



सत्यमेव जयते

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

2018-19

GOVERNMENT OF MEGHALAYA



'लोकहितार्थं सत्यनिष्ठा'

"Dedicated to Truth in Public Interest"

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

(i)

PREFACE

This review on the working of 26 Forest Divisions and 20 Soil and Water Conservation Divisions in Meghalaya during the financial year 2018-19 focuses on the state of maintenance of initial and subsidiary accounts by the divisions and on matters related to rendition of monthly compiled accounts 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-12) 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 the utility of this Review are welcome.

Date:
Place:Shillong

(ATHIKHO CHALAI)
Principal Accountant General (A&E)
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1. Introduction

As per the provisions laid down in M.S.O. (A&E) Vol-I, the Pr. Accountant General has reviewed the maintenance of accounts of 46 Divisions of Forest and Soil & Water Conservation Departments (details in **ANNEXURE-I & II**) in Meghalaya functioning under two 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 Pr. 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 Pr. Accountant General (Audit), Meghalaya.

Departments and their Divisions which render compiled accounts to the Principal Accountant General (A&E) Meghalaya, Shillong.

Name of Department	Number of Divisions
Forest	26
Soil & Water Conservation	20

2. Organizational set up of the Forest Department

The overall administrative control of the Forest and Soil & Water Conservation Divisions of the following departments 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.

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 2018-19, there were persistent delay 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 2018-19 is given in **ANNEXURE-III & IV**. Out of a total of 552 accounts [46 (Divisions) X 12 (Months)] received in this office during the year only 127 accounts (i.e. 40 Forest & 87 Soil & Water Conservation) were received within the due dates.

3.3 The extent of delay (after due date i.e. 10th of following month) in receipt of the monthly divisional accounts during the year 2018-2019 were as under :

Delays in days/months	From <u>1 to 31</u> days	More than <u>one month but less than two</u> months	More than <u>two months but less than three</u> months	More than <u>three</u> months
Forest	184	76	10	02
Soil & Water Conservation	135	17	01	00
Total	319	93	11	02

Some other indicators with regard to the submission of monthly accounts are given below:-

3.4 Range of delay in submission of Accounts during last two years i.e. 2017-18 and 2018-19

Department	2017-18	2018-19
Forest	1-93 days	1-98 days
Soil and Water Conservation	1-65 days	1-64 days

3.4 The best four Divisions with regard to submission of accounts by the due dates during 2017-18 and 2018-19 were as follows:-

SI No.	2017-18		2018-19	
	Name of the Divisions.	No. of Accounts received within due date	Name of the Divisions.	No. of Accounts received within due date.
1	D.S.CO., Survey Division, Shillong	08	D.S.CO., Survey Division, Shillong	08
2	D.S.CO., Shillong Division, Shillong(T)	08	Jt. Director, Research & Training, Byrnihat	08
3	D.S.CO.,Shillong (CC) Division, Shillong	07	D.S.C.O., Ri-Bhoi, Nongpoh.	08
4	D.S.CO., Nonstoin Division,Nongstoin	06	Dy. C.F., Research & Training, Meghalaya, Shillong	08

3.6 The poor performing four Divisions with reference to the extent of average delay in submission of accounts during the year 2017-18 and 2018-19 were as follows:-

SI No.	2017-18		2018-19	
	Name of the Divisions	Average Delay	Name of the Divisions	Average Delay
1	D.F.O., East & North Garo Hills(T), Williamnagar	93 days	D.F.O East & North Garo Hills (T) Williamnagar	61 days
2	D.F.O., Garo Hills (T),Tura	77 days	D.F.O., Garo Hills (T),Tura	52 days
3	D.F.O., Khasi Hills, Shillong(T)	72 days	D.F.O Balpakram National Park Baghmara.	34 days
4	C.F., Social Forestry, Garo Hills Circle, Tura	65 days	D.F.O., Khasi Hills, Shillong(T)	30 days

3.7 The following Divisions **did NOT** submit their monthly accounts **in time** **even once during 2018-19** :-

1. D.F.O., Working plan Office, Shillong.
2. D.F.O., West Khasi Hills Social Forestry & Territorial Division, Nongstoin.
3. D.F.O., Social Forestry, East Khasi Hills, Shillong.
4. D.F.O., Social Forestry, Ri-Bhoi, Nongpoh.
5. D.F.O., Jaintia Hills Division(T), Jowai.
6. D.F.O., Garo Hills (T), Tura.
7. D.F.O., East & West Garo Hills, Wildlife, Tura.
8. D.F.O., Social Forestry, East Garo Hills, Williamnagar.
9. D.F.O., Social Forestry, East Garo Hills, Williamnagar.
10. D.F.O., Social Forestry, South Garo Hills, Bagmara.
11. D.F.O., East Khasi Hills & Ri-Bhoi Territorial Division, Shillong .
12. D.F.O., East & North Garo Hills(T), Williamnagar.

The Controlling Officers of Forest and Soil & Water Conservation Departments are requested to issue instructions to their respective Divisions directing them to ensure that monthly accounts are submitted to the Principal Accountant General (A&E) in time. Controlling Officers of Divisions listed at para 3.6 & para 3.7 are requested to examine the problems faced by the listed Divisions and take 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, a number of Divisional accounts had to be excluded from the Monthly Civil Accounts. Consequently, the accounts did not reflect the true and actual financial picture of the State in a given month. The extent of exclusion of accounts during 2017-18 and 2018-19 were as under:

Forest:

No. of accounts excluded in the Monthly Civil Accounts												
Year	Apr	May	Jun	Jul	Aug	Sept	Oct.	Nov	Dec.	Jan.	Feb	Mar.
2017-18	01	02	03	06	16	21	15	18	17	11	8	NIL
2018-19	01	NIL	02	06	08	13	06	13	18	14	09	NIL

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.
2017-18	NIL	NIL	01	NIL	NIL	03	06	NIL	03	01	NIL	NIL
2018-19	NIL	NIL	NIL	NIL	02	04	NIL	03	04	04	01	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 the following defects and irregularities in some of the divisional accounts -

- (i) Incomplete Accounts (the transactions of the months and year in which they took place were not booked in the accounts) were submitted by some of the Divisions.
- (ii) Un-authorised transactions (transaction not related to the period of accounts) were incorporated/ booked by the Divisions in their monthly compiled accounts submitted to this office.
- (iii) In some instances, Major Heads were not mentioned in the Receipt and Payment side of Cash Account. Whereas in some cases major Head was wrongly classified for e.g. Recovery of overpayment was classified under Receipt Head instead of Expenditure Head concerned from which payment was made.
- (iv) Schedules of deduction of GPF and Loan, etc., were submitted without mentioning voucher numbers.
- (v) The total amount of GPF and Loan schedules/vouchers attached with the accounts disagreed with the amount shown in the respective covering lists and even arithmetical errors existed.
- (vi) The classifications in the GPF Payment as well as deduction schedules were not noted correctly in some cases. It has been noticed that the AIS – GPF Vouchers and schedule are often classified under ‘8009-101-General Provident Fund’ instead of the correct classifications as ‘8009-104-All India Services Provident Fund’.

- (vii) In some instances, transactions were misclassified by the Forest Divisions and Soil Divisions e.g. revenue remitted in 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.
- (viii) The Schedule of Monthly Settlement with Treasuries (Form 50 & 51) were not submitted along-with monthly accounts by the divisions. 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) Cheques drawn. 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.

List of divisions that have defaulted in submission of SSWT in Form 50 and 51 for the year 2018-19 is furnished in **ANNEXURE- V**.

In this context, the Controlling Officers are requested to issue necessary instructions to all the Divisions to ensure that the Monthly Divisional Accounts are prepared correctly and in complete shape along-with all the documents including SSWT in Form 50 & 51 and to submit them invariably on time to the Principal Accountant General (A&E), Meghalaya, Shillong.

5.2. Measures for improving quality of monthly accounts

As per laid down procedure, 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.

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- ii. The figures of receipts and disbursements tally with the totals of the items concerned as 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 Schedule of Cheque Drawn, Form - F.A. 2 shows the number of cheques 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 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 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. Booking of figures under Minor Head 800- 'Other Expenditure'

The Finance Accounts of the Government of Meghalaya for the year 2017-18 and 2018-19 showed that huge amounts were booked under 800-Other Expenditure by the Departments. It is observed that there has been an increase in such booking by Forest and Soil & Water Conservation Department during the financial year 2018-19 in comparison with the booking under the same head in previous year i.e 2017-18. Since the booking of expenditure under Minor Head 800-Other Expenditure makes the accounts opaque, utmost efforts should be made by all the concerned departments to reduce the booking under this Minor Head, if necessary, by opening new sub-head of accounts under the relevant minor head under the respective Major Head for the said purpose after due observation of all the formalities as prescribed therein.

Booking of expenditure under Minor head 800-'Other Expenditure' during 2018-19 is given below:-

Sl. No.	Controlling Officers which operate the Major Head of Account	Functional Major Head	Booking under minor head 800-other expenditure (in crore of rupees)	
			2017-18	2018-19
1	Director of Soil and Water Conservation , Government of Meghalaya	2402-Soil & Water Conservation	08.91	17.60
2	Pr. Chief Conservator Forests and Head of Forest Force, Govt. of Meghalaya	2406- Forest & Wild life	0.14	0.26

The Heads of Departments are, therefore, requested to issue strict instructions to all the Divisional Officers to avoid booking of expenditure under the Minor Head 800- Other Expenditure as desired by the C&AG of India.

7. 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-Forest Cheques broadsheets have not been submitted regularly to this office by many divisions along-with their monthly compiled accounts for the past several years. As per para 9.3 and 9.4 of C&AG's M.S.O.(A&E) Vol I, all account rendering Divisions/Circles are required to furnish the Schedule of Monthly Settlement with Treasuries (SSWT) in Form 50 and 51 along with the monthly accounts duly certified by the Treasury Officer in the following Format:-

FORM – 50

AMOUNT IN RUPEES

1.	Total amount of Forest revenue that remaining un-adjusted in the books of Treasury Officers at the end of the previous month:	
2	Total amount of revenue for the current month as incorporated in the monthly account of the Division:	
3.	Total (1) + (2):	
4.	Total amount of revenue duly adjusted by the Treasury Officers during the current (Consolidated Treasury receipts to be enclosed)	
5	Balances amount of Revenue remaining un-adjusted in the books of Treasury officers at the end of the current month (3) – (4)	
6.	Details of un-adjusted Revenue:	

Sl. No.	Name of the Party	Amount	Name of Treasury	Item No. & month of the Register Of Revenue.

FORM – 51**AMOUNT IN RUPEES**

1.	Total amount of cheques that remained un-en-cashed at the end of the previous month	
2	Total amount of cheques issued during the current month (as per Form F.A. 2)	
3.	Total (1) + (2)	
4.	Total amount of cheques encased during the current month (Certificate from the Treasury officer to be enclosed)	
5.	Total amount of cheques remaining un-en-cashed at the end of current Month (3) – (4)	
6.	Details of un-en-cashed cheques at the end of the current month :	

Cheque No.	Date	Amount.

It has been observed that in the past many divisions have never submitted Form 50 and 51 and those that submit them are not submitting along-with monthly accounts and is also not regular in submitting the same. As a result, there is accretion of outstanding balances as on **31st March 2019 under “8782-103-I-Remittance into Treasuries” Dr. ₹ 1,01,10,21,632/- and “8782-103-II Forest Cheques” Cr. ₹ 61,21,15,267/-.**

8. Outstanding Balance under Remittance and Suspense Heads

(a) **8782-103-II Forest Cheques** : As per **Rules 69 read with Rule 73** of Meghalaya Financial Rules 1981 “A cheque remains current for three months only counting from the date of issue. If the currency of a Public Works cheque should expire owing to its not being presented at the Treasury for payment within three months from the date of its issue, it may be received back by the drawer for destruction and issue of a new cheque in lieu of it. The fact of the destruction and

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the number and date of the new cheque should be recorded on the counterfoil of the old cheque, and the number and date of the old cheque destroyed entered on the counterfoil of the new one”.

However, there is huge amount (Cr. ₹ 61,21,15,267/-) lying outstanding as unpaid cheques at the end of March 2019 which indicates that cheques issued by various divisions have not yet been encashed. All the Divisions may be instructed by the competent authorities 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 concerned Treasury, after countersignature by concerned DDOs; should furnish the Form IST 10 to the respective DDOs. The concerned DDOs should furnish the information to the Pr. Accountant General (A&E) every month. However, this form has not been submitted by the DDOs which has resulted in huge amount (Dr. ₹ 1, 01, 10, 21,632/-) lying outstanding up-to the closure of March 2019 Accounts.

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. instead of revenue head. 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 Pr. Accountant General (A&E), Meghalaya, Shillong so as to enable the latter to clear the outstanding balance by rectifying the accounts.

Further, all divisions are hereby informed that while remitting money through challan, the said challan should distinctly contain the classification “8782-103 Forest Remittances – I Remittances into Treasury”.

9. 8443- Civil Deposit -109 & 111: Forest Deposit (Diversion of funds)

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 has been observed that, in order to avoid lapse of funds/surrender and to ensure that there is no savings under budget grant, the Forest Divisions are resorting to irregular practice of diverting funds by debiting the service Major Heads of expenditure and crediting them in deposit head Under 8443-109- Forest Deposit. This is in violation of the discipline of budgetary propriety.

Moreover, it is obligatory on the part of the DDOs/Departments concerned to surrender the un-utilised funds and not to transfer them under 8443 – Civil Deposits with the intention of utilising or planning utilization of those amounts in subsequent years. The statement of transfer of funds to the Public Accounts for the year 2018-19 is shown in the table:

Statement of Transfer of Funds to the Public Accounts for the year 2018-19 in respect of Forest and Soil & Water Conservation Department.

Sl. No.	Head				Transfer to Public Account			
	Major Head	Sub-Major Head	Minor Head	Amount (₹)	Major Head	Minor Head	Date of Drawal & Deposit of the amount	Amount (₹)
1.	2402	00	001	14,68,000.00	8443	111	March 2019	14,68,000.00
2.	2402	00	102	10,16,75,111.00	8443	111	March 2019	10,16,75,111.00
3.	2402	00	800	88,40,124.00	8443	111	March 2019	88,40,124.00
4.	2406	01	001	4,18,163.00	8443	109	March 2019	4,18,163.00
5.	2406	01	003	4,43,166.00	8443	109	March 2019	4,43,166.00
6.	2406	01	101	1,26,24,000.00	8443	109	March 2018	1,26,24,000.00
7.	2406	01	102	87,95,448.00	8443	109	March 2019	87,95,448.00
8.	2406	01	190	73,50,720.00	8443	109	March 2019	73,50,720.00
9.	2406	02	110	1,36,42,712.00	8443	109	March 2019	1,36,42,712.00
10.	2406	02	112	3,30,040.00	8443	109	March 2019	3,30,040.00
TOTAL				15,55,87,484.00	TOTAL			15,55,87,484.00

It is requested that the concerned Controlling Officers may adhere to the above rule in letter and spirit.

Further, it has also been observed that minus balances/ adverse balances have appeared against some of the Forest and Soil divisions under the Heads of Account 8443- Civil (Forest) Deposits and 8550- Civil (Forest) Advance at the end of March, 2019. Details of such Divisions along-with amount of minus balances are given in **Annexure-VI**. Divisions operating with adverse balance under various Debts, Deposits, and Remittance (DDR) heads as detailed in Annexure-VI may be directed to regularize the same immediately

10. Reconciliation of monthly accounts figures

To ensure accuracy of monthly accounts, timely reconciliation of figures of receipts and expenditure should be done by the concerned State Govt. Departments, of their departmental figures with the figures booked by the Accountant General for their respective departments as and when the programme of reconciliation is set by the office of the Accountant General. Timely reconciliation will facilitate - (1) Working out the correct variation with Budget Estimate, (2) Knowing the correct reasons for variation, (3) Taking corrective measures in time, (4) Reducing the outstanding Suspense Balances, (5) avoiding the recurrence of mistakes, (6) Ensuring better co-ordination, etc.

During the year 2018-19, there was cent percent reconciliation of figures (both receipts and expenditure) in respect of both Controlling Officers i.e., Director of Soil & Water Conservation, Govt. of Meghalaya and Principal Chief Conservator of Forest & HoFF, Government of Meghalaya, with the figures booked by the Principal Accountant General office . It is requested to continue the same trend in future.

11. Outstanding Inspection Reports

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. The ANNEXURE –VII & VIII indicates the extent of laxity/non-compliance by the Divisional Forest and Soil Conservation Divisions' Officers of the State in this regard.

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.

12. 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

12.1. Immediate steps need to be taken to ensure rendition of all monthly accounts in complete shape along-with all the documents including SSWT in time.

12.2. 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.

12.3. Immediate steps need to be taken for 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 concerned Treasury Officer and submit the same along-with the Monthly Accounts to be submitted in future.

12.4. The Divisions operating with adverse balance under various Debts, Deposits, and Remittance heads as detailed in Annexure-VI may be directed to regularize the same immediately.

12.5. Before submitting accounts to the Accountant General (A&E), it should be ensured that the accounts are correct in all respects. 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.

12.6. 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.

ANNEXURE-I

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

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.

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ANNEXURE-III

2406- FORESTRY & WILDLIFE

POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2018-2019

ADR: Actual Date of Receipt, ROD: Range of Delay

Sl. No.	Name of the divisions		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Total Delay	Average Delay
1	Dy. C.F. (T), (Headquarters), Shillong	ADR	29/5/18	18/6/18	25/7/18	13/8/18	14/9/18	26/10/18	20/11/18	14/12/18	08/02/19	19/02/19	08/03/19	13/05/19	149	12
		ROD	19	8	15	3	4	16	10	4	28	09	00	33		
2.	Dy.C.F. (Khasi & Jaintia Hills) Wild Life, Shillong	ADR	23/5/18	5/6/18	26/7/18	1/8/18	6/9/18	26/11/18	27/11/18	3/12/18	26/02/19	01/03/19	01/03/19	15/05/19	184	15
		ROD	13	00	6	00	00	47	17	00	47	19	00	35		
3.	Dy. C.F. Social Forestry & Environment, Shillong.	ADR	30/5/18	15/6/18	26/7/18	23/8/18	27/9/18	6/11/18	28/11/18	20/12/18	18.02.19	22/02/19	06/03/19	05/04/19	166	14
		ROD	20	5	6	13	17	27	18	10	38	12	00	00		
4.	Dy. C.F. (Research & Training,) Megh., Shillong	ADR	9/5/18	7/6/18	18/7/18	2/8/18	7/9/18	12/10/18	14/11/18	5/12/18	16/1/19	08/02/19	06/03/19	05/04/19	20	2
		ROD	00	00	8	00	00	2	4	00	6	00	00	00		
5.	C.F. Wildlife, Tura	ADR	28/5/18	25/6/18	6/8/18	6/8/18	1/10/18	28/11/18	28/11/18	5/2/19	25/02/19	07/03/19	07/03/19	18/04/19	316	26
		ROD	18	46	27	00	22	49	18	57	46	25	00	08		
6.	DFO, Forest Resources, Survey Division, Shillong	ADR	11/5/18	18/6/18	30/7/18	9/8/18	12/9/18	10/10/18	22/11/18	13/12/18	25/1/18	11/02/19	07/03/19	07/05/19	89	7
		ROD	1	8	20	00	2	00	12	3	15	01	00	27		
7.	DFO, Utilisation, Division, Shillong	ADR	8/5/18	8/6/18	13/8/18	27/8/18	7/9/18	24/10/18	20/11/18	14/12/18	06/02/19	18/02/19	01/03/19	01/05/19	135	11
		ROD	00	00	34	17	00	14	10	4	27	08	00	21		

Working of Forest, Soil & Water Conservation Divisions Annual Review 2018-19

8.	DFO, Working Plan Office, Shillong	ADR	25/5/18	21/6/18	29/8/18	29/8/18	24/9/18	23/10/18	28/11/18	11/1/19	6/2/19	20/02/19	26/03/19	21.05.19	297	25
		ROD	15	42	50	19	14	13	18	32	27	10	16	41		
9.	DFO, Silviculture Division, Shillong	ADR	25/5/18	21/6/18	24/8/18	25/9/18	8/10/18	2/11/18	19/11/18	20/12/18	4/2/19	07/02/19	13/03/19	01/05/19	267	22
		ROD	15	42	45	46	28	23	9	10	25	00	03	21		
10.	DFO Training Cell, Meghalaya, Shillong	ADR	1/6/18	8/6/18	21/8/18	5/9/18	5/9/18	26/11/18	28/11/18	23/12/18	19/02/19	06/03/19	15/03/19	16/05/19	262	22
		ROD	21	00	42	26	00	47	18	3	40	24	05	36		
11.	CF Social Forestry, Garo Hills circle, Tura	ADR	12/6/18	12/6/18	6/8/18	6/8/18	24/9/18	15/11/18	15/11/18	31/1/19	19/02/19	19/02/19	20/03/19	30/04/19	247	21
		ROD	32	2	27	00	14	36	5	52	40	09	10	20		
12.	DFO, Social Forestry, East Khasi Hills, Shillong	ADR	15/6/18	29/6/18	24/8/18	5/9/18	13/9/18	9/11/18	5/12/18	20/12/18	15/03/19	19/03/19	28/03/19	14/05/19	336	28
		ROD	35	19	45	26	3	30	25	10	54	37	18	34		
13.	DFO Khasi Hills Wildlife, Shillong	ADR	17/5/18	12/6/18	25/7/18	7/8/18	1/10/18	8/11/18	8/11/18	7/12/18	11/02/19	06/03/19	06/03/19	13/05/19	163	14
		ROD	7	2	15	00	21	29	00	00	32	24	00	33		
14.	DFO, Social Forestry, Ri-Bhoi, Nongpoh	ADR	14/6/18	28/6/18	24/8/18	18/9/18	1/10/18	5/11/18	27/11/18	3/1/19	22/02/19	28/02/19	18/03/19	13/05/19	326	27
		ROD	34	18	45	39	21	26	17	24	43	18	08	33		
15.	D.F.O., West Khasi Hills Social Forestry & Territorial Division, Nongstoin	ADR	21/5/18	19/6/18	10/8/18	29/8/18	12/9/18	15/10/18	13/11/18	17/12/18	08/02/19	22/02/19	18/03/19	13/05/19	166	14
		ROD	11	9	31	19	2	2	3	7	29	12	8	33		
16.	DFO, Jaintia Hills Division (T), Jowai	ADR	25/5/18	20/6/18	23/8/18	30/8/18	19/9/18	13/11/18	29/11/18	14/12/18	22/03/19	22/03/19	22/03/19	24/05/19	322	27
		ROD	15	10	44	20	9	34	19	4	71	40	12	44		
17.	DFO, Social Forestry, East & West, Jaintia Hills, Jowai.	ADR	10/5/18	13/6/18	8/8/18	23/8/18	14/9/18	24/10/18	8/11/18	6/12/18	25/1/19	04/02/19	15/03/19	29/04/19	102	09
		ROD	00	3	29	13	4	14	00	00	15	00	05	19		
18.	DFO, Jaintia Hills, Wildlife, Jowai	ADR	30/5/18	8/6/18	20/8/18	20/8/18	24/9/18	26/10/18	13/11/18	6/12/18	12/02/19	12/02/19	12/03/19	08/05/19	169	14
		ROD	20	00	41	10	14	16	3	00	33	02	02	28		

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19.	DFO, Garo Hills (T), Tura	ADR	21/6/18	21/6/18	13/9/18	13/9/18	25/10/18	7/12/19	16/1/19	12/02/19	29/03/19	18/04/19	01/05/19	21/05/19	625	52
		ROD	42	11	65	34	45	58	67	64	78	67	52	42		
20.	DFO, East & West Garo Hills, Wildlife, Tura	ADR	15/5/18	20/6/18	2/8/18	20/8/18	24/9/18	31/10/18	20/11/18	19/12/18	18/02/19	22/02/19	27/03/19	12/06/19	233	19
		ROD	5	10	23	10	14	21	10	9	39	12	17	63		
21.	DFO, Social Forestry, West Garo Hills, Tura	ADR	15/5/18	20/6/18	3/8/18	2/8/18	17/9/18	2/11/18	20/11/18	13/12/18	4/2/18	21/02/19	13/03/19	08/05/19	149	12
		ROD	5	10	24	00	7	23	10	3	25	11	03	28		
22.	DFO Social Forestry, East Garo Hills, Williamnagar	ADR	19/6/18	19/6/18	28/8/18	6/9/18	26/9/18	14/11/18	14/11/18	11/1/19	26/02/19	26/02/19	13/03/19	21/05/19	318	27
		ROD	39	9	49	27	16	35	4	32	47	16	03	41		
23.	DFO, Balpakram National Park, Baghmara.	ADR	11/6/18	2/7/18	7/8/18	4/9/18	10/10/18	5/11/18	6/12/18	14/1/19	20/02/19	26/03/19	30/04/19	03/06/19	413	34
		ROD	31	22	28	25	30	26	26	35	41	44	51	54		
24.	DFO, Social Forestry, South Garo Hills, Baghmara.	ADR	15/5/18	29/6/18	23/7/18	24/8/18	17/9/18	5/11/18	22/11/18	14/1/19	25/02/19	06/03/19	18/03/19	28/05/19	257	21
		ROD	5	19	13	14	7	26	12	35	46	24	08	48		
25.	D.F.O., East Khasi Hills & Ri-Bhoi Territorial Division, Shillong .	ADR	29/5/18	5/7/18	8/8/18	28/8/18	25/10/18	8/11/18	27/11/18	10/1/19	25/02/19	14/03/19	03/04/19	30/05/19	365	30
		ROD	19	25	29	18	45	29	17	31	46	32	24	50		
26.	DFO, East & North Garo Hills(T),Williamnagar	ADR	16/6/18	23/7/18	26/9/18	26/9/18	31/10/18	16/1/19	24/1/19	24/1/19	28/03/19	16/04/19	24/04/19	31/05/19	732	61
		ROD	37	43	78	47	51	98	75	45	97	65	45	51		

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ANNEXURE-IV

2402 – SOIL & WATER CONSERVATION STATE: MEGHALAYA [POSITION OF RECEIPT OF ACCOUNTS FOR THE YEAR 2018-2019]

ADR;Actual Date of Receipt , ROD : Range of Delay

Sl. No.	Name of Division		4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	01/19	02/19	03/19	Total Delay	Average delay
1.	Director of Soil Conservation, Shillong	ADR	17/5/18	8/6/18	13/7/18	9/8/18	25/9/18	26/10/18	15/11/18	13/12/18	25/1/19	08/02/019	26/03/19	01/05/19	101	8
		ROD	7	00	3	00	15	16	5	3	15	00	16	21		
2.	Jt. DSCO (R&T), Bymihat	ADR	3/5/18	6/6/18	3/8/18	3/8/18	7/9/18	9/10/18	6/11/18	5/12/18	11/1/19	4/2/19	13/03/19	23/04/19	41	3
		ROD	00	00	24	00	00	00	00	00	1	00	03	13		
3.	Jt. Director Soil & Water Conservation Department, Meghalaya, Tura.	ADR	9/5/18	19/6/18	25/7/18	2/8/18	13/9/18	8/10/18	1/11/18	3/12/18	21.02.19	08/03/19	08/03/19	18/04/19	103	9
		ROD	00	9	15	00	3	00	00	00	42	26	00	08		
4.	DSCO Engineering Division, Shillong	ADR	16/5/18	1/6/18	30/7/18	13/8/18	11/9/18	26/10/18	8/11/18	10/12/18	24/1/19	08/02/19	08/03/19	18/04/19	68	6
		ROD	6	00	20	3	1	16	00	00	14	00	00	08		
5.	DSCO Project Formulation Cell Division, Shillong	ADR	8/5/18	12/6/18	1/8/18	10/8/18	12/9/18	23/10/18	14/11/18	7/12/18	24/1/19	18/02/19	27/03/19	02/05/19	104	9
		ROD	00	2	22	00	2	13	4	00	14	08	17	22		
6.	DSCO Survey Division, Shillong	ADR	16/5/18	12/6/18	11/7/18	8/8/18	5/9/18	10/10/18	6/11/18	5/12/18	11/1/19	07/02/19	07/03/19	08/04/19	10	1
		ROD	6	2	1	00	00	00	00	00	1	00	00	00		
7.	D.S.C.O., Shillong Plantation Crops Division Shillong	ADR	7/5/18	8/6/15	26/7/18	2/8/18	11/9/18	22/10/18	6/11/18	21/12/18	9/1/19	14/02/19	27/03/19	10/05/19	82	7
		ROD	00	00	16	00	1	2	00	11	00	04	17	31		
8.	DSCO Shillong Division, Shillong (T)	ADR	10/5/18	11/6/18	3/7/18	8/8/18	6/9/18	26/10/18	6/11/18	5/12/18	24/1/19	11/02/19	25/03/19	25/04/19	62	5
		ROD	00	1	00	00	00	16	00	00	14	01	15	15		
9.	D.S.C.O., Jowai Plantation Crop Division, Jowai	ADR	22/5/18	6/6/18	26/7/18	10/8/18	13/9/18	15/10/18	13/11/18	10/12/18	16/1/19	11/02/19	13/03/19	06/05/19	75	6
		ROD	12	00	16	00	3	5	3	00	6	01	03	26		

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10.	DSCO Nongstoin Division, Nongstoin	ADR	16/5/18	14/6/18	3/8/18	8/8/18	10/9/18	12/10/18	8/11/18	21/12/18	7/1/19	05/03/19	13/03/19	24/04/19	87	7
		ROD	6	4	24	00	00	2	00	11	00	23	03	14		
11.	DSCO Ri-Bhoi, Nongpoh	ADR	8/5/18	5/6/18	20/7/18	8/8/18	10/9/18	12/10/18	8/11/18	7/12/18	9/1/19	08/02/19	18/03/19	02/05/19	42	4
		ROD	00	00	10	00	00	2	00	00	00	00	08	22		
12.	DSCO Simsaggre, Williamnagar	ADR	15/6/18	15/6/18	27/8/18	30/8/18	15/10/18	30/11/18	30/11/18	19/12/18	22/02/19	01/03/19	28/03/19	14/05/19	338	28
		ROD	36	5	48	20	35	51	20	9	43	19	18	34		
13.	DSCO Cash Crop, E&W Garo Hills, Tura	ADR	9/5/18	6/6/18	2/8/18	9/8/18	6/9/18	15/10/18	6/11/18	29/1/19	29/1/19	13/02/19	06/03/19	08/05/19	128	11
		ROD	00	00	23	00	00	5	00	50	19	03	00	28		
14.	DSCO South Garo Hills Division, Baghmara.	ADR	21/5/18	25/6/18	20/8/18	20/8/18	1/10/18	19/11/18	19/11/18	3/12/18	14/03/19	14/03/19	09/05/19	23/05/19	346	29
		ROD	11	15	41	10	21	40	9	00	64	32	60	43		
15.	DSCO Jaintia Hills, Jowai (T)	ADR	21/5/18	8/6/18	7/8/18	16/8/18	7/9/18	30/10/18	14/11/18	7/12/18	23/1/19	6/2/19	22/03/19	24/04/19	108	9
		ROD	11	00	28	6	00	20	4	00	13	00	12	14		
16.	DSCO Tura (T) Division, Tura	ADR	15/5/18	8/6/18	30/7/18	13/8/18	6/9/18	26/11/18	26/11/18	11/12/18	1/2/19	18/02/19	14/03/19	29/04/19	145	12
		ROD	5	00	20	3	00	47	16	1	22	08	04	19		
17.	DSCO, South West Garo Hills, Ampati	ADR	11/5/18	13/6/18	7/8/18	7/8/18	6/9/18	22/10/18	22/11/18	10/12/18	08/02/19	08/02/19	13/03/19	13/05/19	132	11
		ROD	1	3	28	00	00	12	12	00	29	00	03	44		
18.	DSCO, North Garo Hills, Resubelpara	ADR	18/5/18	14/6/18	26/7/18	7/8/18	7/9/18	28/11/18	28/11/18	7/12/18	28/02/19	28/02/19	28/02/19	17/05/19	217	18
		ROD	8	4	16	00	00	49	18	00	49	18	18	37		
19.	DSCO, South West Khasi Hills, Mawkyrwat.	ADR	9/5/18	21/6/18	25/7/18	14/8/18	7/9/18	24/10/18	6/11/18	10/12/18	17/1/19	06/02/19	15/03/19	24/04/19	70	06
		ROD	00	11	15	4	00	14	00	00	7	00	05	14		
20.	DSCO, East Jaintia Hills, Khliehriat	ADR	18/5/18	8/6/18	20/7/18	14/8/18	13/9/18	22/10/18	8/11/18	11/12/18	15/1/19	06/03/19	27/03/19	26/04/19	97	08
		ROD	8	00	10	4	00	12	00	1	5	24	17	16		

ANNEXURE-V

WANTING OF FORM 50 & 51

Forest Divisions

SL. No.	Name of the Divisions	Wanting Form 50 and 51
1	C.F. Wild Life & Territorial, Tura	11/17
2	C.F., Social Forestry, Garo Hills Circle, Tura	12/17, 11/18, 12/18 & 3/19
3	D.F.O., Working Plan Officer, Shillong	5/17, 8/17 to 10/17, 1/19 & 2/19.
4	D.F.O., Forest Utilisation Division, Shillong	4/17, 5/17 & 11/18 to 3/19
5	D.F.O., Training Cell, Meghalaya, Shillong	4/17 to 3/18
6	D.F.O., West Khasi Hills Social Forestry & Territorial Division, Nongstoin	1/18
7.	D.F.O., Social Forestry, Jaintia Hills, Jowai	11/17
8.	D.F.O., Social Forestry West Garo Hills, Tura	11/17, 12/17 & 1/18
9.	D.F.O., Social Forestry, South Garo Hills, Baghmara	4/17, 1/18, 2/18, 6/18 & 1/19
10.	D.F.O., Social Forestry, Ri-Bhoi, Nongpoh	4/18 & 5/18
11.	D.F.O., Jaintia Hills Division (T), Jowai	4/17 to 3/18 & 4/18 to 3/19
12.	D.F.O., Garo Hills (T) Division, Tura	4/17 to 5/18
13.	D.F.O., Jaintia Hills, Wildlife, Jowai	2/18
14.	D.F.O., East & West Garo Hills, Wild Life, Tura	11/18
15.	D.F.O., East & North Garo Hills(T), Williamnagar	4/17 to 3/18 & 4/18 to 3/19

Soil and Water Conservation Divisions

SL. No.	Name of the Divisions	Wanting Form 50 and 51
1.	D.S.C.O., Project Formulation Cell for Watershed, Shillong	11/17 to 2/18
2.	D.S.C.O., Soil Survey Division, Shillong	11/17 to 2/18
3.	D.S.C.O., Nongstoin Division, Nongstoin	8/17, 8/18, 10/18 & 12/18.
4.	D.S.C.O., (Cash Crop) South Garo Hills Division, Baghmara	4/17 to 3/18 & 4/18 to 3/19
5.	D.S.C.O., North Garo Hills Division, Resubelpara	8/17, 11/18, 12/18 & 3/19
6.	D.S.C.O., South West Garo Hills, Ampati.	4/17 to 3/18, 1/19 & 2/19.
7.	Jt. Director, Research & Training, Byrnihat.	2/19 & 3/19
8.	Jt. Director Soil & Water Conservation Department, Meghalaya, Tura.	10/18.
9.	D.S.C.O., Shillong (T) Division, Shillong	3/19
10.	D.S.C.O., Cash Crop Shillong	3/19
11.	D.S.C.O., South West Khasi Hills, Mawkyrwat	9/18 to 3/19

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ANNEXURE-VI

Minus Balance under the Head 8443-Forest Deposit & 8550- Forest Advance

Forest Divisions

Sl. No.	Name of Divisions	Amount of Minus/Adverse Balance under the Head	
		8443- Civil (Forest) Deposits	8550-Civil (Forest) Advance.
1.	D.F.O Jaintia Hills (T) Division, Jowai	(-) 20,32,426.00	NIL
2.	D.F.O Balpakram National Park, Baghmara	(-) 10,51,690.00	(-) 9,11,594.00
3.	D.F.O (S.F) Division, Jowai	(-) 7,30,574.00	NIL
4.	Addl. P.C.C.F Wildlife, Meghalaya Shillong	(-) 5,05,667.00	NIL
5.	D.F.O Garo Hills (T) Division, Tura.	(-) 1,82,23,113.00	(-) 1,39,678.00
6.	D.F.O East and West Garo Hills, Wildlife Division, Tura.	(-) 17,94,840.00	NIL
7.	D.F.O (S.F) Division, West Garo Hills Division, Tura.	NIL	(-) 4.00
8.	D.F.O Jaintia Hills Wildlife Division, Jowai	NIL	(-) 6,250.00
9.	D.F.O East Khasi Hills and Ri-Bhoi (T) Division, Shillong.	NIL	(-) 1.36
10.	D.F.O Silviculture Division, Shillong.	NIL	(-) 1,001.00
11.	D.F.O Social Forestry Division, Ri-Bhoi Nongpoh.	NIL	(-) 29,980.00
12.	D.F.O Forest Utilisation Division, Shillong.	NIL	(-) 173.33

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Soil & Water Conservation Divisions

Sl. No.	Name of Divisions	Amount of Minus/Adverse Balance under the Head	
		8443- Civil (Forest) Deposits	8550-Civil (Forest) Advance.
1.	D.S.C.O., Shillong Plantation Crops Division, Shillong.	(-) 2,70,000.00	-50.00
2.	D.S.C.O., Ri-Bhoi, Nongpoh	(-) 1,10,26,000.00	NIL
3.	D.S.C.O., South Garo Hills Division, Baghmara	(-) 2,39,52,680.00	NIL
4.	Director of Soil & Water Conservation, Shillong	(-) 21,39,992.00	NIL
5.	Director of Soil & Water Conservation, Shillong	(-) 20,77,540.00	NIL
6.	D.S.C.O., Simsaggre, Williamnagar	(-) 2,59,11,185.00	NIL
7.	D.S.C.O., Jowai Plantation Crop Division, Jowai.	NIL	(-) 159.81.00
8.	D.S.C.O., Nongstoin Division, Nongstoin	NIL	(-) 83,814.00

ANNEXURE-VII

**Statement showing outstanding para of Inspection Report during Local Audit of
Forest and Soil & Water Conservation Departments**

(PART-I)

Sl. No.	File No./DDO/Period of Audit	Para/Part	Caption	Money Value (₹)
1	RS /7-1/2018-19 DFO, Social Forestry Division, West Garo Hills District, Tura. w.e.f. 01.04.2013 to 31.03.2017.	1/II B	Expenditure incurred on creation of poly pot nursery beds without receiving the fund for creation of plantation.	1586400
		2/II B	Expenditure incurred on Implementation of works under TFC Award without supporting documents	9392980
		3/II B	Expenditure on Implementation of National Bamboo Mission without supporting documents	515000
		4/II B	Idle parking of Government funds in Civil Deposit	
		5/II B	T.A. Advances awaiting adjustment	2.53 lakh
		6/II B	Non reflection in Bank CAMPA account of amount re-deposited back	96902
		7/II B	Vouchers/APRs wanting for the expenditure incurred	6521312
2	RS /7-2/2018-19 DFO, Social Forestry Division, East Khasi Hills District, Shillong. w.e.f. 01.04.2014 to 31.03.2017.	1/II B	Irregular utilization of CAMPA funds	6.00 lakh
		2/II B	Delay in implementation of schemes/activities	100000
3	RS /7-3/2018-19 DFO (Territorial), East & North Garo Hills, Williamnagar. w.e.f. 01.04.2017 to 31.03.2018.	1/II A	Non - disposal of timber	6.74 lakh
		2/II A	Short realisation of royalty on minor minerals	14950250
		3/II A	Loss of revenue due to non-resubmission by User Agencies of returned cheques	3833537
		4/II A	Loss of revenue due to non-detection of outturn removed	6.28 lakh
		5/II B	Unabated encroachment	--
		6/II B	Illegal extraction of minor minerals	--
4	RS /7-4/2018-19 Chairman, State Medicinal Plant Board, Shillong w.e.f. 01.04.2015	1/II B	Unfruitful expenditure on creation of Model Nursery	20 lakh
		2/II B	Tardy implementation of Centrally sponsored scheme of National Mission on Medicinal plants	96.63 lakh
		3/II B	Non-utilised of funds released	100.98 lakh

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	to 31.03.2017.	4/II B	Discrepancy in cash balance between cash Book and Bank statement	24,00,000
5	RS /7-5/2018-19 PCCF, Shillong w.e.f. 01.04.2016 to 31.03.2017.	1/II A	Non-realisation of MMR Fee	1.58 crores
		2/II A	Poor utilisation of CAMPA Fund	--
		3/II B	Implementation of National Afforestation Programme	3.27 crores
		4/II B	Impact due to delay in declaration Eco-Sensitive Zones threatened by mining activities	
		5/II B	Delay in preparation of working plan and working scheme	2.26 crores- 2.70 crore
		6/II B	Idle parking of Government funds in Civil Deposit	
6	RS /7-6/2018-19 DFO Social Forestry, Nongpoh w.e.f. 01.04.2017 to 31.03.2018.	1/II B	Creation of plantation - observation thereof	-
		2/II B	Diversion of funds meant for ecological restoration of Cherapunjee	-
		3/II B	Discrepancy in maintenance of Vital Information	-
7	RS /7-8/2018-19 Chairman Meghalaya State Pollution Control Board w.e.f. 01.04.2013 to 31.03.2018.	1/II A	Non-realisation of outstanding water cess	1.12 crore
				44.25 lakh
				66710/-
		2/II A	Non-renewal of consent	38.84 lakh
		3/II A	Operation without obtaining consent to establish/consent to operate	19.32 lakh
		4/II B	Units functioning without authoritative	128750/-
		5/II B	Non-remittance of Consent Fee	3.50 lakh
6/II B	Delay in preparation of Annual Report	-		
7/II B	Non-submission and delay in auditing of Board's Account	-		
8	RS /7-11/2018-19 D.F.O. Shillong Social Forestry w.e.f. 01.04.2017 to 31.03.2018.	Para 1,2	Nil	
		3/II B	Expenditure incurred on cherry Blossom festival - observation thereof	-
9	RS /7-12/2018-19 D.F.O. Jowai w.e.f. 01.04.2017 to 31.03.2018.	1/II A	Non-realisation of export fees	7.20 crores
		2/II A	Loss of revenue due to irregular assessment of minerals	29.71 crore
				101.65 crore
		3/II A	Non-realisation of MMMRF/DMF	1.06 crore
				0.56 crore
		4/II A	Short payment of royalty by user Agencies	1.44 crore
		5/II A	Non realisation of MMMRF on limestone accrued incidentally	6.06 crore
3.38 crore				
1.82 crore				
6/II A	Loss of revenue due to failure to transport the assessed extracted minerals	12.65 crore		
		5.42 crore		
7/II A	Outstanding royalty from cement companies on limestone procured locally	19.53 crore		

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		8/II B	Illegal extraction /transportation of minor minerals	-
		9/II B	Misuse of weighment challans for transportation for illegal mines	-
		10/II B	Illegal transportation and illegal mining of minor minerals	-
		11/II B	Discrepancy in verification of incidental stock	-
		12/II B	Non-submission of monthly return by lessee	-
10	RS/7-16/18-19 D.F.O. (T) West, South and South West Division Tura w.e.f. 01.04.17 to 31.03.18	1/II A	Non-realisation of MMMRF and DMF	1,58,00,000/- 38,00,000
		2/II A	Short payment of royalty by User Agencies of remittance of Forest Royalty to the Division	89.55 lakhs
		3/II A	Non-realisation of revenue due to failure to transport the assessed extracted minerals	15.92 lakh
				4.75 lakh
		4/II A	Irregular payment of royalty/MMMRF and non-payment of DMF	1.80 crore 1.21 crore
		5/II A	Non realisation of outstanding dues from FDCM	2.29 crore
		6/II A	Non-realisation of revenue due to failure to revalidate returned	95.35 lakh
		7/II B	Loss of revenue due to delay in allotment /lifting of timber	7.89 lakh
		8/II B	Illegal extraction/transportation of Minor Minerals	1592000
		9/II B	Observation on illegal Mining of Minor Minerals	7.93 lakh
		10/II B	Non-execution of lease deeds	29.62 lakh
		11/II B	Non- payment of security deposit	70,000
		12/II B	Non-submission of monthly returns by lessee	-
13/II B	Non-entry of receipts in the cash book	-		

(PART-II)

Sl. No.	Name of the department	File No.	Period of audit	Nature of audit observations	Remarks
1	Divisional Officer, Soil & Water Conservation (Territorial), Nongpoh	ES-I/Megh/12-3/2018-19 Dt. 01/03/2019	04/13 to 08/18	<u>Part-II-A</u> Para 1: Observations on implementation of Integrated Watershed Management Programme (IWMP) Projects by the Divisional Soil & Water Conservation Office (Territorial), Ri-Bhoi District, Nongpoh. 1. Irregular Quantification of Total Treatment Area in Detailed Project	Further reply is awaited.

				<p>Reports.</p> <p>2. Adoption of Schedule of Rate (SOR) of PWD (Roads) Meghalaya and resultant Inflation of Budget and undue financial advantage given to beneficiaries.</p> <p>3. Irregular deduction and accounting of 5 <i>per cent</i> beneficiary contribution.</p> <p>4. Irregular provision and payment for Production System & Micro enterprise.</p> <p>5. Operation of Watershed Development Fund (WDF) and utilization of funds deposited therein.</p> <p>6. Non Convergence with MGNREGA Scheme.</p>	
				<p>Para 2: Observations of irregularities pertaining to implementation of NABARD RIDF XV & XVI Projects. NABARD RIDF XV umeit River Valley Project.</p> <p>1. Excess budget provision for Bench Terracing work and its impact.</p> <p>2. Excess Budget provision and payment on account of adopting PWD Schedule of Rates for Roads, Bridges and E & D works for the year 2007-08 (Eastern Circle Shillong).</p> <p>Irregular issue of Utilisation Certificate.</p> <p>II. NABARD RIDF XVI – Umiam - Umshiw River Valley Project.</p> <p>1. Excess budget provision for Bench</p>	

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				<p>Terracing work and its impact.</p> <p>2. Excess Budget provision and payment on account of adopting PWD Schedule of Rates for Roads, Bridges and E & D works for the year 2008-09 (Eastern Circle Shillong).</p>	
				<p>Part-II-B Para 1: Irregular maintenance of Cash Book.</p>	
2.	Divisional Soil & Water Conservation Officer W/K Government of Meghalaya, Nongstoin	ES-I/Megh/12-1/2018-19 Dt. 08/10/2018	04/13 to 06/18	<p>Part-II-B Para 1: Observations on implementation of Integrated Watershed Management Programme (IWMP) Projects by the Sonapahar Range Office & Watershed Management Range Office (Nongstoin) of the Divisional Soil & Water Conservation Officer, West Khasi Hills, Nongstoin.</p> <p>1. Non Compliance with Multi Tier Ridge to Valley Sequenced Approach mandated by the Guidelines.</p> <p>2. Irregular implementation of the IWMP Projects.</p> <p>3. Adoption of Schedule of Rate (SOR) of PWD (Roads) Meghalaya and resultant Inflation of Budget and undue financial advantage given to beneficiaries.</p> <p>4. Inconsistencies in DPR.</p> <p>5. Excess provision of Budget for Livelihood Activities.</p> <p>6. Excess provision of Budget for Production System & Micro Enterprises.</p>	Further reply is awaited.

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				<p>7. Short budgetary provision for Watershed Development Works.</p> <p>8. Irregular deduction and accounting of 5% beneficiary contribution.</p> <p>9. Irregular provision and payment for Production System & Micro enterprise.</p> <p>10. Short Deduction of Beneficiary Contribution for Production System & Micro Enterprise.</p> <p>11. Operation of Watershed Development Fund (WDF) and utilization of funds deposited therein.</p> <p>12. Shortfall in achievement of works scheduled in the approved DPR.</p> <p>13. Shortfall as observed in the comparative analysis of the DPRs.</p> <p>14. Non Convergence with MGNREGA Scheme.</p>	
				Para2: Cash Book – Observations thereof	
				Para 3: Temporary Parking of Funds under 8443 – Civil Deposit.	
				Para 4: Observations on Accelerated Irrigation Benefit Programme (AIBP) Projects.	
				A. Langdongdai AIBP Project	
				B. Upper Khri AIBP	
				Para 5: Wahpdem River Valley Project (RVF) (NABARD RIDF XVI) : Observations thereof.	
				Para 6 Irregular expenditure amounting to ₹ 35.65 lakh.	

ANNEXURE-VIII

**Statement showing common type of irregularities noticed during Central Audit of
Forest & Soil Department, Government of Meghalaya**

Sl. No.	File No./DDO/Period of Audit	Para/Part	Caption	Money Value (₹)
1	RS /7-1/2018-19 DFO, Social Forestry Division, West Garo Hills District, Tura. w.e.f. 01.04.2013 to 31.03.2017.	1/II B	Expenditure incurred on creation of poly pot nursery beds without receiving the fund for creation of plantation.	1586400
		2/II B	Expenditure incurred on Implementation of works under TFC Award without supporting documents	9392980
		3/II B	Expenditure on Implementation of National Bamboo Mission without supporting documents	515000
		4/II B	Idle parking of Government funds in Civil Deposit	
		5/II B	T.A. Advances awaiting adjustment	2.53 lakh
		6/II B	Non reflection in Bank CAMPA account of amount re-deposited back	96902
		7/II B	Vouchers/APRs wanting for the expenditure incurred	6521312
2	RS /7-2/2018-19 DFO, Social Forestry Division, East Khasi Hills District, Shillong. w.e.f. 01.04.2014 to 31.03.2017.	1/II B	Irregular utilization of CAMPA funds	6.00 lakh
		2/II B	Delay in implementation of schemes/activities	100000
3	RS /7-3/2018-19 DFO (Territorial), East & North Garo Hills, Williamnagar. w.e.f. 01.04.2017 to 31.03.2018.	1/II A	Non - disposal of timber	6.74 lakh
		2/II A	Short realisation of royalty on minor minerals	14950250
		3/II A	Loss of revenue due to non-resubmission by User Agencies of returned cheques	3833537
		4/II A	Loss of revenue due to non-detection of outturn removed	6.28 lakh
		5/II B	Unabated encroachment	--
		6/II B	Illegal extraction of minor minerals	--
4	RS /7-4/2018-19 Chairman, State Medicinal Plant Board, Shillong w.e.f. 01.04.2015 to 31.03.2017.	1/II B	Unfruitful expenditure on creation of Model Nursery	20 lakh
		2/II B	Tardy implementation of Centrally sponsored scheme of National Mission on Medicinal plants	96.63 lakh
		3/II B	Non-utilised of funds released	100.98 lakh

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		4/II B	Discrepancy in cash balance between cash Book and Bank statement	24,00,000
5	RS /7-5/2018-19 PCCF, Shillong w.e.f. 01.04.2016 to 31.03.2017.	1/II A	Non-realisation of MMR Fee	1.58 crores
		2/II A	Poor utilisation of CAMPA Fund	--
		3/II B	Implementation of National Afforestation Programme	3.27 crores
		4/II B	Impact due to delay in declaration Eco-sensitive Zones threatened by mining activities	
		5/II B	Delay in preparation of working plan and working scheme	2.26 crores- 2.70 crore
		6/II B	Idle parking of Government funds in Civil Deposit	
6	RS /7-6/2018-19 DFO Social Forestry, Nongpoh w.e.f. 01.04.2017 to 31.03.2018.	1/II B	Creation of plantation - observation thereof	-
		2/II B	Diversion of funds meant for ecological restoration of Cherapunjee	-
		3/II B	Discrepancy in maintenance of Vital Information	-
7	RS /7-7/2018-19 Nodal Officer Meghalaya State CAMPA w.e.f. 01.04.2014 to 31.03.2018.	1/II A	Application of incorrect rate resulted in short realisation of NPV	203.86 lakhs
		2/II A	Use of Forest Land for non-forestry purposes without obtaining approval	1.06 crore
		3/II A	Non-realisation of NPV on assessed Forest land	86.71 crore
		4/II A	Irregular certification of land for compensatory afforestation	-
8	RS /7-8/2018-19 Chairman Meghalaya State Pollution Control Board w.e.f. 01.04.2013 to 31.03.2018.	1/II A	Non-realisation of outstanding water cess	1.12 crore 44.25 lakh 66710/-
		2/II A	Non-renewal of consent	38.84 lakh
		3/II A	Operation without obtaining consent to establish/consent to operate	19.32 lakh
		4/II B	Units functioning without authoritative	128750/-
		5/II B	Non-remittance of Consent Fee	3.50 lakh
		6/II B	Delay in preparation of Annual Report	-
		7/II B	Non-submission and delay in auditing of Board's Account	-
9	RS /7-9/2018-19 D.F.O., Jowai Social Forestry w.e.f. 01.04.2017 to 31.03.2018.	1/II B	Creation of plantation - observation thereof	
		2/II B	Unattended NAP Plantation due to delay in release of funds to the implementing agencies	-
10	RS /7-10/2018-19 D.F.O., Nongstoin Social Forestry w.e.f. 01.04.2016 to 31.03.2018.	1/II B	Creation of Plantation - observation thereof	
		2/II B	Loss due to damage of plantation by miscreants	

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11	RS /7-11/2018-19 D.F.O. Shillong Social Forestry w.e.f. 01.04.2017 to 31.03.2018.	Para 1,2	Nil	
		3/II B	Expenditure incurred on cherry Blossom festival - observation thereof	-
12	RS /7-12/2018-19 D.F.O. Jowai w.e.f. 01.04.2017 to 31.03.2018.	1/II A	Non-realisation of export fees	7.20 crores
		2/II A	Loss of revenue due to irregular assessment of minerals	29.71 crore
			101.65 crore	
		3/II A	Non-realisation of MMMRF/DMF	1.06 crore
				0.56 crore
		4/II A	Short payment of royalty by user Agencies	1.44 crore
		5/II A	Non realisation of MMMRF on limestone accrued incidentally	6.06 crore
				3.38 crore
				1.82 crore
		6/II A	Loss of revenue due to failure to transport the assessed extracted minerals	12.65 crore
				5.42 crore
		7/II A	Outstanding royalty from cement companies on limestone procured locally	19.53 crore
8/II B	Illegal extraction /transportation of minor minerals	-		
9/II B	Misuse of weighment challans for transportation for illegal mines	-		
10/II B	Illegal transportation and illegal mining of minor minerals	-		
11/II B	Discrepancy in verification of incidental stock	-		
12/II B	Non-submission of monthly return by lessee	-		
13	RS/7-13/18-19 Chairman Meghalaya State Bio-diversity Board Shillong w.e.f. 01.03.12 to 31.03.18	1/II B	Shortfall in construction of Bio-diversity management committees	-
		2/II B	Preparation of people's Biodiversity Register and	-
		3/II B	Non-proposal for identification/notification of Biodiversity Heritage Sites for areas rich in Bio-resources	-
				-
		4/II B	Shortfall in holding of meeting	-
		5/II B	Delay in preparation of annual accounts	-
		6/II B	Functions of the technical support group (TSG) observation thereof	-
		7/II B	Inadequate provisions of funds	-
8/II B	Non- submission of utilisation certificate	24,84,000		
14	RS/7-15/18-19 CEO, State Medicinal Plant Board, Meghalaya, w.e.f.	1/II A	Avoidable loss of Grant in aid received from NMPB due to failure in implementation of Scheme	-
		2/II A	Unsatisfactory implementation of NMPB Scheme	-

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	01.04.17 to 31.03.18	3/II A	Incomplete establishment of Private herbal garden	-
15	RS/7-16/18-19 D.F.O. (T) West, South and South West Division Tura w.e.f. 01.04.17 to 31.03.18	1/II A	Non-realisation of MMMRF and DMF	1,58,00,000/-
				38,00,000
		2/II A	Short payment of royalty by User Agencies of remittance of Forest Royalty to the Division	89.55 lakhs
		3/II A	Non-realisation of revenue due to failure to transport the assessed extracted minerals	15.92 lakh
				4.75 lakh
		4/II A	Irregular payment of royalty/MMMRF and non-payment of DMF	1.80 crore
				1.21 crore
		5/II A	Non realisation of outstanding dues from FDCM	2.29 crore
		6/II A	Non-realisation of revenue due to failure to revalidate returned	95.35 lakh
		7/II B	Loss of revenue due to delay in allotment /lifting of timber	7.89 lakh
		8/II B	Illegal extraction/transportation of Minor Minerals	1592000
		9/II B	Observation on illegal Mining of Minor Minerals	7.93 lakh
		10/II B	Non-execution of lease deeds	29.62 lakh
		11/II B	Non-payment of security deposit	70,000
12/II B	Non-submission of monthly returns by lessee	-		
13/II B	Non-entry of receipts in the cash book	-		
16	RS/7-17/18-19 P.C.C.F. Shillong 01.04.17 to 31.03.18	1/II A	Non-realisation of revenue due to delay in approval of transportation/seizure of minor minerals in stock	44.53 lakh
				13.07 lakh
		2/II A	Loss of revenue due to non-detection of outturn removed	42.89 lakh
		3/II A	Delay in allotment of timber	24.25 lakh
4/II B	Permission for transportation of minor minerals which are incidental in nature	-		

