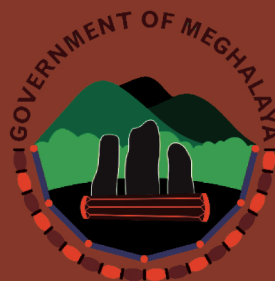




SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

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

2023-24



GOVERNMENT OF MEGHALAYA

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

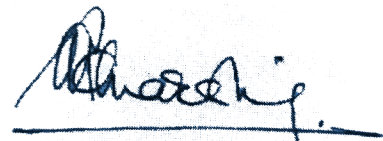
PREFACE

This review on the working of 26 Forest Divisions and 20 Soil and Water Conservation Divisions in Meghalaya during the financial year 2023-24 focuses on the state of maintenance of initial and subsidiary accounts by the Divisions and on matters related to rendition of Monthly Compiled Accounts by these Divisions to the Principal Accountant General (A&E), Meghalaya, Shillong. The review also highlights the findings of audit of the Divisions conducted by the office of the Principal Accountant General (Audit), Meghalaya, Shillong.

The objective of this review is to inform the State Government about the performance of Forest and Soil and Water Conservation Divisions in respect of maintenance of their Accounts and also offer recommendations (Paragraph-10) 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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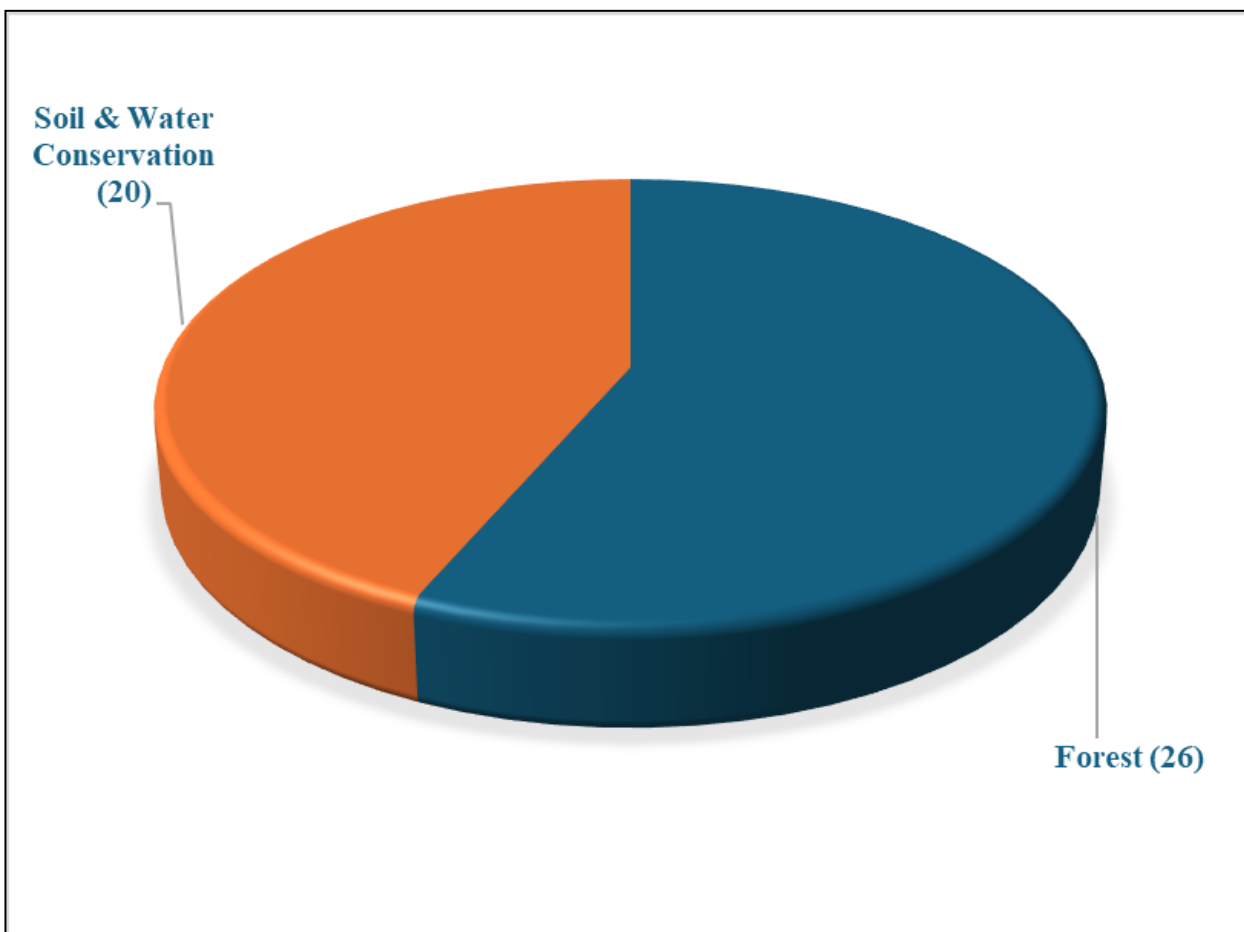
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1. Introduction

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

Departments which render compiled Accounts to the Principal Accountant General (A&E) Meghalaya, Shillong are given in the following chart:



2. Organizational set up of the Forest Department

The overall administrative control of the Forest and Soil & Water Conservation Divisions rests with the Secretaries of the respective Departments of the Government of Meghalaya and day-to-day supervision of the Divisions is exercised by the Controlling Officers. List of Departments and their Controlling Offices is given in Table - 1.

Table – 1: Name of the Departments and their Controlling Officers

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

3. Delay in submission of Monthly Accounts

- 3.1** As per Article 288 of the Account Code Vol. III, the Divisional Forest and Soil & Water Conservation Officers are required to submit the compiled Monthly Cash Accounts of the Divisions of a particular month by the 10th of the following month to the Principal Accountant General (A&E), Meghalaya Shillong. During 2023-24, there were persistent delays in rendition of Accounts.
- 3.2** The extent of delay (in days) in rendition of Monthly Accounts by the 26 Forest Divisions and 20 Soil & Water Conservation Divisions during the financial year 2023-24 is given in (Annexure III & IV). Out of the total 552 Accounts (46 Divisions X 12 Months), only 378 Accounts were received within the due dates. Thus, over two-thirds of the total Monthly Accounts (68.47 per cent) were submitted within the scheduled time.
- 3.3** The extent of delay (after due date i.e. 10th of following month) in submission of the Monthly Divisional Accounts during the year 2023-2024 is given in Table – 2 below:

Table – 2: Extent of Delay in submission of monthly Divisional Accounts during 2023-24

Department	From 1 to 30 days (No. of Accounts)	More than one month but less than two months (No. of Accounts)	More than two months but less than three months (No. of Accounts)	More than three months (No. of Accounts)
Forest	123	Nil	Nil	Nil
Soil & Water Conservation	51	Nil	Nil	Nil
Total	174	Nil	Nil	Nil

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

- 3.4 Range of delay in submission of Accounts during last two years i.e 2022-23 and 2023-24 are given in Table – 3 below:

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

Department	2022-23 (in days)	2023-24 (in days)
Forest	1 – 44	1 - 28
Soil and Water Conservation	1 – 31	1 - 14

- 3.5 The best performing Divisions with regard to submission of Accounts by the due dates during 2022-23 and 2023-24 is given in Table – 4 below:

Table - 4: Best performing Divisions regarding submission of Accounts during 2023-24

SL. No.	Name of the Division	No. of Accounts received within due date
1.	Dy. C. F. (Research & Training) Meghalaya, Shillong	12
2.	Dy. C. F (T) Headquarter Shillong	12
3.	DSCO Ribhoi Nongpoh	12
4.	D.S.C.O., Jowai Plantation Crop. Division, Jowai.	12
5.	DSCO South West Garo Hills, Ampati	12

- 3.6 The poor performing Divisions with reference to consistent delay in submission of Accounts during the year 2022-23 and 2023-24 is shown in Table – 5 below:

Table – 5. Poor performing divisions in submission of Accounts in the year 2023-24

Sl. No.	2022-23		2023-24	
	Name of the Division	Average Delay (in days)	Name of the Division	Average Delay (in days)
1.	D.F.O., East & North Garo Hills (Territorial), Williamnagar	22	DFO, Garo Hills (T), Tura	11
2.	D.F.O., Garo Hills (Territorial), Tura	18	Director, Balpakram National Park, Baghmara	7
3.	D.F.O., Social Forestry, South Garo Hills, Baghmara.	17	DFO, Jaintia Hills Division (T) Jowai	6
4.	D.F.O. Social Forestry, East Garo Hills, Williamnagar	15	DFO, Social Forestry, East Garo Hills, Williamnagar	5

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

4. Exclusion of Accounts

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

The extent of exclusion of Accounts during 2022-23 and 2023-24 is given in Table – 6 and 7 below:

**Table – 6: Extent of exclusion of Accounts during 2022-23 and 2023-24
(Forest)**

No. of accounts excluded in the Monthly Civil Accounts												
Year	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan.	Feb.	Mar
2022-23	Nil	Nil	02	Nil	02	02	04	01	07	01	03	Nil
2023-24	01	Nil	Nil	Nil	Nil	Nil	Nil	Nil	07	Nil	Nil	Nil

**Table – 7: Extent of exclusion of Accounts during 2022-23 and 2023-24
(Soil and Water Conservation)**

No. of accounts excluded in the Monthly Civil Accounts												
Year	Apr	May	Jun	Jul	Aug	Sept	Oct.	Nov	Dec	Jan.	Feb	Mar.
2022-23	Nil	01	03	Nil	Nil	Nil	02	Nil	Nil	Nil	Nil	Nil
2023-24	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

5. Quality of Monthly Accounts

5.1. Deficiencies in the quality of Monthly Accounts

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

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

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

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

In this context, the Controlling Officers are requested to issue necessary instructions to all the Divisions to ensure that the Monthly Divisional Accounts are prepared correctly and in

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

² Major Head: 0406 & 0435.

complete shape along with all the documents including SSWT in Form 50 & 51 and to submit them invariably on time to the Principal Accountant General (A&E), Meghalaya, Shillong.

5.2. Measures for improving the quality of monthly accounts

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

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

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

6. Outstanding Balance under Remittance and Suspense Heads

(a) 8782-103-II Forest Cheques: As per Rules 134 of Meghalaya Treasury Rules, Cheques shall be payable at any time within two months after the month of issue. For expired cheques or those remaining unpaid for more than twelve months, the procedure as laid down in Rule 134 to 137 of Meghalaya Treasury Rules must be followed for its revalidation. It was, however, observed from the records of this office that the said procedures have not been followed. As a result, huge amounts (**Cr. ₹ 60,62,58,975 /-**) are lying outstanding as unpaid cheques at the end of March 2023. All the Divisions may be instructed to examine the cheques issued lying outstanding as unpaid beyond their validity period and take necessary action to clear the outstanding cheques in accordance with the rules in force so that the balance under this Head is reduced.

(b) 8782-103-I Remittance into Treasury: As per Rule 44 of the Accounting Rules for Treasuries, 1992, Treasuries should receive money through challan from Divisions under “8782-103 Forest Remittances – I Remittances into Treasury” and the remittance should be recorded in a Register as per Form IST 10. At the end of each month, the Treasury concerned, after countersignature by DDOs concerned, should furnish the Form IST 10 to the respective DDOs. The DDOs concerned should furnish the information to the Principal Accountant General (A&E) every month. It was, however, observed that this form has not been submitted by the DDOs which resulted in huge amount (**Dr. ₹ 1,17,68,65,153/-**) lying outstanding up-to the closure of March 2024 Accounts. Year wise statement of Remittance and Balance 8782-103 is given in **Annexure V**.

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

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

7. 8443- Civil Deposit -109 & 111: Forest Deposit

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

It was observed that there was no Diversion of funds during the year 2023-24. However, as per Broad Sheet of 2023-24 it has been noticed that the minus balances/adverse balances have appeared against 7 Divisions out of 26 Forest Divisions and 3 Divisions out of 20 Soil Divisions under the Head of Account 8443-Civil (Forest) Deposits (**Annexure VI**). Under the Major Head 8550-Civil (Forest) Advance, 8 Divisions out of 26 Forest Divisions and 3 Divisions out of 20 Soil Divisions (**Annexure-VII**) at the end of March 2024. Divisions operating with adverse balance under various Debt, Deposits and Remittance (DDR) Heads as detailed in Annexure VI & VII may be directed to regularize the same immediately.

8. Reconciliation of monthly accounts figures

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

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

During the year 2023-24, there was cent percent reconciliation of figures (both Receipts and Expenditure) in respect of the Principal Chief Conservator of Forest & HoFF and Director of Soil & Water Conservation Government of Meghalaya-

9. Important Irregularities noticed during local audit

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

Some of the irregularities noticed by audit, which are yet to be settled are discussed below:

9.1 Non-Collection of Cess and DMF by User Agencies ₹ 3.4 crore

The Government of Meghalaya enacted the Meghalaya Minor Minerals Concession Rules (MMMCR) Rules 2016 for regulating the grant of mining lease and quarry permits. Rule 29 (4) of the MMMCR, 2016 provides for collection of Cess for the purpose of afforestation. Rule 30 and 31 of MMMCR, 2016 stipulates that the lessee or quarry permit holder shall deposit or make payment to the District Mineral Foundation (DMF) Fund for the benefit of the persons and areas affected by mining and quarrying and to the Meghalaya Minor Mineral Reclamation Fund (MMMRF) for the reclamation and restoration of the mining areas affected at the rate prescribed by the State Government.

The rate of royalty for stone and sand was fixed at ₹ 240 per cubic meter(cum) and ₹ 110 per cum respectively. The rate of Cess was fixed at ₹ 25 per cum for boulder stone and ₹ 30 per cum for sand. As per Rule 7(2) of the DMF Rules, 2017, the rate fixed for contribution to DMF is 30 percent of the rate of Royalty.

Test check revealed that 1.36 lakh cum of stone and 0.45 lakh cum of sand were extracted during April 2020 to February 2023 from which the MMMRF amounting to ₹ 27.09 lakh was collected by the user agencies instead of ₹ 2.07 crore. Further, contribution to DMF and payment toward Cess amounting to ₹ 1.12 crore and ₹ 47.31 lakh respectively was not collected from the user agencies.

Reason for non-collection of MMMRF (₹ 1.81 crore), Cess (₹ 47.31 lakh) and contribution to DMF (₹ 1.12 core), from the Lessees was not intimated to audit.

(Para 1 of IIA, IR No AGM-III/7-2/2023-24 of office of the Divisional Forest Officer, Social Forestry for the period from 01-04-2010 to 31-03-2022)

9.2 Non deduction of MMMRF on minor minerals by Government Departments ₹ 18.8 crore

In compliance with the order of the Hon'ble High Court of Meghalaya dated 30 June 2015, Government of Meghalaya (GoM), Forest and Environment Department created (December 2015) the Meghalaya Minor Mineral Reclamation Fund (MMMRF) to be operated by a committee chaired by the Principal Chief Conservator of Forest (PCCF). The purpose for the creation of MMMRF was for the reclamation of damage caused to the forest and environment as a result of mining activities.

The rate of MMMRF realizable for sand, Stone, Earth, Blindage per cum is ₹ 80, ₹ 130, ₹ 21 and ₹ 80 respectively.

Scrutiny revealed that 4 (four) different user agencies under Divisional Forest Officer, Social Forestry & Territorial Division, Nongstoin utilized 7.61 lakh cubic meter(cum) of boulder stone, 2.21 cum of sand, 0.64 lakh cum of earth and 0.33 lakh of blindage for construction various works during the period from June 2028 to February 2023 and 7 (seven) user agencies under Divisional Forest Officer (T), East & North Garo Hills, Williamnagar utilized 1.64 lakh cubic meter(cum) of boulder stone, 0.62 lakh cum of sand and 0.52 lakh cum of earth during the period from May 2019 to February 2023.

The payable amount of MMMRF for the 11 agencies (7+4) under the two divisions at the rate *ibid* for collection of MMMRF is ₹ 18.8 crore (₹ 2.74 + ₹ 12.06) However, no amount was deducted from bills of the contractors which resulted in non-realization of MMMRF.

Reasons for non-collection of MMMRF to the tune of ₹ 18.8 crore was not intimated to Audit.

(Para 1 of IIA, IR No AGM-III/7-2/2023-24 office of Divisional Forest Officer, Social Forestry (Territorial), Williamnagar for the period from 01.04.2010 to 31.03.2023 and para 1 of IIA Divisional Forest Officer, Social Forestry & Territorial, Nongstoin for the period from 01.04.2018 to 31.03.2023)

9.3 Short deduction of royalty on minor minerals by Government Departments ₹ 1.57 crore

Under section 34(2)(h) of the Meghalaya Forest Regulation Act (Assam Regulation No.7 of 1891 as adopted by Meghalaya), the Forest & Environment Department, Government of Meghalaya notified (19 June 2014) revision of the schedule of rates of royalty on all types of forest produce, payable to the Government. The rates of royalty were enhanced w.e.f. 24 January 2019.

The rate of royalty on minor minerals of sand, stone, earth and blindage per cubic meter (Cum) till 19/06/2014 are ₹ 90, ₹ 240, ₹ 100, and ₹ 90 respectively. The rate was revised from 24/01/2019 are ₹ 110, ₹ 240, ₹ 100 and ₹ 110 respectively.

Scrutiny revealed that 0.22 lakh cum of boulder stone, 1.13 lakh cum of sand, 0.09 lakh cum of earth and 0.02 cum of blindage were utilized for construction of various work under the Divisional Forest Officer, Social Forestry & Territorial Division, Nongstoin and 1.13 lakh cum of boulder stone, 0.41 lakh cum of sand and 0.52 cum lakh of earth were also utilized for construction of various works under the Divisional Forest Officer (T), East & North Garo Hills, Williamnagar.

The Divisional Forest Officer, Social Forestry & Territorial Division, Nongstoin realized only ₹ 1.25 crore from the payable amount of ₹ 1.88 crore thereby causing short realization ₹ 63 lakh.

Similarly, the Divisional Forest Officer (T), East & North Garo Hills, Williamnagar realized only ₹ 2.75 crore from the payable amount of ₹ 3.69 crore resulting to short realization ₹ 94.23 lakh.

Reasons for these short deduction to the tune of ₹ 1.57 crore (₹ 63 lakh + ₹ 94.23 lakh) has not been intimated to audit.

(Para 2 of IIA, IR No AGM-III/7-2/2023-24 office of Divisional Forest Officer, East and North Garo Hills (Territorial) Division, Williamnagar for the period from 01.04.2019 to 31.03.2023 and para 4 of IIA Divisional Forest Officer, Social Forestry & Territorial, Nongstoin for the period from 01.04.2018 to 31.03.2023)

9.4 Loss of revenue ₹ 8.83 crore

Under Section 15 of the Mines and Minerals (Development and Regulation) (MMDR) Act, 1957, the Government of Meghalaya, the Mining and Geology Department notified the Meghalaya Minor Minerals Concession Rules (MMMCR), 2016 for regulating the grant of mining leases and quarry permits in respect of minor minerals. Clause (g) of Rule 2 read with Schedule III of the Rule *ibid* provides that limestone of any grade may be termed as minor minerals when it is used in kilns for manufacturing of lime used as building materials.

Under Section 40 of the Meghalaya Forest Regulation (Application and Amendment) Act 1973 read with Rules 2(a)(iii) of the Transit Rules under the Act *ibid*, no forest produce shall be

removed unless covered by a transit pass issued by a forest officer, as proof of full payment of amounts due to the Government.

The Department of Forest & Environment, Government of Meghalaya notified in October 2013[1] that all trucks carrying minor minerals from any forest area or non-forest area for removal outside the State shall pay a sum of ₹ 1000 per truck at the State Forest check-gate, established along the inter-state boundary. Similarly, the Government amended the notification in January 2020 by substituting the word from any forest area

Scrutiny revealed that a total number of 88316 vehicles passed through the check-gates during the period January 2019 to December 2019. Thus, an amount of ₹ 8,83,16,000/- should have been realized as an export fee at the check gate. The division, despite instructions from the Chief Conservator of Forest (CCF) and PCCF&HOFF for collection of the export fee and arrear from the exporter fails to comply to the instruction.

Non-compliance to the Government's notification and PCCF instructions by the DFO has resulted in non-realisation of export fee ₹ 8.83 crore thereby resulting in loss of government revenue to the State Government.

(Para 1 of IIA, IR No AGM-III/7-2/2023-24 office of Divisional Forest Officer, Territorial, Jowai for the period from 01.04.2019 to 31.03.2023)

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

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

10. Recommendations

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

1. Ensure rendition of all Monthly Accounts in complete shape along with all the documents including Schedule of Settlement with Treasury (SSWT) in time.

2. Divisional Officers of Forest and Soil Conservation Departments are to ensure correct classifications on the body of the Bills/Vouchers/ Challans/ Cash Account etc. to avoid misclassifications.
3. Early submission of over-due statements of cheques issued/en-cashed and remittances into the treasury in the prescribed format (SSWT in Form 50 and 51) and duly certified by the Treasury Officer concerned and submit the same along-with the Monthly Accounts to be submitted in future.
4. The Divisions operating Adverse Balance under various Debts, Deposits, and Remittance Heads as detailed in Annexure-V & VI may be directed to regularize the same immediately.
5. Before submitting Accounts to the Principal Accountant General (A&E), Meghalaya, Shillong, it should be ensured that the accounts are correct in all respects. It may also be ensured that various schedules/vouchers (especially in case of GPF and Loan schedules/ Vouchers, SSWT etc.) enclosed along with the accounts are as per amount shown in the covering lists as well as in the Accounts.
6. Remedial steps are required to be taken to stop the recurrence of the irregularities detected during central and local Audit (Annexure VII) and intimate such compliance/measures adopted to the Principal Accountant General (Audit), Meghalaya, Shillong.
7. 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 Divisional Accounts through Treasury Accounts. It may be ensured that the work relating to inclusion of all Divisional Accounts including Forest and Soil Division in Treasury Accounts may be functional from April 2025.

ANNEXURE I*(Reference: Para 1)***LIST OF FOREST DIVISIONS IN MEGHALAYA**

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

ANNEXURE II*(Reference: Para 1)***LIST OF SOIL & WATER CONSERVATION DIVISIONS IN MEGHALAYA**

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

ANNEXURE III*(Reference: Para 3.2)***2406- FORESTRY & WILDLIFE
POSITION OF ACCOUNTS RECEIPT FOR THE YEAR 2023-24**

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	DY.C.F (T) (Headquaters),Shillong	DOR	09.05.23	01.06.23	03.07.23	01.08.23	01.09.23	03.10.23	01.11.23	01.12.23	05.01.24	01.02.24	01.03.24	10.04.24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
2	Dy. C.F. Wildlife,Shillong	DOR	23.05.23	02.06.23	10.07.23	01.08.23	01.09.23	09.10.23	01.11.23	01.12.23	05.01.24	07.02.24	05.03.24	05.04.24	13 1.08
		ROD	13	0	0	0	0	0	0	0	0	0	0	0	
3	Dy. C.F. Social Forestry & Environment Shillong	DOR	03.05.23	16.06.23	10.07.23	07.08.23	11.09.23	04.10.23	09.11.23	07.12.23	11.01.24	05.02.24	07.03.24	26.04.24	24 2
		ROD	0	6	0	0	1	0	0	0	1	0	0	16	
4	Dy. C.F. (Research & Training) Megh.,Shillong	DOR	04.05.23	06.06.23	07.07.23	04.08.23	05.09.23	05.10.23	08.11.23	06.12.23	10.01.24	06.02.24	07.03.24	05.04.24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
5	C.F Wildlife, Tura & (T)	DOR	08.05.23	07.06.23	11.07.23	07.08.23	11.09.23	09.10.23	14.11.23	18.12.23	25.01.24	09.02.24	15.03.24	30.04.24	54 4.5
		ROD	0	0	1	0	1	0	4	8	15	0	5	20	
6	DFO, Forest Resources,Survey Division, Shillong	DOR	26.05.23	06.06.23	10.07.23	11.08.23	06.09.23	10.10.23	14.11.23	06.12.23	12.01.24	05.02.24	08.03.24	24.04.24	37 3.08
		ROD	16	0	0	1	0	0	4	0	2	0	0	14	

DOR: Date of Receipt, ROD: Range of Delay

2406- FORESTRY & WILD LIFE
POSITION OF ACCOUNTS RECEIPT FOR THE YEAR 2023-24

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	DFO,Utilization Division,Shillong	DOR	11.05.23	09.06.23	05.07.23	01.08.23	06.09.23	06.10.23	06.11.23	04.12.23	09.01.24	06.02.24	05.03.24	29.04.24	20 1.66
		ROD	1	0	0	0	0	0	0	0	0	0	0	19	
8	DFO, Working Plan Office, Shillong	DOR	10.05.23	06.06.23	05.07.23	04.08.23	08.09.23	06.10.23	06.11.23	07.12.23	10.01.24	05.02.24	07.03.24	23.04.24	13 1.08
		ROD	0	0	0	0	0	0	0	0	0	0	0	13	
9	DFO, Silviculture Division, Shillong	DOR	10.05.23	06.06.23	10.07.23	10.08.23	06.09.23	16.10.23	15.11.23	07.12.23	12.01.24	05.02.24	11.03.24	10.04.24	14 1.66
		ROD	0	0	0	0	0	6	5	0	2	0	1	0	
10	DFO, Training Cell, Meghalaya,Shillong	DOR	11.05.23	06.06.23	11.07.23	03.08.23	06.09.23	13.10.23	13.11.23	06.12.23	10.01.24	09.02.24	04.03.24	02.05.24	30 2.5
		ROD	1	0	1	0	0	3	3	0	0	0	0	22	
11	CF Social Forestry, Garo Hills,Region, Tura	DOR	08.05.23	07.06.23	10.07.23	08.08.23	04.09.23	05.10.23	03.11.23	04.12.23	23.01.24	09.02.24	11.03.24	23.04.24	27 2.25
		ROD	0	0	0	0	0	0	0	0	13	0	1	13	
12	DFO,Social Forestry,East Khasi Hills, Shillong	DOR	08.05.23	12.06.23	11.07.23	04.08.23	05.09.23	10.10.23	14.11.23	06.12.23	12.01.24	09.02.24	08.03.24	12.04.24	11 0.91
		ROD	0	2	1	0	0	0	4	0	2	0	0	2	
13	DFO, Khasi Hills Wildlife, Shillong	DOR	11.05.23	14.06.23	10.07.23	08.08.23	06.09.23	16.10.23	10.11.23	08.12.23	16.01.24	09.02.24	05.03.24	16.04.24	23 1.91
		ROD	1	4	0	0	0	6	0	0	6	0	0	6	

2406- FORESTRY & WILD LIFE
POSITION OF ACCOUNTS RECEIPT FOR THE YEAR 2023-24

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
14	DFO, Social Forestry, Ri-Bhoi, Nongpoh	DOR	12.05.23	09.06.23	07.07.23	10.08.23	08.09.23	09.10.23	09.11.23	08.12.23	10.01.24	08.02.24	08.03.24	12.04.24	4 0.33
		ROD	2	0	0	0	0	0	0	0	0	0	0	2	
15	DFO, Social Forestry, West Khasi Hills, Nongstoin	DOR	09.05.23	14.06.23	07.07.23	02.08.23	08.09.23	06.10.23	09.11.23	08.12.23	17.01.24	08.02.24	07.03.24	25.04.24	26 2.16
		ROD	0	4	0	0	0	0	0	0	7	0	0	15	
16	DFO, Jaintia Hills Division (T) Jowai	DOR	12.05.23	09.06.23	19.07.23	11.08.23	13.09.23	17.10.23	17.11.23	13.12.23	06.02.24	14.02.24	12.03.24	22.04.24	77 6.41
		ROD	2	0	9	1	3	7	7	3	27	4	2	12	
17	DFO, Social Forestry, East & West, Jaintia Hills, Jowai	DOR	02.05.23	05.06.23	10.07.23	03.08.23	05.09.23	06.10.23	14.11.23	07.12.23	16.01.24	13.02.24	06.03.24	22.04.24	25 2.08
		ROD	0	0	0	0	0	0	4	0	6	3	0	12	
18	DFO, Jaintia Hills, Wildlife, Jowai	DOR	10.05.23	06.06.23	05.07.23	07.08.23	08.09.23	10.10.23	08.11.23	08.12.23	10.01.24	12.02.24	05.03.24	05.04.24	2 0.16
		ROD	0	0	0	0	0	0	0	0	0	2	0	0	
19	DFO, Garo Hills (T), Tura	DOR	07.06.23	23.06.23	19.07.23	16.08.23	20.09.23	16.10.23	21.11.23	18.12.23	24.01.24	08.02.24	15.03.24	02.05.24	132 11
		ROD	28	13	9	6	10	6	11	8	14	0	5	22	
20	DFO, East & West Garo Hills, Wildlife, Tura	DOR	08.05.23	19.06.23	07.07.23	04.08.23	05.09.23	04.10.23	03.11.23	07.12.23	24.01.24	14.02.24	11.03.24	17.04.24	35 2.91
		ROD	0	9	0	0	0	0	0	0	14	4	1	7	

2406- FORESTRY & WILD LIFE
POSITION OF ACCOUNTS RECEIPT FOR THE YEAR 2023-24

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
21	DFO, Social Forestry, West Garo Hills, Tura	DOR	16.05.23	20.06.23	07.07.23	04.08.23	05.09.23	04.10.23	03.11.23	07.12.23	12.01.24	08.02.24	07.03.24	01.05.24	39 3.25
		ROD	6	10	0	0	0	0	0	0	2	0	0	21	
22	DFO, Social Forestry, East Garo Hills, Williamnagar	DOR	22.05.23	16.06.23	07.07.23	10.08.23	13.09.23	09.10.23	15.11.23	07.12.23	18.01.24	13.02.24	13.03.24	01.05.24	61 5.08
		ROD	12	6	0	0	3	0	5	0	8	3	3	21	
23	Director, Balpakram National Park, Baghmara	DOR	22.05.23	08.06.23	13.07.23	04.08.23	06.09.23	19.10.23	17.11.23	14.12.23	30.01.24	19.02.24	14.03.24	30.04.24	88 7.33
		ROD	12	0	3	0	0	9	7	4	20	9	4	20	
24	DFO, Social Forestry, South Garo Hills, Baghmara	DOR	18.05.23	05.06.23	10.07.23	10.08.23	06.09.23	12.10.23	16.11.23	15.12.23	24.01.24	16.02.24	08.03.24	22.04.24	53 4.41
		ROD	8	0	0	0	0	2	6	5	14	6	0	12	
25	DFO, Khasi Hills, Shillong (T)	DOR	10.05.23	09.06.23	14.07.23	09.08.23	08.09.23	11.10.23	09.11.23	14.12.23	17.01.24	14.02.24	08.03.24	29.04.24	39 3.25
		ROD	0	0	4	0	0	1	0	4	7	4	0	19	
26	DFO, East & North Garo Hills (T), Williamnagar	DOR	18.05.23	16.06.23	18.07.23	10.08.23	12.09.23	10.10.23	15.11.23	11.12.23	18.01.24	13.02.24	13.03.24	17.04.24	51 4.25
		ROD	8	6	8	0	2	0	5	1	8	3	3	7	

ANNEXURE IV

(Reference: Para 3.2)

**2402-SOIL AND CONSERVATION
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2023-24**

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	Director of Soil Conservation, Shillong	DOR	03-05-23	05-06-23	05-07-23	02-08-23	06-09-23	05-10-23	09-11-23	08-12-23	08-01-24	05-02-24	07-03-24	12-04-24	2 0.16
		ROD	0	0	0	0	0	0	0	0	0	0	0	2	
2	Jt.DSCO (R&T), Byrnihat, Ribhoi Dist.	DOR	09-05-23	08-06-23	14-07-23	09-08-23	15-09-23	06-10-23	13-11-23	08-12-23	08-01-24	14-02-24	08-03-24	16-04-24	22 1.83
		ROD	0	0	4	0	5	0	3	0	0	4	0	6	
3	Jt.DSCO (R&T), Tura	DOR	12-05-23	05-06-23	06-07-23	17-08-23	08-09-23	06-10-23	15-11-23	11-12-23	11-01-24	06-02-24	05-03-24	08-04-24	16 1.33
		ROD	2	0	0	7	0	0	5	1	1	0	0	0	
4	DSCO Engineering Division, Shillong	DOR	16-05-23	02-06-23	06-07-23	01-08-23	05-09-23	06-10-23	08-11-23	07-12-23	05-01-24	02-02-24	01-03-24	05-04-24	6 0.5
		ROD	6	0	0	0	0	0	0	0	0	0	0	0	
5	DSCO Project Formulation Cell Division, Shillong	DOR	09-05-23	07-06-23	11-07-23	10-08-23	05-09-23	10-10-23	07-11-23	11-12-23	08-01-24	06-02-24	04-03-24	05-04-24	2 0.16
		ROD	0	0	1	0	0	0	0	1	0	0	0	0	
6	DSCO Survey Division, Shillong	DOR	15-05-23	13-06-23	12-07-23	04-08-23	06-09-23	05-10-23	07-11-23	05-12-23	05-01-24	07-02-24	04-03-24	04-04-24	10 0.83
		ROD	5	3	2	0	0	0	0	0	0	0	0	0	

**2402-SOIL AND CONSERVATION
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2023-24**

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	DSCO Plantation Crops Division, Shillong	DOR	10-05-23	13-06-23	14-07-23	04-08-23	13-09-23	19-10-23	15-11-23	11-12-23	05-01-24	07-02-24	01-03-24	04-04-24	25 2.08
		ROD	0	3	4	0	3	9	5	1	0	0	0	0	
8	DSCO Shillong Division, Shillong (T)	DOR	04-05-23	07-06-23	11-07-23	10-08-23	11-09-23	10-10-23	08-11-23	08-12-23	10-01-24	06-02-24	05-03-24	09-04-24	2 0.16
		ROD	0	0	1	0	1	0	0	0	0	0	0	0	
9	DSCO Jowai Division, Jowai Plantation	DOR	08-05-23	08-06-23	06-07-23	04-08-23	05-09-23	09-10-23	07-11-23	08-12-23	09-01-24	08-02-24	06-03-24	05-04-24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
10	DSCO Nongstoin Division	DOR	09-05-23	09-06-23	06-07-23	10-08-23	08-09-23	06-10-23	09-11-23	11-12-23	08-01-24	05-02-24	04-03-24	04-04-24	1 0.08
		ROD	0	0	0	0	0	0	0	1	0	0	0	0	
11	DSCO Ri-Bhoi, Nongpoh	DOR	10-05-23	07-06-23	10-07-23	10-08-23	06-09-23	09-10-23	07-11-23	06-12-23	10-01-24	09-02-24	05-03-24	10-04-24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
12	DSCO Simsaggre, Williamnagar	DOR	11-05-23	09-06-23	10-07-23	08-08-23	08-09-23	10-10-23	08-11-23	13-12-23	11-01-24	08-02-24	07-03-24	04-04-24	5 0.41
		ROD	1	0	0	0	0	0	0	3	1	0	0	0	
13	DSCO E&W Garo Hills, Tura Plantation Crops	DOR	10-05-23	12-06-23	10-07-23	09-08-23	08-09-23	10-10-23	09-11-23	15-12-23	12-01-24	09-02-24	05-03-24	12-04-24	11 0.91
		ROD	0	2	0	0	0	0	0	5	2	0	0	2	

2402-SOIL AND CONSERVATION
POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2023-24

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
14	DSCO South Garo Hills Division, Baghmara	DOR	24-05-23	20-06-23	07-07-23	02-08-23	04-09-23	06-10-23	02-11-23	05-12-23	11-01-24	02-02-24	08-03-24	08-04-24	25 2.08
		ROD	14	10	0	0	0	0	0	0	1	0	0	0	
15	DSCO Jaintia Hills, Jowai(T)	DOR	10-05-23	09-06-23	07-07-23	09-08-23	06-09-23	11-10-23	09-11-23	11-12-23	10-01-24	09-02-24	05-03-24	08-04-24	2 0.16
		ROD	0	0	0	0	0	1	0	1	0	0	0	0	
16	DSCO Tura (T) Division, Tura	DOR	04-05-23	08-06-23	06-07-23	02-08-23	05-09-23	09-10-23	09-11-23	11-12-23	10-01-24	05-02-24	06-03-24	16-04-24	7 0.58
		ROD	0	0	0	0	0	0	0	1	0	0	0	6	
17	DSCO South West Garo Hills, Ampati	DOR	09-05-23	08-06-23	06-07-23	03-08-23	06-09-23	05-10-23	01-11-23	06-12-23	10-01-24	07-02-24	04-03-24	03-04-24	0 0
		ROD	0	0	0	0	0	0	0	0	0	0	0	0	
18	DSCO North Garo Hills, Resubelpara	DOR	08-05-23	13-06-23	14-07-23	10-08-23	08-09-23	09-10-23	09-11-23	11-12-24	10-01-24	12-02-24	08-03-24	16-04-24	16 1.33
		ROD	0	3	4	0	0	0	0	1	0	2	0	6	
19	DSCO South West Khasi Hills, Mawkyrwat	DOR	09-05-23	08-06-23	10-07-23	09-08-23	08-09-23	10-10-23	09-11-23	07-12-23	10-01-24	14-02-24	08-03-24	08-04-24	4 0.33
		ROD	0	0	0	0	0	0	0	0	0	4	0	0	
20	DSCO East Jaintia Hills, Khliehriat	DOR	11-05-23	12-06-23	10-07-23	07-08-23	08-09-23	13-10-23	13-11-23	11-12-23	10-01-24	07-02-24	05-03-24	09-04-24	10 0.83
		ROD	1	2	0	0	0	3	3	1	0	0	0	0	

ANNEXURE V*(Reference: Para 6 (b))***Year wise statement of Remittance and Balance under MH 8782-103***Amount in crore*

Year		Opening Balance	Addition	Total	Cleared	Closing Balance
Upto 2013-14	Debit	106.41	0	106.41	0	106.41
	Credit	67.85	0	67.85	0	67.85
2014-15	Debit	-0.92	0	-0.92	0	-0.92
	Credit	-6.03	0	-6.03	0	-6.03
2015-16	Debit	-1.62	0	-1.62	0	-1.62
	Credit	0.08	0	0.08	0	0.08
2016-17	Debit	-6.38	0	-6.38	0	-6.38
	Credit	23.72	0	23.72	0	23.72
2017-18	Debit	-2.52	0	-2.52	0	-2.52
	Credit	-28.42	0	-28.42	0	-28.42
2018-19	Debit	5.62	0	5.62	0	5.62
	Credit	11.10	0	11.10	0	11.1
2019-20	Debit	3.39	0	3.39	0	3.39
	Credit	-7.98	0	-7.98	0	-7.98
2020-21	Debit	17.46	0	17.46	0	17.46
	Credit	0.00	0	0.00	0	0
2021-22	Debit	-1.81	0	-1.81	0	-1.81
	Credit	-1.46	0	-1.46	0	-1.46
2022-23	Debit	-1.39	0	-1.39	0	-1.39
	Credit	2.91	0	2.91	0	2.91
2023-24	Debit	-0.05	0	-0.05	0	-0.05
	Credit	-1.15	0	-1.15	0	-1.15
Total	Debit	118.19	0	118.19	0.51	117.68
	Credit	60.62	0	60.62	0	60.62

ANNEXURE VI*(Reference: Para 7)***MINUS BALANCE UNDER HEAD 8443-FOREST DEPOSIT**

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

Soil and Water Conservation Divisions

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

ANNEXURE VII*(Reference: Para 7)***MINUS BALANCE UNDER HEAD 8550-CIVIL(FOREST) ADVANCE**

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

Soil and Water Conservation Divisions

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

ANNEXURE VIII

(Reference: Para 9.4)

Statement showing common type of irregularities noticed during Central Audit
In 2023-24

Sl. No.	File No./DDO/Period of Audit	Date of audit	Para/ Part	Caption	Money Value (₹ in Cr)
1	AGM-III/16-1/2024-25 Divisional Forest Officer, Social Forestry and Teritoriall, Williamnager w.e.f. 04/2010 to 03/2023	04-072023 to 24-07-2023 and 17-08-2023 to 31-08-2023	1 of IIA	Short/Non-deduction of MMMRF on minor minerals by Government.	2.33
			2 of IIA	Short deduction of royalty on Minor Minerals by Government/Departments.	0.94
			3 of IIA	Loss of revenue due to delay in delay in disposal of timber.	0.23
			4 of IIB	Acceptance of deduction Forest Royalty without ascertaining the quantity of minor minerals utilised	--
			5 of IIB	Loss of revenue due to non-resubmission of returned cheques by Department.	--
			6 of IIB	Non-realisation of revenue due to nin disposal of timber	0.18
			7 of IIB	Non-adjustment of medical Advance drawn.	0.018
			8 of IIB	Existing of illgal felling of trees detected by the Division	--
			9 of IIB	Non-submission of monthly/Annual returns by the lessees	--
			10 of IIB	Non-monitoring of stone crusher units.	--
			11 of IIB	Observation on expenditure incurred for Plantation.	--
			12 of IIB	Existence of illial sand mining.	--
			13 of IIB	Non-furnishing of service books	--

2	AGM-III/16-1/2024-25 Divisional Forest Officer, Territorial Jowai w.e.f. 04/2019 to 03/2023	23-11- 2023 to 08- 12-2023	1 of IIA	Loss of revenue due to non-realisation of export fee.	8.83
			2 of IIA	Loss of revenue due to failure to seize the incidentally extracted minerals.	2.88
			3 of IIA	Remittance of royalty by user agencies.	0.24
			4 of IIA	Under reporting by forest checkgate/Check point.	049
			5 of IIB	Irregularities in incidental mining.	0.21
			6 of IIB	Shortfall in production resulted in potential loss of revenue.	0.37
			7 of IIB	Submission of form L and K.	--
			8 of IIB	Transportation of minerals in the year of production.	--
			9 of IIB	Prevalent of illegal sawmill.	--
			10 of IIB	TA advance awaiting adjustment.	0.015
3	AGM-III/16-1/2024-25 Divisional Forest Officer, Social Forestry Division, West Garo Hills, Tura w.e.f. 04/2017 to 03/2023	26-02- 2024 to 09-03- 2024	AGM-III/16-1/2024-25	Non-Adherence to Unified Plantation	--
			AGM-III/16-1/2024-25	Expenditure incurred under CAMPA-Ucs and relevant vouchers outstanding.	2.75
			AGM-III/16-1/2024-25	Non utilisation of village Reserved Forest (VRF) Scheme.	0.33
			AGM-III/16-1/2024-25	Non entry and non accountsal of receipts in cash book.	0.0038
			5 of IIB	Travelling allowance advances awaiting adjustment.	0.012

4	AGM-III/16-1/2024-25 Divisional Forest Officer, Social Forestry and Territorial, Nongstoin w.e.f. 04/2018 to 07/2023	05-05-2023 to 01-06- 2023	1 of IIA	Non-deduction of MMMRF in minor mineral by Government Department	12.06
			2 of IIA	Lack of co-ordination between Forest and Mining Department in non-collection of cess of Limestone	1.46
			3 of IIA	Computation of anticipaed royalty by the DFO resulted in short realisation of Stamp duty and registration fees.	0.77
			4 of IIA	Short deduction of royalty by on Minor Minerals by government/Department.	0.63
5.	AGM-III/16-1/2024-25 Divisional Forest Officer, Social Forestry and Territorial Baghmara w.e.f. 04/2010 to 03/2023	03-07-2023 to 01-08-2023	1 of IIA	Non/Short payment of MMRF/DMF and ess by User Agency.	3.40
			2 of IIA	Application of 10 percent on royalty towards contribution of MMMRF instead of 10 percent on the rate as per SOR has resulted in short dedcution of MMMRF	1.23
			3 of IIA	Short payment royalty	0.23
6.	AGM-III/16-1/2024-25 Divisional Forest Officer, Social Forestry and Territorial, William Nager W.e.f. 04/2010 03/2023	04-07-2023 to 324-07- 2023 and from 17-08- 2023 to 31- 08-2023	1 of IIA	Short/Non-deduction of MMMRF on minor minerals by Government	2.33
			2 of IIA	Short dedcution of royalty on Minor Minerals by Government/Department.	0.94
			3 of IIA	Loss of revenue due to delay in desposal of timber.	0.23
7	Divisional Fotrest Officer, Territorial Jowai w.e.f. 04/2019 to 03/2023	23-11- 2023 to 08-12- 2023	1 of IIA	Loss of revenue realisation of export fee.	8.83
			2 of IIA	Loss of revenue due failure to seize the incidentally extraxt minerals.	2.88

