09.23	18.09.23
		ROD	94	63	33	222	191	160	130	99	69	222	192	161
37.	E.E., Baghmara NH Division, Baghmara	DOR	13.06.22	04.07.22	21.07.22	24.08.22	11.11.22	16.12.22	16.12.22	31.01.23	03.04.23	03.04.23	03.04.23	01.05.23
		ROD	34	24	11	14	62	67	36	52	83	54	24	22
38	Principal PWD SAT Centre, Laitlyngkot	DOR	20.05.22	15.06.22	13.07.22	16.08.22	14.09.22	19.10.22	17.11.22	16.12.22	20.01.23	17.02.23	21.03.23	26.03.23
		ROD	10	05	03	06	04	09	07	06	10	07	11	16

P.W.D. (Buildings)

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
1	Chief Engineer, PWD (Buildings), Shillong	DOR	19.05.22	11.07.22	25.07.22	07.09.22	14.09.22	19.10.22	09.12.22	20.01.23	25.01.23	20.03.23	22.03.23	02.05.23
		ROD	09	31	15	28	04	09	29	41	15	40	12	23
2	S.E., Building Circle, Shillong	DOR	13.05.22	15.06.22	20.07.22	12.08.22	09.09.22	20.10.22	17.11.22	16.12.22	16.01.23	22.02.23	20.03.23	21.04.23
		ROD	03	05	10	02	0	10	07	06	06	12	10	11
3	E.E., Shillong Building Division, Shillong	DOR	05.09.23	05.09.23	05.09.23	05.09.23	05.09.23	05.09.23	05.09.23	05.09.23	05.09.23	05.09.23	05.09.23	05.09.23
		ROD	483	452	422	391	360	330	299	269	238	209	179	148
4	E.E., Electrical Division, Shillong	DOR	17.05.22	17.08.22	17.08.22	17.08.22	18.10.22	18.10.22	23.12.22	23.12.22	23.03.23	23.03.23	23.03.23	26.05.23
		ROD	07	68	38	07	38	08	43	13	52	43	13	46
5	E.E., Tura Building Division, Tura	DOR	26.10.22	26.10.22	26.10.22	26.10.22	26.10.22	22.02.23	22.02.23	22.02.23	22.02.23	12.04.23	12.04.23	03.08.23
		ROD	169	138	108	77	46	135	104	74	43	63	33	115
6	E.E., Jowai Building Division, Jowai	DOR	24.05.22	15.06.22	08.08.22	30.08.22	26.09.22	26.10.22	09.12.22	26.12.22	02.02.23	28.02.23	19.04.23	01.05.23
		ROD	14	05	29	20	16	16	29	16	23	18	40	22
7.	(a) SDO (Bldg) Megh House, New Delhi	DOR	20.06.22	20.06.22	18.08.22	18.08.22	20.09.22	09.12.22	09.12.22	18.01.23	02.02.23	07.03.23	03.05.23	03.05.23
		ROD	41	10	38	08	10	60	29	39	23	27	55	24

P.H.E. Department

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
1	Chief Engineer, (P.H.E.), Shillong	DOR	19.05.22	24.06.22	20.07.22	23.08.22	16.09.22	01.11.22	09.12.22	16.12.22	24.01.23	01.03.23	20.03.23	01.05.23
		ROD	09	14	10	13	06	22	29	06	14	21	10	22
2	Additional C.E. (P.H.E.) Zone-II, West Garo Hills, Tura	DOR	13.06.22	11.07.22	17.10.22	17.10.22	17.10.22	17.10.22	09.12.22	19.12.22	14.02.23	20.03.23	13.04.23	15.05.23
		ROD	34	31	99	68	37	07	30	09	35	40	34	35
3	S.E., (P.H.E.), Greater Shillong Circle, Shillong	DOR	24.05.22	14.06.22	18.07.22	18.08.22	16.09.22	19.10.22	17.11.22	15.12.22	17.01.23	21.02.23	20.03.23	24.04.23
		ROD	14	04	08	08	06	09	07	05	07	11	10	14
4	S.E., (P.H.E.), Rural Circle, Shillong	DOR	17.05.22	06.07.22	28.07.22	09.09.22	07.10.22	03.11.22	26.12.22	12.01.23	03.02.23	17.02.23	23.03.23	03.05.23
		ROD	07	26	18	30	27	24	46	33	24	07	13	24
5	S.E., (P.H.E.), Tura Circle, Tura Division	DOR	18.08.22	18.08.22	18.08.22	23.12.22	02.02.23	02.02.23	02.02.23	02.02.23	20.03.23	28.03.23	28.03.23	15.05.23
		ROD	100	69	38	135	145	115	84	54	69	48	18	35
6	S.E., (P.H.E.), Electrical Circle, Shillong	DOR	12.07.22	12.07.22	24.08.22	24.08.22	16.11.22	16.11.22	09.01.23	24.01.23	24.01.23	23.03.23	29.03.23	22.05.23
		ROD	63	32	45	14	67	37	60	45	14	43	19	42
7	S.E., (P.H.E.), Simsangiri Circle, Williamnagar	DOR	17.06.22	15.09.22	15.09.22	15.09.22	17.11.22	17.11.22	19.12.22	20.03.23	20.03.23	06.04.23	16.05.23	16.05.23
		ROD	38	97	67	36	68	38	39	100	69	57	67	36

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
8	S.E.,(P.H.E.) Ri-bhoi Circle, Nongpoh	DOR	07.06.22	28.06.22	12.09.22	12.09.22	16.09.22	09.12.22	09.12.22	23.12.22	20.03.23	20.03.23	02.05.23	02.05.23
		ROD	28	18	64	33	06	60	29	13	69	40	54	23
9	S.E., (P.H.E.), Western Circle, Nongstoin	DOR	18.05.22	16.06.22	22.07.22	07.09.22	15.09.22	18.10.22	17.11.22	29.03.23	09.02.23	29.03.23	29.03.23	15.05.23
		ROD	08	06	12	28	05	08	07	80	30	49	19	35
10	E.E., (P.H.E.), Electrical Division, Mawphlang	DOR	07.06.22	19.07.22	19.07.22	26.08.22	27.09.22	04.11.22	09.12.22	27.01.23	27.01.23	30.03.23	30.03.23	17.05.23
		ROD	28	39	09	16	17	25	29	48	17	50	20	38
11	E.E., (P.H.E.), Greater Shillong Water Supply Division – II., Mawphlang	DOR	23.06.22	23.06.22	22.09.22	22.09.22	10.02.23	10.02.23	10.02.23	01.03.23	01.03.23	01.03.23	13.04.23	24.07.23
		ROD	44	13	74	43	153	123	92	81	50	21	34	105
12	E.E., (P.H.E.), Greater Shillong Water Supply Division - I	DOR	26.05.22	28.06.22	05.09.22	05.09.22	28.10.22	28.10.22	02.02.23	02.02.23	02.02.23	20.03.23	06.04.23	17.05.23
		ROD	16	18	57	26	48	18	84	54	23	40	27	38
13	E.E., (P.H.E.), Hills Division, Shillong	DOR	20.07.22	20.07.22	20.07.22	30.08.22	24.01.23	24.01.23	24.01.23	24.01.23	18.04.23	18.04.23	18.04.23	30.08.23
		ROD	71	40	10	20	136	106	75	45	98	69	39	142
14	E.E., (P.H.E.), Investigation Unit Division, Shillong	DOR	23.05.22	24.06.22	02.08.22	25.08.22	21.09.22	16.11.22	02.01.23	02.01.23	20.01.23	09.03.23	24.03.23	27.04.23
		ROD	13	14	23	15	11	37	53	23	10	29	14	17
15	E.E., (P.H.E.), Electrical Division, Shillong	DOR	19.10.22	19.10.22	19.10.22	19.10.22	19.10.22	19.10.22	07.12.22	18.04.23	18.04.23	18.04.23	18.04.23	03.08.23
		ROD	162	131	101	70	39	09	27	129	98	69	39	115

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
16	E.E., (P.H.E.), Sohra Division, Sohra	DOR	19.05.22	23.06.22	26.08.22	26.08.22	16.09.22	14.10.22	09.12.22	16.12.22	20.01.23	20.03.23	23.03.23	01.05.23
		ROD	09	13	47	16	06	34	29	06	10	40	13	22
17	E.E. (P.H.E.), Umsning Division, Umsning	DOR	06.06.22	16.06.22	08.07.22	26.08.22	26.09.22	20.10.22	09.12.22	15.12.22	02.02.23	20.02.23	01.05.23	01.05.23
		ROD	27	06	0	16	16	10	29	05	23	10	53	22
18	E.E., P.H.E.(RWS), Mairang Division, Mairang	DOR	11.05.22	09.06.22	08.07.22	10.08.22	12.09.22	13.10.22	16.11.22	14.12.22	16.01.23	13.02.23	20.03.23	17.04.23
		ROD	01	0	0	0	02	03	06	04	06	03	10	07
19	E.E., (P.H.E.), Sewerage and Drainage Division, Shillong	DOR	01.06.22	24.06.22	27.07.22	22.08.22	22.09.22	11.11.22	09.12.22	23.12.22	20.01.23	02.03.23	27.03.23	26.04.23
		ROD	22	14	17	12	12	32	29	13	10	22	17	16
20	E.E., (P.H.E.), Mawkyrwat Division, Mawkyrwat	DOR	30.05.22	23.06.22	11.07.22	22.08.22	19.09.22	23.12.22	23.12.22	23.12.22	07.02.23	01.03.23	21.03.23	25.04.23
		ROD	20	13	01	12	09	74	43	13	28	21	11	15
21	E.E., (P.H.E.), Jowai Division, Jowai	DOR	28.06.22	28.06.22	03.08.22	13.09.22	19.10.22	19.10.22	09.12.22	27.01.23	14.02.23	20.03.23	29.03.23	26.04.23
		ROD	49	18	24	34	39	09	29	48	35	40	19	16
22	E.E., (P.H.E.) Electrical Division, Jowai	DOR	07.06.22	07.07.22	02.08.22	02.09.22	14.10.22	10.11.22	19.12.22	16.01.23	10.02.23	20.03.23	18.04.23	04.05.23
		ROD	28	27	23	23	34	31	39	37	31	40	39	25
23	E.E., (P.H.E.), Nongpoh Division, Nongpoh	DOR	17.05.22	01.07.22	03.08.22	14.09.22	14.09.22	07.11.22	09.12.22	27.12.22	17.02.23	17.02.23	15.05.23	15.05.23
		ROD	07	22	24	35	04	28	29	17	38	07	66	35

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
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	05.12.23	05.12.23	05.12.23	05.12.23	05.12.23	05.12.23
		ROD	574	543	513	782	451	421	390	360	329	300	270	239
25	E.E., (P.H.E.), Resubelpara Division, Resubelpara	DOR	24.01.23	24.01.23	24.01.23	24.01.23	24.01.23	24.01.23	24.01.23	21.06.23	21.06.23	12.07.23	12.07.23	31.10.23
		ROD	259	228	198	167	136	106	75	193	162	154	124	176
26	E.E., (P.H.E.) North Division, Tura	DOR	13.06.22	13.06.22	08.08.22	12.09.22	17.10.22	19.12.22	19.12.22	19.12.22	20.03.23	20.03.23	13.04.23	15.05.23
		ROD	34	03	29	33	37	70	39	09	69	40	34	35
27	E.E., (P.H.E.), Tura Division, Tura	DOR	23.06.22	11.07.22	09.09.22	09.09.22	15.12.22	15.12.22	15.12.22	20.03.23	20.03.23	17.05.23	17.05.23	17.05.23
		ROD	43	31	60	30	96	66	35	100	69	98	68	37
28	E.E., (P.H.E.), Simsangiri Division, Williamnagar	DOR	01.07.22	08.09.22	09.02.23	09.02.23	09.02.23	09.02.23	09.02.23	09.02.23	20.03.23	27.04.23	24.04.23	16.10.23
		ROD	52	90	214	183	152	122	91	51	69	78	48	189
29	E.E., (P.H.E.) Ampati Division, Ampati	DOR	17.06.22	07.09.22	07.09.22	07.09.22	04.05.23	04.05.23	04.05.23	04.05.23	04.05.23	26.05.23	26.05.23	14.07.23
		ROD	38	89	59	28	237	207	176	146	114	107	77	105
30	E.E., (P.H.E.), Baghmara Division, Baghmara	DOR	30.09.22	30.09.22	30.09.22	30.09.22	09.02.23	09.02.23	09.02.23	09.02.23	09.02.23	20.04.23	20.04.23	10.10.23
		ROD	143	112	82	51	152	122	91	61	30	71	41	183

Water Resources Department

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
1	Chief Engineer, Water Resource, Shillong	DOR	19.05.22	23.06.22	02.08.22	25.08.22	07.10.22	16.11.22	09.12.22	23.12.22	02.02.23	23.02.23	01.05.23	01.05.23
		ROD	09	13	23	15	27	37	29	13	23	13	53	22
2	S.E., Water Resource, Shillong Circle, Shillong	DOR	24.05.22	21.06.22	13.07.22	18.08.22	27.09.22	18.10.22	09.12.22	16.12.22	13.01.23	21.02.23	02.05.23	02.05.23
		ROD	14	11	03	08	17	08	29	06	03	11	54	23
3	S.E., Garo Hills Circle, Tura	DOR	18.07.22	18.07.22	26.08.22	26.08.22	26.10.22	16.11.22	17.02.23	17.02.23	20.03.23	24.04.23	24.04.23	15.05.23
		ROD	69	38	47	16	46	37	99	69	69	75	45	35
4	E.E., East Khasi Hills Division, Shillong	DOR	17.05.22	21.06.22	12.07.22	17.08.22	27.09.22	18.10.22	09.12.22	23.12.22	16.01.23	20.02.23	20.03.23	27.04.23
		ROD	07	11	02	07	17	08	29	13	06	10	10	17
5	E.E., West Khasi Hills Division, Nongstoin	DOR	20.05.22	28.06.22	25.07.22	22.08.22	09.09.22	19.10.22	09.12.22	03.01.23	30.01.23	28.02.23	30.03.23	01.05.23
		ROD	10	18	15	12	0	09	29	24	20	18	20	22
6	E.E., Ri-bhoi Division, Nongpoh	DOR	29.06.22	29.06.22	18.08.22	18.08.22	21.09.22	20.10.22	16.11.22	23.12.22	17.01.23	20.03.23	15.05.23	15.05.23
		ROD	50	19	39	08	11	10	06	13	07	40	66	35
7	E.E., East Garo Hills Division, Williamnagar	DOR	30.06.22	06.07.22	18.08.22	18.08.22	14.10.22	07.11.22	13.02.23	13.02.23	20.03.23	20.03.23	20.03.23	26.04.23
		ROD	51	26	38	08	34	28	95	65	69	40	10	16

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
8	E.E., South Garo Hills Division, Bagmara	DOR	02.09.22	02.09.22	15.05.23	15.05.23	15.05.23	15.05.23	15.05.23	15.05.23	15.05.23	15.05.23	15.05.23	15.05.23
		ROD	115	84	309	278	247	217	186	156	125	96	66	35
9	E.E., West Garo Hills Division, Tura	DOR	14.06.22	18.08.22	25.08.22	18.11.22	18.11.22	19.12.22	19.12.22	14.02.23	14.02.23	20.03.23	24.03.23	16.05.23
		ROD	35	69	46	102	69	70	39	66	35	40	14	36
10	E.E., Jaintia Hills Division, Jowai	DOR	26.05.22	13.06.22	22.07.22	22.08.22	12.09.22	17.10.22	21.11.22	14.12.22	24.01.23	28.02.23	24.03.23	25.04.23
		ROD	16	03	12	12	02	07	11	04	14	18	14	15
11	E.E., Water Resources, Ampati Division	DOR	12.05.22	12.08.22	12.08.22	15.09.22	18.11.22	18.11.22	14.12.22	24.01.23	24.01.23	27.03.23	27.03.23	15.05.23
		ROD	02	63	33	36	69	38	34	45	14	47	17	35
12	E.E., Water Resources, Resubelpara Division	DOR	22.07.22	18.08.22	18.08.22	13.09.22	14.10.22	31.10.22	17.02.23	17.02.23	17.02.23	20.03.23	19.04.23	15.05.23
		ROD	73	69	39	34	34	21	99	69	38	40	40	35
13	E.E., Water Resources, Mawkyrwat Division	DOR	30.05.22	20.06.22	25.07.22	29.08.22	09.09.22	03.10.22	09.12.22	10.01.23	09.02.23	14.02.23	21.03.23	15.05.23
		ROD	20	10	15	19	0	0	29	31	30	04	11	35
14	E.E., Water Resources, Khliehriat Division	DOR	08.06.22	08.07.22	03.08.22	22.08.22	10.10.22	07.11.22	17.01.23	17.01.23	10.02.23	20.03.23	11.04.23	15.05.23
		ROD	29	28	24	12	30	28	68	38	31	40	32	35

Others Department

Sl. No	Name of Divisions		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	01/23	02/23	03/23
1	D.H.S.(Engg. Wings), Shillong	DOR	28.06.22	29.06.22	04.08.22	08.09.22	27.09.22	20.10.22	09.12.22	20.01.23	01.02.23	20.02.23	28.03.23	15.05.23
		ROD	49	19	25	29	17	10	29	10	22	10	18	35
2	Estate Officer(GAD), Shillong	DOR	13.05.22	14.06.22	15.07.22	18.08.22	19.09.22	19.10.22	18.11.22	11.01.23	18.01.23	20.02.23	20.03.23	02.05.23
		ROD	03	04	05	08	09	09	08	32	08	10	10	23

**Comptroller and Auditor
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2023**

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