



**OFFICE OF THE ACCOUNTANT GENERAL (A&E)
MAHARASHTRA**

**ANNUAL REVIEW ON THE WORKING OF TREASURIES,
DIRECTORATE OF ACCOUNTS & TREASURIES
AND PAY & ACCOUNTS OFFICE, MUMBAI,
MAHARASHTRA
FOR THE YEAR 2018-19**



लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



GOVERNMENT OF MAHARASHTRA

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PREFACE

The Annual Review Report on the Working of Treasuries for the year 2018-19 is prepared as required under Rule 84 of Maharashtra Treasury Rules,1968 and as required under Paragraph 20.17 of Comptroller and Auditor Generals' Manual of Standing Orders (A&E) Volume-I.

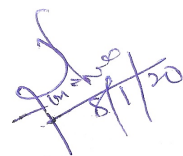
Treasuries play an important role in the collection of revenue and receipts of the Government as well as payments from the Government exchequer. Failure on their part to observe the rules and regulations laid down by the Government for their effective functioning has the potential to adversely affect the finances of the State.

The deficiencies observed in the initial accounts rendered by the Treasuries during the checking of accounts for the preparation of Monthly Civil Accounts and those found during the Inspection of Treasuries by my Office have been consolidated and brought out in the form of an "Annual Review on the Working of Treasuries".

This Review on the working of Treasuries for the year 2018-19 has been divided into six chapters. Chapter I contains an introduction including a broad overview of the organizational functions in treasury offices, Chapter II contains annual status of state accounts and defects noticed during checking and compilation of the Accounts, Chapter III contains general information on GPF Accounts and irregularities noticed in refunds during Inspection. Chapter IV contains general information on pension cases and irregularities noticed during Inspection of records, Chapter V contains status of computerization in treasury offices, irregularities noticed during Inspection of computerization and implementation of Information Technology initiatives in the district treasuries and Chapter VI contains status of IFMS.

The review is intended to draw the attention of the State Government and Departmental authorities to the over all working of the Treasuries, and thereby to bring about improvement in their system, to act as a robust financial management mechanism for ensuring good governance.

Mumbai
Dated: 8th January,2020


(Ananta Kishore Behera)
Accountant General (A&E)-I,
Maharashtra



CHAPTER-1

INTRODUCTORY

1.1 *Introduction:*

The financial activities of the Government are carried out by the State Treasuries and Pay and Accounts Office, Mumbai. The Administrative control of the Pay and Accounts Office (PAO) Mumbai, and Treasuries/Sub Treasuries in the state of Maharashtra lies with the Directorate of Accounts and Treasuries, under Finance Department of the State Government. The Pay and Accounts Office, Mumbai, has been functioning since 01-07-1955.

The Directorate of Accounts and Treasuries was established at Mumbai on 1st January 1962. The Directorate has 6 Regional offices at Pune, Nasik, Aurangabad, Nagpur, Amravati and Navi Mumbai. Pay and Accounts Office and Training Unit are located in Mumbai at Bandra and Chembur respectively.

The Director of Accounts & Treasuries (DAT) is the Head of the Department. The main function of the office of the DAT is to control all Joint Directors of Accounts and Treasuries in the Regions. The main function of the Office of the Joint Director of Accounts and Treasuries is to control all Treasuries and Sub-Treasuries of their respective Regions.

The inspection of Directorate of Accounts and Treasuries and its regional offices has been entrusted to the Office of the Accountant General (A&E)-I, Maharashtra, Mumbai/ Accountant General (A&E)-II, Maharashtra, Nagpur from 2013-14.

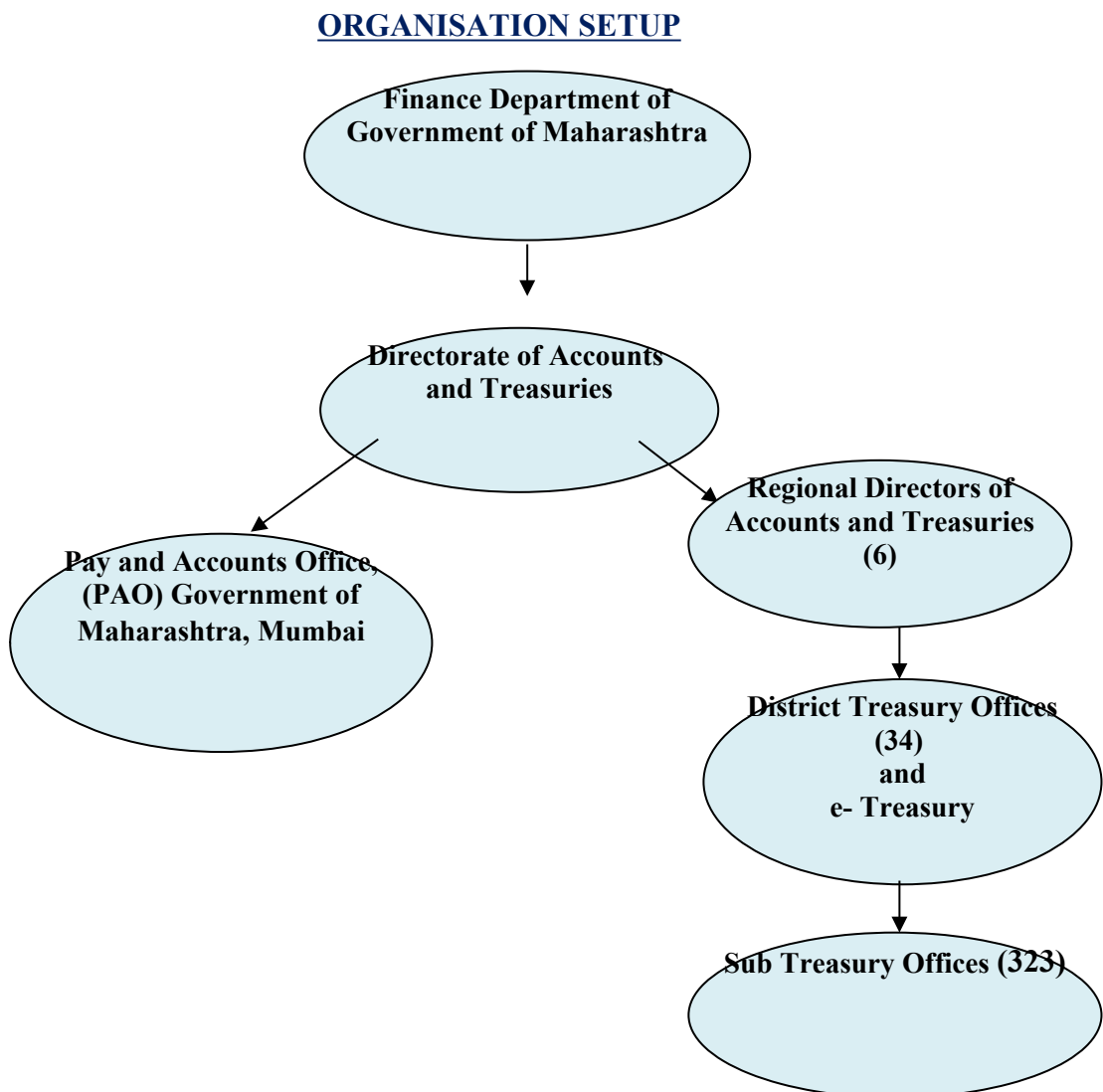
1.2 *Organizational Setup:*

There are **34** Treasuries in Maharashtra which are functioning in the Six Divisions i.e. Konkan Region (5 Treasuries), Pune Region (5 Treasuries), Nasik Region (5 Treasuries), Amravati Region (5 Treasuries), Aurangabad Region (8 Treasuries) and Nagpur Region (6 Treasuries). There are **323** Sub Treasuries. All the Treasuries and Sub Treasuries are banking Treasuries. In addition, 01 Pay and Accounts Office and 01 e-Treasury are also functioning in the State of Maharashtra. The Pay and Accounts Office is directly functioning under the control of Director of Accounts and Treasuries while e-Treasury is functioning under the control of Joint Director of Accounts and Treasuries, Konkan Region.

Pay and Accounts Office Mumbai is controlled by the Pay & Accounts Officer (PAO) who is assisted by 1 Deputy PAO, 14 Assistant PAOs 1 Accounts Officer and 328 other subordinate officials as against total sanctioned strength of 551.

Pay and Accounts Office, Mumbai is catering to a large number of pensioners (68052) drawing pension through 1511 branches of 46 different banks.

The list of District Treasuries along with details of Sub-Treasuries is given in *Annexure -1*.



While 15 Treasuries in Konkan, Pune and Nasik Regions render the initial Accounts (Cash Account and List of Payment) supported by Subsidiary Accounts (Receipt/Payment Schedules) and documents (Challans in respect of Debt Deposit and Remittance Heads and all

Vouchers, Plus/minus memoranda, etc.) every month to Office of the Accountant General (A&E)-I, Maharashtra, Mumbai, 19 Treasuries in Amravati, Aurangabad and Nagpur Regions render such accounts to Office of the Accountant General (A&E)-II, Maharashtra, Nagpur.

The Pay and Accounts Office, Mumbai renders Compiled Accounts i.e. Classified Abstracts, etc., to Office of the Accountant General (A&E)-I, Maharashtra Mumbai.

e- Treasury is rendering the account of receipts collected through Government Receipt Accounting System (GRAS) separately to Office of the Accountant General (A&E)-I, Maharashtra Mumbai.

The names of the Director/Joint Director of Accounts & Treasuries and Treasury Officers for the period covered under inspection are given in *Annexure - 2*.

Policy decision on computerization of the accounting process and requirement of any change management in application is done by Directorate of Accounts & Treasuries in consultation with the Finance department and other stake holders. The program development of IFMS modules is done by NIC Pune, except of the two modules SEVAARTH and Nivrutti Vetan Vahini for which the development and technical support is provided by the MAHA IT Team of the State Government. Data ownership is with Directorate of Accounts & Treasuries. The Security of the applications is also being managed by DAT in co-ordination with NIC.

1.3. Function of Treasuries:

Accounts

The functions of the Treasuries and P.A.O. Mumbai are governed by Rules, Manuals and Procedures set forth by the Govt. of Maharashtra.

DDO prepares Bill in the Bill Portal Module and submits the bill along with Authorization Slip to the Treasury Bill receiving counter. Treasury accepts the bill using Barcode reader in the Treasury Net Module and Paper Token is given to the DDO. Then Bill is forwarded to Audit Section who verifies the bill. If there is no objection, bill is passed on to Cheque Section for Payment. Cheque Section Generates Voucher number to bill. Payment advice EFT / NEFT / CMP is generated. Thereafter, payment vouchers are sent to Compilation Section for Accounting Purpose. Subsequently, Treasury Officer approves payment on Cash Management Product (CMP-e payment) Portal. Bank receipt and payment scrolls are received in Compilation section. Sub-Treasury prepares Receipt & Payment Account and the same is

incorporated in the Treasury Accounts. Compilation Section prepares the monthly receipts and payments and sends the same to the Accountant General offices.

Data is uploaded physically daily in Arthwahini module. The Data is then made available to other stake holders like AG and is also used for Public Portal Koshwahini. To get complete real time data from Treasury to all Stakeholders, a Centralized Treasury Net System is the only solution, wherein the Treasury Net Application Server and Database Server are centrally located and all District Treasuries and Sub Treasuries are connected to them through MPLS VPN connectivity and work centrally.

GPF

GPF authorities from Accountant General offices are sent to District Treasuries with a copy to the concerned DDO under intimation to GPF subscribers. On receiving the authority at DDO level, the DDO prepares the bill and sends the same it to the treasury. The procedure for payment of GPF is the same as in case of other bills in the Bill Portal and the Treasury Net as explained above.

Pension

Pension cases are prepared by Heads of the offices and Online Pension proposals are sent to Accountant General offices electronically and in physical form. Data of Approved Cases is transmitted by the Accountant General offices online eliminating the need to enter data again at Treasuries in Pension Module. The concerned DDO carries out identification process of Pensioners which is computerized due to linking of Pensioner to UID. Identification for Life Certificate through Biometrics is done with Jeevan Praman Portal.

Treasury Generates 1st Payment Bill and sends Pension payments to Pensioner's Account through CMP and generates monthly pension bills.

Bills for First Payment (with arrears), Supplementary Bills and Commutation Bills are generated online through Pension System. Electronic Data of First Payment of Pension is given electronically to Accountant General Office.

1.4 Position of Treasury Staff:--

The Sanctioned Strength of staff for the 34 Districts Treasuries and 1 PAO of Mumbai is 3910 out of which the Men in position is 2690 i.e. 69 % of the total strength indicating a vacancy of 31 %. Review of the shortage in Staff requirement is generally done by the DAT regularly in co-ordination with other department. Occasionally on need basis, contractual

temporary staff are hired to cope with the shortage. Treasury wise Sanction Strength and Person in position with details of IFMS training to the staff members is as under:-

Name of the Treasury	Sanctioned Strength*	Men in position	Trained in IFMS	Untrained
Ahmednagar	119	86	73	13
Dhule	65	47	41	06
Jalgaon	124	79	69	10
Kolhapur	130	102	90	12
Nandurbar	61	45	38	07
Nasik	139	101	91	10
Palghar	49	35	31	04
Pay and Accounts Officer, Mumbai	551	344	344	--
Pune	239	168	158	10
Raigad	111	68	56	12
Ratnagiri	95	65	55	10
Sangli	108	77	67	10
Satara	121	89	03	86
Sindhudurg	78	50	44	06
Solapur	117	79	68	11
Thane	139	91	80	11
Akola	73	49	49	-
Amravati	112	88	14	74
Aurangabad	116	93	93	--
Beed	88	63	63	--
Bhandara	69	42	36	06
Buldhana	92	56	49	07
Chandrapur	105	69	58	11
Gadchiroli	77	53	41	12
Gondia	74	47	39	08
Hingoli	55	36	36	--
Jalna	58	43	43	--
Latur	68	50	50	--
Nagpur	174	135	118	17
Nanded	108	82	82	--
Osmanabad	71	44	44	--
Parbhani	79	52	52	--
Wardha	78	47	38	09
Washim	58	40	33	07
Yavatmal	109	75	64	11
TOTAL	3910	2690	2310	380

1.4.1. Out of the 2690 Men in position, about 85 % Staff ie 2310 are trained in IFMS. The Training is generally over the functional aspects of IFMS applications for the users, based on their roles vis-à-vis accounting processes. There are 6 Regional Joint directors (Training) who arrange training for the Staff where topics of ‘Security and Security awareness’ is also covered. In Maharashtra State, the concept of digitally signed vouchers is yet to be introduced as such training for using digital signatures is not imparted in general.

1.4.2 The Maharastra State Processes about 1,38,724 vouchers per month for which the staff in position at Treasuries is 2690 across the 34 District Treasuries and PAO Mumbai. The periodicity of bill processing cycle is already defined as a policy matter. All bills generated by DDO and submitted to Treasuries are processed within 30 days. Every year the volume of work in March increases approximately to 1.5 times of the regular work in a month. Generally, there are no significant delays in processing of bills.

(A) GENERAL

The monthly accounts of the Government of Maharashtra are compiled and consolidated from the accounts submitted by the 34 treasuries(number of sub-treasuries323), 329 PWD & Irrigation Divisions,164 Forest Divisions, 71 Other Divisions and 1 PAO Mumbai. The functions relating to local inspection of 34 treasuries and 323 sub-treasuries are vested with Accountants General (A&E) as per the authority under Section 18 of the C&AG's [DPC] Act 1971. The inspection of Directorate of Accounts and Treasuries and its regional offices has been entrusted to the Office of the Accountant General (A&E)-I, Maharashtra, Mumbai/ Accountant General (A&E)-II, Maharashtra, Nagpur with effect from 2013-14.

The purpose of PD Accounts is to enable the Departmental Officers to incur expenditure on a particular scheme or for specific purpose(s), for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State.

As provided in Rule of Maharashtra Treasury Rules, these PD Accounts are required to be closed at the end of the financial year and the unspent balances remitted back to the Government Account by minus debit of the balance to the relevant service head in the Consolidated Fund. Further, PD Accounts which are inoperataive for more than one year should be closed and the balance in such accounts should be credited to the Consolidted fund of the state.

a] Annual Receipts and Payments of Treasuries:-

Treasury	Opening Balance	Receipt	Disbursement	Closing Balance
PAO, Mumbai	0	654884422735.00	1743333657439.88	0
Virtual Treasury	0	1644741973383.81	1644741973383.81	0
Total(A)		2299626396118.81	3388075630823.69	
Treasuries under preview of A.G. (A&E)-I, Mah, Mumbai				
Ahmednagar	0	125742278170.80	125742278170.80	0
Dhule	0	69107582183.00	69107582183.00	0
Jalgaon	0	139077750801.00	139077750801.00	0
Kolhapur	0	111934527417.00	111934527417.00	0
Nandurbar	0	49037584096.00	49037584096.00	0
Nasik	0	186942433886.00	186942433886.00	0
Palghar	0	52424641861.00	52424641861.00	0
Pune	0	598130600829.00	598130600829.00	
Raigad	0	77136122800.00	77136122800.00	0
Ratnagiri	0	50942953216.00	50942953216.00	0
Sangli	0	76141603602.00	76141603602.00	0
Satara	0	84068262090.00	84068262090.00	0
Sindhudurg	0	34784260069.00	34784260069.00	0
Solapur	0	115896143772.00	115896143772.00	0
Thana	0	252582110598.85	252582110598.85	0
Total(B)	0	2023948855391.65	2023948855391.65	0
Treasuries under preview of A.G. (A&E)-II, Mah, Nagpur				
Akola	0	65733784570	65733784570	0
Amravati	0	125001990318	125001990318	0
Aurangabad	0	201583082767	201583082767	0
Beed	0	92014374264	92014374264	0
Bhandara	0	41421529757	41421529757	0
Buldhana	0	70383407210	70383407210	0
Chandrapur	0	101660474564	101660474564	0
Gadchiroli	0	56713599266	56713599266	0
Gondia	0	45629532247	45629532247	0
Hingoli	0	34395050912	34395050912	0
Jalna	0	57702524220	57702524220	0
Latur	0	82895344072	82895344072	0
Nagpur	0	306217150099	306217150099	0
Nanded	0	113975871164	113975871164	0
Osmanabad	0	62241392571	62241392571	0
Parbhani	0	559073704490	559073704490	0
Wardha	0	48170978484	48170978484	0
Washim	0	33645384307	33645384307	0
Yavatmal	0	93242924464	93242924464	0
Total(C)	0	2191702099746	2191702099746	0
Grand Total (A+B+C)	0	6515277351256.46	7603726585961.34	0

b] Monthwise No. of Vouchers during the year 2018-19

TRY	Apr	May	Jun	July-	Aug-	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
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PAO, Mumbai	5858	10529	12817	12961	13957	13557	15869	12079	14560	15289	13597	34925	175728
Total(A)	5858	10529	12817	12961	13957	13557	15869	12079	14560	15289	13597	34925	175728
A.G.(A&E)-I, Mumbai													
Ahmednagar	1997	2816	3287	4269	3806	4032	4745	3868	4075	4120	4014	9949	50958
Dhule	1131	1507	2317	2356	1938	2124	2688	1816	2245	2228	1923	6653	28926
Jalgaon	1671	2450	3417	3359	3186	3091	4067	3338	3308	3253	3310	10241	44691
Kolhapur	2256	2631	3487	3917	3684	4212	5266	3610	3902	4758	4022	12305	54050
Nandurbar	829	1230	1530	1687	1547	1661	2465	1793	1874	1856	1802	6590	24864
Nasik	2634	4655	4766	5557	5575	5751	6306	5884	6108	6034	5367	16931	75568
Palghar	1036	1635	1791	2032	2095	2149	2706	2474	2359	2608	2908	8993	32786
Pune	5202	6736	8606	9967	9420	9840	11340	8422	10315	10855	9362	26468	126533
Raigad/Alibag	1730	2323	2687	3295	3122	3090	3890	3079	3501	3820	3410	10723	44670
Ratnagiri	1196	1612	1827	2892	2633	2327	3230	2275	2734	2804	2735	8591	34856
Sangli	1593	2092	2838	3160	2598	2880	3375	2442	2821	2869	2730	7604	37002
Satara	1525	2164	2913	3463	3302	3122	3751	2827	3195	2896	3324	8358	40840
Sindhudurg	1058	1265	1620	1983	1921	1805	2209	1941	2103	1811	2056	6140	25912
Solapur	1851	2373	3157	3324	3596	3123	4218	3329	3348	3401	3163	8425	43308
Thana	3029	4306	5183	5991	5891	5977	6587	5817	6051	6077	6210	17293	78412
Total(B)	28738	39795	49426	57252	54314	55184	66843	52915	57939	59390	56336	165264	743376

A.G.(A&E)-II, Nagpur

TRY	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Akola	1095	1693	1964	2448	2103	2202	3291	2168	2441	2722	2358	7356	31841
Amravati	2162	3177	4166	4476	4493	4357	5633	4948	5150	4698	4812	13306	61378
Aurangabad	2821	3795	4412	4441	4217	4411	5460	4460	4720	4927	4372	11861	59897
Beed	1293	1891	2468	2155	2161	2303	2753	2393	2318	2624	2614	6660	31633
Bhandara	1119	1621	1916	2203	2075	1929	3117	1753	2414	2572	2129	5821	28669
Buldhana	1059	1846	2276	2329	1971	2411	2719	2314	2383	2916	2541	7730	32495
Chandrapur	1662	3039	3439	3615	3812	3990	4881	3805	4082	4476	4061	11271	52133
Gadchiroli	1460	2143	2595	3270	2899	3239	4275	3528	3803	3813	3398	10694	45117
Gondia	952	1582	1826	2184	1763	2269	3020	2329	2408	2454	1993	7642	30422
Hingoli	537	891	1127	1057	1123	1126	1500	1310	1222	1264	1274	4056	16487
Jalna	940	1197	1624	1617	1875	1728	2382	1633	2048	1928	2094	5270	24336
Latur	1462	2177	2277	2504	2737	2556	3525	2508	2681	2897	2450	8118	35892
Nagpur	4944	6013	6765	7870	7701	8807	9997	7488	8421	8385	8203	19014	103608
Nanded	1903	2772	3177	3357	2929	3283	4069	3273	3288	3222	3301	8861	43435
Osmanabad	1072	1360	1909	1778	1891	1919	2272	1921	1951	2110	2040	5775	25998
Parbhani	992	1522	1776	1854	1696	1992	2289	1798	2001	2058	1916	4728	24622
Wardha	1218	1644	1920	2544	2226	2474	3210	2068	2515	2473	2364	7275	31931
Washim	696	851	1138	1252	1253	1354	1904	1227	1398	1698	1424	4726	18921
Yavatmal	1844	2334	2968	3330	3286	3403	4499	3384	3704	3878	3658	10486	46774
Total(C)	29231	41548	49743	54284	52211	55753	70796	54308	58948	61115	57002	160650	745589
Grand Total(A+B+C)	63827	91872	111986	124497	120482	124494	153508	119302	131447	135794	126935	360839	1664693

c] Status of GIA Bills

The Bombay Financial Rules, 1959 stipulate that for the grants released for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers concerned from the grantee institutions and after verification, these should be forwarded to the Officers of the Principal Accountants General (A&E) or Pay and Accounts Office, as the case may be, within the period specified in the sanction/release order or otherwise within 12 months from the dates of their release.

Rule Provisions regarding clearance of Utilization Certificates: Para 16.8 of the Manual of Standing Orders (Accounts & Entitlements) Vol 1

Unless it is otherwise ruled by Government, every grant made for a specified object is subject to the implied conditions-

- (i) that if no time limit has been fixed by the sanctioning authority the grant will be spent upon that object within a reasonable time (normally within one year from the date of issue of the letter sanctioning the grant) and
- (ii) that any portion of the amount which is not ultimately required for expenditure upon that object will be surrendered.

Treasury	Opening Balance		Additions		Clearance		Closing Balance	
	Item	Amount	Item	Amount	Item	Amount	Item	Amount
PAO, Mumbai	14835	12444542.06	11845	7838284.88				2983
Total (A)	14835	12444542.06	11845	7838284.88				2983
Ahmednagar	3023	18606711716	1938	17597846398	1309	10841759063		3652
Dhule	1346	5374520011	1108	8149074777	797	4085442558		1657
Jalgaon	1946	14804061338	2563	31857315232	2644	26406897094		1865
Kolhapur	962	9073211619	2369	31474288773	1876	26006471061		1455
Nandurbar	2736	9120368592	1806	15497697755	1378	8787536452		3164
Nasik	3322	34122725371	3391	40275802311	2913	22790751620		3800
Palghar	740	5003680340	1777	13530745311	1559	10979727727		958
Pune	2360	59439564304	2654	103022921217	2183	93273163202		2831
Raigad/ Alibag	1387	7484718091	1390	7579507188	1062	2898873821		1715
Ratnagiri	433	1120182400	1175	4025531340	896	4004799279		712
Sangli	1349	57167933717	848	5788975333	609	1176165321		1588
Satara	1223	7978712038	1609	8387637787	871	2284282113		1961
Sindhudurg	647	4031564831	778	4589643590	753	3794751022		672
Solapur	1199	5809037899	1444	22229328735	1084	10717319875		1559
Thane	2246	26051593369	2059	23211502158	1671	15280974127		2634
Total (B)	24919	265188585636	26909	337217817905	21605	243328914335		30223
Akola	218	778834934	256	1339329603	48	195285107		426

Amravati	165	795629059	148	221164993	26	24675510	287
Aurangabad	24	539346804	141	1529170824	49	82854671	116
Beed	37	117611366	291	4447767510	75	443851701	253
Bhandara	24	147011541	155	451764547	23	26992060	156
Buldhana	71	1525004723	417	3631725009	125	1071680402	363
Chandrapur	85	619940833	453	3364797640	106	777582630	432
Gadchiroli	165	1459478927	236	1187046668	51	382809758	350
Gondia	228	1423781507	85	396339524	11	3808995	302
Hingoli	54	556887545	159	1730947370	23	40141643	190
Jalna	52	1202302358	333	5420412868	31	317901057	354
Latur	88	938145438	128	656506051	56	134582902	160
Nagpur	100	597337539	254	4442816295	70	52363087	284
Nanded	77	1194775548	342	4049052751	40	162918711	379
Osmanabad	10	200874000	201	2023725781	30	16426705	181
Parbhani	179	1631391775	114	946329672	10	24959726	283
Wardha	147	1818243107	242	2152325506	82	742779891	307
Washim	228	1323042680	284	1581005826	61	22683364	451
Yavatmal	308	2100324843	367	1996181332	46	376519413	629
Total (C)	2260	18969964527	4606	41568409770	963	4900817333	5903
Grand Total (A+B+C)	42014	284170994705	43360	378794065960	22568	248229731668	39109

d] Position of AC/DC BILLS

PAO, Mumbai				
Treasury	Opening Balance	Addition	Clearance	Closing Balance

	Item	Amount	Item	Amount	Item	Amount	Item	Amount
PAO,Mumbai	1714	11449076555	209	4594062037	72	25076881	1851	16018061711
Total (A)	1714	11449076555	209	4594062037	72	25076881	1851	16018061711
A.G.(A&E)-I, Mah Mumbai								
Ahmednagar	15	880777	11	4987478	17	4404762	9	1463493
Dhule	30	42045471	24	44651090	35	4831551	19	81865010
Jalgaon	10	39652991	33	113518873	33	6056565	10	147115299
Kolhapur	06	669544	30	82566795	24	8634846	12	74601493
Nandurbar	08	282454	29	2219757	28	593669	9	1908542
Nasik	24	3915918	30	12024462	34	7911212	20	8029168
Palghar	05	445286	331	33879885	298	28869396	38	5455775
Pune	98	195756646	166	422760415	129	121911797	135	496605264
Raigad/ Alibag	24	3096164	86	9355266	71	6912049	39	5539381
Ratnagiri	48	6306593	47	9374536	85	8674823	10	7006306
Sangli	17	11019755	30	59480762	24	2095553	23	68404964
Satara	0	0	24	3860746	20	3340746	4	520000
Sindhudurg	4	480000	99	12187404	81	8271532	22	4395872
Solapur	18	15401267	46	70704183	37	14812448	27	71293002
Thana	30	6459250	144	27590862	116	19712008	58	14338104
Total (B)	337	326412116	1130	909162514	1032	247032957	435	988541673
A.G.(A&E)-II, Mah, Nagpur								
TRY	Openig Balance		Addition		Clearance		Closing Balance	
	Item	Amount	Item	Amount	Item	Amount	Item	Amount
Akola	6	31113690	34	146467352	11	1494136	29	176086906
Amravati	1	49000	35	3383848	27	1604834	9	1828014
Aurangabad	12	518475735	101	447669665	54	3910666	59	962234734
Beed	3	12420935	43	102509725	21	3882800	25	111047860
Bhandara	11	1476492	35	16285566	19	13093196	27	4668862
Buldhana	3	300880	25	4119451	16	2491651	12	1928680
Chandrapur	3	155200	22	27176096	10	1652692	15	25678604
Gadchiroli	6	272750	34	2405679	29	2243026	11	435403
Gondia	4	172100	25	90073533	10	3442437	19	86803196
Hingoli	7	503253	10	1810383	3	600000	14	1713636
Jalna	22	777096	23	3593234	11	1843082	34	2527248
Latur	10	25929800	59	160321064	32	1121630	37	185129234
Nagpur	19	378479447	87	498573910	53	16957991	53	860095366
Nanded	11	32149876	37	85384598	14	183900	34	117350574
Osmanabad	10	17494390	39	1629321	26	473332	23	18650379
Parbhani	1	2000	6	2284000	3	1141750	4	1144250
Wardha	1	84000	7	2241000	7	2241000	1	84000
Washim	5	32000	10	832211	3	124976	12	739235
Yavatmal	1	1500000	27	138194281	16	27862834	12	111831447
Total (C)	136	1021388644	659	1734954917	365	86365933	430	2669977628
Grand Total (A+B+C)	2187	1279687731	1998	7238179468	1469	358475771	2716	1967681012

e) Treasury wise Details of PD/PLA Account for 2018-19

PAO, Mumbai								
Treasury	Opening BALANCE		Receipt		Payment		Closing Balance	
	PD/PLA	Amount	PD/PLA	Amount	PD/PLA	Amount	PD/PLA	Amount
PAO,Mumbai	90	11341546093	90	59621480136.86	90	57249330909.39	90	13713695320.47

Total (A)	90	11341546093	90	59621480136.86	90	57249330909.39	90	13713695320.47
A.G.(A&E)-I, Mah, Mumbai								
Thana	195	62443933633	195	14554001847	195	15707802126	195	5008380959
Raigad	75	7303716678	75	10181722008	75	8696863824	75	8488641488
Ratnagiri	61	1327051671	61	228239719	61	206625576	61	1396387889
Sindhudurg	41	1361363492	41	934894957	41	905619150	41	1391152507
Palghar	95	347407374.2	95	180936218	95	78446941	95	445498605.2
Pune	213	25856785228	213	31835220913	213	32816218863	213	24579553536
Satara	68	5345864240	68	2090284468	68	762627636	68	6672885770
Sangli	57	1721058901	57	234203079	57	253769669	57	17014776968
Solapur	49	1329572053	49	856839551	49	489586486	49	1696820823
Kolhapur	64	2821018563	64	475505245	64	471805629	64	3188102419
Nasik	111	3976171868	111	1820585972	111	1816723405	111	3978980819
Dhule	31	405220085	31	472212935	31	254441276	31	625491396
Jalgaon	75	5349417772	75	5677908465	75	7478594011	75	3536406480
Ahmednagar	60	1670940493	60	1453267006	60	1254672381	60	1848710566
Nandurbar	42	626772529.2	42	114078253	42	397819638	42	330492869.2
Total(B)	1237	121886294580.40	1237	71109900636	1237	71591616611	1237	80202283094.40

A.G.(A&E)-II, Mah, Nagpur

Treasury	Opening Balance		Receipt		Payment		Closing Balance	
	PD/ PLA	Amount	PD/ PLA	Amount	PD/ PLA	Amount	PD/ PLA	Amount
Akola	39	1587760090	39	547828081	39	1097316879	40	1038271292
Amravati	59	5793759010	59	2264600239	59	4642120918	46	3416238331
Auranabad	67	5680579038	67	34382236406	67	35380887775	49	4681927669
Beed	30	705896084	30	1596683444	30	1446382062	28	856197466
Bhandara	42	1795952724	42	179260244	42	425171547	40	1550041421
Buldana	46	4848908570	46	2959405352	46	1228122418	46	6580191504
Chandrapur	50	815814476	50	1302004811	50	767627949	51	1350191338
Gadchiroli	47	256234666	47	71973554	47	247713114	53	80495106
Gondia	35	746353910	35	155385411	35	456278512	37	445460809
Hingoli	19	294050031	19	143435496	19	187308794	18	250176733
Jalna	37	389171800	37	810609764	37	874736664	37	325044900
Latur	30	630508879	30	2608277142	30	2710853503	31	527932518
Nagpur	87	15779142487	87	38691996154	87	49031734555	85	5439404086
Nanded	60	1970457575	60	1170879383	60	609058287	55	2532278671
Osmanabad	41	1322714555	41	1689216407	41	1500878490	41	1511052472
Parbhani	23	248364515	23	148530167	23	271575217	25	125319465
Wardha	36	1064101926	36	576902095	36	787645347	40	853358674
Washim	25	574450217	25	539771233	25	371015621	25	743205829
Yavatmal	56	4058033898	56	1251790731	56	3249036815	52	2060787814
Total (C)	829	48562254451	829	91090786114	829	105285464467	799	34367576098
Grand Total (A+B+C)	2156	181790095124	2156	221822166886.86	2156	234126411987.39	2126	128283554512.87

(B) DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS AND PD/PLA.

2.1 Non receipt/Delay in receipt of wanting Vouchers from Treasuries:

Vouchers that were not received with the Monthly Accounts are shown as wanting and are booked under Objection Book Suspense. The total number of wanting vouchers (where

payment involved is more than ` 50,000/-) in respect of Expenditure Heads during the year 2018-19 at close of March (Preliminary) Accounts involving ` 11.94 lakh, are as detailed in *Annexure - 3*.

2.2 Pending Abstract Contingent Bills from Treasuries:

As per Rule 303 of Maharashtra Treasury Rules 1968, Volume-I read with Government of Maharashtra, Finance Department Resolution No.MAK/1006/PK/42/2006/Viniyam dated 12.2.2008, the DC bills are to be submitted within one month from the date of drawal of AC bills. However, in exceptional cases, the DC bills can be submitted within the extended period of 3 months on the assurance given by the Controlling Officer. Further, as per Government of Maharashtra, Finance Department Resolution No.Sankshipt/2012/PK8/2012/Viniyam dated 14.3.2013, Treasury Officers should not honour any further bills presented by DDO unless DC bills for amount drawn on earlier occasion are submitted to the Office of the Accountant General (A&E)-I, Maharashtra, Mumbai/Accountant General (A&E)-II, Maharashtra, Nagpur and Pay & Accounts Office, Mumbai.

However, **2286 AC bills** amounting to ` **1700.66 crore**, in respect of **15 Treasuries and PAO Mumbai** under the jurisdiction of office of the Accountant General (A&E)-I, Maharashtra, Mumbai and **430 AC Bills** amounting to ` **266.99 crore** in respect of **19 Treasuries** under the jurisdiction of Office of the Accountant General(A&E)-II, Maharashtra, Nagpur were pending (during the year 2018-19) for want of submission of DC bills as detailed in *Annexure – 4 and 5*.

In reply, Government stated that 398 AC bills amounting to ` 240.41 crore and 190 AC bills amounting to ` 7.18crore were submitted to the Accountant General (A&E)-I, Maharashtra, Mumbai and the Accountant General(A&E)-II, Maharashtra Nagpur respectively.

Recommendations:-

Non submission of supporting DC Bills renders the expenditure through AC Bills opaque. A controlling mechanism may be evolved in the system for monitoring of submission of DC Bills within the prescribed time-limit or to restrict withdrawals from Govt. Account.

2.3 Un-reconciled Net(Dr.) differences of Reserve Bank Deposits between Treasuries and Banks:

As per provision in Rule 34 of Accounting Rules for Treasuries, the Treasury Officer has to reconcile the net Reserve Bank Deposits (RBD) worked out as per Treasury Accounts with Date-wise Monthly Statement received from Agency Banks. During 2018-19 , it was found that in **363**

cases, the net RBD did not agree with Date-wise Monthly Statement as indicated in *Annexure - 6*.

This difference accrued due to Treasury / Bank Misclassification and mainly due to CMP payment not accounted for by the Banks.

In reply, Government stated that 353 cases were settled by the concerned District Treasuries while 10 cases were under process with the concerned Banks. All treasuries were instructed to take necessary precaution in verification of Treasury receipt/payment figures and RBD figures of Agency Banks.

Recommendation:-

Treasury Officer should closely watch the CMP payments not accounted for by the Banks from time to time to avoid such differences in RBD.

2.4 Delay in submission of Monthly Accounts by Treasuries:-

The Monthly Accounts are submitted by Treasuries in two parts. The due date for submission of first part (List-I) covering payment transactions from 1st of the month to 18th is 22nd of the same month. The due date for submission of second part (List-II) is 8th of the following month to which the accounts relate. The second part includes payment transactions from the 19th to the end of the month and all receipt transactions from the 1st to the end of the month.

There was no delay in submission of Monthly Accounts by Treasuries under the jurisdiction of Accountant General (A&E)-I, Maharashtra Mumbai office. However, there were delays ranging from 1 day to 7 days in submission of account as indicated in *Annexure-7*, in respect of Treasuries under the jurisdiction of Accountant General(A&E)-II, Maharashtra, Nagpur office.

In reply, Government stated that delay was due to holidays on 2nd and 4th Saturday and Sunday, a large number of employees on election duty in March and April 2019 and technical problems in Treasury Net system/CMP Process.

Recommendation:-

Necessary corrective measures needs to be taken to make Treasury Net Software flawless not only to avoid problems of payment through CMP, but also for smooth integration of Treasury Net Module with other Modules in Integrated Financial Management System(IFMS)

2.5 Incorrect classification of Challans:-

As per Rule 441 of MTR 1968, when the daily account with challans is received from the bank, the account shall first be examined against the challans which support it.

During inspection of Treasuries there were some instances of incorrect classification of challans noticed during the year 2018-19. The credits required to be taken to one Major Head had been erroneously booked by the Treasuries to other Major Head. However, all such items had been rectified and accounted for under the correct Major Heads on receipt of correction memos in Accountant General Offices. Details are shown in ***Annexure – 8(A) and 8(B)***.

In reply, Government stated that errors in posting of challans are of clerical in nature. These errors were occurred due to technical problem as well as wrong posting in the books of Accounts by concerned DDOs and Treasury staff etc. Further, efforts to reduce such mistakes were made by giving proper training to the concerned staff of the Treasuries.

2.6 Outstanding Railway Pension claims:

Pension payments to Railway pensioners are made by Treasuries in the first instance and subsequently the amount is reimbursed by the Railways on production of vouchers by the Treasuries. The Treasuries debit the expenditure under suspense account viz Major Head (8658-102-Railways) and transmit supporting vouchers to the respective Railway Divisions directly. On receipt of monthly accounts from the Treasuries, the claim is sent to the Railway Divisions by the Office of the Accountant General (A&E)-I, Maharashtra, Mumbai. On receipt of the amount from the Railway Divisions, the suspense account is cleared. However, due to non-submission/incomplete submission of vouchers by Pune Treasury and PAO, Mumbai to Railway authorities, the amount of pension claimed was not reimbursed in full. Until reimbursement, the debit continues to appear under the Suspense head. Such amount lying under the Suspense head as on March 31, 2019 worked out to ` **2.38 lakh** as given in ***Annexure -9***.

2.7 Outstanding differences in the Broadsheet of Cheques and Bills:

The Suspense Head '8670-Cheques and Bills-104- Treasury cheques' is operated to keep a watch over the cheques issued by the Treasury Officers and their encashment in banks (paid cheques). Outstanding differences in the Broadsheet of Cheques and Bills indicate non-encashment of cheques by the recipient.

Outstanding differences in the Broadsheet of Cheques and Bills for want of Treasury paid cheques are shown in ***Annexure - 10***. It was instructed that minus balances may be checked and corrective measures taken in respect of misclassification, if any.

In reply, Government stated that out of 54 items of differences in 07 Treasuries under A.G. Mumbai, an amount of Rs. 26.91 lakh in case of 13 items were settled. In case of 5 items pending under A.G.,Nagpur, clearance was awaited from the concerned Treasuries.

2.8 Checking of vouchers selected by stratified sampling techniques:

The check of classification is performed each month on the vouchers received from Treasuries. This check is based on risk based statistical Sampling method, to implement the various checks defined in MSO (A&E) Vol.-I and in the Financial Attest Audit Manual (FAAM) guidelines. Based on the percentage of expenditure under Revenue and Capital heads, a percentage of weightage is worked out and fixed. More thrust is given to high risk areas i.e. vouchers relating to loans, investment, GIA, land acquisition etc.

Some of the minor errors seen are as under:

- 1) Forms number and type of vouchers mismatched.
- 2) Variation in amount written in figures and words.
- 3) Incorrect grant number noted in the vouchers.

Further, the discrepancies noticed during the compilation of accounts were brought to the notice of the Finance Secretary, Govt. of Maharashtra on monthly basis through 'Appreciation Note on Monthly Civil Accounts'.

In reply, Government stated that all Treasury Officers have been instructed to take utmost care while positng details of vouchers in the system.

Personal Deposit/Personal Ledger Accounts:-

2.9 Non receipt of Certificates of Acceptance of Deposits:

As per para 578 of Maharashtra Treasury Manual, the certificates of acceptance of deposits are to be obtained by the Treasuries from the concerned Departmental Officers and furnished to the Office of the Accountant General (A&E)-I, Maharashtra, Mumbai/Accountant General (A&E)-II, Maharashtra, Nagpur. Out of **1864** certificates due from various Treasuries for 2018-19, **480** certificates were not received as shown in the **Annexure - 11**.

In reply, Government stated that out of 480 pending certificates, 411 certificates were submitted to A.G office by respective Treasury Officers. For the remaining cases, the concerned Treasury Officers were instructed to obtain the balance certificates from the concerned administrators and submit them to the A.G. Office.

Recommendation:-

Timely reconciliation of the Deposits should be made and certificates of acceptance should be forwarded to the Accountant General immediately.

2.10 Non Submission of plus and Minus Memorandum:-

As per Rules 91 and 98 of Accounting Rules for Treasuries, 1992, the Treasuries should prepare plus minus memo in form IST 37 for the transactions on account of each class of deposit/each kind of stamp (judicial and non-judicial) and the \pm memo should be attached to the list of payment when monthly accounts are rendered by Treasury Officers to the Office of the Accountant General (A&E)-I, Maharashtra, Mumbai/Accountant General (A&E)-II, Maharashtra, Nagpur. The purpose of the 'plus and minus memorandum' is to watch the balance and clearance of amount from the stamps/deposit head. It was, however, noticed that 16 Treasury Officers had not furnished the \pm memos of stamps along with the Monthly Accounts. Details are shown in ***Annexure – 12(12A and 12B)***.

In reply, Government stated that all the pending plus minus memos were subsequently submitted by the Treasury Officers to AG offices.

2.11 Non-drawal of a 'nil' payment voucher by Treasuries for transfer of funds to Personal Deposit/Personal Ledger Account (PD/PLA):

As per provision of the Rule 495 (b) of Maharashtra Treasury Rules 1968, in case where the funds are to be transferred to PD/PLA from the Consolidated Fund, the unspent balance lying in PD/PLA on 31st March is required to be refunded to the Consolidated Fund.

The transfers from the Consolidated Fund to the PD/PLA account shall be effected through 'NIL Payment Bill' procedure as per Rule 19 of Accounting Rules for Treasuries and Government of Maharashtra, Finance Department G. R. No. sankirna/2015/Pra.Kra 6/Kosh Pra 5 dated 27th September, 2016. On this being pointed out in Inspection, the Government issued a Government Resolution dated September 27, 2016, instructing the treasuries to follow the 'Nil Payment Bill' procedure. However, it has been observed that the laid down procedure was not followed till date except in Pune Treasury. It was noticed that in all other Treasuries, the bills were drawn from the Consolidated Fund without following the 'Nil Payment Bill' procedure and funds were subsequently credited to the concerned PD/PLA Account by challans. As funds are credited in PD/PLA account through cash transaction, there is no track or link to ascertain funds transferred from Consolidated Fund to Public Account and also of the unspent balance of funds transferred from the PD/PLA Accounts to Consolidated Fund subsequently.

In reply, Government stated that all Treasuries were issued instructions vide letter dt. 02.05.2018 to follow the NIL Bill procedure mentioned in Government Resolution dated 27.09.2016. Reminders were also issued vide e-mail dated 29.08.2018.

Recommendations:-

It is recommended that the instructions contained in Government Resolution (GR) of Maharashtra State Government need to be followed scrupulously by all the Treasuries to track the transactions where the PLA has been opened by debiting the Consolidated Funds of State or central Govt. The Treasury Officer may instruct the administrators to follow NIL Bill procedure compulsorily under intimation to the concerned Treasury Offices.

2.12 Non-closure of in-operative Personal Deposit/Personal Deposit Accounts:-

As per Rule 495 of Maharashtra Treasury Rules, Volume-I revised vide Government of Maharashtra, Finance Department Government Resolution No.1014/Pra Ka 5/Kosha Admn 5 dated January 24, 2014 and Para 585(2) of Maharashtra Treasury Manual, PD/PLA which are not operated for more than one Accounting year, should be closed and balance at the credit of such accounts should either be paid to the PD/PLA holder after taking the cheque book back or credited to Government Accounts as Misc. Revenue under M.H. 0075 – Miscellaneous General Services, 101 – Unclaimed Deposits.

During the year 2018-19, it was noticed that (a) 8 PD/PLAs with Nil Balance and (b) 175 PD/PLAs with the balance of ₹ 75.01 crore which were non operative for more than one accounting year, were not closed. As per provision of above rule, the aforesaid Accounts should have been closed and the balance in the accounts should have been credited to Government Accounts. Treasury wise details of such in-operative PD/PLA accounts are given in **Annexure –13** and **Annexure –14** respectively.

In reply, Government stated that out of 8 nil balance PLA accounts the acceptance for closure of 3PLA accounts with PAO office was received from RBI on 01.08.2019 and the proposal for closing of remaining 5 cases was forwarded to the A.G.Nagpur by the respective Treasury Officers.

Further the Govt assured to close all the in operative PD/PLA Accounts on reconciliation of balances.

Recommendation:-

It is recommended that prompt action needs to be taken for crediting the balance lying under in-operative Personal Deposit Accounts as it affects the fiscal indicators like Revenue Deficit.

(C) DEFECTS AND OTHER IRREGULARITIES NOTICED IN THE RECORDS DURING INSPECTION OF THE TREASURY OFFICES AND SUB – TREASURY OFFICES

2.13 Details of Treasuries/Sub Treasuries inspected during the year:-

During the year 2018-19, offices of the 34 District Treasuries (including 323 Sub Treasuries), 1 PAO Mumbai, 3 Joint DATs and 1 DAT Mumbai were inspected by the Treasury Inspection parties of the Accountant General (A&E)-I Maharashtra, Mumbai and the Accountant General (A&E)-II, Maharashtra, Nagpur. 35 Inspection Reports containing 626 paras were issued to the District Treasuries as detailed in ***Annexure -15***.

2.14 Outstanding Inspection Reports and Paras:-

The primary objective of Inspection of Treasuries is to assist the departmental authorities to establish a system where Treasuries work in accordance with the prescribed rules. Irregularities pointed out by the Treasury Inspection Parties need to be rectified early by the Treasury Offices. This will enhance the efficiency of the working of Treasuries and will also bring about an improvement in the quality of Accounts.

Replies to the Inspection Reports are required to be furnished within a month from the date of receipt of report by the Treasuries.

As of March, 2019, 98 Inspection Reports and 790 paras were outstanding. Treasury wise details of outstanding Inspection Reports and paras are listed in the ***Annexure -15***.

It was noticed that 134 paras and 7 IRs pertaining to AG Mumbai upto March 2019, were settled during the subsequent year.

Recommendation:-

It is recommended that 'Action Plan' with definite time-lines may be chalked out immediately for the compliance of the pending paras.

2.15 Keeping Government Revenue outside the Consolidated Fund of State and expenditure there-from:

As per Article 266 and 204 of the Constitution, all Revenues of the State Government shall form part of its Consolidated Fund and no money shall be withdrawn from the fund without approval of the State Legislature.

The Government on the ground of making adequate funds available to the Hospitals, authorised (November 1999 and December 2008), the Heads of Government Hospitals under their control to open Personal Ledger Accounts (PLAs) in their names for keeping the fees received from the patients and utilisation of the same for repairs and maintenance of Buildings, Vehicle, machinery and equipment, purchase of life saving medicines in emergency and incurring office expenses like telephone bills and electricity bills, security charges etc.

Scrutiny of Personal Ledger Accounts of the Rural Hospitals and Civil Hospitals revealed that OPD/IPD fees, sonography fees, sale of admission form, hostel room rent, hostel

gymkhana fees, inquiry fees, arbitration fees and laboratory fees, etc., to the tune of ` **28.09 crore** had been credited to the PLA of Medical Superintendent of Rural Hospitals during the year 2017-18. The details are shown in *Annexure –16*.

Similarly, withdrawals to the tune of ` **36.78 crore** were made during 2017-18 by Rural Hospitals and Civil Hospitals from concerned Personal Ledger Accounts to meet expenditure on electricity, water charges, repair of machinery in hospitals, payment of wages to security forces on contract basis and work of cleaning of hospitals as detailed in *Annexure – 17*.

The items of the expenditure brought under the PLA transactions even includes items to cover office expenses, such as purchase of stationery, settlement of telephone and electricity consumption charges which can be well managed by regular budgetary procedures.

The system of allowing the Heads of the Hospitals to keep the Government revenue in PLAs and spending them directly is not only violative of Constitutional provisions but also escapes legislative control.

In reply, Government stated that Treasury officers have limited control on nature of transactions done by PLA administrators and this issue was taken with Public Health Department and Finance Department for necessary instructions in the matter.

Recommendation:-

The Government may consider the feasibility of other alternatives like enhancing Permanent Advance to those Hospital, etc., for smooth running of Hospitals.

2.16 Non remittance of unspent balance ` 434.95 crore by of Inspector General of Registration, Pune:

As per Government of Maharashtra G.R. No. Estt. 2001/C.R. 410/M-1 dated 31.10.2001 and A.G.,s authorization letter No . TM/authorization/ PLA/1205 dated 21.11.2001, the Inspector General of Registration, Pune was authorised Personal Ledger Account on Pune Treasury subject to conditions that unspent balance of PLA should be credited to the Government Account under MH 0075-800 at the end of every quarter.

On scrutiny of PLA of Inspector General of Registration, Pune with relevant records, it was noticed that closing balance as on 31.03.2019 was ` 387.37 crore and not credited to the Government account under MH-0075-other Miscellaneous Services. Treasury Officer was asked the reasons for non-adherence of GR dated 31.10.2001 which states that the unspent amount should be credited to the Major Head 0075 Other Miscellaneous Services on quarterly basis by drawing cheques or using challan.

In reply, Treasury Officer stated that an amount ` 300 crore to be transferred to BOT (Built Own Transfer) Agency during current financial year.

In reply, Government stated that the Inspector General of Registration, Pune was instructed to deposit ` 434.95 crore in Govt. Account as per letter dated 18/9/2018 by Pune Treasury. They have kept the balance of ` 300 crore to pay to BOT Agencies claims for emergency purpose.

Recommendation:-

Timely measures should be taken to credit the unspent balance lying in PLA Accounts to the Consolidated Fund. Keeping revenue receipts of Government outside Consolidated Fund of the State not only violates the Constitutional provisions but also impacts Revenue Deficit/ Surplus exhibited in the accounts of the State.

2.17 Unspent balance ` 4.85 lakh in Personal Ledger Account of Regional Transport Office (RTO) not credited to Consolidated Fund:

As per Government Resolution, Finance Department, Govt. of Maharashtra No.MVR1109/p.k. 422/pari-2 dated July 26, 2011 read with A.Gs authorization letter RTO/Dy.RTO authorized PLA in order to credit an amount of ` 50/- for sending driving license by post to the licensee. Authorization was subject to condition that the unspent balance of said P. L. A. should be credited under M. H. 0041-800 other receipt on every quarter ending.

Scrutiny of records during Inspection of Treasuries revealed that the Deputy Regional Transport Offices of Ahmednagar and Raigad had not credited the unspent balance ` 4.85 lakh at the quarter ending March 2018 to the of the State Government as detailed in **Annexure 18.**

In reply, Government stated that the Deputy Regional Transport Offices of Ahmednagar and Raigad had credited the unspent balance of ` 4.85 lakh to MH 0041 subsequently.

2.18 Non- reconciliation of differences and non receipt of certificate of balances in Personal Deposit/Personal Ledger Accounts (PD/PLA)

As per para 589 of Maharashtra Treasury Manual, Treasury Officer is required to obtain a certificate of balance at the end of each year from the Administrators of PLA. After obtaining such balance certificates, difference if any, is required to be reconciled and after the reconciliation with the Treasury, the balance certificates for confirmation of balances are to be

forwarded to the Office of the Accountant General (A&E)-I, Maharashtra Mumbai/ Accountant General (A&E)-II, Maharashtra, Nagpur.

However, it was noticed that:-

- In **234 cases**, there was a difference between the Treasury Balance and Administrator's Balance.
- In **380 cases**, there was a difference between the Treasury Balance and Sub-Treasury Balance.
- In **175 cases**, there was a difference between the Sub-Treasury Balance and Administrator's Balance.

Besides it was seen that in all Treasuries of Maharashtra, **153** Administrators under the jurisdiction of Accountant General (A&E)-I, Maharashtra, Mumbai and **60** under the jurisdiction of Accountant General (A&E)-II, Maharashtra, Nagpur had not furnished the certificates of balances to Treasury Officers. Details are cited in **Annexure -19 & 20**.

In reply, Government stated that out of 153 PD/PLAs of Non-receipt of Certificate of Balances as shown in Annexure- 19, 69 PD Accounts balance certificates were submitted to O/o the A.G.(A&E)-I, Mah, Mumbai.

Further, it was stated that out of 60 PD/PLAs of Non-receipt of Certificate of Balances from the Administrators of PD Accounts as shown in Annexure- 20, 17 PD Accounts balance certificates were submitted to O/o the A.G.(A&E)-II, Mah, Nagpur.

2.19 Reconciliation of Deposit balances:

Each year, Treasury Officers are required to reconcile the balances of deposit transactions with the balances appearing in the books of the Office of the Accountant General (A&E)-I, Maharashtra, Mumbai/ Accountant General (A&E)-II, Maharashtra, Nagpur. During Inspection of Treasuries, it was observed that some Treasury Officers have not reconciled the balances for the period from 2015-16 onwards in respect of M.H. 8443 Civil Deposits and M.H. 8336 Civil Deposits as shown in **Annexure-21**.

In reply, Government stated that instructions were issued vide Finance Department circular No.Sankirna-1008/ pra. kra 68/kosh-5, dt 30/03/2009 to carry out reconciliation under MH. 8336 Civil Deposits. As regards reconciliation of balances under MH 8443 Deposit, the concerned Treasury Officers were instructed to reconcile the same with the balances of A.G.office immediately.

Recommendation:-

It is necessary to complete reconciliation at the initial stage between Treasury Officer and Administrator, so that the balances are correctly depicted in the Annual Accounts which are presented to the Maharashtra Legislature.

2.20 Non-recovery of penal interest on delayed credit of Govt. receipts with Banks:

As per Para 5.11 (A) and 5.11 (B) laid down in Memorandum of Instructions issued by Reserve Bank of India and RBI letter No. DGBA.GAD No. H- 14061/31.04.2008/2006-07 dated March 21, 2007 , where the bank branch and the focal point branch are in the same city the settlement of transaction with RBI shall be done within T+ 3 days. Delayed period interest shall be imposed on the banks for the actual delayed period. The interest should be charged @ Bank rate + 2 % for delayed transaction.

During inspection of Thane, Pune and Palghar Treasuries, it was observed that penal interest for the delayed credits by State Bank of India amounting to ` 65.55 lakh was not received till date. The details are exhibited in *Annexure-22*.

In reply, Government stated that concerned Treasury Officers intimated the matter to SBI to remit the penal interest to Govt. Account immediately.

2.21 *In-accurate procedure in system for booking transactions related with reduction of expenditure:*

As per Govt. GR dated 4-3-2015, the recovery of overpayment and unspent balances is to be booked as reduction of expenditure from regular expenditure head. Further for amounts related to previous financial years, such transactions shall be booked under 911 and 912 minor heads under respective expenditure major heads.

However it was observed that the above transactions were booked under receipt major heads instead of booking them under expenditure major heads as reduction of expenditure. It was observed that in the Treasury Net System there was no provision for allowing such transactions of such recovery under expenditure head and hence these transactions were booked under corresponding receipt heads which is against the extant provisions.

In reply, Government stated that Classification of Accounts is not done at Treasury level and reduction of expenditure is shown at AG level in the Govt. Account. Rectification in the Treasury Net is required to be made for booking such transaction.

2.22 *Discrepancies in remittances made under New Pension Scheme:*

Government of Maharashtra, Finance Deptt. through various GR's and finally vide GR dt, 28.07.2017, inter alia clarified the procedure to be followed for finalization of DCPS refund cases in r/o the subscribers whose services are ceased due to retirement, resignation, death etc. before 31.03.2015.

Review of records for the year from 2012, revealed that DCPS refund cases in respect of three officials in Gadchiroli and one official in Nagpur Treasury were not finalized even

after a lapse of 5 to 7 years from the date of cessation of their services as mentioned in **Annexure 23**.

In reply, Government stated that out of 4 pending cases under DCPS, (2 DTO, Nagpur, 2 DTO, Gadchiroli), 2 claims pertaining Nagpur Treasury were settled. Remaining 2 cases related to Gadchiroli were pending with DDO..

2.23 Non-submission of Lapsed deposits Statement:

As per Rule 506 & 507 of Maharashtra Treasury Rules,1968, VOL-I and para 574 of MTM, deposit exceeding Rs.25/- remained unclaimed for more than three complete accounting years and deposit below Rs.25/- remained unclaimed for one complete account year should be treated as 'Lapsed' and credited to Government Account under M.H.0075-Misc. General Services.

Scrutiny of lapsed deposit statements of Revenue/Security Deposit of Raigad, Jalgaon and Palghar Treasuries revealed that lapsed statement was incorrectly submitted without inclusion of lapsed items .

The Sub Treasury Officers of Uran (Raigad District) and Amalner (Jalgaon) District had not submitted lapsed deposit statements for the year ending on 31-3-2018 to the concerned Treasury Officer.

In reply, Government stated that Raigad Treasury had sent the certificates of lapsed deposits to AG Mumbai and the adjustment was carried out in March 2019. The lapse deposit certificates from Jalgaon and Palghar Treasuries were still awaited.

2.24 Incorrect Classification on Challans:

As per Rule 441 of MTR 1968, when the daily account with challans and vouchers is received from the bank, the account shall first be examined against the challans and vouchers which support it. Further each item of receipt or payment will then be posted from the daily account with its challans and vouchers into the cash book.

During test check of challans of Ahmednagar,Pune,Thane, Jalgaon, and Solapur Treasuries, in respect of M.H. 8782- Remittances , it was noticed that account classification noted on challans by the Executive Engineer, P.W. Division and Executive Engineer, EGS Works Dn., were incomplete. It was simply noted as Misc. cash receipt under the M.H. 8782- Remittances. The source of cash receipt i.e. whether departmental receipts or deposits etc. were not noted with detailed classification. Details are shown in *Annexure – 24*.

In reply, Government stated that Treasury officer, Thane and Ahmednagar had submitted all correction memos in respect of the incorrect classifications to A.G.

Mumbai and the Pune, Solapur, Jalgaon & Nandurbar Treasuries were instructed to submit the same to A.G. at the earliest.

(D) MISCELLANEOUS

2.25 Stamp Account: Huge retention of stamps in the Treasuries:-

Para 13 of Bombay Stamp Manual and as per Rule 5 of Subsidiary Rules for supply, custody and sale of stamps, stock of stamps that can be held at any time should be equal to probable consumption of four months in addition to the stock required for annual consumption. Further, as per Rule 8, stamps for which there was no demand in local depot should be reported to the Superintendent of stamps as excess stock, so that they can be transferred to needy treasuries.

On scrutiny of Double lock register of stamps with plus minus memos, it was noticed that exiting stock as on 31.03.2018 of some categories of stamps was found surplus than their actual requirements as detailed in *Annexure-25*.

In reply, Government stated that the relevant data of surplus stamps was collected from all Treasuries and forwarded to Finance Department for necessary action.

2.26 Inspection of Strong Room and Issuance of Safety Certificates:

As per Rule 127 [(i) & (ii)] of MTR Vol-I existing strong room should be inspected annually by the Executive Engineer and such Certifying Officer should grant a certificate of safety of strong room. It is a duty of Treasury Officer/ Sub Treasury Officer to obtain such certificate annually. Further vide Sub Rule (iii) and (iv) of Rule 127 of MTR, District Superintendent of Police should record an order describing the position of the sentries and copies of the Certifying Officer's Certificate and of the District Superintendent's order should be hung in conspicuous places within the strong room.

During the inspection of Daund Sub Treasury strong room, it was noticed that annual certificate for 2018-19 regarding safety of strong room was not obtained from the competent authority. Further, District Superintendent of Police's order regarding sentries was also not obtained and hung in the conspicuous place within the strong room.

Further it was noticed that strong rooms at sub treasury offices, Ambegaon, Maval and Shirur, were insured for the year 2017-18. However, insurance policy were not renewed for the year 2018-19. It is risky to keep the stamps in these strong rooms without any security measures.

In reply, Government stated that Insurance Policy for Strong rooms at the respective Sub-Treasury Offices, was renewed and no police guard was kept for other strong room as there was insurance covered for the year 2018-19.

Recommendation:-

All security measured as required by Rule 127 of MTR vol-I for strong rooms may be taken at Treasury & Sub Treasury level.

2.27 Annual Verificaton of Valuables, deposited in the Treasuries:

As per Rule 114 (1) of Maharashtra Contingent Expenditure Rules 1965 and provision contained in Bombay Financial Rules 14(A) of 1959, no valuable/cash boxes/duplicate keys/election boxes should be kept in strong room unless there is prior permission of competent authority. In case, the retention period is over/lapsed further permission needs to be obtained and unauthorized period also should be got condoned from the competent authority. Further, as per Government of Maharashtra G.R.No. FNR/1096/PK-29/96/Viniyam/Mantralaya, Mumbai-32 dated 11/2/99 a fine of ` 500/- needs to recovered from the defaulter.

Articles lying without permission in the strong room of the Treasuries without permission during 2017-18 are listed in ***Annexure -26***.

Further, During the inspection of strong room and scrutiny of register of valuables, it was noticed that one cash box retained beyond authorized period was not found in strong room

Sr. No	Reg No	Name of DDO	Date of Expiry	Particular
1	88	Tahsildar Mahagaon, Dist-Yavatmal	27.11.2016	Cash Box.

In reply, Government stated that 22 offices have subsequently withdrawn their articles and fine of ` 500/- recovered from the defaulter. In case of Cash Box no 88 of Tahasildar, Mahagaon- Tahasildar paid the fine of ` 500/- and deposited to Government Account on 25.07.2018.

2.28 Non-observation of procedure for payment through CMP (Cash Management Product):

As per Government of Maharashtra, Finance Department Resolution No.1010/Pra./Kra.68/Bhag2/Kosh.pra dated 31/01/2013, all third Party payment above Rupees five thousand are required to be made by means of ECS/NEFT/RTGS to the payee's bank Account. After presentation of bills by DDO on Treasury/Sub Treasury, TO and STOs are required to make third party payment directly to the Payee's bank account instead of making

EFT/CMP to the DDO's Bank Account (After applying all Treasury Checks and if bill passed for payment). The said GR was made Mandatory by Govt. of Maharashtra to the TO/STO and DDOs in order to avoid time consumption in transition to observe transparency in the Government transaction and to avoid risk of fraud. However, Test Check of records of the Treasuries for the Financial Year 2017-18 revealed that still norms were not observed while making payments to the third party in respect of all Treasuries.

In reply, Government stated that all Treasury Officers were informed to take appropriate action as per Finance Department GR. No. Misc 1010/CR 68/part 2/Tr C-5, Dt.31.01.2013.

Recommendation:-

The violations of the prescribed procedure at the end of the year indicates that the norms were violated to avoid lapse of budget provision. Hence it is recommended that the compliance should be closely monitored throughout the year.

2.29 Non- updation of Manual:

The key function of office of the Directorate of Accounts and Treasuries, Mumbai is to monitor the administrative and accounting functions of the Treasuries. One of the important tools to monitor and control these functions is to obtain the information/Data in the prescribed format from the Treasury Office/Regional Joint DAT offices.

As verified from the manual furnished, it was observed as under:-

1. The manual had not been updated since 1964 and hence no information is available in respect of establishment of the Regional Joint Directors offices and their functions.
2. No manuals had been prepared for duties and powers of the Joint Directors offices
3. The list of returns/reports to be obtained from the Sub-ordinate Offices was not available in the manual.

However a list had been furnished in respect of returns/reports which were being obtained from the Sub-ordinate Offices. As verified from the list, most of returns are related to administrative functions. The returns in respect of the following key areas in accounts were not being obtained

- Submission of Accounts to AG Office on due dates (for e.g. 1st list Vouchers by 22nd of the Month and 2nd list of Vouchers with LOP and Cash Account by 8th of the following month).

- Reconciliation of Receipts between Treasuries and Departmental Offices.
 - Reconciliation of Differences in RBD along with the reasons for the said differences.
 - Recovery of penal interest reported by the AG Office.
 - Balance certificates obtained by Treasuries from PD/PLA holders at the end of the year.
 - Reconciliation of balances lying in PD/PLA as well as under the Major Head 8336 etc. as per Treasury Accounts and AG Office.
 - Clearance of Objection Book Suspense and Treasury Suspense.
 - Reconciliation of expenditure incurred by Treasuries.
4. Further, due to Computerization, introduction of Cash Management Product, Conversion of Treasuries and Sub Treasuries into Banking Treasury, etc., changes are introduced in treasury functions such as non involvement of cash, issue of cheques, partial issue of stamps from Treasuries and Sub Treasuries. This has necessitated rewriting or updating the manuals and Rules related to Treasury and Sub Treasuries with latest changes in function, procedures, reporting, etc., but action to update the manuals was not initiated till date.

In reply, Government stated that BFR, 1959 & MTR,1968 was being revised at Directorate of Accounts & Treasuries level.

2.30 Non-preparation of Manuals for Treasury Net, etc.:

The Directorate of Accounts & Treasures is responsible to deal with treasury procedures, issues regarding amendment to the Maharashtra Treasury Rules.

Consequent on computerization of Government Finance and Government Account working in Treasuries, Sub Treasuries, Joint Director, Directorate of Accounts & Treasuries and Directorate of Accounts & Treasuries, Mumbai have been switched over to computer and the work culture changed drastically. Thus, a manual on how to work in computer environment specially with Sevarth, Treasury Net, Arthwahini, Nivruthivahini, Vetanika etc. needs to be prepared. The manual should give detailed process, relevant to screen, windows, menu bar, etc. for smooth working in Treasuries and other offices.

In reply, Government stated that Manuals for Beams, Bill Portal, TreasuryNet System, and Sevaarth System was already prepared & made available to DDOs on homepage of systems. Regular updation of online manuals is also done by Computer section in DAT. Arthwahini is Data Management Portal hence there was no need of manual to be published for Treasuries & DDOs.

CHAPTER–3 GENERAL PROVIDENT FUNDS

(A) GENERAL

Accountant General (A&E)-I, Maharashtra, Mumbai maintains 1,52,906 live General Provident Fund accounts of state government employee other than CI-IV. Due to misclassification, there are 632 unposted items and 60,242 Missing credit. Accountant General (A&E)-II, Maharashtra, Nagpur maintains 84,597 live General Provident Fund accounts of

state government employee other than Cl-IV. Due to misclassification, there are 1119 unposted items and 11798 Missing credit.

(B) DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF GPF ENTITLEMENTS.

3.1 Wrong inclusion of transactions under GPF (State):-

During the year 2018-19, it was noticed that in a number of cases there were misclassification of transactions under the Sub head “Other than Class IV under the Minor Head 101-General Provident Fund. Treasury-wise misclassification of transactions is given in *Annexure- 27 and 28(A) & (B)*. However, rectification/necessary action on the misclassified items was already been taken in this office.

Recommendations:-

The Government may consider initiating comprehensive preventive measures in the computer system to mitigate such misclassification.

(C) DEFECTS AND OTHER IRREGULARITIES NOTICED IN THE RECORDS DURING INSPECTION OF THE TREASURY OFFICES AND SUB – TREASURY OFFICES

Nil

CHAPTER – 4 PENSIONS

(A) GENERAL

During the year, in Accountant Genral (&E)-I, Maharashtra, Mumbai , 36,304 pension cases were received. Out of that 20,600 cases were regular pension, 2,205 cases were family pension, 10,590 were revision cases and 2,549 were other cases. In the office of the Accountant

General (A&e)-II, Maharashtra, Nagpur 21,961 pension cases were received. Out of that 13,773 cases were regular pension, 1,551 cases were family pension, 5,679 were revision cases and 958 were other cases.

(B) DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF PENSION ENTITLEMENTS.

Nil

(C) DEFECTS AND OTHER IRREGULARITIES NOTICED IN THE RECORDS DURING INSPECTION OF TREASURY OFFICES AND SUB-TREASURY OFFICES.

4.1 Non revalidation of Gratuity Payment authority after the expiry of one year:

On scrutiny of DCRG authorities in Treasury Offices for year of 2017-2018, it was observed that neither payment was done nor the authorities were returned to Accountant General Offices for revalidation after the expiry of one year in respect of 61 DCRG orders mentioned in the *Annexure 29*.

In reply, Government stated that Treasury Officers, Sub-Treasury Officers were informed to take necessary precaution while passing the DCRG bills so as to promptly send any time-barred authorities for revalidation to respective AG offices and dispose off the matter urgently once these are got revalidated.

Recommendation:-

The Treasury Officers may be asked to ensure timely action in payment after revalidation of DCRG authorities in future.

4.2 Excess payment of Pension and Gratuity:

During Inspection of Treasuries and Sub-Treasuries for 2018-19, excess payment of pension and irregular payment of DCRG amounting to ` 17 lakh in respect of 22 cases were noticed in the jurisdiction of Office of the Accountant General (A&E)-I, Maharashtra, Mumbai. Treasury-wise details of excess/irregular payment of pensionary benefits are exhibited in Annexure. Excess payment of family pension/overpayment of DCRG and overpayment in respect of 32 cases noticed in the jurisdiction of office of the Accountant General (A&E)-II, Maharashtra, Nagpur are exhibited in *Annexure-30 (Annexure-30A and 30B)*.

In reply, Government stated that in case of A.G. Mumbai, out of the overpayment of pension of `17.00 lakh, an amount of `2.40 lakh was recovered and the remaining amount of `12.33 lakh would be recovered in installments from the concerned pensioners.

In case of PAO an amount of ` 59751/- was recovered in one case and remaining 3 cases were pending.

In case of AG Nagpur, out of total overpayment of pension /DCRG of ` 30.28 lakh, an amount of ` 17.53 lakh was recovered and recovery of ` 12.75 lakh was in progress.

4.3 *Undrawn Pension/unauthorized retention of closed PPOs:*

As per Rule 360 of Maharashtra Treasury 1968, Pension and Family Pension undrawn for more than one years should be intimated to the A.G along with PPO and list containing names of such pensioners quoting reasons for undrawn pension

On scrutiny of relevant records during inspection of treasuries for the accounting year 2017-18, it was noticed that pension/ family pension amounting to ` 2.31 crore in respect of 1053 cases were lying with respective branch of Banks due to death of the pensioners and family pensioners as detailed in *Annexure-31*.

All the Treasury Officers were informed to obtain the information of undisbursed amounts lying with banks and to credit such amount into Govt. Account immediately.

In reply, Government stated that out of 1053 cases of undrawn pension, 213 cases amounting to ` 45.63 lakh was recovered and in the remaining 840 cases amounting to ` 1.86 crore, recovery was in progress.

Recommendation:-

An MIS system in electronic format preferably needs to be immediately evolved to track undisbursed pensions and ensure strict adherence to GR issued in this matter.

4.4 *Non Deduction of Income Tax from the Pension Payable:*

As per Section 194 of Income Tax Act 1964, the payment of salary/pension which is more than the taxable limit for a Financial Year, the Organization/Authority who make the payment of salary/pension shall be liable to deduct Income Tax from the Salary/Pension Payable and issue a TDS Certificate in Form 16 for the effect of deduction of Income Tax to the pensioner whose tax was deducted.

On a Test Check of first payment of pension against the PPOs issued in respect of various Treasuries, it was observed that the Treasury Office has not deducted TDS amounting

to ` 29.10 lakh while making the payment of first pension to pensioners as detailed in *Annexure-32*.

In reply, Government stated that in Treasury Offices TDS was deducted for the assessment year 2018-19 at the end of the year upto Feb,2019. There were delays on the part of pensioners to produce investment proofs & also they pay tax directly by adding all sources of their income while filing ITR in some cases. Treasury Officers were instructed to deduct Income Tax as per existing rules and provisions in IT Act.

4.5 Strengthening of control mechanism for avoiding overpayment of pension:

As per GRs. Nos. SENIVI/1004/185/ SEVA-4 dated 20/7/04 and SENIVI/1007/36/ SEVA-4 dated 18-2-08 of Finance department, Maharashtra State, Mumbai , 50% DP merger or dearness relief was not admissible to the employed / re-employed pensioners till the date of their retirement from service. For implementation of this, a control mechanism had been developed. Accordingly, every Head of Office is required to intimate the details of employees in his office who are drawing pension / family pension to the Treasury Officer/Sub Treasury Officer every year in the month of June.

It was observed that this information was either not submitted by all the Heads of office or submitted quite late which resulted in overpayment of dearness relief to the pensioners/family pensioners. Later, when the fact comes to notice, the recovery of overpaid dearness relief on pension is effected. Possibility of continuous overpayment due to non-disclosure of fact can not be ruled out. This indicates that the control mechanism was not very effective which results in overpayment and its subsequent recovery.

In reply, Government stated that Head of Office is required to intimate the details of employment/re-employment of pensioners in his office, every year in the month of June. At present, no such mechanism is available in the system to observe any delay or non-submission. All Treasury Officers were instructed to co-ordinate with DDOs regarding this issue and avoid any overpayment of pension in such cases.

CHAPTER- 5

IT CONTROL AND IT SECURITY

5.1 Computerization:--

The Government of India under National e-Governance Action Plan (NEGAP) had approved (July 2010) the scheme for Mission Mode Project (MMP) to provide financial support to the State Governments to computerize the Treasury functions in order to make the

budgeting process more efficient, improve cash flow management, promote real time reconciliation of accounts, improve the accuracy and timeliness in Accounts preparation and bringing about better financial management, transparency and efficiency in public delivery system.

Computerization of the Treasuries and the Sub-treasuries in State of Maharashtra has been undertaken and has been completed to a considerable extent. Treasury Net presently working on local server situated at each District Treasury. Initiative to make available transaction/voucher level data to Accountant General is completed through Arthwahini portal. After verification of data and approval of A.G, the data is transferred to Accountant General's system directly. The State Govt. is planning to give the data online to Accountant General Offices looking at the security aspect of the data exchange.

State GST Portal is developed by NIC, Pune and made live from July 2017. This portal is integrated with GOI's GSTN portal and RBI's e-Kuber for accounting all state GST receipts. The monthly accounts of GST are compiled and submitted to Accountant General Office Mumbai by Virtual Treasury Office, Mumbai.

5.2 Status of Computerization of Treasuries :

The Department of Finance, Government of Maharashtra has undertaken several e-Gov initiatives from time to time. This has been undertaken to improve financial efficiency of the State by automating budget processes, pay roll and other personal claims of employees, accounting of expenditure, receipts and various other treasury related functions. The State has adopted Integrated Financial Management Systems (IFMS). It aims at integrating various financial activities with a view to bring them under e-governance frame work.

5.3 Areas of computerization where further improvement is required:

1. In the era of computerization, the following bills are prepared manually.
 - a) Bills of Leave Travel Concession of employees are prepared manually and the bill portal is not used as there is no provision in bill portal for LTC bills.
 - b) D C bills are prepared manually against the AC bills drawn and being submitted to AG office through Treasury. The AC bills which are already processed in Treasury

Net application are therefore not linked through system due to the manual process of D C bills. Hence Treasuries find difficult to keep track of outstanding AC bills which is required as per rules 303 of Maharashtra Treasury Rules 1968.

- c) Refund vouchers are prepared manually for refunding the excess revenue collected by the government. Refund vouchers are adjusted as Deduct receipt in AG offices. At present no provision for such classification of deduct receipt for refund vouchers exist in Treasury net system hence these vouchers are prepared manually and accounted as payments instead of deduct revenue (minus credit).
2. The Maharashtra State has yet to start digitally signed accounting process like e-sanction, e bill, e voucher etc. The State government has however taken steps to start a pilot project of digitally signed bills /vouchers for a few contingent bill.

5.4 Availability of necessary infrastructure:

The database servers are at Tata Communication Ltd data centre at Mumbai and a Disaster recovery site at Hyderabad. The server at the data centre belongs to DAT. Desktops and printers are available at Treasuries which is adequate , however obsolete hardware which are more than 6-8 years old are to be reviewed for replacement. Huge numbers of multifeed scanners will be required to scan the supporting sub vouchers for digitally signed vouchers. Similarly, a study of robust and Secured network environment is to be done by a Network Auditor for its readiness for digitally signed vouchers processing concept. A policy decision is to be taken on the physical custody and storage of the sub vouchers which is inadequate at present.

5.5 Lack of formal Documentation :

By way of enunciating an IT policy and strategic documents an organization demonstrates its ability to reasonably protect all business critical information and related information processing assets from loss, damage or abuse;

The Treasury and DAT could not provide key documentations of Various IT Strategic plans, as listed below which would demonstrates its ability to reasonably protect all business critical information and related information processing assets from loss and conformity to applicable contractual and regulatory requirements.

The Inspection team requested for the following documents from Thane Treasury as well as DAT which could not be provided.

- i. Feasibility Study reports of IT Initiatives , SRS
- ii. IT Operating Standards

- iii. Security policy,
- iv. User access policy, & Data Access Matrix
- v. Network policy & Net Security Standards
- vi. System Development Plan/Manual for each module
- vii. Program change control policy
- viii. Data Centre operation plan
- ix. Capacity Planning in IT areas
- x. Contingency & Disaster Recovery Plan
- xi. Strategy and Policy document for use of Digital Signature in Accounting processes.

In reply Govt. furnished Annexure–1 as provided by the Directorate of Accounts and Treasuries where in all Documentation of Various IT Strategic plans, as listed above, were enumerated for verification by the A.G.Office.

5.6 *Required Change Management in Treasury Net Application Processes Post Connectivity on Central Servers :*

The Sub Treasuries of Thane District are connected on Central Server. However, it was observed that the accounting process of generation of voucher numbers by main Thane treasury after submission of accounts by Sub Treasury remains the same i.e. voucher nos. still continue to be generated only at the main treasury, instead of being generated at the Sub treasuries itself. The treasury net app which the sub treasury were using on a local desktop, they are now using the Treasury net app on a Central server through internet. It is thus seen that even after the implementation of Central Treasury server, process of account submission and voucher number generation at a later date by main Treasury remains the same. This defies the very purpose of connectivity on the Central server which envisages real-time integration and compilation of sub-treasury accounts with Main treasury accounts. The objective of centralized accounting process is not resolved.

In reply, Government stated that 323 Sub-treasuries and 18 District Treasuries were migrated to Central Treasury Server hosted at M/s. TCL, data centre. The migration of remaining 17 District Treasuries and PAO would be completed in this financial year. Hence the function related with Treasury is centralised. In second phase generation of voucher number at Sub treasury level and incorporation of Subtreasury accounts into district treasury account on real time basis would be developed.

5.7 *Integration of Sevaarth Salary bill data with Treasury net to reduce use of papers in printing of salary bill details: _*

Sevaarth and Treasury Net though being part of the IFMS modules are operating as Separate and independent Applications.

All the bills except Salary bills prepared by the DDOs are directly routed through the Treasury Net system as there is a integration of bill submission and Treasury Net modules, resulting in the direct mapping of bills submitted/passed and voucher Nos. generated. However, Sevaarth, being an independent system, salary bills prepared through the sevaarth system and supported by printed copies of supporting documents are physically submitted to the treasury net system. The electronic integration between Sevaarth and Treasury net is non-existent.

Further, it is observed, that there is no automated updation of voucher nos. in respect of passed bills and there are no logs to directly monitor the status of bills submitted by sevaarth and not passed by the treasuries. Further, consequent to the implementation of e-schedules, by AG Office, wherein the GPF schedule data is received electronically from sevaarth, it seen that there are few instances of mismatch between the amounts of GPF deductions reported by the Sevaarth system vis a vis the amounts passed by the treasury net system.

In reply, Government stated that the feasibility for integration of Sevaarth and Treasurynet was being considered. The functionality envisaged can be incorporated once the concept of e-bill and e-voucher materialized. The process of updation of voucher numbers for the pay bills passed in Treasury Net system to Sevaarth system is in place through Arthwahini. For better understanding real time data of bills with mismatch of GPF, may be shared with DAT and NIC to develop proper mechanism to avoid such discrepancies.

5.8 *Validations in some key fields of Bill Portal Applications:*

Bill portal is an important first step in the processing of bill. As the bill is the basic document, validations on key fields are of utmost significance to ensure validity and correctness of payments. While conducting a system walk through of Bill portal app at Thane treasury the following validation requirement were noticed which need a review for appropriate modifications

- i. While finalizing the TA and medical bill, the advance amount is not displayed and the it is apparently not linked to the final bill processing screen. This may lead to any advance granted remaining un-adjusted while passing the final bill.
- ii. There are no validations in the bill portal to ensure that bills are prepared only for authorised members of the family. Typically, the system should validate the details of family members vis a vis a master. Further, it is seen that even the details of the Govt. official is not linked to the information available in SEVAARTH. It is observed that there is no integration between the bill portal and Sevaarth database.
- iii. There is no check or restriction on the amount for Room rent of hospital . Any random amount was being accepted as room rent. It is suggested that controls may be built to limit the room rent based on the eligibility criteria by providing a suitable LOV or by any other mechanism.

- iv. There is No control check on duplicate payment of Telephone and Electricity bill or monthly partly yearly payment of recurring nature.
- v. The Contractual Service master which enlists employees on contractual basis does not have check on appointment and validity date or Date of Birth of the contractual employee. The date fields in the masters of contractual employee lacks field level standard checks. Further, the purpose for which contractual appointment is not mentioned in the master.

In reply, Government stated that Realtime linking of Sevaarth with bill portal was in process for finalization T.A. & medical bills.

There is no Govt Resolution, rules or guidelines regarding charging or limiting the room rent as per Class of Employee or Grade Pay of Employee. Room rents are not fixed by the Government by any GR, Rules or guidelines. In GR dt.19/03/2005 only the percentage are given how to give the reimbursement of Room charges.

All DDO's have to enter their Telephone, Electricity Consumer Number with details for first time. After all this details captured by Bill Portal system the duplicate payment for any period is not allowed by the system

For contractual services following validations are introduced in Bill Portal system as per GAD GR. Dated 17.12.2016.

- **Retirement age has been restricted up to 58 years.**
- **Maximum age for an appointment of employee is restricted up to 65 years.**
- **Employee can be appointed for maximum 3 years only.**
- **Employee can not be deputed more than one places at same time.**
- **Employee must have to be retired for Contractual employment.**
- **PAN, PPO Number, Treasury details, Date of Birth, Date of Retirement, Employment Class and Basic Pension are captured.**

5.9 Incomplete capture of data for GIA and AC bills:

In the computerized setup every component of the bill/voucher needs to be captured which would be electronic data of the bill/voucher.

On a system walk through for GIA Bill generation the following information is found either not captured or not mandatory in the data entry screen of Bill portal.

- i. GIA issuing authority
- ii. GIA Purpose
- iii. GIA Recurring or Non Recurring
- iv. GIA Sanction Order
- v. GIA sanction date
- vi. GIA Beneficiaries name

Similarly for AC bills although provision is made to capture Sanction order number and Sanction order date it is seen that the information is not captured by DDOS and hence it needs to be made mandatory.

Further, It is also noticed that an MIS report of previous outstanding bills (UC for GIA bills & DC bill for AC bills) is not provided in the system. This report enables control to restrict unlimited drawl of GIA/AC bill by the DDOs without submitting UCs/ACs Bills as per Rule. The electronic data of GIA vouchers and AC bills can be provided to AG office once all the required information is captured is available in Treasury net system.

In reply, Government stated that as per the MTR, the detail bills of the AC bills drawn on the Treasury is provided with monthly accounts to Accountant General. The Utilization Certificate is given by DDO directly to the Accountant General hence is not captured in the system.

The reply is not acceptable as in GIA conditional/non-conditional ,sanction order, name of beneficiaries & amounts transferred to their Account is not available, which is required in view of instructions in the GR dated 18.4.201 & 31.01.2013 issued by Finance Department, Mantralaya..

5.10 *Computerization of Personal Claims of employees:*

Currently employees personal claims bills are prepared by DDOS and some of the payments to the beneficiaries are done through DDOS bank account if the beneficiary/employee is not registered by DDO for direct payment. This leads to undisbursed amount if any remain outside the consolidated fund till the refund of the same by DDO resulting the amount being not a part of the cash balance of the Government. Further, the Personal claim bills drawn by DDOs is not linked to SEVAARTH and as such lacks the validation of the employee and other attributes with the employee master.

In reply, Government stated that the development of the system in Bill Portal for generation of personal claims like TA, medical etc. is under process. The validation of the employee and also of other attributes will be linked to Sevaarth. All the treasury officers and sub-treasury officers were directed to ensure that the payment is made directly into the bank accounts of beneficiaries.

5.11 *Logical Access in Bill portal:*

It is seen that in Bill portal a single user id which is the DDO Code has been assigned to the two roles viz. DDO assistant and he DDO with different password. Thus the login ID remains same for users on bill portal and the users are identified only be passwords . This arrangement is not as per best practices. Further, such an arrangement would make the audit trails ineffective, as the updation/insertion carried out by different users cannot be traced back to a specific user.

In reply, Government stated that in Bill Portal single user id which is DDO code is assigned to roles i.e. DDO Assistant user and DDO himself with different password and captcha. This utility is developed due to frequent transfer of DDO and their assistant. The Audit trails are available in the system to trace out the work done by DDO and his assistant. Hence as per the IT act 2000 the security features like captcha is introduced in the system.

5.12 Audit Trail & Log collection method:

NIC had intimated that the following logs are maintained

- Database diagnostic log
- Apache system error and access log
- Role based application access control
- IP based application access control (only for Central Sever connected Treasury)
- Version Control
- Security audited system
- Session handling
- History tables to keep track of insert/edit/delete of data from tables

One of the log collection methods is to capture IP address of the client desktop through which the IFMS modules are accessed. Information for The client IP captured for Bill portal by the DDO Code 12013270 which pertains to Thane Treasury as a DDO was sought for cross verification. The information of Client IP address provided do not match with the IP address used by within Thane Treasury. The IP address of Thane Treasury is “192.168. X. X” while the information provided for the said DDOcode12013270 is “182.57. X. X”.

Treasury Code	DDO Code	Date	Time	IP_ADDRESS
1201	3270	3/15/2019	17:36:46	182.57.164.186
1201	3270	3/15/2019	17:41:12	182.57.164.186
1201	3270	3/16/2019	12:23:47	182.57.218.88
1201	3270	3/16/2019	12:47:38	182.57.218.88

In reply, Government stated that the methodology intimated by NIC for Audit Trail & Log collection and the above mentioned suggestions by the A.G. Office would be maintained in the system in future for ready reference.

5.13 Audit Objection master in Treasury Net Application not updated with recent GRs:

In a System walk through of Treasury Net application Audit Objections in the bills are entered manually and the List of Values (LOVs) for Audit Objection is not updated with the

latest Government Resolutions. The objections therefore entered manually are very cryptic non standard abbreviations are used and not clear in some cases. Appropriate list of Audit Objections can help to rectify the types of discrepancies repeated in the bills and can be a good data for creating awareness among the DDOs for higher level of compliance in preparing the bills as per rules.

In reply, Government stated that audit objection master with the appropriate authorities was prepared and the objection module is developed for selection of objections for each type of bill including general objections which can be used for all types of bills. The objection slip is also generated through the audit module and the trail of objections for each bill along with details of DDO code, bill number; date, amount etc are maintained. The above development is under scrutiny at Pune Treasury and would be made available to all treasuries within 15 days of time.

5.14 *NivruttiVetanVahini (NVV) Allows editing key fields of electronic data forwarded by AG office:*

NivruttiVetanVahini is the pension module of the IFMS. The electronic data of PPOs is provided to Treasuries by AG offices which is uploaded into the NVV. The Pension payment bill/ vouchers is generated based on the electronic data validated with the physical copy of the Pension authority from AG office.

It is observed that, most of the important fields like Pension amount, Family members details are editable in NVV which overrides the electronic information received from AG office. This can lead to incorrect pension authorization. The NVV team operating the Pension voucher generation mentioned that the editing in Pension Bill payment is done in cases of corrections of revision of pension cases.

In reply, Government stated that there is no facility in Nivruttivetan Vahini for the online revised pension cases which are received from AG office, Hence the facility would be developed by MahaIT team.

5.15 *Non Generation of GPO payment bills through NivruttiVetanVahini (NVV):*

It is observed that Gratuity Payment is not processed through NVV except for the education department. Although electronic data is provided by AG office for GPO to NVV portal, this remains underutilized at the GPO bills are prepared by DDOs. Therefore, the verification of GPO Payments vis-à-vis the authorization by A G office hence also becomes difficult. The automation process remains incomplete due to non Generation of GPO bills by DDOs of other than education department through NVV.

In reply, Government stated that this issue would be taken up with competent authorities for making necessary modifications in Nivruttivetan Vahini.

5.16 Non capture of PPO number in Treasury Net system processed in NVV:

Pension payments are processed through Nivrutti Vetan Vahini (NVV) based on the electronic data provided by AG office. It is seen that the PPO number is part of the data till the data is pushed to Treasury net system for bill processing. Once the Pension Bill data is in Treasury net system, the PPO number which is an important key field is not available in the Treasury net system. This makes it difficult to electronically link the PPO authorize vis-à-vis the Payment made.

In reply, Government stated that the modification in the Treasury Net system as suggested will be made.

5.17. CMP Portal and seamless integration of bank scroll :

Most treasury payments are made through SBIs CMP Portal. However the transaction process is T +2 which delays the finalization of accounting process as there is delay in receipt of bank scroll and lacks seamless integration of bank scroll with the IFMS modules. The existing processes of payment which requires review for the following areas

- i. All electronic payments related to treasuries be through direct integration with the State IFMS modules.
- ii. Define follow-up action for uncredited or failed payments with a view to limit the parking of funds in suspense for a limited period only
- iii. Seamless entry of e-scroll from RBI to Treasury for easy reconciliation.
- iv. The CMP mandate/file executed on the desktop of the designated user though secure can be duplicated by renaming the mandate file which can again be uploaded leading to a possibility of double payment. This needs to be reviewed.

In reply, Government stated that all the Treasuries and sub treasuries where SBI is banker to government all the electronic payments are made using CMP. At PAO Mumbai e-kuber of RBI is being used for electronic payments, extension of this facility to all Treasuries and sub treasuries where SBI is not banker to government is being considered. Based upon this experience, e-kuber facility would be extended to all treasuries subtreasuries across the state. Follow up with SBI for details for failure of CMP payments system was being made. Seamless entry of e-scroll from RBI to treasuries/PAO has been developed and is in place. At the time of development & integration with SBI-CMP module duplication by renaming the mandate file which again can be uploaded for double payment is taken care by the system and the system itself denies this kind of double payments.

5.18 Analysis of employees master of SEVAARTH:

SEVAARTH is an employee master and Salary bill generation database. The SEVAARTH Employee master is important for GPF and Pension related interface with AG office. On an analysis of the SEVAARTH master the following discrepancies was noticed:

- i. **Inconsistent Designation** of employees is seen in the data implying that the designation entered has not been mapped with the designation operated by the State Government. A few sample of the data is given below wherein it can be seen that the Designation like “Accounts clerk” is entered in 4 different format or “Administrative Officer” is spelt in 3 different format.

DSGN_NAME	COUNT(*)
Account - Clerk	143
Account Clerk	7
Account Supervisor	2
Account Supervisor	4
Accounts Clerk	165
Accounts Clerks	1
Additional Commissioner	15
Additional Commissioner	1
Administrative Officer	5
Admin Officer	13
Administrative Assistant	1
Administrative Asst	4
Administrative Officer	1
Agriculture Officer	369

In reply, Government stated that data is carried forward/migrated from old Sevaarth System which was previously developed by NIC team. Activity for Data Cleaning was further planned to create new table for Designation as per 7th Pay Commission Notification. And as per GR of Designations issued by respective department.

ii) Duplicate Sevaarth ID :

On a query to count duplicate Sevaarth ID, the query returned 1878 records with duplicate SevaarthID . A sample list of the first five rows is given below:

No. of counts	Sevaarth ID
2	DGPPHJF9501

2	DHSKRJF9301
2	DGPGRBM9005
2	AHDRSGM6501
2	DGPVASM9402

In reply, Government stated that the Data provided by MahaIT team contains Duplicate Sevaarth id but provision was already made in Sevaarth to prohibit Duplicate Employees from Configuration.

iii) There are 454 records whose year of End of Service is 2060 and above upto 2095 , this seems to incorrect due to the fact that if a person of Date of birth year 2000 would ideally join Government service after attaining age of 58 years and his Date or Retirement would be around 2058/2060. The End of Service for these employees whose Date of birth is above 2060 need to be checked.

In reply, Government stated that the Data need to be reconciled with MahaIT team. Members of Legislature as well as Cabinate ministers , State Ministers and Personal Assistant of members was configured in Sevaarth and Salary of them is generated through Sevaarth,. For the member/Ministers, Superannuation age is taken as 99 yrs for Employee configuration.

iv) Inconsistency in the Grade pay of employees: The Grade pay of the employees is in the range of Rs 1 to Rs 10521 as listed in the Annexure – II. Grade pay is an important component of the pay which can be linked to the grade pay master . The inconsistent data of various range of Grade pay may be verified.

In reply, Government stated that this activity was taken up in Data cleaning.

5.19 Lack of access controls in Sevaarth module:

i) Maintaining the DDO profile is an important function in managing the DDOs and Sub DDOs within the Sevaarth module. It controls the mapping of DDOs and sub ddos and maintenance of DDOs such as adding/modifying and removal of DDOs. It is seen that this important function has been assigned to the DDO Asst. role and any modification/addition done by DDO Asst. role is saved in the system without the approval of the DDO. This presents an application risk as any unauthorized addition/modification of DDO details may lead to salary bills being prepared in respect of unauthorized DDOs.

In reply, Government stated that the process of updating of DDO Profile would be changed as suggested by A.G.Office.

ii) The computation of date of retirement is a critical component in any pay bill system. Additionally in Sevaarth, it assumes greater significance as the Pension proposals are forwarded to AG office based on the Date of retirement/end of service. It was seen that the

Date of retirement of an employee/ end of service of an employee is being captured through a screen. Further, it was seen that this is not authenticated by the DDO. Lack of access controls and application controls in capturing the Date of retirement may lead to incorrect capture of end of service details leading to attendant errors in preparation of salary bills and forwarding of Pension papers.

In reply, Government stated that the suggestions by A.G.Office would be implemented and if possible the process of execution of end of Service in Sevaarth would be changed.

5.20 Lack of Application controls in Sevaarth:

- i) The expenditure on salary by a ddo is to be booked to only to the scheme code assigned to the department. For this purpose, the scheme codes relating to the ddo have to be added in the ddo profile screen. It is seen that there is no validation to restrict the Scheme code to the authorized scheme codes to be operated by the DDO/Dept. This may lead to the expenditure on the Salaries being booked to wrong scheme codes.

In reply, Government stated that as the scheme master available in IFMS (BEAMS) is integrated with Sevaarth, so as per the Major Head all the Scheme details can be displayed for selection. User can select Pay Related Scheme and save accordingly in given tab named as DDO Scheme .

- ii) Non linkage of HRA/License and Quarters allotments: It is seen that allowances are assigned to employees in master and every month these are inherited from the previous month's data. In case an employee is allotted a Government quarter, the HRA would be allowed to the employee based on the previous months data. There is no linkage of HRA allowed and license fees to be recovered based on the allotment of quarters.

In reply, Government stated that DDO is responsible to enter details of Govt Accomodation. The System is made user friendly. So DDO has to select/deselect Employe eligibility as per Employee configuration details. As per recommendations validations are already in place and the selection criteria is compulsory.

5.21 Lack of key MIS reports in Sevaarth:

An application like SEVAARTH which caters to all DDOs and Vast number of users , requires MIS reports with several parameters and queries based on user needs. It is seen that Key reports are not available on the Menu and most information is generated through backend queries. An example of the few report which could not be generated during a system walk through are

- a) No report to track the status of bills submitted to treasuries.
- b). No MIS report to determine the list of employees who have retired and whose pension applications have not been filled in and submitted to AG Office.

In reply, Government stated that all the MIS related Reports were under consideration and are planned to develop in every HOD's and Administrative level logins

5.22 Information like Leave & Service details not in SEVAARTH:

It is seen that Sevaarth is not an complete HRMS module and information like Service details and leave details is not available. Since the salary bills are drawn through sevaarth linkage of leave details specially, extra ordinary leave and leave without pay, suspension details are of utmost importance.

In reply, Government stated that Sevaarth Portal is developed as Payroll system and thereby for accounting purpose. Hence the service details were not captured in this portal as the HRMS system was being developed by General Administrative Department, Mantralaya.

5.23 Networking:

The Thane Treasury has a normal Local Area Network using IP of 192.168. x .x ... The IP Address is dynamic where any user can connect into the LAN of the Treasury. Any desktop or laptop can be easily connected into its network and gain access to the LAN. Further, the Network does not have any Firewall protection for security threats. A network of its own inter connecting the Treasuries and DDOs does not exist. Security Audit of the Network has not been conducted. Normal Broadband Internet is being used for Data transmission. The feasibility of this internet for security and performance is not audited.

In reply, Government stated that District Treasuries were already migrated to Central Treasury Server which is hosted at M/s. TCL data centre with DC and DR site. These treasuries which are working on Central Treasury server are having static IP. Remaining Treasuries would be migrated to Central Treasury server by the end of January 2020.

5.24 Licensed Software on Desktops:

As a general principle, Govt. offices should use only licensed software such as windows, MS office etc. The Desktops at Thane Treasury have installed MS office and Windows, however, there is no documentation of the authentication of the licenses of these installed software neither there is an inventory of license. While the Windows O/s comes pre installed, the licenses for other software like MS Office was not available.

In reply, Government stated that during the latest purchase of hardware including 900 desktops, all the desktops are with pre-installed operating system of Windows as

recommended. MS office suit & Antivirus would be purchased and installed for 900 desktops.

5.25 Physical Security:

The Thane Treasury although do not have a documented physical security document but security measures like separate server room , limited access to server room is in place. The Server room is accessed by the DBA only. Inventory of the Computer Hardware is also maintained. Nomination of the official as a DBA is however not documented or any order is in place. USB ports of Desktops are however not disabled and can be used unrestricted. External media like CD ROM or HDD is not kept physically secured environment.

In reply, Government stated that all the treasuries were instructed to issue proper orders for the appointment of DBA.

5.26. Application Security:

Application access is through appropriate password. Force change of password is mandated after certain defined period which is 30 days .Application however does not lockout user after number of unsuccessful attempts. . Biometric login does not exist at present. Role based access control to enforce segregation of duties exist however not implemented properly and passwords are shared among users sometimes for convenience .Application displays the last login in SEVAARTH but such a display is not available for Treasury net system. Security Audit of application of most IFMS module is done in 2014-15. Password policy document however could not be provided when requested by the Thane Treasury IT Team.

In reply, Government stated that password policy was implemented at all working level and security audit of applications would be conducted in future.

5.27 . Backup and Restoration :

The database servers are at Tata Communication Ltd data centre at Mumbai and at a Disaster recovery site at Hyderabad. The server at the centre belongs to DAT and backup and restoration is ensured. The Treasury Net systems which are yet to be connected on Central Server the backup is done by the individual Treasury IT teams. This backup is stored in external media however no fireproof safe exists for these backup at Thane Treasury.

List of Grade Pay queried in the SEVAARTH MASTER

0	12019		2500	41743		4700	216		10010	1
1	1		2550	18		4800	2795		12000	4
3	2		2600	6		4900	27		12920	1
10	1		2625	1		4950	1		13140	1
64	2		2650	20		5000	5689		24000	1
89	1		2700	36		5100	12		24100	1
123	1		2750	160		5200	7		25000	1
240	1		2800	24286		5300	5		90000	1
351	1		2850	19	58	5400	14575		105201	1
975	1		2900	40		5500	45			
1125	1		2950	44		5600	5			
1200	3		3000	544		5700	448			
1300	27684		3050	39		5800	719			

In reply, Government stated that for the treasuries not on central server, the backup is stored on external storage media which is stored at two different places. All the concerned Treasury Officers were instructed to follow this procedure scrupulously.

CHAPTER– 6

Integrated Financial Management System (IFMS)

The Government of Maharashtra has implemented IFMS as Mission Mode Project (MMP) from July 2010 to computerise the treasury functions. The various modules of IFMS are:

- 1. Budget Estimation, Allocation and Monitoring System (BEAMS):**

BEAMS is an online computerized system to facilitate budget estimation, allocation of grants and authorize expenditure against the allocated grants. This facilitates various fund transfer related activities such as allocation, distribution, re appropriation, withdrawal, surrender of grants at various level. The system provides for monitoring monthly cash flow limit set by the Department up to DDO level.

2. Bill Portal (Online Bills Generation) :

Bill Portal is an integral part of BEAMS . Bill Portal module of IFMS is meant to generate all types of bills online in electronic format for the Drawing and Disbursing Officers. Barring Salary and pension bills all other types of bills are generated electronically in this system

3. Treasury Net : (Application for Bills and Accounting Processes):

Treasury Net is a flagship application of Treasury Accounting system. The bills are acknowledged by Barcode reader through Treasury Net when they are received from the Drawing and Disbursing Officers (DDO). The checking, auditing and passing of the bills is done online at various levels in the Treasury and finally the amounts are paid to the DDO through various mode of electronic transfers like CMP/EFT/ECS.

4. Arthwahini :

This is a Data warehouse where Data is collected from District Treasuries & Sub-Treasuries, processed & converted into useful information at the level of the Directorate. The object of Arthwahini is to make available upto date financial information MIS within the department

5. SEVAARTH:

This system is for recording essential Details of Employees . Sevaarth is the payroll system for all State Government employees. Government has issued orders to be effect that no salary payments to be made without bills generated from Sevaarth. Sevaarth is integrated with BEAMS. Also Online data of Pension cases of State employees has been provided in electronic form to Accountant General Offices thereby avoiding data entry again at their level.

6. Nivrutivetanwahini:

Pension Payment Nivrutii Vetan Vahini (Pension) is a central web-based pension module for all Government of Maharashtra Pensioners. It is used for preparing pension case of the retiring employees and for preparing first and monthly pension payment bills of the State government pensioners. In Pensions system, Logins have been provided to A.G. Offices to upload Pension authorization data for approval from the Department and payment from the District Treasuries.

7. GRAS (Government Receipt Accounting System):

GRAS is done through e- payment gateway . It is Web Based system which accepts revenue receipts of the State Government electronically. However, revenue receipt of important services like Sales Tax, Entertainment Duty, Heavy Duty Vehicle Tax, etc are not implemented through GRAS. The modes of payment into Government account available in GRAS are Internet Banking, Debit Card and Payment across the Bank Counter. Concerned Government Departments can verify the payments on the GRAS server and provide service to the payee. This system facilitates anytime, anywhere payment and an instant on-line receipt is generated once the transaction is completed. It provides the convenience of making online payment of any of specified Maharashtra State Government Tax and Non-Tax revenue through Bank's Internet Banking Service. To avail this facility the taxpayer is required to have a net-banking account with any of the banks listed by the government on this site

Data exchange between GRAS and Bank sites takes place through a secured channel. Electronic scroll from banks is also available. Once scroll-wise details are incorporated in the system, the scroll-data can also be made available to A.G. Offices. GRAS is meant for to transform the State receipt transactions from manual to electronic mode by building a safe, secure, sound, efficient and accessible system.

The Virtual Treasury Office (VTO) has been established to deal with the transactions relating to GRAS which includes the State GST. VTO receives the SGST data from the GSTN Portal of the Govt of India and the Reserve Bank of India. The reconciliation between GSTN and RBI and raising of the Memorandum of Error to clear any differences between the two set of data is handled by VTO and sends the compiled account of e-receipt including the State GST to the office of the Accountant General (A&E)-I, Maharashtra, Mumbai.

8. Status of implementation of e-voucher in the Maharashtra State.

- a) The Maharashtra State Government has a legacy system of Treasury Accounts System i.e Treasury-net functions which is in a distributed mode and each treasury not connected to each other. The State Government has initiated a project to take up the Treasury net system on a centralized servers connecting all treasuries and sub treasuries. Except for 3-4 major treasuries, all treasuries and sub treasuries are now on central server and this project is expected to be completed in 2019-20.

- b) After connecting, treasuries centrally, the State Government Treasury Net system would require a change management in the processing of voucher generation and accounting work flow accounts. NIC is working towards the required change management of Treasury Net System.
- c) The pre requisites for implementing e-vouchers are e-sanction, e-billing, e-schedules and e-signatures. Government Process Re engineering (GPR) is required for e-sanction, e-bills, e-voucher and e- payment. These areas are at developmental stages with the State Government and AG office is engaging with them continuously on the subject.
- d) The State Government has decided to have a pilot project for digitally signed vouchers for DDO's covering payment of utility bills of electricity, telephone, etc. It is expected to be completed by May 2020.

ANNEXURE – 1

LIST OF DISTRICT TREASURIES AND SUB TREASURIES IN THE STATE OF MAHARASHTRA:-

I – Konkan Region:

Treasury	Sr. No.	Sub Treasury
1) Palghar	1	Dahanu
	2	Jawahar
	3	Mokhada
	4	Talasari
	5	Vasai

		Vikramgad
	7	Wada
2) Thane	8	Ambarnath
	9	Bhiwandi
	10	Kalyan
	11	Konkan Bhavan
	12	Murbad
	13	Shahapur
	14	Ulhasnagar
3) Raigad	15	Karjat
	16	Khalapur
	17	Mahad
	18	Mangaon
	19	Matheran
	20	Mhasala
	21	Murud
	22	Panvel
	23	Pen
	24	Poladpur
	25	Roha
	26	Shriwardhan
	27	Sudhagad
	28	Tala
	29	Uran
4) Ratnagiri	30	Chiplun
	31	Dapoli
	32	Deorukh
	33	Guhagar
	34	Khed
	35	Lanja
	36	Mandangad
	37	Rajapur
5) Sindhudurg	38	Deogad
	39	Dodamarg
	40	Kankavli
	41	Kudal
	42	Malwan
	43	Sawantwadi
	44	Vaibhavwadi
	45	Vengurla
e- Treasury		

II – Pune Region:

Treasury	Sr. No.	Sub Treasury
6) Pune	46	Ambegaon(Ghodegaon)
	47	Baramati
	48	Bhor
	49	Daund
	50	Indapur
	51	Junnar
	52	Khed (Rajgurunagar)
	53	Mulshi
	54	Saswad (Purandar)

		Shirur
	56	Wadgaon(Maval)
	57	Welhe
7) Kolhapur	58	Ajara
	59	Chandgad
	60	Gadhinglaj
	61	Gaganbawada
	62	Gargoti (Bhudargad)
	63	Hatkanangale
	64	Ichalkaranji
	65	Kagal
	66	Panhala
	67	Radhanagari
	68	Shahuwadi
	69	Shirol
8) Satara	70	Man (Dahiwadi)
	71	Karad
	72	Khandala (Bawda)
	73	Koregaon
	74	Mahabaleshwar
	75	Medha (Jaoli)
	76	Patan
	77	Phaltan
	78	Vaduj (Khatav)
	79	Wai
9) Sangli	80	Atpadi
	81	Islampur
	82	Jath
	83	Kadegaon
	84	Kawathe – Mahankal
	85	Miraj
	86	Palus
	87	Shirala
	88	Tasgaon
	89	Vita (Khanapur)
10) Solapur	90	Akkalkot
	91	Barshi
	92	Karmala
	93	Madha
	94	Malshiras
	95	Mangalwedha
	96	Mohol
	97	Pandharpur
	98	Sangola

III – Nasik Region:

Treasury	Sr. No.	Sub Treasury
11) Nashik	99	Chandwad
	100	Deola
	101	Dindori
	102	Igatpuri
	103	Kalwan

		Malegaon
	105	Nandgaon
	106	Niphad
	107	Peth
	108	Satana
	109	Sinner
	110	Surgana
	111	Trimbakeshwar
	112	Yeola
12) Jalgaon	113	Amalner
	114	Bhadgaon
	115	Bhusawal
	116	Bodhwad
	117	Chalisgaon
	118	Chopda
	119	Dharangaon
	120	Muktainagar
	121	Erandol
	122	Jamner
	123	Pachora
	124	Parola
	125	Raver
	126	Yawal
13) Dhule	127	Sakri
	128	Shirpur
	129	Sindkheda
14) Nandurbar	130	Akkalkuwa
	131	Dhadgaon
	132	Navapur
	133	Shahada
	134	Taloda
15) Ahmednagar	135	Akole
	136	Jamkhed
	137	Karjat
	138	Kopergaon
	139	Newasa
	140	Parner
	141	Pathardi
	142	Rahata
	143	Rahuri
	144	Sangamner
	145	Shevgaon
	146	Shrigonda
	147	Shrirampur

Treasuries under Nagpur Area

IV – Amravati Region:

Treasury	Sr. No.	Sub Treasury
16) Amravati	148	Achalpur
	149	Anjangaon Surji
	150	Chandur Bazar
	151	Chandur Rly

		Chikhaldara
	153	Daryapur
	154	Dhamangaon Rly
	155	Dharni
	156	Morshi
	157	Nandgaon Khandeshwar
	158	Tiosa
	159	Warud
17) Akola	160	Akot
	161	Balapur
	162	Barshitakli
	163	Murtijapur
	164	Patur
	165	Telhara
18) Buldana	166	Chikhali
	167	Deulgaon Raja
	168	Jalgaon Jamod
	169	Khamgaon
	170	Lonar
	171	Malkapur
	172	Mehkar
	173	Motala
	174	Nandura
	175	Sangrampur
	176	Shegaon
	177	Sindkhed Raja
19) Washim	178	Karanja
	179	Malegaon
	180	Mangrurpir
	181	Manora
	182	Risod
20) Yavatmal	183	Arni
	184	Bhabulgaon
	185	Darwha
	186	Digras
	187	Ghantaji
	188	Kalamb
	189	Kelapur
	190	Mahagaon
	191	Maregaon
	192	Ner
	193	Pusad
	194	Ralegaon
	195	Umarkhed
	196	Wani
	197	Zari Jamani

V – Aurangabad Region:

Treasury	Sr. No.	Sub Treasury
21) Aurangabad	198	Fulambari
	199	Gangapur
	200	Kannad

		Khultabad
	202	Paithan
	203	Sillod
	204	Soyagaon
	205	Vaijapur
22) Jalna	206	Ambad
	207	Badnapur
	208	Bhokardhan
	209	Ghansawangi
	210	Jafrabad
	211	Mantha
	212	Partur
23) Hingoli	213	Aundha Nagnath
	214	Basmatnagar
	215	Kalamnuri
	216	Sengaon
24) Latur	217	Ahmedpur
	218	Ausa
	219	Chakur
	220	Devani
	221	Jalkot
	222	Nilanga
	223	Renapur
	224	Shirur Anantpal
	225	Udgir
25) Osmanabad	226	Bhoom
	227	Kallam
	228	Lohara
	229	Omerga
	230	Paranda
	231	Tuljapur
	232	Washi
26) Parbhani	233	Gangakhed
	234	Jintur
	235	Manwat
	236	Palam
	237	Pathri
	238	Purna
	239	Sailoo
	240	Sonapeth
27) Nanded	241	Ardhapur
	242	Bhokar
	243	Billoli
	244	Degloor
	245	Dharmabad
	246	Hadgaon
	247	Himayatnagar
	248	Kandhar
	249	Kinwat
	250	Loha
	251	Mahur
	252	Mudkhed

		Mukhed
	254	Naigaon
	255	Peth Umri
28) Beed	256	Ambejogai
	257	Ashti
	258	Dharur
	259	Georai
	260	Kaij
	261	Majalgaon
	262	Parli Vajjnath
	263	Patoda
	264	Shirur Kasar
	265	Vadvani

VI – Nagpur Region:

Treasury	Sr. No.	Sub Treasury
29) Nagpur	266	Bhiwapur
	267	Hingna
	268	Kalmeshwar
	269	Kamptee
	270	Katol
	271	Kuhi
	272	Mouda
	273	Narkhed
	274	Parseoni
	275	Ramtek
	276	Saoner
	277	Umrer
30) Bhandara	278	Lakhandur
	279	Lakhani
	280	Mohadi
	281	Pauni
	282	Sakoli
	283	Tumsar
31) Chandrapur	284	Ballarpur
	285	Bhadrawati
	286	Bramhapuri
	287	Chimur
	288	Gondpipri
	289	Korpana
	290	Mul
	291	Nagbhid
	292	Pombhurna
	293	Rajura
	294	Saoli
	295	Sindewahi
	296	Warora
	297	Jivati
32) Gadchiroli	298	Aheri
	299	Armor
	300	Bhamragad
	301	Chomorshi

		Dhanora
	303	Ettapalli
	304	Korchi
	305	Kurkheda
	306	Mulchera
	307	Sironcha
	308	Wadsa
33) Gondia	309	Amgaon
	310	Arjuni Morgaon
	311	Deori
	312	Goregaon
	313	Sadak Arjuni
	314	Salekasa
	315	Tirora
34) Wardha	316	Arvi
	317	Ashti
	318	Devali
	319	Hinganghat
	320	Karanja
	321	Pulgaon
	322	Samudrapur
	323	Seloo

ANNEXURE – 2

THE FOLLOWING OFFICERS HELD THE CHARGE OF DIRECTOR/JOINT DIRECTOR OF ACCOUNTS AND TREASURIES DURING THE PERIOD COVERED UNDER INSPECTION

Sr. No.	Name of the Officer	Designation	Offices Covered
1.	Shri J R Menon	Director	Directorate of Accounts and Treasuries, Mumbai
2.	Shri Laxman M Patil 01.04.2017 to 31.07.2018 Shri V.G. Gangurde 01.08.2018 to 23.09.2018 Shri N T Rajurkar 24.09.2018 to 31.03.2019	Jt. Director	Joint Director of Accounts and Treasuries, Nasik Region, Nasik
3.	Smt. S. D. Mane	Jt. Director	Joint Director of Accounts and Treasuries, Pune Region, Pune

4.	Shri Sitaram S Kale	Jt. Director	Joint Director of Accounts and Treasuries, Konkan Region, Konkan Bhavan Navi Mumbai
5.	Shri. V.N. Kolhe	Jt. Director	Joint Director of Accounts and Treasuries, Nagpur
6.	Shri D V Jagtap	Jt. Director	Joint Director of Accounts and Treasuries, Aurangabad
7.	Shri U N Sonkamble	Jt. Director	Joint Director of Accounts and Treasuries, Amravati

**NAMES OF THE OFFICERS IN-CHARGE OF THE TREASURIES DURING THE
YEAR 2018-19**

Sr. No.	Treasury	Treasury Officer	Period
ACCOUNTANT GENERAL (A&E)-I, MUMBAI			
1.	Ahmednagar	Shri M N Ghodake	01/04/2018 to 31/03/2019
2.	Dhule	Shri G R Patil	01/04/2018 to 31/03/2019
3.	Jalgaon	Shri P. S. Pandit Shri Sharad R Narkhede Shri P. S. Pandit	01/04/2018 to 23/12/2018 24/12/2018 to 31/12/2018 01/01/2019 to 31/03/2019
4.	Kolhapur	Shri Ramesh Y Lidhade	01/04/2018 to 31/03/2019
5.	Nandurbar	Shri V G Jagtap	01/04/2018 to 31/03/2019
6.	Nasik	Shri Vilas G Gangurde Shri A. V Gaikwad Shri Vilas G Gangurde	01/04/2018 to 06/01/2019 07/01/2019 to 09/01/2019 10/01/2019 to 31/03/2019
7.	Palghar	Shri Vikas B Kholpe Shri R. G.Tadvi Shri Sujit M Devkar	01/04/2018 to 07/08/2018 08/08/2018 to 25/03/2019 26/03/2019 to 31/03/2019
8.	Pune	Shri Ramesh V Kulgod	01/04/2018 to 31/03/2019
9.	Raigad	Shri Firoj E Mulla	01/04/2018 to 31/03/2019
10.	Ratnagiri	Shri Uttam H Surve	01/04/2018 to 31/03/2019
11.	Sangli	Shri Sushilkumar B Kemble	01/04/2018 to 31/03/2019
12.	Satara	Shri Deepak N. Shinde	01/04/2018 to 31/03/2019
13.	Sindhudurg	Shri Arvind J Motghare Shri Pramod C Chindarkar Shri Shivprasad V Khot	01/04/2018 to 31/07/2018 01/08/2018 to 02/08/2018 03/08/2018 to 31/03/2019
14.	Solapur	Shri R S Kadam	01/04/2018 to 31/03/2019
15.	Thane	Smt Smita M Kulkarni Shri Ravindra D Datar	01/04/2018 to 05/09/2018 06/09/2018 to 31/03/2019
ACCOUNTANT GENERAL (A&E)-II, NAGPUR			
16.	Akola	Shri M B Zhunjare	01/04/2018 to 31/03/2019
17.	Amravati	Shri P D Shirbhate	01/04/2018 to 31/05/2018

		Shri R B Linganwd	31/05/2018 to 31/03/2019
18.	Aurangabad	Smt Rehana A Kazi	01/04/2018 to 31/03/2019
19.	Beed	Shri S G Bhutada Shri D R Zirpe	01/04/2018 to 13/03/2019 14/03/2019 to 31/03/2019
20.	Bhandara	Shri A K Meshram Shri S R Bali	01/04/2018 to 09/07/2018 09/07/2018 to 31/03/2019
21.	Buldhana	Shri D B Bawaskar	01/04/2018 to 31/03/2019
22.	Chandrapur	Shri B K Pendam	01/04/2018 to 31/03/2019
23.	Gadchiroli	Shri P C Deore	01/04/2018 to 31/03/2019
24.	Gondia	Shri V.A. Jawanjali	01/04/2018 to 31/03/2019
25.	Hingoli	Shri P D Pundge	01/04/2018 to 31/03/2019
26.	Jalna	Shri C U Patil Smt Vaishali Thorat	01/04/2018 to 28/05/2018 28/05/2018 to 31/03/2019
27.	Latur	Shri S V Kavathe Shri Radhakrishna Raut	01/04/2018 to 31/05/2018 01/06/2018 to 31/03/2019
28.	Nagpur	Shri A A Kumbhojkar Smt D N Bharné	01/04/2018 to 06/06/2018 07/06/2018 to 31/03/2019
29.	Nanded	Shri Manoj S Gaggad	01/04/2018 to 31/03/2019
30.	Osmanabad	Shri V.R. Pawar Shri A B Pawar Shri N.S. Sakhare Smt Ashvini Marne Smt Meenakshi Vaidya	01/04/2018 to 28/05/2018 29/05/2018 to 22/07/2018 23/07/2018 to 18/11/2018 19/11/2018 to 02/03/2019 03/03/2019 to 31/03/2019
31.	Parbhani	Shri S R Channa	01/04/2018 to 31/03/2019
32.	Wardha	Shri C S Kharode Shri S R Barapatre	01/04/2018 to 30/05/2018 31/05/2018 to 31/03/2019
33.	Washim	Shri S T Gabhane Shri C T Kharode	01/04/2018 to 31/05/2018 31/05/2018 to 31/03/2019
34.	Yavatmal	Smt Seema H Kale	01/04/2018 to 31/03/2019

ANNEXURE – 3

(Refer Para No. 2.1)

NON RECEIPT/DELAY IN RECEIPT OF AWAITED VOUCHERS FROM TREASURIES DURING THE YEAR 2018-19 (AMOUNT ` 50,000 AND ABOVE).

Sr. No.	Month	Treasury	Major Head	DDO Code	DDO Address	Voucher No/Date	Amount (`)
1	Mar-	Dhule	2225	5206047111	Warden, Govt Tribal	002247	198240

	2019				Girls Hostel, Sakri	31.03.2019	
2	Mar-2019	Dhule	2225	5206037501	Head Master, Govt Post Basic Ashram School	002185 31.03.2019	299358
3	Mar-2019	Raigad	2053	1312000956	Tahsildar, Roha	000940 31.03.2019	143180
4	Mar-2019	Thane	2235	1212005612	Superintendent ,Govt. Physical Handicapped Children School	000202 19.03.2019	261422
5	Mar-2019	Thane	2053	1206000956	Tahsildar, Kalyan	000258 19.03.2019	291832
						Total	11,94,032

*Note:- All items have been cleared in March(Supplemntary) 2019 Accounts.

ANNEXURE – 4

(Refer Para 2.2)

PENDING ABSTRACT CONTIGENT BILLS FROM TREASURIES DURING THE YEAR 2018-19 IN OFFICE OF THE ACCOUNTANT GENERAL (A&E)-I, MAHARASHTRA, MUMBAI & PAO, MUMBAI

Sr. No.	Name of the Treasury	1993-94 to 2016-17		2017-18		2018-19 till March 2019		Grand Total (C)	
		Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Ahmednagar	4	146606	0	0	5	1316887	9	1463493
2.	Dhule	6	149403	3	37490875	10	44224732	19	81865010
3.	Jalgaon	0	0	1	38255694	9	108859605	10	147115299
4.	Kolhapur	0	0	0	0	12	74601493	12	74601493
5.	Nandurbar	1	40150	1	48968	7	1819424	9	1908542
6.	Nasik	7	262806	1	650000	12	7116362	20	8029168
7.	Palghar	0	0	0	0	38	5455775	38	5455775
8.	Pune	23	8001633	38	175012834	74	313590797	135	496605264
9.	Raigad	13	1790391	1	4000	25	3744990	39	5539381
10.	Ratnagiri	2	230000	0	0	8	6776306	10	7006306
11.	Sangli	0	0	3	9970300	20	58434664	23	68404964
12.	Satara	0	0	0	0	4	520000	4	520000
13.	Sindhudurg	2	320000	0	0	20	4075872	22	4395872
14.	Solpaur	3	96419	2	12555000	22	58641583	27	71293002
15.	Thane	7	2341473	4	517868	47	11478763	58	14338104
16.	PAO Mumbai	981	7267787620	338	2785005691	532	5965268400	1851	16018061711
	Total	1049	7281166501	392	3059511230	845	6665925653	2286	17006603384

Note:- 398 DC bills involving amount of ` 240.41 crore were cleared subsequently.

ANNEXURE – 5

(Refer Para 2.2)

PENDING ABSTRACT CONTINGENT BILLS FROM TREASURIES DURING THE YEAR 2018-19 IN OFFICE OF THE ACCOUNTANT GENERAL (A&E)-II, NAGPUR

Sr. No.	Name of the Treasury	1993-94 to 2016-17	2017-18	2018-19 till March 2019	Grand Total (C)
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		Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Akola	1	1123990	5	29989700	23	144973216	29	176086906
2.	Amravati	1	49000	0	0	8	1779014	9	1828014
3.	Aurangabad	4	441000	8	518034735	47	443758999	59	962234734
4.	Beed	0	0	3	12420935	22	98626925	25	111047860
5.	Bhandara	3	476492	8	1000000	16	3192370	27	4668862
6.	Buldhana	1	1000	2	299880	9	1627800	12	1928680
7.	Chandrapur	1	51950	2	103250	12	25523404	15	25678604
8.	Gadchiroli	4	252750	2	20000	5	162653	11	435403
9.	Gondia	3	115850	1	56250	15	86631096	19	86803196
10.	Hingoli	6	447003	1	56250	7	1210383	14	1713636
11.	Jalna	19	637364	3	139732	12	1750152	34	2527248
12.	Latur	4	870100	6	25059700	27	159199434	37	185129234
13.	Nagpur	9	3109355	10	375370092	34	481615919	53	860095366
14.	Nanded	5	1708416	6	30441460	23	85200698	34	117350574
15.	Osmanabad	3	107400	7	17386990	13	1155989	23	18650379
16.	Parbhani	1	2000	0	0	3	1142250	4	1144250
17.	Wardha	1	84000	0	0	0	0	1	84000
18.	Washim	4	24000	1	8000	7	707235	12	739235
19.	Yavatmal	1	1500000	0	0	11	110331447	12	111831447
	Total:	71	110,01,670	65	101,03,86,974	294	164,85,88,984	430	266,99,77,628

Note:- 190 DC bills involving amount of ` 7.18 crore were cleared subsequently.

ANNEXURE –6

(Refer Para 2.3)

UN-RECONCILED NET (Dr) DIFFERENCES OF RESERVE BANK DEPOSIT (STATE) BETWEEN TREASURIES AND BANKS

Sr. No.	Treasury	Bank	Branch	Year	MONTH	Difference in RBD	
						Credit `	Debit `
1	Ahmednagar	SBI	Shrirampur	2017-18	Oct-17	961,838.00	
2	Ahmednagar	SBI	Shrirampur	2017-18	Nov-17		
3	Ahmednagar	SBI	Shrirampur	2017-18	Dec-17	7,199,152.00	
4	Ahmednagar	SBI	Kopergaon	2017-18	Dec-17		2,983,642.00
5	Ahmednagar	SBI	Shrirampur	2017-18	Jan-18		2,711,872.00

6	Ahmednagar	SBI	Shrirampur	2017-18	Feb-18		4,581,413.00
7	Ahmednagar	SBI	Kopergaon	2018-19	Jun-18	30,460.00	
8	Ahmednagar	SBI	Kopergaon	2018-19	Oct-18		14,104.00
9	Ahmednagar	SBI	Parner	2018-19	Oct-18	367,546.00	
10	Ahmednagar	SBI	Pathardi	2018-19	Oct-18	288,682.00	
11	Ahmednagar	SBI	Parner	2018-19	Nov-18	2,752,323.00	
12	Ahmednagar	SBI	Pathardi	2018-19	Nov-18		100,609.00
13	Ahmednagar	SBI	Sangamner	2018-19	Nov-18	17,866.00	
14	Ahmednagar	SBI	Newasa	2018-19	Dec-18		1,942,772.00
15	Ahmednagar	SBI	Kopergaon	2018-19	Dec-18		1,851,285.00
16	Ahmednagar	SBI	Parner	2018-19	Dec-18		3,147,199.00
17	Ahmednagar	SBI	Parhardi	2018-19	Dec-18		160,975.00
18	Ahmednagar	SBI	Shrigonda	2018-19	Dec-18		300.00
19	Ahmednagar	SBI	Shrirampur	2018-19	Jan-19		25.00
20	Ahmednagar	SBI	Newasa	2018-19	Jan-19		5,663,071.00
21	Ahmednagar	SBI	Parner	2018-19	Jan-19	581,719.00	
22	Ahmednagar	SBI	Pathardi	2018-19	Jan-19	545,368.00	
23	Ahmednagar	SBI	Shrigonda	2018-19	Jan-19		27,098.00
24	Ahmednagar	SBI	Newasa	2018-19	Feb-19		1,110.00
25	Ahmednagar	SBI	Parner	2018-19	Feb-19		0.32
26	Ahmednagar	SBI	Pathardi	2018-19	Feb-19	384,045.00	
27	Ahmednagar	SBI	Newasa	2018-19	Mar-19	844,620.00	
28	Ahmednagar	SBI	Kopergaon	2018-19	Mar-19		55,501.00
29	Akola	SBI	Akola	2018-19	Dec-18	218,224.50	
30	Akola	SBI	Murtizapur	2018-19	Jan-19		22,280.00
31	Akola	SBI	Akola	2018-19	Feb-19	177,704.00	
32	Akola	SBI	Akola	2018-19	Mar-19		300.00
33	Akola	SBI	Balapur	2018-19	Mar-19	10,000.00	0.00
34	Amravati	SBI	Morshi	2017-18	Mar-18		400.00

35	Amravati	SBI	Anjangaon Surji	2018-19	Dec-18	4,416.00	
36	Amravati	SBI	Teosa	2018-19	Jan-19	671,000.00	
37	Amravati	SBI	Amravati	2018-19	Feb-19		280,266.00
38	Amravati	SBI	Achalpur	2018-19	Feb-19	52,100.00	
39	Aurangabad	SBI	Paithan	2018-19	Sep-18	20,500.00	
40	Aurangabad	SBI	Paithan	2018-19	Jan-19	186,887.00	
41	Aurangabad	BOM	Soygaon	2018-19	Feb-19		24,055.00
42	Aurangabad	SBI	Khultabad	2018-19	Feb-19	51,235,006.00	
43	Aurangabad	SBI	Paithan	2018-19	Feb-19		8,100.00
44	Aurangabad	SBI	Phulambri	2018-19	Feb-19	20,200.00	
45	Aurangabad	SBI	Kannad	2018-19	Mar-19		9,324.00
46	Aurangabad	SBI	Khultabad	2018-19	Mar-19	12,923.00	
47	Aurangabad	SBI	Paithan	2018-19	Mar-19	182,082.00	
48	Beed	SBI	Majlegaon	2018-19	Dec-18		120,367.00
49	Beed	SBI	Patoda	2018-19	Dec-18		412,962.00
50	Beed	SBI	Beed	2018-19	Jan-19	5,228.00	
51	Beed	SBI	Majlegaon	2018-19	Jan-19		3,564.00
52	Beed	SBI	Patoda	2018-19	Jan-19	45,547.00	
53	Beed	SBI	Shirur Kasar	2018-19	Jan-19	220,000.00	
54	Beed	SBI	Georai	2018-19	Feb-19		3,000,000.00
55	Beed	SBI	Majalgaon	2018-19	Feb-19	3,764.00	
56	Beed	SBI	Beed	2018-19	Mar-19		2,832.00
57	Beed	SBI	Georai	2018-19	Mar-19	31,875.00	
58	Beed	SBI	Majlegaon	2018-19	Mar-19	6,000.00	
59	Beed	SBI	Patoda	2018-19	Mar-19	6,000.00	
60	Beed	SBI	Kille Dharur	2018-19	Mar-19	2,493.00	
61	Bhandara	SBI	Bhandara	2017-18	Nov-17	212,851,557.00	
62	Bhandara	SBI	Bhandara	2018-19	Jan-19	51,136.36	
63	Buldhana	SBI	Deulgaon Raja	2018-19	Dec-18		3,846,269.00
64	Buldhana	SBI	Jalgaon-Jamod	2018-19	Jan-19	346,600.00	

65	Buldhana	SBI	Jalgaon-Jamod	2018-19	Feb-19	3,413,821.00	
66	Buldhana	SBI	Buldhana	2018-19	Mar-19	79,207.00	
67	Buldhana	SBI	Nandura	2018-19	Mar-19	651,000.00	
68	Chandrapur	SBI	Warora	2018-19	Oct-18	68,870.00	
69	Chandrapur	BOM	Sindewahi	2018-19	Oct-18		0.50
70	Chandrapur	SBI	Ballapur	2018-19	Feb-19	1,321,022.00	
71	Chandrapur	SBI	Ballapur	2018-19	Mar-19		1,372,173.00
72	Dhule	SBI	Sindkheda	2018-19	Sep-18		400.00
73	Dhule	SBI	Sakri	2018-19	Mar-19	2,065,583.00	
74	Dhule	SBI	Shirpur	2018-19	Mar-19		2,478.00
75	Gadchiroli	SBI	Gadchiroli	2017-18	Feb-18	54.00	
76	Gadchiroli	BOI	Sironcha	2018-19	Oct-18	1,000.00	
77	Gondia	SBI	Gondia	2017-18	Aug-17		5,000.00
78	Gondia	SBI	Gondia	2017-18	Dec-17		18,180.00
79	Gondia	SBI	Gondia	2018-19	Dec-18	393,882.00	
80	Hingoli	SBI	Hingoli	2017-18	Dec-17		14,430.00
81	Hingoli	SBI	Sengaon	2018-19	Dec-18		5,450.00
82	Hingoli	SBI	Hingoli	2018-19	Feb-19	500.00	
83	Hingoli	SBI	Basmatnagar	2018-19	Mar-19	13,900.00	
84	Jalgaon	SBI	Chalisgaon	2017-18	Sep-17		6,900.00
85	Jalgaon	SBI	Chalisgaon	2017-18	Dec-17	643,810.00	
86	Jalgaon	SBI	Amalner	2018-19	Jan-19	37,690.00	
87	Jalgaon	SBI	Yawal	2018-19	Feb-19	2,858.00	
88	Jalgaon	SBI	Parola	2018-19	Feb-19		241,150.00
89	Jalgaon	SBI	Pachora	2018-19	Feb-19		0.02
90	Jalgaon	SBI	Jalgaon	2018-19	Feb-19	7,999,940.00	
91	Jalgaon	SBI	Edlabad(Muktai)	2018-19	Mar-19		116,743.00
92	Jalgaon	SBI	Erandol	2018-19	Mar-19		4,000.90
93	Jalgaon	SBI	Pachora	2018-19	Mar-19		10,382.00
94	Jalna	SBI	Partur	2017-18	Jan-18		200.00

95	Jalna	SBI	Partur	2018-19	Apr-18	1,176,766.00	
96	Jalna	SBI	Partur	2018-19	Jun-18	22,979,809.00	
97	Jalna	SBI	Partur	2018-19	Nov-18	1,500.00	
98	Jalna	SBI	Jalna	2018-19	Jan-19	12,820.00	
99	Jalna	SBI	Partur	2018-19	Mar-19	20,500.00	
100	Jalna	SBI	Mantha	2018-19	Mar-19		5.00
101	Kolhapur	BOI	Chadgad	2018-19	Apr-18	1,800.00	
102	Kolhapur	BOI	Radhanagri	2018-19	May-18		120,000.00
103	Kolhapur	BOI	Gagan Bawda	2018-19	Nov-18		14,700.00
104	Kolhapur	SBI	Kolhapur	2018-19	Jan-19	103,160.00	
105	Kolhapur	SBI	Kolhapur	2018-19	Mar-19	50,000.00	
106	Kolhapur	SBI	Bhudargad	2018-19	Mar-19	0.00	3,356.00
107	Latur	SBI	Chakur	2017-18	Nov-17	10,000.00	
108	Latur	SBI	Nilanga	2018-19	May-18	526,871.00	
109	Latur	SBI	Ahmedpur	2018-19	Aug-18		7,340.00
110	Latur	SBI	Chakur	2018-19	Sep-18	11,805.00	
111	Latur	SBI	Udgir	2018-19	Dec-18	27,899,500.00	
112	Latur	SBI	Nilanga	2018-19	Dec-18	330,000.00	
113	Latur	SBI	Chakur	2018-19	Dec-18	10,000.00	
114	Latur	SBI	Udgir	2018-19	Jan-19	65.00	
115	Latur	SBI	Nilanga	2018-19	Jan-19	40,469,448.00	
116	Latur	SBI	Chakur	2018-19	Jan-19	0.00	765,370.00
117	Latur	SBI	Udgir	2018-19	Feb-19	0.00	150,000.50
118	Latur	SBI	Nilanga	2018-19	Feb-19	0.00	1,225,481.00
119	Latur	SBI	Chakur	2018-19	Feb-19	0.00	77,416.00
120	Latur	SBI	Latur	2018-19	Mar-19	0.00	1,703,674.00
121	Latur	SBI	Udgir	2018-19	Mar-19	1,460,000.00	
122	Latur	SBI	Nilanga	2018-19	Mar-19		10,154.00
123	Latur	SBI	Chakur	2018-19	Mar-19	27,396.00	
124	Nagpur	SBI	Narkhed	2018-19	May-18	14,289,204.00	

125	Nagpur	SBI	Narkhed	2018-19	Jun-18	0.00	13,812,204.00
126	Nagpur	SBI	Kamptee	2018-19	Jun-18	1,635,701.00	
127	Nagpur	SBI	Narkhed	2018-19	Jul-18		461,936.00
128	Nagpur	SBI	Narkhed	2018-19	Aug-18		9,064.00
129	Nagpur	SBI	Kamptee	2018-19	Aug-18	514,562.00	
130	Nagpur	SBI	Narkhed	2018-19	Sep-18	362,024.00	
131	Nagpur	SBI	Kamptee	2018-19	Sep-18		2,148,763.00
132	Nagpur	SBI	Narkhed	2018-19	Oct-18		179,876.00
133	Nagpur	SBI	Narkhed	2018-19	Nov-18	2,186,643.00	
134	Nagpur	SBI	Narkhed	2018-19	Dec-18		2,368,791.00
135	Nagpur	SBI	Maudha	2018-19	Dec-18	828,221.00	
136	Nagpur	SBI	Maudha	2018-19	Jan-19	22,000.00	
137	Nagpur	SBI	Maudha	2018-19	Feb-19	16,604.00	
138	Nagpur	SBI	Saoner	2018-19	Mar-19		90,600.00
139	Nagpur	SBI	Kamptee	2018-19	Mar-19	4,500.00	
140	Nagpur	SBI	Katol	2018-19	Mar-19		400.00
141	Nanded	SBI	Kinwat	2017-18	Jan-18	300.00	
142	Nanded	SBI	Billoli	2018-19	Apr-18		1,215,129.00
143	Nanded	SBI	Degloor	2018-19	Sep-18	763,070.00	
144	Nanded	SBI	Degloor	2018-19	Oct-18	303,285.00	
145	Nanded	SBI	Mukhed	2018-19	Dec-18	346,600.00	
146	Nanded	SBI	Degloor	2018-19	Dec-18	170,500.00	
147	Nanded	SBI	Bhokar	2018-19	Dec-18		7,000.00
148	Nanded	SBI	Dharmabad	2018-19	Dec-18	3,984.00	
149	Nanded	SBI	Loha	2018-19	Dec-18	77,416.00	
150	Nanded	SBI	Naigaon	2018-19	Dec-18	220,000.00	
151	Nanded	SBI	Nanded	2018-19	Jan-19		8,811,630.02
152	Nanded	SBI	Kinwat	2018-19	Jan-19		37,760.00
153	Nanded	SBI	Mukhed	2018-19	Jan-19		31,027.00
154	Nanded	SBI	Degloor	2018-19	Jan-19		1,771,819.00

155	Nanded	SBI	Khandhar	2018-19	Jan-19		0.50
156	Nanded	SBI	Dharmabad	2018-19	Jan-19	3.00	
157	Nanded	SBI	Naigaon	2018-19	Jan-19	10,000.00	
158	Nanded	SBI	Himayatnagar	2018-19	Jan-19	410,074.00	
159	Nanded	SBI	Mukhed	2018-19	Feb-19		1,857.00
160	Nanded	SBI	Degloor	2018-19	Feb-19	40,000.00	
161	Nanded	SBI	Bhokar	2018-19	Feb-19		1,890,000.00
162	Nanded	SBI	Khandar	2018-19	Feb-19	5.90	
163	Nanded	SBI	Dharmabad	2018-19	Feb-19	661,000.00	
164	Nanded	SBI	Loha	2018-19	Feb-19		1,850.00
165	Nanded	SBI	Naigaon	2018-19	Feb-19	6,000.00	
166	Nanded	SBI	Nanded	2018-19	Mar-19		296,729,455.00
167	Nanded	SBI	Mukhed	2018-19	Mar-19		147,227.50
168	Nanded	SBI	Degloor	2018-19	Mar-19	27,900.00	
169	Nanded	SBI	Khandhar	2018-19	Mar-19	800.00	
170	Nanded	SBI	Dharmabad	2018-19	Mar-19	3,400.00	
171	Nanded	SBI	Maudha	2018-19	Mar-19	15,200.00	
172	Nanded	SBI	Mudkhed	2018-19	Mar-19		219,169.00
173	Nandurbar	SBI	Dhadgaon	2018-19	Sep-18		0.75
174	Nandurbar	SBI	Dhadgaon	2018-19	Feb-19	41,606,449.00	
175	Nandurbar	SBI	Nandurbar	2018-19	Feb-19		188,841.00
176	Nasik	SBI	Dindori	2018-19	Jul-18		35,570.00
177	Nasik	SBI	Sinnar	2018-19	Dec-18	5.00	
178	Nasik	SBI	Igatpuri	2018-19	Dec-18	1,000.00	
179	Nasik	SBI	Bagan-Satana	2018-19	Jan-19		14,644.00
180	Nasik	SBI	Trimbakeshwar	2018-19	Jan-19		5,003,863.00
181	Nasik	SBI	Peint	2018-19	Feb-19	5,000.00	
182	Nasik	SBI	Nasik	2018-19	Feb-19		103,288.00
183	Nasik	SBI	Trimbakeshwar	2018-19	Feb-19	220,000.00	0.00
184	Nasik	SBI	Chandwad	2018-19	Mar-19		94,902,474.00

185	Nasik	SBI	Nasik	2018-19	Mar-19	629.00	
186	Osmanabad	SBI	Osmanabad	2017-18	Nov-17	13,426,700.00	
187	Osmanabad	SBI	Osmanabad	2017-18	Dec-17	2,565,360.00	
188	Osmanabad	SBI	Paranda	2018-19	Aug-18		27.00
189	Osmanabad	SBI	Omerga	2018-19	Sep-18	170,000.00	
190	Osmanabad	SBI	Bhoom	2018-19	Dec-18	105,000.00	
191	Osmanabad	SBI	Kallam	2018-19	Dec-18	9,600.00	
192	Osmanabad	SBI	Omerga	2018-19	Dec-18	170,000.00	
193	Osmanabad	SBI	Paranda	2018-19	Dec-18		2,113,402.00
194	Osmanabad	SBI	Tuljapur	2018-19	Dec-18		20,014.00
195	Osmanabad	SBI	Kallam	2018-19	Jan-19	50,500.00	
196	Osmanabad	SBI	Omerga	2018-19	Jan-19		187,900.00
197	Osmanabad	SBI	Bhoom	2018-19	Feb-19	50,000.00	
198	Osmanabad	SBI	Kallam	2018-19	Feb-19	36,306.00	
199	Osmanabad	SBI	Omerga	2018-19	Feb-19	5,000,000.00	
200	Osmanabad	SBI	Osmanabad	2018-19	Mar-19	600.00	
201	Osmanabad	SBI	Bhoom	2018-19	Mar-19	112,651.00	
202	Osmanabad	SBI	Kallam	2018-19	Mar-19		630,919.00
203	Osmanabad	SBI	Omerga	2018-19	Mar-19		1,055,000.00
204	Palghar	SBI	Dahanu	2017-18	May-17	503,335.00	
205	Palghar	SBI	Dahanu	2017-18	Jun-17		284,386.00
206	Palghar	SBI	Jawahar	2017-18	Dec-17		27,083,490.00
207	Palghar	DENA	Mokhada	2017-18	Dec-17		1,200.00
208	Palghar	SBI	Wada	2017-18	Feb-18	160,192.00	
209	Palghar	SBI	Dahanu	2018-19	Jan-19	50,000.00	
210	Palghar	SBI	Talasari	2018-19	Mar-19		6,694.00
211	Palghar	SBI	Vasai	2018-19	Mar-19	2,600.00	
212	Palghar	SBI	Jawahar	2018-19	Mar-19		53,690.00
213	PAO	PAO	PAO	2018-19	Nov-18	1,587,918.00	
214	PAO	PAO	PAO	2018-19	Feb-19	4,806.00	

215	Parbhani	SBI	Pathri	2017-18	Oct-17		10,000.00
216	Parbhani	SBI	Sonpeth	2017-18	Nov-17	267,022.00	
217	Parbhani	SBI	Pathri	2017-18	Feb-18	10,000.00	
218	Parbhani	SBI	Jintur	2018-19	Sep-18		0.70
219	Parbhani	SBI	Pathri	2018-19	Sep-18	12,583.00	
220	Parbhani	SBI	Manwat	2018-19	Sep-18		762.00
221	Parbhani	SBI	Jintur	2018-19	Jan-19	1.00	
222	Parbhani	SBI	Sailu	2018-19	Jan-19	4,600.00	
223	Parbhani	SBI	Gangakhed	2018-19	Jan-19	10,000.00	
224	Parbhani	SBI	Pathri	2018-19	Jan-19	51,000.00	
225	Parbhani	SBI	Manwat	2018-19	Jan-19		288,966.00
226	Parbhani	SBI	Sonpeth	2018-19	Jan-19		2,419,040.00
227	Parbhani	SBI	Parbhani	2018-19	Feb-19	4,279,042.00	
228	Parbhani	SBI	Sailu	2018-19	Feb-19	20,500.00	
229	Parbhani	SBI	Gangakhed	2018-19	Feb-19	10,963,955.00	
230	Parbhani	SBI	Pathri	2018-19	Feb-19	10,000.00	
231	Parbhani	SBI	Manwat	2018-19	Feb-19	2,691.00	
232	Parbhani	SBI	Sonpeth	2018-19	Feb-19		5.00
233	Parbhani	SBI	Sailu	2018-19	Mar-19		907,500.00
234	Parbhani	SBI	Gangakhed	2018-19	Mar-19	5,206,994.00	
235	Parbhani	SBI	Pathri	2018-19	Mar-19	19,992.00	
236	Parbhani	SBI	Pallam	2018-19	Mar-19	10,000.00	
237	Pune	SBI	Junnar	2017-18	Jun-17	1,897,545.00	
238	Pune	UBI	Mawal	2017-18	Nov-17	0.69	
239	Pune	SBI	Indapur	2018-19	Jul-18	30,897.00	
240	Pune	SBI	Daund	2018-19	Sep-18		43,300.00
241	Pune	SBI	Daund	2018-19	Oct-18		3,000.00
242	Pune	SBI	Sirur Godnadi	2018-19	Dec-18		2.00
243	Pune	BOM	Ghodegaon Ambeg	2018-19	Jan-19		8.00

244	Pune	SBI	Pune	2018-19	Feb-19		318,868.00
245	Pune	SBI	Junnar	2018-19	Feb-19		2,988.00
246	Pune	SBI	Sirur -Godnadi	2018-19	Feb-19	1,618,641.00	
247	Pune	SBI	Pune	2018-19	Mar-19	2,440.00	
248	Pune	SBI	Bhor	2018-19	Mar-19		51,795.00
249	Pune	SBI	Purandar (Saswad)	2018-19	Mar-19		61,228,401.00
250	Pune	SBI	Sirur (Godnadi)	2018-19	Mar-19	916,951.00	
251	Pune	SBI	Lonavla	2018-19	Mar-19		181,560.00
252	Raigad Alibag	SBI	Raigad Alibag	2018-19	Mar-19		980,000.00
253	Raigad Alibag	SBI	Pen	2018-19	Mar-19	708.00	0.00
254	Raigad-Alibag	SBI	Mahad	2017-18	Nov-17	1,809,925.00	3,451,514.00
255	Raigad-Alibag	SBI	Mahad	2017-18	Dec-17	1,652.00	
256	Raigad-Alibag	SBI	Raigad-Alibag	2018-19	Sep-18		1.00
257	Raigad-Alibag	BOI	Poladpur	2018-19	Oct-18		79,790.00
258	Raigad-Alibag	BOI	Karjat (Alibag)	2018-19	Nov-18	100.00	
259	Raigad-Alibag	SBI	Raigad-Alibag	2018-19	Jan-19		123,800.00
260	Raigad-Alibag	SBI	Panvel	2018-19	Jan-19	1,225,480.00	
261	Raigad-Alibag	SBI	Raigad-Alibag	2018-19	Feb-19	1,920.00	
262	Raigad-Alibag	SBI	Mahad	2018-19	Feb-19	2,500.00	
263	Raigad-Alibag	SBI	Mangaon	2018-19	Feb-19	71,000.00	
264	Raigad-Alibag	SBI	Panvel	2018-19	Feb-19		48,900.00
265	Raigad-Alibag	SBI	Roha	2018-19	Feb-19		0.02
266	Raigad-Alibag	SBI	Sudhagad Pali	2018-19	Mar-19		1,019,800.00
267	Raigad-Alibag	SBI	Uran	2018-19	Mar-19	260,500.00	
268	Raigad-Alibag	SBI	Murud Janjira	2018-19	Mar-19		6,250.00
269	Ramtek	SBI	Ramtek	2018-19	Nov-18	11,000.00	
270	Ratnagiri	SBI	Devrukh- Sangame	2018-19	Sep-18		7,005.00
271	Ratnagiri	SBI	Ratnagiri	2018-19	Nov-18	1,800.00	
272	Ratnagiri	SBI	Ratnagiri	2018-19	Dec-18		500,080.00
273	Ratnagiri	SBI	Dapoli	2018-19	Dec-18		100.00

274	Ratnagiri	SBI	Ratnagiri	2018-19	Jan-19	20,000.00	
275	Ratnagiri	SBI	Ratnagiri	2018-19	Feb-19		82,050.00
276	Ratnagiri	SBI	Ratnagiri	2018-19	Mar-19	199,709.93	
277	Ratnagiri	SBI	Khed	2018-19	Mar-19		103,288.00
278	Ratnagiri	BOI	Lanja	2018-19	Jan-19	304.00	
279	Sangli	SBI	Khanapur,Vita	2017-18	Jun-17	52,413.00	
280	Sangli	SBI	Jath	2018-19	Dec-18	310,115.00	
281	Sangli	SBI	Khanapur-Vita	2018-19	Dec-18		12,729.00
282	Sangli	SBI	Khanapur-Vita	2018-19	Feb-19	2,800.00	
283	Sangli	SBI	Tasgaon	2018-19	Feb-19		36,659.00
284	Sangli	SBI	Khanapur Vita	2018-19	Mar-19		119,203.00
285	Satara	SBI	Satara	2017-18	Nov-17	119,448.00	
286	Satara	SBI	Mahabaleshwar	2018-19	Sep-18	3,052,735.00	
287	Satara	SBI	Khandala Bavda	2018-19	Dec-18	123,800.00	
288	Satara	SBI	Vaduj-Khatav	2018-19	Dec-18		200.00
289	Satara	SBI	Satara	2018-19	Jan-19		0.50
290	Satara	SBI	Khandala Bavda	2018-19	Jan-19	4,498,105.00	
291	Satara	SBI	Vaduj-Khatav	2018-19	Jan-19	10,000.00	
292	Satara	SBI	Koregaon	2018-19	Jan-19	96,616.00	
293	Satara	SBI	Vaduj-Khatav	2018-19	Feb-19	10,000.00	
294	Satara	SBI	Koregaon	2018-19	Feb-19	190,500.00	
295	Satara	SBI	Wai	2018-19	Feb-19		10,000.00
296	Satara	SBI	Phaltan	2018-19	Mar-19		19,861,028.00
297	Satara	SBI	Koregaon	2018-19	Mar-19	190,000.00	
298	Sindhudurg	SBI	Sindhudurg	2018-19	Sep-18	8,960.00	
299	Sindhudurg	SBI	Sindhudurg	2018-19	Feb-19		545,368.00
300	Sindhudurg	SBI	Kudal	2018-19	Feb-19		827,929.91
301	Sindhudurg	SBI	Sawantwadi	2018-19	Feb-19	10,079.00	
302	Sindhudurg	SBI	Sindhudurg	2018-19	Mar-19		965,764.00
303	Solapur	SBI	Akkalkot	2018-19	Jan-19	49,994.10	

304	Solapur	SBI	Karmala	2018-19	Feb-19		350.00
305	Solapur	SBI	Pandharpur	2018-19	Mar-19		5,240.00
306	Thana	SBI	Thana	2018-19	Jan-19	1,497,750.00	
307	Thana	SBI	Ambernath	2018-19	Jan-19	126,931.00	
308	Thane	SBI	Ulhasnagar	2017-18	Jul-17	167,083.00	
309	Thane	SBI	Ulhasnagar	2017-18	Dec-17	1,115,033.00	
310	Thane	SBI	Murbad	2018-19	Dec-18		125,403.00
311	Thane	SBI	Ambernath	2018-19	Dec-18	5,003,863.00	
312	Thane	SBI	Thane	2018-19	Feb-19	2,320,842.00	
313	Thane	SBI	Bhiwandi	2018-19	Feb-19	9,620.00	
314	Thane	SBI	Konkan-Bhavan	2018-19	Feb-19		174,215.00
315	Thane	SBI	Bhiwandi	2018-19	Mar-19	248,039.00	
316	Thane	SBI	Konkan Bhavan	2018-19	Mar-19		2,852.00
317	Thane	SBI	Ambernath	2018-19	Mar-19		2,400.00
318	Wardha	SBI	Arvi	2017-18	Aug-17	45,466.00	
319	Wardha	SBI	Arvi	2017-18	Sep-17	6,226,420.00	
320	Wardha	SBI	Arvi	2017-18	Oct-17	24,969,103.00	
321	Wardha	SBI	Arvi	2017-18	Nov-17	1,281,389.00	
322	Wardha	SBI	Karanja Gadge	2017-18	Nov-17	55,109.00	
323	Wardha	SBI	Arvi	2017-18	Dec-17	1,732,893.00	
324	Wardha	SBI	Pulgaon	2017-18	Jan-18	205,473.00	
325	Wardha	SBI	Arvi	2017-18	Jan-18	5,977,005.00	
326	Wardha	SBI	Pulgaon	2017-18	Feb-18	2,834,854.00	
327	Wardha	SBI	Arvi	2017-18	Feb-18		3,642,517.00
328	Wardha	SBI	Arvi	2017-18	Mar-18		4,067,391.00
329	Wardha	SBI	Wardha	2018-19	Sep-18		200.00
330	Wardha	SBI	Pulgaon	2018-19	Jan-19	800,000.00	
331	Wardha	SBI	Hinganghat	2018-19	Jan-19	216,967.00	
332	Wardha	SBI	Pulgaon	2018-19	Feb-19	326,800.00	
333	Wardha	SBI	Hingnaghat	2018-19	Feb-19	45,547.00	

334	Wardha	SBI	Wardha	2018-19	Mar-19		40,535,877.00
335	Washim	SBI	Risod	2017-18	Oct-17		476,911.00
336	Washim	SBI	Manglurpir	2017-18	Jan-18	5,490.00	
337	Washim	SBI	Malgaon-Washim	2017-18	Jan-18	4,900.00	
338	Washim	SBI	Karnja	2018-19	Sep-18		472,680.00
339	Washim	SBI	Risod	2018-19	Sep-18		5.90
340	Washim	SBI	Manglurpir	2018-19	Dec-18	31,875.00	
341	Washim	SBI	Washim	2018-19	Jan-19		8,301,745.15
342	Washim	SBI	Malegaon-Washim	2018-19	Jan-19	24,825.00	
343	Washim	SBI	Karanja	2018-19	Feb-19	1,400.00	
344	Washim	SBI	Washim	2018-19	Mar-19	381,780,242.57	
345	Washim	SBI	Manglurpir	2018-19	Mar-19	61,000.00	
346	Washim	SBI	Karnja	2018-19	Mar-19	50,000.00	
347	Washim	SBI	Manora	2018-19	Mar-19		1,292,417.00
348	Yavatmal	SBI	Darwaha	2017-18	Nov-17	2,892,931.00	
349	Yavatmal	SBI	Darwaha	2017-18	Dec-17		2,879,929.00
350	Yavatmal	SBI	Umerkhed	2017-18	Mar-18	18,590.00	
351	Yavatmal	SBI	Kelapur-Pand	2018-19	Apr-18	73,571.00	
352	Yavatmal	SBI	Kelapur-Pandhar	2018-19	Aug-18		7,928,736.00
353	Yavatmal	SBI	Yavatmal	2018-19	Dec-18		36.00
354	Yavatmal	SBI	Umerkhed	2018-19	Dec-18		400,000.00
355	Yavatmal	SBI	Wani	2018-19	Dec-18	1,778,863.00	
356	Yavatmal	SBI	Ner	2018-19	Dec-18	13,425.00	
357	Yavatmal	SBI	Kelapur-Pandhar	2018-19	Jan-19		30,000.00
358	Yavatmal	SBI	Wani	2018-19	Jan-19	170,000.00	
359	Yavatmal	SBI	Umerkhed	2018-19	Feb-19		800,000.00
360	Yavatmal	SBI	Kelapur-Pandha	2018-19	Feb-19		145,400.00
361	Yavatmal	SBI	Yavatmal	2018-19	Mar-19		130,566,901.00
362	Yavatmal	SBI	Digras	2018-19	Mar-19	45,547.00	

363	Yavatmal	SBI	Kelapur-Pandhar	2018-19	Mar-19	400.00	
					TOTAL	960,703,352.05	794,556,501.19
					NET		166,146,850.86

Note:-135 discrepancies have been cleared subsequently.

ANNEXURE – 7

(Refer Para 2.4)

STATEMENT SHOWING DELAY IN SUBMISSION OF TREASURY ACCOUNTS DURING THE YEAR 2018-19

Sr No	Name of Treasury	Delay in days of 1 st List in a Year	Delay in days of IInd List in a Year
1.	Akola	00	07
2.	Amravati	09	22
3.	Beed	00	04
4.	Bhandara	05	10
5.	Buldhana	02	01
6.	Chandrapur	05	00
7.	Gadchiroli	09	29
8.	Gondia	01	06
9.	Hingoli	01	03
10.	Jalna	00	04
11.	Nagpur	01	00
12.	Nanded	00	02
13.	Osmanabad	01	00
14.	Parbhani	00	02
15.	Wardha	03	05
16.	Washim	02	02
17.	Yavatmal	06	13

	Total	45	110
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ANNEXURE –8 (A)

(Refer Para 2.5)

**INCORRECT CLASSIFICATION OF CHALLANS
ACCOUNTANT GENERAL (A&E)-I, MAHARASHTRA, MUMBAI**

Sr. No	TRY	MNTH	TE_NO	TEN_TE_DT	MJH	SMH	MNH	SBH	DEBIT	CREDIT
1.	DHULE	03/2019	1193391	5/6/2019	0425	00	101	001	0	-67391
2.	DHULE	03/2019	1193391	5/6/2019	0070	01	800	044	0	67391
3.	KOLHAPUR	12/2018	1191577	1/18/2019	8336	00	800	003	0	-11181
4.	KOLHAPUR	12/2018	1191577	1/18/2019	8009	01	101	001	0	11181
5.	NASIK	11/2018	1190807	12/18/2018	2075	00	800	011	40500	0
6.	NASIK	11/2018	1190807	12/18/2018	0075	00	900	008	0	40500
7.	PALGHAR	10/2018	1190046	11/15/2018	8342	00	117	015	0	95021
8.	PALGHAR	10/2018	1190046	11/15/2018	8336	00	800	003	0	-95021
9.	PALGHAR	01/2019	1192277	2/20/2019	6250	60	800	502	0	-225000
10.	PALGHAR	01/2019	1192277	2/20/2019	6250	60	800	505	0	225000
11.	PUNE	03/2019	1194925	6/25/2019	0425	00	101	001	0	1000
12.	PUNE	03/2019	1194925	6/25/2019	0425	00	800	011	0	-1000
13.	PUNE	12/2018	1191696	1/22/2019	8443	00	105	001	0	-32000
14.	PUNE	12/2018	1191696	1/22/2019	0070	01	102	020	0	32000
15.	PUNE	02/2019	1192533	3/15/2019	8443	00	104	003	0	1170
16.	PUNE	02/2019	1192533	3/15/2019	8443	00	105	001	0	-1170
17.	PUNE	02/2019	1192534	3/15/2019	8443	00	104	003	0	-3000
18.	PUNE	02/2019	1192534	3/15/2019	8443	00	105	001	0	3000
19.	PUNE	11/2018	1190813	12/18/2018	2075	00	800	011	151200	0
20.	PUNE	11/2018	1190813	12/18/2018	0075	00	900	008	0	151200
21.	PUNE	11/2018	1190844	12/19/2018	8658	00	111	030	0	-10000
22.	PUNE	11/2018	1190844	12/19/2018	0049	04	195	113	0	10000
23.	RATNAGIRI	11/2018	1190846	12/19/2018	8658	00	111	030	0	-1081
24.	RATNAGIRI	11/2018	1190846	12/19/2018	0049	04	195	113	0	1081
25.	SANGLI	03/2019	1194339	5/30/2019	6250	60	800	505	0	-450000
26.	SANGLI	03/2019	1194339	5/30/2019	6250	60	800	507	0	450000
27.	SATARA	03/2019	1193392	5/6/2019	2040	00	001	003	-75000	0

	SATARA	03/2019	1193392	5/6/2019	0040	00	102	023	0	-75000
29.	SINDHUDURG	11/2018	1190853	12/19/2018	8658	00	111	030	0	-2548
30.	SINDHUDURG	11/2018	1190853	12/19/2018	6216	80	800	004	0	2548
31.	SOLAPUR	03/2019	1193046	4/4/2019	8342	00	117	015	0	680533
32.	SOLAPUR	03/2019	1193046	4/4/2019	8336	00	800	003	0	-680533
33.	THANA	11/2018	1190849	12/19/2018	8658	00	111	030	0	-421308
34.	THANA	11/2018	1190849	12/19/2018	0049	04	195	113	0	421308
35.	THANA	10/2018	1190028	11/13/2018	8658	00	111	030	0	-61227
36.	THANA	10/2018	1190028	11/13/2018	0049	04	195	113	0	61227
37.	THANA	10/2018	1190029	11/13/2018	8658	00	111	030	0	-18019963
38.	THANA	10/2018	1190029	11/13/2018	6216	02	800	533	0	18019963
39.	THANA	10/2018	1190030	11/13/2018	8658	00	111	030	0	-2098
40.	THANA	10/2018	1190030	11/13/2018	6216	02	201	113	0	2098
41.	VRTL TREASURY	03/2019	1194295	5/29/2019	0029	00	101	025	0	31891
42.	VRTL TREASURY	03/2019	1194295	5/29/2019	0217	60	191	007	0	-31891
43.	VRTL TREASURY	03/2019	1194302	5/29/2019	0043	00	101	002	0	-250176
44.	VRTL TREASURY	03/2019	1194302	5/29/2019	0043	00	101	009	0	250176
45.	VRTL TREASURY	09/2018	1189896	10/22/2018	0043	00	800	015	0	-5400
46.	VRTL TREASURY	09/2018	1189896	10/22/2018	0043	00	800	018	0	5400
47.	VRTL TREASURY	03/2019	1194894	6/24/2019	0853	00	102	009	0	-400500
48.	VRTL TREASURY	03/2019	1194894	6/24/2019	0853	00	102	013	0	400500
49.	VRTL TREASURY	03/2019	1194894	6/24/2019	0030	01	101	034	0	-77600
50.	VRTL TREASURY	03/2019	1194894	6/24/2019	0030	02	102	045	0	77600
51.	VRTL TREASURY	03/2019	1194894	6/24/2019	0030	02	103	050	0	41150
52.	VRTL TREASURY	03/2019	1194894	6/24/2019	0030	02	103	051	0	-41150
53.	VRTL TREASURY	03/2019	1194894	6/24/2019	0030	02	103	054	0	-15378
54.	VRTL TREASURY	03/2019	1194894	6/24/2019	0030	02	103	055	0	15378
55.	VRTL TREASURY	10/2018	1190429	11/19/2018	8121	00	109	001	0	1431893
56.	VRTL TREASURY	10/2018	1190429	11/19/2018	8121	00	109	002	0	-1431893

ANNEXURE –8 (B)

(Refer Para 2.5)

**INCORRECT CLASSIFICATION OF CHALLANS
ACCOUNTANT GENERAL (A&E)-II, MAHARASHTRA, NAGPUR**

Sr.No	TRY	TE_NMBR	CLS	DFR	CR
1	AKOLA	1072793	007001800 045	67159	0
2	AKOLA	1072793	865800112 001	0	67159
3	AKOLA	1073150	621680800 021	0	2250
4	AKOLA	1073150	761000201 101	2250	0
5	AKOLA	1073607	007002101 004	2600	0
6	AKOLA	1073607	844300105 001	0	2600
7	AKOLA	1075516	004904800 173	0	50945
8	AKOLA	1075516	761000201 101	50945	0
9	AKOLA	1075856	007001800 047	1600	0
10	AKOLA	1075856	844300105 001	0	1600
11	AMRAVATI	1072879	621703191 101	0	40743
12	AMRAVATI	1072879	621760191 009	40743	0
13	AMRAVATI	1075386	042500101 001	500	0
14	AMRAVATI	1075386	042500800 004	0	500
15	AMRAVATI	1075630	042500101 001	0	20000
16	AMRAVATI	1075630	042500800 004	20000	0
17	AURANGABAD	1072579	844300106 001	0	11140
18	AURANGABAD	1072579	844300108 001	11140	0
19	AURANGABAD	1072641	004100101 007	0	679905
20	AURANGABAD	1072641	004100102 009	679905	0
21	AURANGABAD	1072711	621680800 021	0	192500
22	AURANGABAD	1072711	761000201 101	192500	0
23	AURANGABAD	1073603	004904195 113	0	105915
24	AURANGABAD	1073603	004904800 173	105915	0
25	AURANGABAD	1073604	004904195 113	0	55834
26	AURANGABAD	1073604	004904800 173	55834	0
27	AURANGABAD	1075275	004904800 173	0	20430
28	AURANGABAD	1075275	761000201 101	20430	0
29	AURANGABAD	1075813	003003800 072	17328	0

30	AURANGABAD	1075813	040300501 024	0	17328
31	AURANGABAD	1076158	021001101 034	184533	0
32	AURANGABAD	1076158	021003105 054	0	184533
33	AURANGABAD	1076160	021001101 034	1251620	0
34	AURANGABAD	1076160	021003105 054	0	1251620
35	BEED	1073348	761000201 101	10400	10400
36	BEED	1073596	621680800 021	0	61990
37	BEED	1073596	761000201 101	61990	0
38	BEED	1073597	621680800 021	0	3871
39	BEED	1073597	761000201 101	3871	0
40	BEED	1073600	004904800 006	0	109013
41	BEED	1073600	761000201 101	109013	0
42	BEED	1073605	021004104 067	0	12490
43	BEED	1073605	021004800 064	12490	0
44	BEED	1073606	085300102 004	984904	0
45	BEED	1073606	844300103 001	0	984904
46	BEED	1074883	621680800 021	0	33390
47	BEED	1074883	761000201 101	33390	0
48	BEED	1075382	021001800 044	0	226039
49	BEED	1075382	021601800 007	226039	0
50	BHANDARA	1073758	007001102 021	17760	0
51	BHANDARA	1073758	844300105 001	0	17760
52	BHANDARA	1073759	040100800 036	20000	0
53	BHANDARA	1073759	844300103 001	0	20000
54	BHANDARA	1073818	007500101 001	0	3159179
55	BHANDARA	1074167	761000204 101	0	500
56	BHANDARA	1075390	833600800 003	0	3500
57	BHANDARA	1076798	007060103 008	15000	0
58	BHANDARA	1076798	844300105 001	0	15000
59	BHANDARA	1076799	007001102 021	5000	0
60	BHANDARA	1076799	844300105 001	0	5000
61	BULDHANA	1072198	003003800 072	10440	0
62	BULDHANA	1072198	844300106 001	0	10440
63	BULDHANA	1072559	002800107 001	24690	0
64	BULDHANA	1072559	004100101 013	0	24690
65	BULDHANA	1073751	007060800 077	3240	0
66	BULDHANA	1073751	844300106 001	0	3240
67	BULDHANA	1073752	007060103 008	300	0
68	BULDHANA	1073752	844300104 003	0	300
69	BULDHANA	1074236	021001107 006	19157	0
70	BULDHANA	1074236	833600800 003	0	19157
71	BULDHANA	1074412	007060900 079	2000	0
72	BULDHANA	1074662	003001800 005	0	0
73	BULDHANA	1074662	007060900 079	0	0
74	BULDHANA	1074859	621680800 021	0	199822
75	BULDHANA	1074859	761000201 101	199822	0
76	BULDHANA	1075072	004300800 014	15000	0

77	BULDHANA	1075072	004904195	113	0	15000
78	BULDHANA	1075081	023501102	008	3200000	0
79	BULDHANA	1075081	023501800	014	0	3200000
80	BULDHANA	1075220	004904195	113	0	10000
81	BULDHANA	1075220	023000800	015	10000	0
82	CHANDRAPUR	1073321	621680800	021	0	58607
83	CHANDRAPUR	1073321	761000201	101	58607	0
84	CHANDRAPUR	1074884	621680800	021	0	51205
85	CHANDRAPUR	1074884	761000201	101	51205	0
86	CHANDRAPUR	1075865	007500108	005	5000	0
87	CHANDRAPUR	1075865	007500800	016	0	5000
88	CHANDRAPUR	1077030	002900800	999	45000	0
89	CHANDRAPUR	1077030	007060900	079	0	45000
90	GADCHIROLI	1072662	004904191	101	0	50291
91	GADCHIROLI	1072662	761000201	101	50291	0
92	GADCHIROLI	1075189	025000800	010	172500	0
93	GADCHIROLI	1075189	865800112	001	0	172500
94	GADCHIROLI	1075192	025000800	010	192550	0
95	GADCHIROLI	1075192	865800112	001	0	192550
96	GADCHIROLI	1075841	025000800	010	0	730100
97	GADCHIROLI	1075841	865800112	001	730100	0
98	GONDIA	1074040	844300101	001	0	1477
99	GONDIA	1074040	844300108	001	1477	0
100	GONDIA	1075177	002900800	115	1080	0
101	GONDIA	1075177	801100106	002	0	1080
102	HINGOLI	1073000	002800107	001	2500	0
103	HINGOLI	1073000	844300105	001	0	2500
104	HINGOLI	1073360	007500101	001	0	8190
105	HINGOLI	1073380	007500101	001	0	91280
106	HINGOLI	1073875	004904800	006	0	668
107	HINGOLI	1073875	800901104	001	668	0
108	HINGOLI	1073880	004904800	006	0	645
109	HINGOLI	1073880	800901104	001	645	0
110	JALNA	1072612	007500101	001	0	1700739
111	JALNA	1072848	004904195	113	0	165506
112	JALNA	1072848	621680800	021	165506	0
113	JALNA	1073226	007001102	020	1400	0
114	JALNA	1073226	844300105	001	0	1400
115	JALNA	1073608	007001800	047	30000	0
116	JALNA	1073608	844300106	001	0	30000
117	JALNA	1074399	002800107	001	0	1175
118	JALNA	1074399	865800112	001	1175	0
119	JALNA	1074400	002800107	001	0	600
120	JALNA	1074400	865800112	001	600	0
121	JALNA	1075207	007001102	020	550	0
122	JALNA	1075207	844300105	001	0	550
123	JALNA	1075286	002800107	001	0	3800

124	JALNA	1075993	002800107	001	0	3800
125	JALNA	1075993	865800112	001	3800	0
126	JALNA	1076013	002800107	001	3800	0
127	NAGPUR	1072557	004904800	176	1784	0
128	NAGPUR	1072557	834200117	005	0	1784
129	NAGPUR	1072794	800901104	001	25000	0
130	NAGPUR	1072907	800901104	001	0	25000
131	NAGPUR	1073139	865800101	159	0	29640
132	NAGPUR	1073139	865800123	003	29640	0
133	NAGPUR	1073142	865800101	159	0	26880
134	NAGPUR	1073142	865800123	003	26880	0
135	NAGPUR	1073306	003003800	067	400	0
136	NAGPUR	1073306	003003800	072	0	400
137	NAGPUR	1073327	865800101	159	0	45360
138	NAGPUR	1073327	865800123	003	45360	0
139	NAGPUR	1073550	005600800	012	27831	0
140	NAGPUR	1073550	007060900	079	0	27831
141	NAGPUR	1074464	865800101	159	0	29040
142	NAGPUR	1074464	865800123	003	29040	0
143	NAGPUR	1074522	800901104	001	10000	0
144	NAGPUR	1074523	800901104	001	0	10000
145	NAGPUR	1075204	007001102	020	4000	0
146	NAGPUR	1075204	844300105	001	0	4000
147	NAGPUR	1075282	005800102	016	93000	0
148	NAGPUR	1075282	005800800	032	0	93000
149	NAGPUR	1075672	007001102	021	13000	0
150	NAGPUR	1075672	844300106	001	0	13000
151	NAGPUR	1075708	865800101	159	0	27960
152	NAGPUR	1075708	865800123	003	27960	0
153	NAGPUR	1075731	005800800	032	0	46000
154	NAGPUR	1075731	005800800	037	46000	0
155	NAGPUR	1075732	005800200	031	95000	0
156	NAGPUR	1075732	005800800	032	0	95000
157	NAGPUR	1075733	005800102	006	9000	0
158	NAGPUR	1075733	005800800	032	0	9000
159	NAGPUR	1076159	021001101	034	810156	0
160	NAGPUR	1076159	021003105	052	0	810156
161	NANDED	1073349	021003105	054	808151	0
162	NANDED	1073349	021004800	060	0	808151
163	NANDED	1073977	007001102	020	1000	0
164	NANDED	1073977	844300105	001	0	1000
165	NANDED	1074025	800901104	001	0	10000
166	NANDED	1074026	800901104	001	10000	0
167	NANDED	1074527	007002101	004	540	0
168	NANDED	1074527	844300104	003	0	540
169	NANDED	1076188	002900800	177	0	8529070
170	NANDED	1076188	004500112	008	8529070	0

171	OSMANABAD	1073786	007500101 001	0	22688
172	OSMANABAD	1073786	844300108 001	22688	0
173	OSMANABAD	1075379	004904800 173	0	60678
174	OSMANABAD	1075379	021601800 007	60678	0
175	OSMANABAD	1076422	007101800 020	27863	0
176	OSMANABAD	1076422	023000800 011	0	27863
177	PARBHANI	1072792	002800107 001	0	1600
178	PARBHANI	1072792	865800112 001	1600	0
179	WARDHA	1072328	003001800 005	0	11915
180	WARDHA	1072850	003001800 005	11915	0
181	WARDHA	1072932	007500900 999	0	4000
182	WARDHA	1073123	003001800 005	0	12170
183	WARDHA	1074199	007500900 999	4000	0
184	WARDHA	1075285	042500101 001	0	5670
185	WARDHA	1075285	042500800 018	5670	0
186	WARDHA	1076991	003002102 045	0	2000
187	WARDHA	1076991	003003800 067	2000	0
188	WARDHA	1076992	003003800 070	1600	0
189	WARDHA	1076992	003003800 072	0	1600
190	WARDHA	1077451	003003800 070	300	0
191	WARDHA	1077451	003003800 072	0	300
192	WASHIM	1074526	004100101 013	0	4418
193	WASHIM	1074526	007001800 045	4418	0
194	WASHIM	1075388	004100101 007	97442	0
195	WASHIM	1075388	004100101 013	868	6362
196	WASHIM	1075388	004100102 009	0	97442
197	WASHIM	1075388	004100102 015	6362	868
198	YAVATMAL	1073004	020202101 040	50000	0
199	YAVATMAL	1073004	844300106 001	0	50000
200	YAVATMAL	1073757	007002101 004	1400	0
201	YAVATMAL	1073757	844300104 003	0	700
202	YAVATMAL	1073757	844300105 001	0	700
203	YAVATMAL	1075206	007001102 020	400	0
204	YAVATMAL	1075206	844300105 001	0	400
205	YAVATMAL	1076020	007101101 001	14952	0
206	YAVATMAL	1076020	834200117 013	0	14952
207	YAVATMAL	1076898	007500108 005	3	0
208	YAVATMAL	1076898	844300106 001	0	3

ANNEXURE –9
(Refer Para 2.6)
OUTSTANDING RAILWAY PENSION CLAIMS

Sr. No.	Name of the Railway	Name of the Treasury	Month	Amount (₹)
1	Central Railway	Pune	05-2009	85,477
			Total	85,477
2		PAO	10/2013	69,300
3			12/2013	16,100
			Total	85,400
4	South Central Railway	Pune	09-2010	67,218
			Total	67,218
GRAND TOTAL				2,38,095

ANNEXURE – 10

(Refer Para 2.7)

DIFFERENCES OUTSTANDING IN THE BROADSHEET OF TREASURY CHEQUES

Sr. No.	Name of Treasury	Amount of Difference (₹)	Month & year
1	Ahmednagar	6800	02/2008
		(-)3203511	09/2008
		2680	05/2009
		50	06/2010
		(-)22489	12/2011
		(-)26457	12/2011
		(-)57306	08/2015
		(-)4523891	09/2018
		Total	(-)7824484
2	Jalgaon	(-)37848	08/2008
		(-)70706	09/2008
		(-)340787	01/2010
		(-)28842	01/2010
		(-)23262	02/2011
		(-)1330	02/2011
		(-)8112	02/2011
		(-)282280	10/2012
		(-)1912915	02/2013
		(-)1877	09/2013
		(-)36178	07/2016
		Total	(-)2744137
3	Nasik	(-)178006	03/2012
		(-)11185	08/2012
		(-)4985	03/2013
		255580	06/2013
		(-)1864791	10/2017
		(-)208800	12/2018
		(-)144911	01/2019
Total	(-)2156831		
4	Palghar	(-)201329	01/2019
		Total	(-)201329
5	Raigad/Alibag	190	09/2008
		(-)27990	07/2010
		23794	11/2011
		(-)19663	11/2011
		(-)2000	02/2015
		(-)4630	11/2016
		(-)47432	07/2017
Total	(-)77731		

	Ratnagiri	(-)1 (-)2997 (-)544844 (-)283179 (-)206162 (-)372727 18900	01/2001 05/2008 10/2008 03/2010 03/2010 03/2010 05/2010
	Total	(-)1391008	
7	Solapur	(-)80 17003 (-)10634 (-)328654 (-)283215 (-)41422 (-)38400 (-)10800 (-)25712 (-)8258 4160 (-)10000 (-)243960 (-)166371	06/2008 09/2009 03/2010 04/2010 06/2010 09/2010 09/2010 09/2010 11/2010 10/2011 10/2011 11/2011 03/2012 03/2012
	Total	(-)1125075	
	Grand Total	(-)15520595	
8	Buldhana	(-)7431 (cash a/c) 195793((cash a/c)	10/2008 Difference between C.B. of 10-2011 and O.B. of 11-2011
9	Nanded	154965(Payment) (-)29451(Payment)	11/2008 11/2006
10	Parbhani	(-)34642(cash a/c)	07/2012

ANNEXURE –11**(Refer Para 2.9)****STATEMENT SHOWING NUMBER OF CERTIFICATES OF ACCEPTANCE
NOT OBTAINED BY THE TREASURIES FROM THE DEPARTMENTAL OFFICERS
IN RESPECT OF DEPOSITS HELD AND FURNISHED TO THE OFFICE OF THE
ACCOUNTANT GENERAL (A&E) AT THE END OF 2018-19**

Sr. No.	Name of Treasury	No. of Certificates of acceptance due	No. of Certificates yet to be received
ACCOUNTANT GENERAL (A&E)-I, Mumbai			
1	Ahmednagar	46	33
2	Dhule	14	07
3	Jalgaon	40	34
4	Kolhapur	38	08
5	Nandurbar	20	20
6	Nasik	44	28
7	Palghar	20	18
8	Pune	52	51
9	Raigad	43	35
10	Ratnagiri	21	21
11	Sangli	28	16
12	Satara	33	23
13	Sindhudurg	18	12
14	Solapur	35	35
15	Thane	49	46
	Total	501	387*
ACCOUNTANT GENERAL (A&E)-II, Nagpur			
16	Akola	64	07
17	Amravati	100	00
18	Aurangabad	92	06
19	Beed	57	00
20	Bhandara	57	00
21	Buldhana	77	03
22	Chandrapur	83	00
23	Gadchiroli	62	00
24	Gondia	51	03
25	Hingoli	35	06
26	Jalna	55	00
27	Latur	57	00
28	Nagpur	133	00
29	Nanded	121	06
30	Osmanabad	68	00
31	Parbhani	53	05
32	Wardha	58	02
33	Washim	41	03
34	Yavatmal	99	52
TOTAL		1363	93
GRAND TOTAL		1864	480

Note:-218 certificates have been submitted subsequently under the jurisdiction of AG., Mumbai

ANNEXURE -12A

(Refer Para 2.10)

**DETAILS OF ± MEMOS OF DEPOSITS NOT RECEIVED FROM TREASURIES
ALONGWITH ACCOUNTS FOR THE YEAR 2018-19**

Sr. No.	Treasury	Nature of Deposit	Period of <u>±</u> Memos	Extent of delay in receipt
1	Jalgaon	8336-Civil Deposit & 8443- Civil Deposit	02/2019,03/2019	Delay ranges from 1 month to 3 months
2	Palghar	„	08/2018 to 03/2019	Delay ranges from 1 month to 8 months
3	Pune	„	03/2019	Delay ranges from 1 month to 2 months
4	Raigad	„	08/2018	Delay ranges from 1 month to 6 months
5	Satara	„	03/2019	Delay ranges from 1 month to 2 months
6	Solapur	„	12/2018, 01/2019 to 03/2019	Delay ranges from 1 month to 4 months

Note:-All ± Memos have been received subsequently ,except MH 8336-Jalgaon.

ANNEXURE –12 B

(Refer Para 2.10)

**DETAILS OF ± MEMOS OF STAMPS NOT RECEIVED FROM TREASURIES
ALONG WITH ACCOUNTS FOR THE YEAR 2018-19**

Sr. No.	Name of Treasury	Nature of stamps	Month for which Memos not received
ACCOUNTANT GENERAL (A&E)-I, MUMBAI			
1	Dhule	0030-Stamps± Memos	5/2018
2	Jalgaon		7,8,9,10,11/2018
3	Nandurbar		3/2019
4	Nashik		4/2018, 10/2018
5	Satara		9/2018
6	Palghar		9/2018 and 10/2018
7	Raigad		4/2018 to 3/2019
ACCOUNTANT GENERAL (A&E)-II, NAGPUR			
8	Amravati	± Memo Statement	03/2019
9	Aurangabad	-do-	02/2019
10	Beed	-do-	01/2019
11	Buldhana		02/2019 & 03/2019
12	Hingoli	-do-	02/2019
13	Nanded	-do-	10/2018 to 03/2019
14	Yavatmal		01/2019 to 03/2019

ANNEXURE – 13
(Refer Para 2.12)

**NON CLOSURE OF PERSONAL LEDGER ACCOUNTS NOT IN OPERATION
FOR MORE THAN ONE YEAR HAVING NIL BALANCE.**

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator
1	PAO, Mumbai	6184116012	Regional Transport Officer (C), Mumbai Central, Mumbai
2	PAO, Mumbai	6184171002	Dy.Regional Transport Officer, Borivali, Mumbai
3	PAO, Mumbai	1513201107	Industrial Training Institute, Dadar, Mumbai
4	Akola	7111	Warden, Govt.Tribal Girls Hostel, Akola
5	Aurangabad	9034	Principal, Krida Probhodhini Aurangabad
6	Bhandara	8382	Dy.Regional Transport Office Bhandara
7	Bhandara	8383	Collector Bhandara (For Gosikhurd Spl. Package)
8	Chandrapur	8305	Dy. Regional Transport Officer, Chandrapur

ANNEXURE – 14
(Refer Para 2.12)

**NON- CLOSURE OF PERSONAL LEDGER ACCOUNTS NOT IN OPERATION FOR
MORE THAN ONE YEAR HAVING OUTSTANDING AMOUNTS**

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)
1	THANE	1203005607	Warden, ST/BC Boys Hostel, Bhiwandi	8,271
2	THANE	1208005607	Warden, ST/BC Boys Hostel Murbad	8,310
3	THANE	1201000450	Commissioner Of Police Thane (P.A. TO CO	206,468
4	RAIGAD	1312008722	Sub Divisional Officer, Roha	6,928,970
5	RAIGAD	1305008118	Principal, Lady Junior College, Mangaon	170,570
6	RAIGAD	1309008576	Asstt. Commissioner Of Labour, Panvel	90,493
7	RAIGAD	1313008607	H.M.G.T.H.S Shriwardhan, Alibag	126,637
8	PALGHAR	1601001564	Asstt. Director of Fisheries, Palghar	134,275
9	PALGHAR	1601005607	Warden, ST BC Boys Hostel, Palghar	3,280
10	PALGHAR	1601007113	Warden, Govt BC Girls Hostel, Palghar	22,760
11	PALGHAR	1601008537	Warden, BC Girls Hostel, Palghar	1,760
12	PALGHAR	1602005607	Warden Dr.B.R.Ambedkar Govt BC boys Hostel	35,576
13	PALGHAR	1602008545	Rural Hospital Virar Old Palghar	33,038
14	PALGHAR	1603005607	Warden, ST/BC BOYS Hostel ,Jawhar	14,870
15	PALGHAR	1603005623	Warden, Govt. BC Girls Hostel, Kasa	27,020
16	PALGHAR	1603007111	Warden, Govt.Hostel For BC/ST Girls	7,080
17	PALGHAR	1603007117	Warden, Govt. Hostel For ST Boys, Agar	2,580
18	PALGHAR	1603008544	Cottage Hospital, Old Dahanu, Palghar	93,197
19	PALGHAR	1603017109	Warden ,Govt. ST Boys Hostel, Kasa	650
20	PALGHAR	1604002047	Head Master, Government Technical High School, Talasari.	7,225
21	PALGHAR	1604008539	Warden, BC Boys Hostel, Talasari	2,620
22	PALGHAR	1605001043	Special Land Acquisition Officer, WS and SP, Jawahar.	47,894
23	PALGHAR	1605001047	TAH (S.S.Y) ADDL. Collector, HQ Jawahar	515,509
24	PALGHAR	1605002016	Principal, Industrial Training Institute, Jawahar	4,732,795
25	PALGHAR	1605007138	Project Officer, I T D P , Jawhar	520,000
26	PALGHAR	1605008532	Warden, ST/BC Boys Hostel, Jawhar	27,330
27	PALGHAR	1605008533	Warden, ST Girls Hostel ,Jawhar	4,488
28	PALGHAR	1605008534	Warden, BC Boys Hostel Jawhar	3,870
29	PALGHAR	1607005607	Warden, ST BC Boys Hostel, Mokhada	22,620
30	PALGHAR	1607008103	F.C.W.P. Mokhada	39,785
31	PUNE	2201000825	Dy.Director, of Land Records, Pune Region Pune	625
32	PUNE	2201001108	Conservator of Forest (Wild Life) Pune	16,899,512
33	PUNE	2201001653	Divisional Joint Director of Agriculture, Pune	919,165

	PUNE	2201001839	Principal, Govt.Urdu.Junior College of Education.	191,133
35	PUNE	2201001844	Principal, Govt. Urdu Junior College of Education.	197,457
36	PUNE	2201002236	C.F. & Silivic. Pune	263,000
37	PUNE	2201002320	Director of Town Planning, Maharashtra state, Pune.	1,262,911
38	PUNE	2201002354	Joint Director, Health Malaria HATTI JALJANY, Pune.	230,648
39	PUNE	2201003540	Asst Sperd Eng.Elec.Reg.Elec.Cir.Pune	6,150
40	PUNE	2201008153	Principal, S G K Arts & Commerce & Science College.	187,152
41	PUNE	2201008161	Principal, Marathwada Mitra Mandals	667,549
42	PUNE	2201008163	Associated Dean College of Agriculture	293,761
43	PUNE	2201008187	Principal, Mahatma Gandhi Adhyapak Vidyalaya	74,241
44	PUNE	2201008198	Principal, Dist.Institute Of Education & Training.	1,046,204
45	PUNE	2201008254	Principal, Vidhyabhavan College Of Commerce.	22,700
46	PUNE	2201008293	Principal, B V College Of Enginnering for Girls.	212,701
47	PUNE	2201008325	Principal, F.Jain Pharmacy College Chinchawad.	130,225
48	PUNE	2201008326	Principal, D.Y.Patil Homeopathy Medical College .	276,130
49	PUNE	2201008330	Principal, Sr.Martand Bhairav Adhyapak Vidya Ba	108,125
50	PUNE	2201008341	Principal, .Modern Education Society College of Enginnering..	71,387
51	PUNE	2201008345	Principal, Maharashtra Institute of Printing Technology,Pune	26,670
52	PUNE	2201008360	Principal, Spaysar Memoraial Colllege of Education. Aud/	25,000
53	PUNE	2201008363	Principal, Dr. DY Patil Education Sanstha.	3,816
54	PUNE	2201008375	Principal, Sinhgad College of Pharmacy NB Vadgao	493,250
55	PUNE	2201008376	Principal, Singh College of Pharmacy, Pune	785,354
56	PUNE	2201008384	ABHI Edu Soc.college of Education, Pune	166,191
57	PUNE	2201008391	Principal, GENBA S MOZE College of Engineering,Balewadi	177,718
58	PUNE	2201008395	Principal, K Navale Institute of Education.	610
59	PUNE	2201008406	Dr.Shivaji Maratha Institute of Management & Reserarch	566,150
60	PUNE	2201008413	Principal, College of Education, Kondhwa	70,348
61	PUNE	2201008414	Principal, Jamila Arif Fajlani Urdu College of Education.	27,280
62	PUNE	2201008429	Principal, Rajgad Dnyanpeets Adhypak MAH. DHA	24,078
63	PUNE	2201008462	Principal, P D Dhankude Adhypak Mahavidylya, Banersr	136,231
64	PUNE	2201008472	Director,Principal, N G Naralika Institute of Career Development.	164,578
65	PUNE	2201008481	Principal, Smt Sudhatai Mandik College, Pune	764

	PUNE	2201008489	Principal, Metro Institute of Hotel Management and Cater Tech	500,720
67	PUNE	2201008533	Commr. Apang Kalyan Maha,Pune	7,628,957
68	PUNE	2201008604	Principal, Sharad Adhyapk Vidlaya, Pune	1,281,383
69	PUNE	2201008616	MCE SCTY PRIN INST OF PHARMACY PUNE	58,000
70	PUNE	2201008623	Principal, Colleg of Commerce, Science & InfomationTechnology, Pune.	72,207
71	PUNE	2201008647	HMS MHC PH SC HR SEC FOR GIRLS HUZURPAGA	59,230
72	PUNE	2201008661	Principal, Annasaheb Awate College of Engineering, Pune	467,560
73	PUNE	2201008716	Principal, Shri Jain Vidya Adhyapak Vidylaya, Pune	71,458
74	PUNE	2201008725	Principal, Vikdas D Ed College, Narhe, Pune	39,120
75	PUNE	2201008729	Principal, College of Computer Science & Buisness Administration, Pune	110,240
76	PUNE	2201008743	Principal, Shri SH.JAIN V P MANDAL College of Education, Pune.	350,980
77	PUNE	2201008748	Principal, Bhalchandra Institute of Pharmacy, Pune.	1,560,430
78	PUNE	2201008766	Head Master, M S Maratha Jijamata Mulinche Highschool,Pune	51,870
79	PUNE	2201008780	Shri Shivaji Maratha High school & Junior College, Pune.	108,775
80	PUNE	2201008797	Principal, BSD Trust Ayurved Mahavidyalaya, Pune.	1,122
81	PUNE	2201008799	Principal, P D Dhankude Adhyapak Vidyalaya, Baner.	112,470
82	PUNE	2201008810	Principal, Genba Sopanrao Moze institute of Technolgy, Pune	59,390
83	PUNE	2201008828	Pratibha Institute of Buisness Management, MIDC, Pune.	256
84	PUNE	2201008829	Pratibha College of Commerce & Computer Studies, Pune.	954
85	PUNE	2201008837	Director, DATA SYSTEMS RES.FOUN.KHARDI PUNE	6,300
86	PUNE	2201008841	Head Master, Netaji Subhaschandra Bose Vidyalaya, Yerwada,Pune	367,180
87	PUNE	2201008866	Director, NOVEL Institute of Management Studies, Pune.	72,605
88	PUNE	2201008873	APEX Institute of Management & Research, Atur,Pune.	780
89	PUNE	2201008900	Director, .MERC Institute of Management,Bhukum, Pune.	71,850
90	PUNE	2201008901	Director, .DY Patil Centre for Managment & Research.CHIK	7,545
91	PUNE	2201008907	Principal, Kannada Sangha College of Commerce,Pune	53,320
92	PUNE	2201008929	Gendibai T Chopda Highschool & Junior College, Pune	2,550
93	PUNE	2201008951	Principal, Dnyanvardhini Prathishtans. College,Arts,Commerce, Science, Chikhali	11,455
94	PUNE	2201008954	Principal, Genba S Moze College of Pharmacy, Waghhol.	114,060
95	PUNE	2201008969	Lilawati College of Commerce and	2,010

			Computer Studies, Warje, Malwadi, Pune	
96	PUNE	2201009024	Principal, MIT Sant Dnyaneshwar D.Ed Mahavidyalaya.	41,610
97	PUNE	2201009061	Principal, Savitribai Phule Junior & Highschool,	10,000
98	PUNE	2201017109	Warden, GOVT. ST Boys Hostel, Hadpsar.	14,850
99	PUNE	2202000251	Upvibhagya adikari Junner Ambegaon Pune	154,030,284
100	PUNE	2202008537	Gruhpal, Adiwasi Shaskiya Vastigruha, Hinol	7,550
101	PUNE	2202008740	Principal, Shivaji A Patil Adhyapak Vidyalaya, Landewadi.	20
102	PUNE	2202008798	J M Shaikh Adhyapak Vidyalay, Manchar	33,600
103	PUNE	2205008310	Principal, Sidheshwar School & Highschool, Deulgaon.	200
104	PUNE	2207005623	Warden, GOVT. B C & E B C Girls Hostel,	16,410
105	PUNE	2207008536	Gruhpal, Adivasi Sashkiya Vastigurh, Otur.	8,140
106	PUNE	2211007109	Warden S T Boys Hostel, Pune	25,550
107	PUNE	2212008431	Principal, Vidyadham Arts, Science, Commerce College, SHIKR	138
108	PUNE	2215002016	Principal, Indudtrial Training Institute, Mawal.	119,390
109	PUNE	2202005608	Warden, Scheduled Tribes Girls Hostel, Ambegaon	16,375
110	PUNE	2203005607	Warden, Government BC Boys Hostel, Baramati.	9,570
111	PUNE	2201008146	Principial, Sanghvi Kesari college, Chinchwad.	709,559
112	PUNE	2201008177	Principal, Swami Vivekanand Vidya Mandir & Junior College, Dapodi.	393,244
113	PUNE	2205000576	Commndt. S R P F GR V, Daudnd.	100,001
114	PUNE	2207005607	Warden, Tribal Girls Hostel, Junner.	9,830
115	PUNE	2201005673	Warden, ST Girls Hostel, Manchar	14,970
116	PUNE	2201000575	Commndt, SRPF GRP II Pune.	6,101
117	PUNE	2201001821	Director of Eucation, M.S. Pune.	858,485
118	PUNE	2201002205	Joint Director of Higher Education, Pune	3,124,852
119	PUNE	2201002100	Principal, Government Polytechnic, Pune.	742,289
120	PUNE	2201008182	Principal, Bharti Vidyapeeth Social Science Institute, Pune.	84,020
121	PUNE	2201000471	Inspector General of Prisone, Family Welare Fund.	117,329
122	PUNE	2201000978	Special Land Acquisition Officer NO 3, Pune	74,202,467
123	PUNE	2201005511	Director of Sports & Youth Service, Pune.	241,811
124	PUNE	2201005641	Warden, Government BC Boys Hostel, Pune.	23,250
125	PUNE	2211005623	Warden, Government B.C.& E.B.C Girls Hostel,	14,040
126	PUNE	2201005607	Warden, Government B C Boys Hostel, Saswad.	17,696
127	PUNE	2201008213	PRI PRERANA MV THUKARAMGUJAR MV, THERGAON	1,186,224
128	PUNE	2201008160	Principal, Dr. Ambedkar College of Arts & Commerce.	2,005,065
129	PUNE	2201005640	House Master, Governement B C Boys Hostel, Yerwada.	20,730
130	SATARA	2303008508	Principal, Governement Engineering	9,108,434

			College, .Karad (NGM)	
131	SATARA	2306000251	Sub Div.Officer, Koregaon	1,831,635
132	SATARA	2301004821	Assistant Commissioner of Labour,Satara	3,000
133	SATARA	2311005623	Warden, Government B C Girls Hostel, Wai.	3,210
134	SATARA	2406070976	Special Land Acquisition Officer-9	340,232,212
135	SANGLI	2401002191	Principal, .Dist. Institute of Training, Sangli.	253,635
136	SOLAPUR	2501008410	Special Land Acquisition Officer No.,3S,Solapur.	25,831,565
137	SOLAPUR	2501008639	Government District Library, Solapur	22,700
138	SOLAPUR	2602008525	Acquisition Land Tribunal, Ajara	514,750
139	NASIK	5101008447	Warden, B.C.Boys Governemnt Hostel, Nashik.	12,630
140	NASIK	5101008635	Warden Govt.Tribal Girl Hostel(New),Nasik	71,280
141	NASIK	5101008640	House Master Govt Tribal Boys Hostel, Nasik	51,870
142	NASIK	5102008217	Tahsildar,(ALT PLA) Satana, Nashik	15,860
143	NASIK	5104008641	Warden Tribal Girls Hostel, Dindori	6,490
144	NASIK	5104008210	Warden, ST Girls Hospital, Dindori, Nasik	5,290
145	NASIK	5105008166	B C Boys Hostel, Igatpuri.	6,640
146	NASIK	5107008170	B C /E B C Girsl Hostel, Malegaon.	1,100
147	NASIK	5101008199	S T Boys Hostel, (NEW),Nashik	22,110
148	NASIK	5105008178	S T Boys School,,Taked.	2,260
149	DHULE	5201008515	Librarian, Governement District Library, Dhule.	161,226
150	DHULE	5201008524	Warden, (W NAGAR) B C Boys Hostel, Dhule.	18,690
151	JALGAON	5301008069	B C Girls Hostel, Jalgaon.	21,225
152	AHM	5408002544	Rural Hospital, Pathardi.	1,985,496
153	AHM	5411002544	Medical Supt. Rural Hospital, Shevgaon.	1,670,527
154	AHM	5413000947	Sub Divsional Officer, Solapur Area Shrirampur.	216,084
155	PAO Mumbai	6184329001	Education Inspector,North Region,Mumbai	231611
156	Amravati	8495	Regional Transport Officer, Amravati	34000
157	Aurangabad	8038	Collector, Aurangabad	55933296
158	Aurangabad	9059	Warden, Dr. Babasaheb Ambedkar Govt. Hostels for B.C. boys Jaisinghpura Aurangbad	32300
159	Aurangabad	8036	Supdt.Open Prison Paithan,Aurangabad	1199010.92
160	Bhandara	8106	Judge Labour Court, Bhandara	10342
161	Buldhana	8102	M.S.T.B.Sanitorium,Buldhana	297531
162	Buldhana	8239	Commissioner for WC & Judge L.C. Buldhana	33464
163	Chandrapur	2058	Principal, Industrial Training Institute, Chandrapur.r	3177930
164	Chandrapur	2047	Head Master, Govt. Tech. High school Cent. Arora	1129515
165	Gadchiroli	5671	Warden, Govt. S.T. Boys Hostel, Hanora	30520
166	Jalna	8105	District Sports officer, Jalna	422773

	Nagpur	4591	Registrar ,Maharashtra Administrative Tribunal, Nagpur	138227
168	Nanded	8237	Collector, Nanded Endo. Biloli	146557
169	Nanded	8244	Tahsildar ,Hadgaon ALT,Nanded	1138299
170	Parbhani	8616	Collector, Parbhani	160227
171	Yavatmal	362	O.S.&P.A.Suptd.of Police Yavatmal	154705
172	Yavatmal	930	Collector ,Yavatmal	1000995
173	Yavatmal	4190	Special Land Acquisition Officer,Minor irrigation works, Yavatmal	7422890
174	Yavatmal	8526	Comm. for Work comp C.J.Sr.Div.Yavatmal	1676127
175	Yavatmal	4204	Special Land Acquisition Officer/LPP Pusad,Yavatmal	2688049
			Total	750147469.92

ANNEXURE –15
(Refer Para 2.13 and 2.14)

**PENDING PARAS UNDER TREASURY INSPECTION REPORTS FOR FINAL
DISPOSAL FOR LACK OF COMPLIANCE FROM TREASURIES**

Sr. No.	Name of Treasury	2012-13 IR/Para	2013-14 IR/Para	2014-15 IR/Para	2015-16 IR/Para	2016-17 IR/Para	2017-18 IR/Para	2018-19 IR/Para	Total
ACCOUNTANT GENERAL (A&E)-I, MUMBAI									
1	Thane			01-02	--	01-07	01-08	01-30	04-47
2	Nasik				01-04	01-02	01-01	01-19	04-26
3	Raigad				01-01	01-02	01-01	01-20	04-24
4	Ratnagiri				--	01-03	01-04	01-13	03-20
5	Sangli				01-03	01-04	01-10	01-25	04-42
6	Ahmednagar			01-01	--	01-03	01-04	01-14	04-22
7	Jalgaon				--	01-02	01-07	01-17	03-26

	Satara			01-01	--	01-01	--	01-16	03-18
9	Dhule				--	01-03	01-04	01-13	03-20
10	Nandurbar				01-01	01-01	01-05	01-19	04-26
11	Pune				--	--	01-05	01-17	02-22
12	Solapur				01-01	--	01-01	01-09	03-11
13	Sindhudurg				--	--	--	01-14	01-14
14	Kolhapur				--	01-02	01-05	01-11	03-18
15	Palghar				01-01	01-03	01-08	01-27	04-39
16	PAO		01-01	01-01	01-03	01-04	01-03	01-21	06-33
TOTAL			01-01	04-05	07-14	13-37	14-66	16-285	55-408
ACCOUNTANT GENERAL (A&E)-II, NAGPUR									
17	Osmanabad					01-01	01-03	01-24	3-28
18	Nanded			01-01			01-01	01-25	3-27
19	Hingoli						01-02	01-09	2-11
20	Aurangabad					01-02	01-02	01-16	3-20
21	Jalna						--	01-32	1-32
22	Latur						--	01-23	1-23
23	Beed						01-01	01-11	1-12
24	Parbhani						01-01	01-13	2-14
25	Amravati				01-01	01-01	01-01	01-16	4-19
26	Yavatmal				01-01		01-03	01-24	3-28
27	Buldhana						01-01	01-22	2-23
28	Washim						--	01-13	1-13
29	Akola						01-02	01-18	2-20
30	Gondia						01-01	01-20	2-21
31	Chandrapur						01-02	01-08	2-10
32	Nagpur				01-01		01-07	01-15	3-23
33	Bhandara					01-01	01-02	01-25	3-28
34	Wardha						01-01	01-12	2-13

35	Gadchiroli						01-02	01-15	2-17
	TOTAL			01-01	03-03	04-05	16-32	19-341	43-382
GRAND TOTAL			01-01	05-06	10-17	17-42	30-98	35-626	98-790

Note:-134 paras and 7 IRs have been cleared subsequently in the jurisdiction of AG (A&E)-I, Mah Mumbai

ANNEXURE – 16
(Refer para – 2.15)

**GOVERNMENT RECEIPTS CREDITED TO PERSONAL LEDGER ACCOUNT
INSTEAD OF REVENUE RECEIPT HEAD.**

Treasury	PLA	(`)		Nature of credit
			2017-18	
Ahmednagar	Medical Superintendent, Rural Hospital, Rajur		274825	OPD, IPD, Hospital Fees,
	Medical Superintendent, Rural Hospital, Kotul		122690	OPD, IPD, Hospital Fees,
	Medical Superintendent, Rural Hospital, Akole		255614	OPD, IPD, Hospital Fees,
	Medical superintendent, Rural Hospital, Jamkhed		316291	OPD, IPD, Hospital Fees,
	Medical Superintendent, Rural Hospital, Karjat		379425	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Newasa		2626813	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Shrirampur		297320	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Pathardi		1040625	OPD, IPD, Hospital Fees
	Medical superintendent, Rural Hospital, Wambori Rahuri		106160	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Shevgav		560685	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Shrigonda		153090	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Rahata		422610	OPD, IPD, Hospital Fees
	TOTAL		6556148	
Dhule	Dean, Shri Bhausaheb Hire Government Medical College, Dhule		23420724	Tution fee, Educational fee, Dev. and Gymkhana Fees
	Medical Superintendent, Rural Hospital, Shirpur		468150	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Sindhkedha		301423	OPD, IPD, Hospital Fees
	Medical Superident CL-1 Sub district Hospital, Dondaicha, Shindheda		413838	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Sakri		210025	OPD, IPD, Hospital Fees

	Dean, Government Civil Hospital, Dhule	7295775	OPD, IPD, Hospital Fees
	TOTAL	32109935	
Jalgaon	District Civil Surgeon, , Jalgaon	9024942	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Chopda	1432953	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Amalner	738996	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Amalgaon	155850	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Dharangaon	685245	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Parola	431765	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Bhadgaon	430518	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Chalisgaon	318515	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Mehumbare,	152720	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Pimpalgaon, Pachora	237020	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Jamner	1111525	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Patur,	149776	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Varangaon, Bhusawal	287665	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Bodwad	435560	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Muktainagar	958721	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Raver	689150	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Pal,	36380	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Yawal	422070	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Nhavi,	275470	OPD, IPD, Hospital Fees
	TOTAL	17974841	
Kolhapur	Medical Superintendent, Rural Hospital Chandgad	44270	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Gadhinglaj	38175	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital ,Ajra	32410	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Gargoti (Budargad)	51290	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Radhanagiri	30360	OPD, IPD, Hospital Fees
	Medical Superintendent,	33750	OPD, IPD, Hospital Fees

	Rural Hospital Gaganbawda (Kupire)		
	Medical Superintendent, Rural Hospital Panhala	22270	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Kodoli	53800	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Shahuwadi	45560	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Hatkanangale	73570	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Pargaon	35170	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Shirol	59360	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Kagal	35760	OPD, IPD, Hospital Fees
	Civil Surgeon, Kolhapur	2979876	OPD, IPD, Hospital Fees
	RCSM Govt. Medical College	10779438	OPD, IPD, Hospital Fees
	Medical Superintendent, Gandhinagar Colony	64000	OPD, IPD, Hospital Fees
	M.S. Service Hospital, Kolhapur	128220	OPD, IPD, Hospital Fees
	TOTAL	14507279	
Nasik	Medical Superintendent, Rural Hospital, Ghoti, Tal-Igatpuri	467348	OPD, IPD, Hospital Fees
	Medical Officer, Rural Hospital, Igatpuri	388725	OPD, IPD, Hospital Fees
	Medical Superintendent Rural Hospital, Dodi Bk. Tal-Sinnar.	359155	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Nagarsul Tal- Yeola	270145	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Yeola	760925	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Manmad Tal- Nandgaon.	465520	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Malegaon.	2681173	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Dabhadi Tal- Malegaon.	336460	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Satana.	183715	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Deola.	310265	OPD, IPD, Hospital Fees
	Medical Superintendent, Sub District Hospital, Chandwad	383160	OPD, IPD, Hospital Fees
	Medical Superintendent Sub District Hospital, Kalwan.	1308770	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Surgana.	619820	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Dindori.	390255	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Vani Tal- Dindori.	378865	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Trimbak.	390670	OPD, IPD, Hospital Fees

	Medical Superintendent, Rural Hospital, Niphad.	634965	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, , Peth.	632290	OPD, IPD, Hospital Fees
	Medical Superitendant Rural Hospital Zodga Tal Malegeon	263920	OPD, IPD, Hospital Fees
	Civil Surgeon, Civil Hospital, Nasik.	9087921	OPD, IPD, Hospital Fees
	Total	20314067	
Nandurbar	Medical Superintendent, Rural Hospital, Navapur	364220	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Mhasawad	384210	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital ,Dhadgaon	521536	OPD, IPD, Hospital Fees
	Medical Officer Cottage hospital,Taloda	296450	
	MORH CI-2 Nandurbar	105120	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Akkalkuwa	456620	OPD, IPD, Hospital Fees
	Civil Hospital, Nandurbar	2143829	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital ,Ranahla, Nandurbar	293245	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Dhanora, Nandurbar	240805	OPD, IPD, Hospital Fees
	TOTAL	4806035	
Palghar	Medical Superintendent, Rural Hospital, Virar, Tal-Vasai	13495	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Dahanu	1420048	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Talasari	581658	
	Medical Superintendent , Rural Hospital, Mokhada	20033	OPD, IPD, Hospital Fees
	Medical Superintendent , Rural Hospital, Vikramgad	25400	OPD, IPD, Hospital Fees
	Medical Superintendent, Cottage Hospital, Jawhar	1189030	OPD, IPD, Hospital Fees
	TOTAL	3429964	
Pune	Medical Officer, Rural Hospital, Bhor	1274851	OPD, IPD, Hospital Fees
	Medical Officer, Rural Hospital, Velhe.	251180	OPD, IPD, Hospital Fees
	Medical Superintendent , Rural Hospital, Paud (Mulshi)	523480	OPD, IPD, Hospital Fees
	Medical Superintendent , Rural Hospital, Vadgaon Maval	344460	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Rajgurunagar..	400603	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Ghodegaon.	439680	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Narayangaon, Tal-	553185	OPD, IPD, Hospital Fees

	Junnar...		
	Medical Superintendent, Rural Hospital, Shirur	706165	OPD, IPD, Hospital Fees
	Medical Superintendent, Sub District Hospital, Daund.	798395	OPD, IPD, Hospital Fees
	Medical Superintendent, Sub District Hospital, Indapur.	390888	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, NimgaonKetaki, Tal-Indapur..	309750	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Supa Tal- Baramati	461115	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Rui Tal- Baramati	688765	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Saswad	656100	OPD, IPD, Hospital Fees
	Superintendent, Regional Mental Hospital, Pune	5253613	OPD, IPD, Hospital Fees
	Administrative Officer, Sassoon General Hospital, Pune.	5846370	OPD, IPD, Hospital Fees
	TOTAL	18898600	OPD, IPD, Hospital Fees
Raigad	Civil Surgeon, Raigad- Alibag.	5099833	OPD, IPD, Hospital Fees
	Medical Superintendent, Sub District Hospital, Pen, Alibag.	1396990	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Roha	463515	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Panvel	350686	OPD, IPD, Hospital Fees
	Medical Superintendent, Sub District Hospital, Mangaon, Alibag.	742240	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Mahad	677020	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Khalapur	391188	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Poladpur.	241540	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Uran	770326	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Karjat..	950160	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Kasheli Tal-Karjat.	234145	OPD, IPD, Hospital Fees
	Medical Superintendent Sub District Hospital, Shrivardhan.	491715	OPD, IPD, Hospital Fees
	Medical Superintendent Sub District Hospital, Murud	533603	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Jaswali Tal-Shrivardhan.	16295	OPD, IPD, Hospital Fees

	Total	12359256	
Sangli	Dean, Padmashree Vasantdada Patil, Sangli	11866102	
	Govt Medical College & Hospital, Miraj	15800730	
	Medical Superintendent, Rural Hospital, Kavthemahankal	735120	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Jath	361405	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Palus	486850	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Atpadi	275405	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Vita	455336	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Chinchani-Wangi (Kadegaon)	313110	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Islampur	430370	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Shirala	320029	OPD, IPD, Hospital Fees
	Rural Health Training Centre, Tasgaon	177030	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Tasgaon	312005	OPD, IPD, Hospital Fees
	TOTAL	31533492	
Satara	Medical Superintendent, Rural Hospital, Patan	631495	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Karad	1698158	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Koregaon	328130	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Pimpode	277340	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Khatav (Vaduj)	385245	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Man(Dahiwadi)	98890	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Phaltan	485154	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Khandala	70690	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Wai	383320	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Mahableshwar	217980	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Jawali (Medha)	320565	OPD, IPD, Hospital Fees
	District Civil Hospital, Satara	6377248	OPD, IPD, Hospital Fees

		11274215	
Sindhudurg	Medical Superintendent, Rural Hospital, Devgad	678946	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Kankawali	1410851	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Malvan	417377	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Sawantwadi	198186	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Shiroda	865048	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Vengurla	463275	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Vaibhawadi	121705	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Dodamarg	611629	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Kudal	635980	OPD, IPD, Hospital Fees
	District Civil Hospital, Sindhudurg	2877372	OPD, IPD, Hospital Fees
	Total	8280369	
Solapur	Medical Superintendent, Rural Hospital, Malshiras	349515	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Natepute	359575	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Sangola	347483	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Mangalwedha	684180	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Pandharpur	2373585	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Mohol	797020	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Madha	612940	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Barshi	790625	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Pangri (Barshi)	289045	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Akkalkot	564265	OPD, IPD, Hospital Fees
	Dean, Shri. Chhatrapati Shivaji Maharaj Hospital	16923725	OPD, IPD, Hospital Fees
	Administrative Officer, Shri Chatrapati Shivaji Maharaj General Hospital, Solapur	3497260	OPD, IPD, Hospital Fees
	A.O.Dr. V.M. Medical College, Solapur	10291303	OPD, IPD, Hospital Fees
	Total	37880521	
Thane	Medical Superintendent, Sub District Hospital Shahapur	3746556	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Goveli, Kalyan	2422509	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Murbad	868685	OPD, IPD, Hospital Fees

	Civil Hospital, Thane	24290479	OPD, IPD, Hospital Fees
	Mental Hospital, Thane	16192979	OPD, IPD, Hospital Fees
	Ulhasnagar, Govt. Maternity Hospital	2305183	OPD, IPD, Hospital Fees
	Medical Superintendent, Central Hospital, Ulhas nagar	14622642	OPD, IPD, Hospital Fees
	TOTAL	64449033	
	Grand Total	28,09,43,791	

ANNEXURE –17

(Refer para – 2.15)

WITHDRAWALS MADE TO MEET HOSPITAL EXPENDITURE FROM PERSONAL LEDGER ACCOUNT OF THE RURAL HOSPITALS

Sr. No.	Name of the Treasury	Name of PLA Administrator	
			2017-18 ()
1.	Pune	Medical Superintendent, Rural Hospital, Narayangaon, Tal- Junnar.	416021
2.		Medical Superintendent , Sub District Hospital, Daund.	2550810
3.		Medical Superintendent, Rural Hospital, Rui Tal- Baramati	29340
4.		Medical Superintendent , Sub District Hospital, Indapur.	669812
5.		Sassoon Hospital Pune	29617323
		TOTAL	33283306
6.	Raigad	Civil Surgeon, Raigad- Alibag.	2523388
7.		Medical Superintendent , Sub District Hospital, Pen, Alibag.	17700
8.		Medical Superintendent , Rural Hospital, Roha	157300
9.		Medical Superintendent , Sub District Hospital, Mangaon, Alibag.	545474
10.		Medical Superintendent, Rural Hospital, Mahad	188760
11.		Medical Superintendent , Rural Hospital, Karjat..	168500
12.		Medical Superintendent , Rural Hospital, Kasheli Tal-Karjat..	45280
13.		Medical Superintendent Sub District Hospital, Shrivardhan.	101640
14.		Medical Superintendent Sub District Hospital, Murud	127050
		TOTAL	3875092
15.	Sangli	Dean, Padmashree Vasantdada Patil, Sangli	17561370
16.		Medical Superintendent, Rural Hospital, Kauthe Mahakal	1570305
17.		Medical Superintendent, Rural Hospital, Vita	61456
18.		Govt Medical College & Hospital, Miraj	24845916
19.		Medical Superintendent, Rural Hospital, Islampur	1036468
20.		Medical Superintendent, Rural Hospital, Kadegaon	13497
		TOTAL	45089012
21.	Solapur	Dean, Shri C S M S Hospital, Solapur	23274846
22.		Adm. Officer, Shri C S M S Hospital, Solapur	8951085
23.		A.O.Dr. V.M. Medical College,	19861175

		Solapur	
24.		Medical Supdt, Rural Hospital ,Pangri Barshi	11377
25.		Medical Supdt, Rural Hospital, Barshi	82218
26.		Medical Supdt, Rural Hospital,Kurduwadi, Madha	41109
27.		Medical Supdt, Rural Hospital,Natepute Malshiras	3045703
28.		Medical Supdt, Rural Hospital,Mangal Wedha	41109
29.		Medical Supdt, Rural Hospital,Mohol.	60007
30.		Medical Supdt, Rural Cottage Hospital ,Pandharpur	3926642
		TOTAL	59295271
31.	Thane	Civil Hospital, Thane	42600351
32.		Mental Hospital Thane	29475342
33.		Medical Superintendent, Rural hospital,l Kalyan	1887619
34.		Medical Superintendent, Rural Hospital Murbad	69682
35.		Medical Superintendent, Sub Dist Hospital Shahapur	5488934
36.		Central Hospital Ulhasnagar	18346509
37.		Government Maternity hospital Ulhasnagar	1453459
		TOTAL	99321896
38.	Dhule	DEAN,General Hospital, Dhule	13616783
39.		Dean Shri Bhausahab hire Govt medical college Dhule	14520564
40.		Medical Superident CL-1Cottage Hospital, Shirpur	848030
41.		Medical Superident CL-1 Sub district Hospital, Dondaicha, Shindkheda	847091
42.		Medical Superident CL-1 Rural Hospital, Shindkheda	58712
		TOTAL	29891180
43.	Jalgaon	Dist. Civil Surgeon, Jalgaon	25256319
44.		Medical Superident, Cottage Hospital Chopda	2168966
45.		Medical Superident, Cottage Hospital Muktainagar	3216676
46.		Medical Superident, Cottage Hospital Jamner	2783286
		TOTAL	33425247
47.	Kolhapur	Raj Chh Shahu Govt Medical College, Kolhapur	35430474
48.		Civil Surgeon, Kolhapur	10604407
		TOTAL	46034881
49.	Nandurbar	Civil Sergeon, Nandurbar	74,95,324

50.		Medical Superident Rural Hospital,Ranala	58,772
51.		Medical Officer Cottage Hospital,Taloda	9,89,058
52.		Medical OfficerRH , Navapur	9,11,405
53.		Supdt. Rural Hospital, Dhadgaon	87,818
54.		TOTAL	9542377
55.	Nasik	Medical Superitendant Rural Hospital, Deola	7669
56.		Medical Superitendant Rural Hospital, Yeola	172846
57.		Medical Superitendant Rural Hospital Nagarsul, yeola	8599
58.		Medical Superitendant Rural Hospital Manmad, Tal Nandgaon	2139915
59.		Medical Superitendant Rural Hospital, Malegaon	8493957
60.		Medical Superitendant Rural Hospital, Satana	41109
61.		Medical Superitendant Rural Hospital, Niphad	2439590
62.		Medical Superitendant Rural Hospital Chandwad	1573349
63.		Medical Superitendant Sub District Hospital, Kalwan	3447151
64.		Medical Superitendant Rural Hospital, Vani Tal dindori	50876
65.		Medical Superitendant Rural Hospital Tryambkeshwar	49331
66.		Civil Surgen (NEW), Civil Hospital Nashik	18793468
		TOTAL	37173460
67.	Palghar	Medical Superintendent, Rural Hospital, Virar, Tal-Vasai	218998
68.		Medical Superintendent, Rural Hospital ,Dahanu	143281
69.		Medical Superintendent, Rural Hospital ,Talasari	159012
70.		Medical Superintendent, Rural Hospital Jawhar	299145
		TOTAL	820436
		Grand Total	36,78,60,978

ANNEXURE –18

(Refer Para 2.17)

**RECEIPTS NOT CREDITED TO GOVERNMENT ACCOUNT BY
REGIONAL TRANSPORT OFFICES**

Sr. No.	Treasury	Name of the Regional Transport Office	Amount ()
1	Ahmednagar	Dy.RTO, Ahmednagar	3,89,565
2	„	Dy.RTO, Shirampur	18,305
3	Raigad	Dy.RTO, Pen	68,685
4	„	Dy.RTO, Panvel	8,500
		Total	4,85,055

ANNEXURE –19

(Refer Para 2.18)

**STATEMENT SHOWING NON RECEIPT OF CERTIFICATE OF BALANCES FROM
THE ADMINISTRATORS**

Sr. No.	Name of the Treasury	Name of the Administrator
1	Nandurbar	Tahsildar, Nandurbar
2		Joint Disr R&Coll, Stamp, Dhule
3		Principal District Session Judge CCD, Nandurbar
4		Principal District Session Judge CRCD, Nandurbar
5	Palghar	Medical Superintendent, Rural Hospital,Dahanu
6		Project Officer Industrial Training Institute, Dongari
7		Tahsildar, Dahanu

		Special Land Acquisition Officer, Surya Project
9		Principal, Industrial Training Institute.No.2
10	Pune	Sub Divisonal Officer, Pune Div Pune, Shirur, Pune
11		Dy.Regional Transport Pimpri Chinchwad
12		Addl DG Of Police Prison & Correction Service Pune Prison Family Welfare
13		Supdt. Yerawada Central Prison Yerwada
14		Commndt S.R.P.F.Grp.Ii Pune
15		Spl.Land Acqu.Officer No 2 Pune
16		Dy. Director Of Land Records Pune Region Pune
17		Collector Office Pune
18		Spl Land Acquisition Officer, No 2 Pune
19		Spl.Land Acquisition Officer, No 19 Pune
20		Spl.Land Acquisition Officer, No 23 Pune
21		Asst.Commr.Animal Husbandry Hat Central Hat, Pune
22		Judge I St Co.Op.Court, Pune.
23		Judge Ii Nd Co-Op Court, Pune.
24		Divisional Joint Director Of Agriculture ,Pune
25		Director of Education, M.S.Pune
26		Director of Education (Higher Edu.)Pune 1
27		Head Master, Govt.Tech.Cum Comml.Centre
28		Principal , Industrial Training Institue(Girls) Aundh Pune
29		Asst. Director, Dept Of Voctional Education & Training, Pune Region
30		Principal, Govt.Polytechnic Pune 16
31	Pune	Principal, Govt.Polytechnic For Dist
32		Librarian Govt.Dist.Library
33		Jt.Dir.Higher Education Pune Reg. Pune
34		C.F.& Silivic.Pune
35		Dy.Director of Health Services (Tra
36		Joint Director, Health Maleriya Hatti Jaljanya Pune-6
37		Admn.Officer ,Sasoon Gen.Hospital
38		Supdt.Regional Mental Hospital Yera
39		Panan Sanchanalay ,Pune
40		Compitent Auth.Bhade Niyrantran
41		Assi Sperd Enginer Elec Pune Regi Elc Circle Pune
42		Ex.Engg. Irrigation Research Dn. Pune

		Adhikshak Abhiyanta Prashasak, Labhkshetra P Pune
44		Director of Sports & Youth Services
45		Warden, Govt.B.C.Boy S Hostel
46		House Master, Govt.B.C.Boy S Ho
47		Warden ,Govt.B.C.Boy S Hostel
48		Warden, Govt.S.T.Girls Hostel P
49		Associated Dean, College Of Agriculture
50		Special Land Acquisition Officer(Spl.Unit.I) Pimpri
51		Principal, Krida Prabodhini Balewad
52		Commr.Apang Kalyan Maha. Pune
53		Dy Inspector General of Prisons, Western Region
54		Warden, Govt S T Boys Hostel Hadapsar (Akashwani
55		Bhumi Sampadan V Adhikari, Vis Ghatak No.3 Pim Pune 18
56		Special Land Acquisition officer Special Unit No 4 Pimpari -18
57		Principal,College Of Engineering Pune
58		Principal, Industrial Training Insitute. Aundh
59		C.J.J.D.& J.M.F.C.(Pcmc)Pimpri Pune
60		J.M.F.C.P.C.M.C.Akurdi Pune
61		Civil Judge J.D.& Jmfc (P.M.C. Pune
62		J.M.F.Cantonment Pune
63		J.M.F.C.No.2 Pune
64		J.M.F.C.No.3 Pune
65	Pune	J.M.F.C.Court No.4 Pune
66		J.M.F.C.Court No.5 Pune
67		Judge.Mag.F.C.Court No 6. Pune
68		Addl.Chief Jud.Magistrate Pune
69		J M F C, Ambegaon
70		J M F C ,Daund
71		Civil Judge. Sr . Division Khed, Rajgurunagar
72		District Judge 1. Addl. District Sessions Court, Khed Rajgurunagar
73		J M F C ,Khed
74		Civil Judge J.M.F.C.,Ghodegaon
75		Civil Judge J.D.&J.M.F.C, Daund
76		J.M.F.C.(Rlys), Daund
77		Civil Judge J.D.&J.M.F.C, Khed
78		District Judge 1. Addl. District Sessions Court Khed

		Rajgurunagar
79		Civil Judge J.M.F.C Lonavla,(Maval)
80		Tahsildar, Haveli
81		Tahsildar, Daund
82		Tahsildar ,Mulshi
83		Tahsildar, Khed
84		Tahsildar ,Shirur
85		Tahsildar, Welha
86		Tahsildar ,Lonawla(Maval)
87	Raigad	Acquisition Land Tribunal(ALT)PLA, Alibag
88		MACT, Raigad
89		Govt. Junior College,Sawane
90		Collector, S PIA Rev. Sec. Alibag
91		Civil Surgeon ,Pat. Fund Alibag
92		Coll. & Press Dist. Touri. Comm. Alibag
93		Principal, Industrial Training Institute, Alibag
94	Sangli	Dy Collector LAO No 9, Sangli
95	Thane	B.N Bandodkar College, Thane
96		St. John Baptist High School
97		Principal, Maha Cosmo E.S. Mumbra
98		Principal, Parshvanath College Of Engineering
99		Principal, Mumbra D.Ed. College, Mumbra
100		Prin cipal, M. T. Paricharika P. S.
101		Dyandaya College ,Thane
102	Thane	Principal, College of Agri. , Saralgaon
103		Principal, Abhinav Vidya Mandir Godd
104		N.L. Dalmiya Management Studites & Research
105		T J High School & Junior College
106		K.B. College Of Arts & Commerce, Kopri
107		Principal Junior College of Arts, Commerce,Scince, Kalwa
108		K.G.L. College Of Arts & Comm erce,Thane
109		Principal, Abhinav College Of Arts,Scince Bhyandar
110		Principal,. M.M.J. Shah Polytechnic Thane
111		Principal, K.B. & S.C. Junior College Kopri
112		Principal, Eng H.S. & Jr. College, Majiwade
113		Principal, Saraswati D.Ed Vidyalaya, Thane
114		Principal, Muchhala Polytechnic ,Thane
115		Principal, R.J. Thakur Jr. College Sawarkar Nagar Thane
116		K.C. College Of Engineering & Mangagment Reserach
117		S.L.A.O. Mumbai, Talasari Express
118		RTO, Konkan Division Thane
119		P.A. To Ccommisioner of Police. Thane
120		Supt. Thane Central Prision ,Thane
121		MEM. Motor Accident Claim Tribunal
122		Sub-Div Officer, Thane
123		Head Clerk To Collector
124		Spl Land Acqision Officerf Sp U TpvD Thane
125		Dy. Insp Gen & Contr Of R & St

		Dy. Cons. Social Forest Dn Thane
127		A.R.C.S.2 Thane
128		Divisional Agri Joint Dir. Konkan Div
129		Education Officer (Sec) Pay & P. Fund Unit Thane
130		Head Master, Govt. Tech High School
131		A.O. Regionl Mental Hospital, Thane
132		Supre Eng Vigil Mumbai Cir Erri Div ,Thane
133		Assistant Comm Of Labour ,Thane
134		Warden, Gov B.C/E.B.C. Girls Hostel
135		Konkan Pathbandhare Vikas Mahamandal
136		SLAO Mum Talasari Exp. H. No.2
137		Supdt. Thane Central Prison New
138		Judge Coop Court, Thane
139		Chief Judicial Magist ,Thane
140	PAO Mumbai	Aided Secondary & Special School Provident Fund
141		Aided Non Agricultural Universities Staff PF
142		Contributory and General Provident Fund of Mah. Hsg. Board Staff
143		Contributory & GPF of Employees of Vidharbha Hsg. Board
144		Maharashtra Jeevan Pradhikaran PF (MWSSB)
145		Maharashtra Pollution Control Board Employs PF
146		GPF of the employees of the Non Government Aided Eng Technical and Technological Colleges, polytechnics and Pharmacy's Inst. including Architectural Institute.
147	PAO Mumbai	Aided Arts, Science Commerce and Education Colleges staff
148		Agricultural Universities & Associated Institutes Staff PF
149		Non Govt. Colleges PF
150		GPF of Teachers & Non Teaching Staff of Ashramshalas/ Post Basic Ashramshala, Tribal Dev Dept
151		G.P.F. of Officers/Employees of Handicapped Special School
152		Provident Fund of Non-Govt. Physical Education Colleges, Sports & Youth Services
153		Vocational Education & Training Non Govt. Aided Institutes, Teachers & Non-Teachers G.P.F

ANNEXURE – 20

(Refer Para 2.18)

**STATEMENT SHOWING NON RECEIPT OF CERTIFICATE OF BALANCES FROM
THE ADMINISTRATORS IN THE JURISDICTION OF ACCOUNTANT GENERAL
(A&E)-II, NAGPUR**

Sr. No.	Name of the Treasury	Name of the Administrator
1	Aurangabad	Judge Labour Court Aurangabad
2	Aurangabad	Special Land Acquisition Officer, Aurangabad
3	Aurangabad	Jt. Distt. Registrar. Aurangabad
4	Aurangabad	R.T.O. Aurangabad
5	Aurangabad	Tahsildar Paithan Endo.
6	Aurangabad	M.S.R.H., Pishore
7	Buldana	Special Land Acquisition Officer. MP Buldana
8	Buldana	Special Land Acquisition Officer MIW Buldana
9	Buldana	Distt. Registrar Collector & stamps Buldana
10	Gondia	Civil Surgeon, General Hospital,. Gondia
11	Gondia	Jt. Distt. Registrar, Collector and Stamp
12	Gondia	Principal, Industrial Training Institute,. Amgaon
13	Hingoli	Civil Surgeon, Hingoli
14	Hingoli	M.S.R.H. Kalamnuri
15	Hingoli	M.S.R.H. Aundha

	Hingoli	Asstrt. Registrar, Stamp & Collector
17	Hingoli	Dy. R.T.O.
18	Hingoli	Collector Secretary D.P. Committee
19	Nanded	Ex.O MACT. Billoli
20	Nanded	Jt. Distt. Registrar, CL-1 Collector & stamp
21	Parbhani	Ex.O MACT. Parbhani
22	Parbhani	M.S.R.H. Gangakhed
23	Parbhani	Ex.O. MACT. Gangakhed
24	Parbhani	JT. Registrar, Collector & stamp
25	Parbhani	Collector Parbhani
26	Wardha	Jt. Registrar, Collector & stamp Wardha
27	Wardha	Principal, Industrial Training Institute, Arvi
28	Washim	Dy. R.T.O.
29	Washim	Land Acquisition Officer, 2 Washim
30	Washim	Warden Gov. B.C & E.B.C. Girls Hostel Margrulpur
31	Yavatmal	S.D.O. ,Yavatmal
32	Yavatmal	Special Land Acquisition Officer, B.Z.
33	Yavatmal	Jt. Distt. Reg. (L.G)
34	Yavatmal	Dy. Con. of Forest
35	Yavatmal	Civil Surgeon G.H., Yavatmal
36	Yavatmal	Special Land Acquisition Officer, MIW-2
37	Yavatmal	Member inst. Court ,Yavatmal
38	Yavatmal	Dy. R.T.O.
39	Yavatmal	Distt. & session Judge MACT,Yavatmal
40	Yavatmal	S.D.O./Spl. L.A.O
41	Yavatmal	Dean V. N. Medical College
42	Yavatmal	Adj. & Asj Ex. MACT, Darwaha
43	Yavatmal	SDO, Special Acquisition Officer, Darwaha
44	Yavatmal	Tahsildar ,Darwaha
45	Yavatmal	Medical Supdt.. Cottage Hospital, Kelapur
46	Yavatmal	Ex. O. MACT, Kelapur
47	Yavatmal	S.D.O. Special Land Acquisition Officer, Kelapur
48	Yavatmal	Tahsildar, Kelapur
49	Yavatmal	Dy. Con. of Forest, Pusad
50	Yavatmal	DJ.1 & Asj Cum. Ex.O. Pusad
51	Yavatmal	SDO, Special Land Acquisition Officer, Pusad
52	Yavatmal	SDO ,Land Acquisition Offcicer, Umerkhed
53	Yavatmal	SDO, Land Acquisition Officer, Wani
54	Yavatmal	M.S.R.H., Mahagaon
55	Yavatmal	Special Land Acquisition Officer,Ralegaon
56	Yavatmal	O.S. & P.A Supdt. Of Police Yavatmal
57	Yavatmal	Collector Yavatmal
58	Yavatmal	Special Land Acquisition Officer ,Minor Irr. Works NO.1 Yavatmal
59	Yavatmal	Special Land Acquisition Officer ,LPP Pusad Yavatmal
60	Yavatmal	Tahsildar Wani ,Yavatmal

ANNEXURE – 21
(Refer para 2.19)
STATEMENT SHOWING ARREARS IN RECONCILIATION OF
DEPOSIT HEADS

Sr. No.	Name of the Treasury	M.H. 8336 – Civil Deposit	M.H. 8443 – Civil Deposit
ACCOUNTANT GENERAL (A&E)-I, MUMBAI			
1	Raigad	No arrears	2015-16 onwards
2	Satara	No arrears	2017-18 onwards
3	Ahmednagar	2015-16 onwards	2015-16 onwards
4	Jalgaon	2015-16 onwards	No arrears
5	Nandurbar	2015-16 onwards	No arrears
6	Nasik	2017-18 onwards	No arrears
7	Dhule	2015-16 onwards	No arrears
8	Sangli	2015-16 onwards	No arrears
9	Palghar	2015-16 onwards	No arrears
ACCOUNTANT GENERAL (A&E)-II, NAGPUR			
10	Akola	3 schemes pending from 2016-17 to 2017-18	No arrears
11	Amravati	All schemes pending from 2019-17	No arrears

		to 2017-18	
12	Aurangabad	No arrears	6 accounts pending for 2017-18
13	Beed	3 schemes pending for 2017-18	No arrears
14	Buldhana	No arrears	3 accounts pending for 2017-18
15	Gondia	No arrears	3 accounts pending for 2017-18
16	Hingoli	No arrears	6 accounts pending for 2017-18
17	Nanded	No arrears	2 accounts pending for 2017-18
18	Parbhani	No arrears	5 accounts pending for 2017-18
19	Wardha	No arrears	2 accounts pending for 2017-18
20	Washim	2 schemes pending for 2017-18	3 accounts pending for 2017-18
21	Yavatmal	No arrears	3 accounts pending for 2017-18

ANNEXURE -22

(Refer para 2.20)

**NON - RECOVERY OF PENAL INTERST ON DELAYED CREDIT OF
GOVERNMENT RECEIPTS WITH BANK.**

Thane Treasury

Sr. No	Name of Bank	Major Head	Amount of Discrepancy	Date Of Transaction	Date Of Settlement	Penal Interest		No. of Days	Amount of Penal Interest.
						From	To		
1	SBI	0041	77500	26-02-18	12-03-18	01-03-18	11-03-18	11	187
2	SBI	0041	5000	26-02-18	12-03-18	01-03-18	11-03-18	11	12
3	SBI	0041	169500	26-02-18	12-03-18	01-03-18	11-03-18	11	409
4	SBI	0041	283310	26-02-18	12-03-18	01-03-18	11-03-18	11	683
5	SBI	0041	133500	01-03-18	12-03-18	04-03-18	11-03-18	8	234
6	SBI	0041	237500	01-03-18	12-03-18	04-03-18	11-03-18	8	416
7	SBI	0041	1222244	01-03-18	12-03-18	04-03-18	11-03-18	8	2143
8	SBI	0041	209500	01-03-18	12-03-18	04-03-18	11-03-18	8	367
9	SBI	0041	313404	05-03-18	12-03-18	08-03-18	11-03-18	4	275

10	SBI	0041	80500	05-03-18	12-03-18	08-03-18	11-03-18	4	71
11	SBI	0041	244500	05-03-18	12-03-18	08-03-18	11-03-18	4	214
12	SBI	0041	31500	05-03-18	12-03-18	08-03-18	11-03-18	4	28
13	SBI	0041	442773	21-02-18	01-03-18	24-02-18	28-02-18	5	485
14	SBI	0041	293916	21-02-18	01-03-18	24-02-18	28-02-18	5	322
15	SBI	0041	275000	21-02-18	01-03-18	24-02-18	28-02-18	5	301
16	SBI	0041	333000	22-02-18	03-03-18	25-02-18	02-03-18	6	438
17	SBI	0041	25500	22-02-18	03-03-18	25-02-18	02-03-18	6	34
18	SBI	0041	2000	22-02-18	03-03-18	25-02-18	02-03-18	6	3
19	SBI	0041	50000	22-02-18	03-03-18	25-02-18	02-03-18	6	66
20	SBI	0041	534027	22-02-18	03-03-18	25-02-18	02-03-18	6	702
21	SBI	0041	12000	06-03-18	14-03-18	09-03-18	13-03-18	5	13
22	SBI	0041	15000	06-03-18	14-03-18	09-03-18	13-03-18	5	16
23	SBI	0041	53000	06-03-18	14-03-18	09-03-18	13-03-18	5	58
24	SBI	0041	133194	06-03-18	14-03-18	09-03-18	13-03-18	5	146
25	SBI	0041	326934	06-03-18	14-03-18	09-03-18	13-03-18	5	358
26	SBI	0041	443000	08-03-18	14-03-18	11-03-18	13-03-18	3	291
27	SBI	0041	540000	06-03-18	14-03-18	09-03-18	13-03-18	5	592
28	SBI	0041	1998896	09-03-18	15-03-18	12-03-18	14-03-18	3	1314
29	SBI	0041	82660	09-03-18	15-03-18	12-03-18	14-03-18	3	54
30	SBI	0041	583000	09-03-18	15-03-18	12-03-18	14-03-18	3	383
31	SBI	0041	71000	09-03-18	15-03-18	12-03-18	14-03-18	3	47
32	SBI	0041	32500	09-03-18	15-03-18	12-03-18	14-03-18	3	21
33	SBI	0041	750500	20-03-18	26-03-18	23-03-18	25-03-18	3	493
34	SBI	0041	630000	20-03-18	26-03-18	23-03-18	25-03-18	3	414
35	SBI	0041	152500	20-03-18	26-03-18	23-03-18	25-03-18	3	100
36	SBI	0041	565000	20-03-18	26-03-18	23-03-18	25-03-18	3	372
37	SBI	0041	17692	20-03-18	26-03-18	23-03-18	25-03-18	3	12
38	SBI	0041	1215	19-03-18	26-03-18	22-03-18	25-03-18	4	1
39	SBI	0041	75000	19-03-18	26-03-18	22-03-18	25-03-18	4	66
40	SBI	0041	600500	01-03-18	09-03-18	04-03-18	08-03-18	5	658
41	SBI	0041	426500	21-02-18	09-03-18	24-02-18	08-03-18	13	1215
42	SBI	0041	51500	21-02-18	09-03-18	24-02-18	08-03-18	13	147
43	SBI	0041	7500	21-02-18	09-03-18	24-02-18	08-03-18	13	21
44	SBI	0041	37500	28-02-18	09-03-18	03-03-18	08-03-18	6	49
45	SBI	0041	52000	28-02-18	09-03-18	03-03-18	08-03-18	6	68
46	SBI	0041	552100	28-02-18	09-03-18	03-03-18	08-03-18	6	726
47	SBI	0041	365966	01-03-18	09-03-18	04-03-18	08-03-18	5	401
48	SBI	0041	105000	01-03-18	09-03-18	04-03-18	08-03-18	5	115
49	SBI	0041	91000	01-03-18	09-03-18	04-03-18	08-03-18	5	100

50	SBI	0041	152500	01-03-18	09-03-18	04-03-18	08-03-18	5	167
51	SBI	0041	198000	23-02-18	08-03-18	26-02-18	07-03-18	10	434
52	SBI	0041	5000	23-02-18	08-03-18	26-02-18	07-03-18	10	11
53	SBI	0041	594000	22-02-18	08-03-18	25-02-18	07-03-18	11	1432
54	SBI	0041	372154	23-02-18	08-03-18	26-02-18	07-03-18	10	816
55	SBI	0041	155000	23-02-18	08-03-18	26-02-18	07-03-18	10	340
56	SBI	0041	61000	27-02-18	08-03-18	02-03-18	07-03-18	6	80
57	SBI	0041	170500	27-02-18	08-03-18	02-03-18	07-03-18	6	224
58	SBI	0041	395836	27-02-18	08-03-18	02-03-18	07-03-18	6	521
59	SBI	0041	728939	27-02-18	08-03-18	02-03-18	07-03-18	6	959
60	SBI	0041	361887	28-02-18	08-03-18	03-03-18	07-03-18	5	397
61	SBI	0041	186498	28-02-18	08-03-18	03-03-18	07-03-18	5	204
62	SBI	0041	485000	28-02-18	08-03-18	03-03-18	07-03-18	5	532
63	SBI	0041	27720	26-02-18	08-03-18	01-03-18	07-03-18	7	43
64	SBI	0041	883335	26-02-18	08-03-18	01-03-18	07-03-18	7	1355
65	SBI	0041	598000	26-02-18	08-03-18	01-03-18	07-03-18	7	917
66	SBI	0041	466500	21-03-18	27-03-18	24-03-18	26-03-18	3	307
67	SBI	0041	657500	21-03-18	27-03-18	24-03-18	26-03-18	3	432
68	SBI	0041	260000	21-03-18	27-03-18	24-03-18	26-03-18	3	171
69	SBI	0041	128864	21-03-18	27-03-18	24-03-18	26-03-18	3	85
70	SBI	0041	447500	21-03-18	27-03-18	24-03-18	26-03-18	3	294
71	SBI	0041	288325	21-03-18	27-03-18	24-03-18	26-03-18	3	190
72	SBI	0041	259669	21-03-18	28-03-18	24-03-18	27-03-18	4	228
73	SBI	0041	247247	21-03-18	28-03-18	24-03-18	27-03-18	4	217
74	SBI	0041	140000	21-03-18	28-03-18	24-03-18	27-03-18	4	123
75	SBI	0041	395321	21-03-18	28-03-18	24-03-18	27-03-18	4	347
76	SBI	0041	635000	21-03-18	28-03-18	24-03-18	27-03-18	4	557
77	SBI	0041	180000	27-03-18	31-03-18	30-03-18	30-03-18	1	39
78	SBI	0041	32838	27-03-18	31-03-18	30-03-18	30-03-18	1	7
79	SBI	0041	138540	27-03-18	31-03-18	30-03-18	30-03-18	1	30
80	SBI	0041	90000	27-03-18	31-03-18	30-03-18	30-03-18	1	20
81	SBI	0041	7500	27-03-18	31-03-18	30-03-18	30-03-18	1	2
82	SBI	0041	1012428	23-03-18	31-03-18	26-03-18	30-03-18	5	1110
83	SBI	0041	310500	23-03-18	31-03-18	26-03-18	30-03-18	5	340
84	SBI	0041	295500	23-03-18	31-03-18	26-03-18	30-03-18	5	324
85	SBI	0041	757500	23-03-18	31-03-18	26-03-18	30-03-18	5	830
86	SBI	0041	755500	26-03-18	31-03-18	29-03-18	30-03-18	2	331
87	SBI	0041	407500	26-03-18	31-03-18	29-03-18	30-03-18	2	179
88	SBI	0041	86500	26-03-18	31-03-18	29-03-18	30-03-18	2	38
89	SBI	0041	49482	26-03-18	31-03-18	29-03-18	30-03-18	2	22

90	SBI	0041	29908	26-03-18	31-03-18	29-03-18	30-03-18	2	13
91	SBI	0041	44147	26-03-18	31-03-18	29-03-18	30-03-18	2	19
92	SBI	0041	5000	26-03-18	31-03-18	29-03-18	30-03-18	2	2
93	SBI	0041	115000	26-03-18	31-03-18	29-03-18	30-03-18	2	50
94	SBI	0041	759500	27-03-18	31-03-18	30-03-18	30-03-18	1	166
95	SBI	0041	741021	23-10-17	30-10-17	26-10-17	29-10-17	4	650
96	SBI	0041	1302136	23-10-17	30-10-17	26-10-17	29-10-17	4	1142
97	SBI	0041	714111	23-10-17	30-10-17	26-10-17	29-10-17	4	626
98	SBI	0041	2000	24-10-17	31-10-17	27-10-17	30-10-17	4	2
99	SBI	0041	82033	24-10-17	31-10-17	27-10-17	30-10-17	4	72
100	SBI	0041	405000	24-10-17	31-10-17	27-10-17	30-10-17	4	355
101	SBI	0041	433336	23-10-17	27-10-17	26-10-17	26-10-17	1	95
102	SBI	0041	1506318	23-10-17	27-10-17	26-10-17	26-10-17	1	330
103	SBI	0041	314500	23-10-17	27-10-17	26-10-17	26-10-17	1	69
104	SBI	0041	92565	23-10-17	27-10-17	26-10-17	26-10-17	1	20
105	SBI	0041	868142	17-10-17	27-10-17	20-10-17	26-10-17	7	1332
106	SBI	0041	113500	17-10-17	27-10-17	20-10-17	26-10-17	7	174
107	SBI	0041	755938	17-10-17	27-10-17	20-10-17	26-10-17	7	1160
108	SBI	0041	180500	17-10-17	27-10-17	20-10-17	26-10-17	7	277
109	SBI	0041	454427	17-10-17	27-10-17	20-10-17	26-10-17	7	697
110	SBI	0041	439359	17-10-17	27-10-17	20-10-17	26-10-17	7	674
111	SBI	0041	100000	17-10-17	27-10-17	20-10-17	26-10-17	7	153
112	SBI	0041	887753	23-10-17	27-10-17	26-10-17	26-10-17	1	195
113	SBI	0041	271024	23-10-17	27-10-17	26-10-17	26-10-17	1	59
114	SBI	0041	267895	23-10-17	27-10-17	26-10-17	26-10-17	1	59
115	SBI	0041	305463	17-10-17	30-10-17	20-10-17	29-10-17	10	670
116	SBI	0041	657000	17-10-17	27-10-17	20-10-17	26-10-17	7	1008
117	SBI	0041	266064	17-10-17	27-10-17	20-10-17	26-10-17	7	408
118	SBI	0041	900616	09-10-17	16-10-17	12-10-17	15-10-17	4	790
119	SBI	0041	211234	09-10-17	16-10-17	12-10-17	15-10-17	4	185
120	SBI	0041	544000	09-10-17	16-10-17	12-10-17	15-10-17	4	477
121	SBI	0041	765422	09-10-17	16-10-17	12-10-17	15-10-17	4	671
122	SBI	0041	264000	09-10-17	16-10-17	12-10-17	15-10-17	4	231
123	SBI	0041	155091	09-10-17	16-10-17	12-10-17	15-10-17	4	136
124	SBI	0041	37603	09-10-17	16-10-17	12-10-17	15-10-17	4	33
125	SBI	0041	328603	09-10-17	16-10-17	12-10-17	15-10-17	4	288
126	SBI	0041	134000	09-10-17	16-10-17	12-10-17	15-10-17	4	117
127	SBI	0041	1814155	07-10-17	13-10-17	10-10-17	12-10-17	3	1193
128	SBI	0041	1183988	07-10-17	13-10-17	10-10-17	12-10-17	3	779

129	SBI	0041	74500	07-10-17	13-10-17	10-10-17	12-10-17	3	49
130	SBI	0041	30500	07-10-17	13-10-17	10-10-17	12-10-17	3	20
131	SBI	0041	171500	07-10-17	13-10-17	10-10-17	12-10-17	3	113
132	SBI	0041	44312	07-10-17	13-10-17	10-10-17	12-10-17	3	29
133	SBI	0041	118758	07-10-17	13-10-17	10-10-17	12-10-17	3	78
134	SBI	0041	361679	07-10-17	13-10-17	10-10-17	12-10-17	3	238
135	SBI	0041	100000	05-10-17	13-10-17	08-10-17	12-10-17	5	110
136	SBI	0041	512226	05-10-17	13-10-17	08-10-17	12-10-17	5	561
137	SBI	0041	71746	05-10-17	13-10-17	08-10-17	12-10-17	5	79
138	SBI	0041	147500	05-10-17	13-10-17	08-10-17	12-10-17	5	162
139	SBI	0041	118047	05-10-17	13-10-17	08-10-17	12-10-17	5	129
140	SBI	0041	542000	10-10-17	24-10-17	13-10-17	23-10-17	11	1307
141	SBI	0041	12150	11-10-17	24-10-17	14-10-17	23-10-17	10	27
142	SBI	0041	85500	11-10-17	24-10-17	14-10-17	23-10-17	10	187
143	SBI	0041	312500	11-10-17	24-10-17	14-10-17	23-10-17	10	685
144	SBI	0041	444860	12-10-17	24-10-17	15-10-17	23-10-17	9	878
145	SBI	0041	119500	12-10-17	24-10-17	15-10-17	23-10-17	9	236
146	SBI	0041	79421	12-10-17	24-10-17	15-10-17	23-10-17	9	157
147	SBI	0041	288000	12-10-17	24-10-17	15-10-17	23-10-17	9	568
148	SBI	0041	335757	12-10-17	24-10-17	15-10-17	23-10-17	9	662
149	SBI	0041	222893	10-10-17	24-10-17	13-10-17	23-10-17	11	537
150	SBI	0041	1167410	12-10-17	25-10-17	15-10-17	24-10-17	10	2559
151	SBI	0041	595647	11-10-17	23-10-17	14-10-17	22-10-17	9	1175
152	SBI	0041	1097373	11-10-17	23-10-17	14-10-17	22-10-17	9	2165
153	SBI	0041	739646	11-10-17	23-10-17	14-10-17	22-10-17	9	1459
154	SBI	0041	896104	11-10-17	23-10-17	14-10-17	22-10-17	9	1768
155	SBI	0041	928805	12-10-17	25-10-17	15-10-17	24-10-17	10	2036
156	SBI	0041	682620	13-10-17	25-10-17	16-10-17	24-10-17	9	1347
157	SBI	0041	1914899	12-10-17	25-10-17	15-10-17	24-10-17	10	4197
158	SBI	0041	1028607	13-10-17	25-10-17	16-10-17	24-10-17	9	2029
159	SBI	0041	695176	13-10-17	25-10-17	16-10-17	24-10-17	9	1371
160	SBI	0041	476026	16-10-17	25-10-17	19-10-17	24-10-17	6	626
161	SBI	0041	520500	16-10-17	25-10-17	19-10-17	24-10-17	6	684
162	SBI	0041	533351	16-10-17	25-10-17	19-10-17	24-10-17	6	701
163	SBI	0041	1038667	16-10-17	25-10-17	19-10-17	24-10-17	6	1366
164	SBI	0041	853142	13-10-17	25-10-17	16-10-17	24-10-17	9	1683
165	SBI	0041	180411	13-10-17	25-10-17	16-10-17	24-10-17	9	356
166	SBI	0041	136000	13-10-17	25-10-17	16-10-17	24-10-17	9	268
167	SBI	0041	106500	12-10-17	25-10-17	15-10-17	24-10-17	10	233
168	SBI	0041	6000	12-10-17	25-10-17	15-10-17	24-10-17	10	13

169	SBI	0041	336600	12-10-17	25-10-17	15-10-17	24-10-17	10	738
170	SBI	0041	1807191	25-10-17	31-10-17	28-10-17	30-10-17	3	1188
171	SBI	0041	197921	25-10-17	31-10-17	28-10-17	30-10-17	3	130
172	SBI	0041	65535	25-10-17	31-10-17	28-10-17	30-10-17	3	43
173	SBI	0041	413500	25-10-17	31-10-17	28-10-17	30-10-17	3	272
174	SBI	0041	1885528	25-10-17	31-10-17	28-10-17	30-10-17	3	1240
175	SBI	0041	94000	24-10-17	31-10-17	27-10-17	30-10-17	4	82
176	SBI	0041	362491	24-10-17	31-10-17	27-10-17	30-10-17	4	318
177	SBI	0041	586191	24-10-17	31-10-17	27-10-17	30-10-17	4	514
178	SBI	0041	250959	24-10-17	31-10-17	27-10-17	30-10-17	4	220
179	SBI	0041	1834654	03-10-17	11-10-17	06-10-17	10-10-17	5	2011
180	SBI	0041	1397403	05-10-17	11-10-17	08-10-17	10-10-17	3	919
181	SBI	0041	265500	05-10-17	11-10-17	08-10-17	10-10-17	3	175
182	SBI	0041	830304	06-10-17	11-10-17	09-10-17	10-10-17	2	364
183	SBI	0041	370731	06-10-17	11-10-17	09-10-17	10-10-17	2	163
184	SBI	0041	432901	06-10-17	11-10-17	09-10-17	10-10-17	2	190
185	SBI	0041	7000	06-10-17	11-10-17	09-10-17	10-10-17	2	3
186	SBI	0041	974948	06-10-17	11-10-17	09-10-17	10-10-17	2	427
187	SBI	0041	618668	06-10-17	11-10-17	09-10-17	10-10-17	2	271
188	SBI	0041	746855	07-10-17	12-10-17	10-10-17	11-10-17	2	327
189	SBI	0041	904753	07-10-17	12-10-17	10-10-17	11-10-17	2	397
190	SBI	0041	182500	07-10-17	12-10-17	10-10-17	11-10-17	2	80
191	SBI	0041	867598	07-10-17	12-10-17	10-10-17	11-10-17	2	380
192	SBI	0041	100614	07-10-17	12-10-17	10-10-17	11-10-17	2	44
193	SBI	0041	439256	07-10-17	12-10-17	10-10-17	11-10-17	2	193
194	SBI	0041	169000	07-10-17	12-10-17	10-10-17	11-10-17	2	74
195	SBI	0041	97419	07-10-17	12-10-17	10-10-17	11-10-17	2	43
196	SBI	0041	227655	07-10-17	12-10-17	10-10-17	11-10-17	2	100
197	SBI	0041	26950	29-09-17	07-10-17	02-10-17	06-10-17	5	30
198	SBI	0041	163000	29-09-17	07-10-17	02-10-17	06-10-17	5	179
199	SBI	0041	228549	29-09-17	07-10-17	02-10-17	06-10-17	5	250
200	SBI	0041	70000	29-09-17	07-10-17	02-10-17	06-10-17	5	77
201	SBI	0041	970399	29-09-17	07-10-17	02-10-17	06-10-17	5	1063
202	SBI	0041	558390	29-09-17	07-10-17	02-10-17	06-10-17	5	612
203	SBI	0041	995019	29-09-17	07-10-17	02-10-17	06-10-17	5	1090
204	SBI	0041	1776641	03-10-17	07-10-17	06-10-17	06-10-17	1	389
205	SBI	0041	942166	03-10-17	07-10-17	06-10-17	06-10-17	1	207
206	SBI	0041	782293	03-10-17	07-10-17	06-10-17	06-10-17	1	171
207	SBI	0041	660862	03-10-17	10-10-17	06-10-17	09-10-17	4	579
208	SBI	0041	2437435	03-10-17	10-10-17	06-10-17	09-10-17	4	2137

209	SBI	0041	742250	03-10-17	10-10-17	06-10-17	09-10-17	4	651
210	SBI	0041	2000	04-10-17	10-10-17	07-10-17	09-10-17	3	1
211	SBI	0041	9000	04-10-17	10-10-17	07-10-17	09-10-17	3	6
212	SBI	0041	417013	03-10-17	10-10-17	06-10-17	09-10-17	4	366
213	SBI	0041	70500	03-10-17	10-10-17	06-10-17	09-10-17	4	62
214	SBI	0041	959852	03-10-17	10-10-17	06-10-17	09-10-17	4	842
215	SBI	0041	252850	03-10-17	10-10-17	06-10-17	09-10-17	4	222
216	SBI	0041	148000	03-10-17	10-10-17	06-10-17	09-10-17	4	130
217	SBI	0041	384027	03-10-17	10-10-17	06-10-17	09-10-17	4	337
218	SBI	0041	96500	03-10-17	10-10-17	06-10-17	09-10-17	4	85
219	SBI	0041	66981	03-10-17	10-10-17	06-10-17	09-10-17	4	59
220	SBI	0041	420730	03-10-17	10-10-17	06-10-17	09-10-17	4	369
221	SBI	0041	277502	03-10-17	10-10-17	06-10-17	09-10-17	4	243
222	SBI	0041	40388	27-09-17	05-10-17	30-09-17	04-10-17	5	44
223	SBI	0041	317000	22-09-17	05-10-17	25-09-17	04-10-17	10	695
224	SBI	0041	2449380	27-09-17	05-10-17	30-09-17	04-10-17	5	2684
225	SBI	0041	14000	26-09-17	05-10-17	29-09-17	04-10-17	6	18
226	SBI	0041	17000	26-09-17	05-10-17	29-09-17	04-10-17	6	22
227	SBI	0041	2000	26-09-17	05-10-17	29-09-17	04-10-17	6	3
228	SBI	0041	5000	26-09-17	05-10-17	29-09-17	04-10-17	6	7
229	SBI	0041	165500	26-09-17	05-10-17	29-09-17	04-10-17	6	218
230	SBI	0041	1133701	22-09-17	05-10-17	25-09-17	04-10-17	10	2485
231	SBI	0041	34000	27-09-17	05-10-17	30-09-17	04-10-17	5	37
232	SBI	0041	293500	27-09-17	05-10-17	30-09-17	04-10-17	5	322
233	SBI	0041	4000	26-09-17	05-10-17	29-09-17	04-10-17	6	5
234	SBI	0041	111017	26-09-17	05-10-17	29-09-17	04-10-17	6	146
235	SBI	0041	38906	26-09-17	05-10-17	29-09-17	04-10-17	6	51
236	SBI	0041	1228913	26-09-17	05-10-17	29-09-17	04-10-17	6	1616
237	SBI	0041	426500	22-09-17	05-10-17	25-09-17	04-10-17	10	935
238	SBI	0041	565497	28-09-17	09-10-17	01-10-17	08-10-17	8	992
239	SBI	0041	44312	28-09-17	09-10-17	01-10-17	08-10-17	8	78
240	SBI	0041	106500	28-09-17	09-10-17	01-10-17	08-10-17	8	187
241	SBI	0041	2785270	28-09-17	06-10-17	01-10-17	05-10-17	5	3052
242	SBI	0041	152722	28-09-17	06-10-17	01-10-17	05-10-17	5	167
243	SBI	0041	48000	26-09-17	08-10-17	29-09-17	07-10-17	9	95
244	SBI	0041	530944	26-09-17	06-10-17	29-09-17	05-10-17	7	815
245	SBI	0041	180703	26-09-17	06-10-17	29-09-17	05-10-17	7	277
246	SBI	0041	256167	27-09-17	06-10-17	30-09-17	05-10-17	6	337
247	SBI	0041	273864	27-09-17	06-10-17	30-09-17	05-10-17	6	360

248	SBI	0041	95744	27-09-17	06-10-17	30-09-17	05-10-17	6	126
249	SBI	0041	93000	27-09-17	06-10-17	30-09-17	05-10-17	6	122
250	SBI	0041	141000	25-09-17	06-10-17	28-09-17	05-10-17	8	247
251	SBI	0041	200168	25-09-17	06-10-17	28-09-17	05-10-17	8	351
252	SBI	0041	2154046	22-09-17	06-10-17	25-09-17	05-10-17	11	5193
253	SBI	0041	999911	25-09-17	06-10-17	28-09-17	05-10-17	8	1753
254	SBI	0041	269000	25-09-17	06-10-17	28-09-17	05-10-17	8	472
255	SBI	0041	26627	25-09-17	06-10-17	28-09-17	05-10-17	8	47
256	SBI	0041	24330	25-09-17	06-10-17	28-09-17	05-10-17	8	43
257	SBI	0041	679364	25-09-17	06-10-17	28-09-17	05-10-17	8	1191
258	SBI	0041	751223	22-09-17	03-10-17	25-09-17	02-10-17	8	1317
259	SBI	0041	533604	22-09-17	03-10-17	25-09-17	02-10-17	8	936
260	SBI	0041	31351	22-09-17	03-10-17	25-09-17	02-10-17	8	55
261	SBI	0041	467500	22-09-17	03-10-17	25-09-17	02-10-17	8	820
262	SBI	0041	238947	20-09-17	03-10-17	23-09-17	02-10-17	10	524
263	SBI	0041	345563	20-09-17	03-10-17	23-09-17	02-10-17	10	757
264	SBI	0041	959662	14-09-17	03-10-17	17-09-17	02-10-17	16	3365
265	SBI	0041	444715	22-09-17	04-10-17	25-09-17	03-10-17	9	877
266	SBI	0041	117598	25-09-17	04-10-17	28-09-17	03-10-17	6	155
267	SBI	0041	909015	22-09-17	04-10-17	25-09-17	03-10-17	9	1793
268	SBI	0041	201500	25-09-17	04-10-17	28-09-17	03-10-17	6	265
269	SBI	0041	1010973	22-09-17	04-10-17	25-09-17	03-10-17	9	1994
270	SBI	0041	1091531	22-09-17	04-10-17	25-09-17	03-10-17	9	2153
271	SBI	0041	121606	22-09-17	04-10-17	25-09-17	03-10-17	9	240
272	SBI	0041	42333	22-09-17	04-10-17	25-09-17	03-10-17	9	84
273	SBI	0041	696004	22-09-17	04-10-17	25-09-17	03-10-17	9	1373
274	SBI	0041	676712	22-09-17	04-10-17	25-09-17	03-10-17	9	1335
275	SBI	0041	135500	22-09-17	04-10-17	25-09-17	03-10-17	9	267
276	SBI	0041	928066	25-09-17	04-10-17	28-09-17	03-10-17	6	1220
TOTAL			118942460						144303

Pune Treasury
0040 Sales Tax - RECEIPT SCROLL

Sr. No.	Name of Bank	Original Date of Receipt	Name of Depositor	Amount	Date on which SBI of taken in the scroll Govt A/c	delay in crediting the amount in the Govt. Account	Amount of Interest
1.	SBI Small Dahu Road Pune-	22.06.2017	CRPF Pune	1149220	27.06.2017	1 days	268
2.	SBI Decan	06.07.2017	Prasar Bharti Borad	145596	11.07.2017	1 days	34

	Jimkhana						
3.	SBI Pimpri	02.06.2017	Electroepneumatics	832960	07.06.2017	1 days	194
4.	SBI Pimpri	28.02.2018	Veena Inds	691261	08.03.2018	4 days	644
5.	SBI Pimpri	23.02.2018	Endurance Tech Pune	7982215	28.02.2018	1 days	1860
6.	Dehu Road	26.05.2018	Canteen Board Dehu road	43694	31.05.2018	1 days	10
7.	Dehu Road	27.04.2017	Tarini Steel Co Mah Fish pvt	2504294	2.05.2017	1 days	583
8.	SBI Pune	27.04.2017	Stypack Poly	67405	02.05.2017	1 days	16
9.	SBI Pimpri	28.04.2017	J P Lab Verroc Poly	7242237	03.05.2017	1 days	1687
10.	SBI Pimpri	28.04.2017	Verroc Poly J P Lab	243681	03.05.2017	1 days	57
11.	BOM Hadapsar	25.04.2017	Accurate Gauging	30414	03.05.2017	2 days	14
12.	BOM Hadapsar	26.04.2017	Accurate Gauging	1611767	03.05.2017	3 days	1126
13.	SBI	19.04.2017	Fresenius Kabi India pvt	3584744	03.05.2017	10 days	8348
14.	BOM- Bajirao road	27.04.2017	Steering Gear Ltd	4334482	03.05.2017	2 days	2019
15.	SBI	19.04.2017	Fresenius Kabi India pvt	83358	03.05.2017	10 days	194
16.	SBI	28.04.2017	Stypack Poly	760135	04.05.2017	2 days	354
17.	SBI Chinchwad	29.03.2017	Prime Colours	420069	08.05.2017	35 days	3424
18.	SBI	06.03.2017	Chloride Metal ltd	5980989	11.03.2017	1 days	1393
19.	SBI Pimpri	1.05.2017	Indoswe Ex Ltd	112216	17.05.2016	2 days	52
20.	SBI Pimpri	11.05.2017	Indoswe Ex Ltd	74848	17.05.2017	2 days	35
21.	Indian Bank	26.04.2017	Sharp Design	1828476	17.05.2017	17 days	7239
22.	SBI Deccan	08.05.2017	Prasar Bharti	72150	16.05.2017	4 days	67
23.	SBI Pimpri	20.04.2017	Kaislash Vahan	5365864	26.04.2017	2 days	2499
24.	SBI Dehu Road	30.03.2017	CEO cantonment	57768	05.04.2017	3 days	40
25.	SBI Pimpri	11.04.2017	Pradeep Lam pvt	654725	20.04.2017	5 days	762
26.	SBI Pimpri	12.04.2017	Pradeep Lam pvt	1233104	20.04.2017	4 days	1149
27.	SBI Pimpri	12.04.2017	Veena Inds	114517	20.04.2017	4 days	1038
28.	SBI Pimpri	11.04.2017	Pradeep Poly	155440	20.04.2017	5 days	181

29.	SBI Pimpri	12.04.2017	Pradeep Poly	260231	20.04.2017	4 days	242
30.	SBI Pimpri	18.04.2017	Udit Packaging Ltd	1773135	24.04.2017	2 days	826
31.	SBI Pimpri	12.05.2017		231926	17.05.2017	1 days	54
						TOTAL	36409

Palghar Treasury

0041 – Region Transport Office - RECEIPT SCROLL

Sr. No.	Name of Bank	Original Date of Receipt	Name of Depositor	Challan No.	Amount	Date on which SBI of taken in the scroll Govt A/c	delay in crediting the amount in the Govt. Account	Amount of Interest
1	State Bank of India Palghar	13.04.2017	Regional Transport Office	86	1776539	23.05.2017	37	15307
2		13.04.2017		89	3426560	23.05.2017	37	29525
3		13.04.2017		87	42600	23.05.2017	37	367
4		13.04.2017		91-92	10643	23.05.2017	37	92
5		04.05.2017		236	1002608	31.05.2017	24	5603
6		04.05.2017		235	961440	31.05.2017	24	5374
7		13.04.2017		84	1431459	23.05.2017	37	12334
8		12.05.2017		95	733454	18.05.2017	3	6483
		94	806967					
		93	1719318					
		1501	6000					
		168	1340999					
		174	134075					
		169	1165569					
	171	85758						
	170	56134						
	173	37243						
	97	3124905						
	98	50973						
	292	17650						
			Total	9279045				
9		10.04.2017		31	7022	18.05.2017	35	7481
				47	708936			
				30	201902			

				Total	917860			
10		31.03.2017		1725	1972114	04.05.2017	31	14237
11		31.03.2017		1723	5725852	04.05.2017	31	4134
12		05.05.2017		144	105769	20.05.2017	12	23885
				1763	97200			
				246	479640			
				252	10170			
				251	95925			
				57	1380392			
				52	826470			
				16	1895993			
				60	2211145			
				54	222538			
				53	1221960			
				Total	8547202			
13		10.04.2017		43	209617	20.05.2017	37	69939
				44	50935			
				28	87650			
				39	3566632			
				37	1177675			
				25	3024467			
				Total	8116976			
14		21.04.2017		153	1058120	20.05.2017	26	33382
				148	19700			
				157	13032			
				147	2843514			
				155	231382			
				149	1347574			
				Total	5513322			
15		31.03.2017		1711	2829623	02.05.2017	30	96042
				1713	2133250			
				1728	1256198			
				1721	5340			
				1704	1041277			
				1727	169025			
				1708	57788			
				1706	3257093			
				1716	64800			
				1705	2897858			
				1707	35000			
				Total	13747252			

16		19.04.2017		134	116271	25.04.2017	3	2193
				132	405762			
				65	1292192			
				130	9250			
				66	1074380			
				67	241669			
				Total	3139524			
17		20.04.2017		72	947183	25.04.2017	2	7994
				73	160237			
				1663	53750			
				1638	140100			
				1631	49000			
				1651	102000			
				151	7100			
				Total	1459370			
18		31.03.2017		1701	28600	25.04.2017	22	13
19		20.04.2017		7	1651262	25.04.2017	2	9075
				1660	1955173			
				1647	116868			
				1645	465881			
				1636	361662			
				1640	347297			
				1642	860737			
				1643	3473698			
				1644	923950			
				1648	1595366			
				1628	2498049			
				139	373484			
				140	273047			
				1657	3031934			
				1658	1555731			
				Total	19484139			
20		10.04.2017		1766	49984	27.04.2017	14	395
				1767	71219			
				Total	121203			
21		18.04.2017		59	1392317	24.04.2017	3	7053
				119	186409			
				294	537922			
				123	77634			
				1610	4842772			
				1612	1837331			

				63	72742			
				126	7750			
				1614	48200			
				125	2150			
				61	214237			
				60	720225			
				64	100620			
				124	6308			
				1611	49219			
				Total	10095836			
22		17.04.2017		54	2077290	24.04.2017	4	11503
				107	424114			
				1618	2672594			
				109	304069			
				1625	69975			
				1623	486476			
				1620	1867865			
				1630	3144775			
				57	29263			
				55	1064210			
				116	8600			
				117	2150			
				1622	81050			
				58	70105			
				115	5763			
				1621	36634			
				112	3514			
				Total	12348447			
23		11.04.2017		30	1650751	24.04.2017	10	9647
				73	480933			
				66	181143			
				31	1559667			
				68	9700			
				70	650			
				74	9391			
				34	178164			
				33	72000			
				Total	4142399			
24		15.04.2017		101	298166	24.04.2017	6	5307
				96	464583			
				47	1510565			

				52	29431			
				103	8785			
				53	150877			
				100	11400			
				104	12050			
				50	49554			
				49	259996			
				48	999573			
				102	3380			
				Total	3798360			
25		19.04.2017		135	8117	25.04.2017	3	114
				68	62996			
				70	92700			
				Total	163813			
26		12.04.2017		1530	2719708	17.04.2017	2	11765
				1523	610965			
				1593	420510			
				1165	232408			
				1650	11312586			
				1591	1737362			
				1046	32000			
				1527	87857			
				1525	8856			
				1529	7010			
				79	11400			
				77	650			
				75	317765			
				1524	917067			
				1528	1376591			
				1566	2248421			
				40	173882			
				36	1128508			
				37	715725			
				35	1147667			
				39	53247			
				Total	25260185			
27		10.04.2017		59	397987	17.04.2017	4	5152
				61	324119			
				56	24950			
				55	107995			
				63	488381			

				26	1330545			
				25	2572288			
				29	236457			
				28	48008			
				Total	5530730			
28		17.02.2017		1444	13026	03.04.2017	41	56100
				1442	2406543			
				1440	1375846			
				1438	1958833			
				1446	11450			
				1441	109950			
				Total	5875648			
29		31.03.2017		1512	2204821	06.04.2017	3	23397
				1743	99000			
				1519	2964399			
				1750	118030			
				1758	110486			
				1410	1091798			
				1403	1332278			
				1408	1602255			
				1760	248851			
				1754	312223			
				1607	25918			
				1416	1353861			
				1404	1762808			
				1656	145995			
				1418	2221325			
				1592	3482574			
				1601	1794259			
				1406	955495			
				1603	1141393			
				1	4773211			
				1741	57900			
				1573	2424214			
				1575	68742			
				1514	67306			
				1520	2314585			
				1521	151811			
				1764	24100			
				1762	2150			
				1600	29600			

				1398	19250			
				1578	168704			
				1524	299259			
				1743	9900			
				1748	23609			
				1401	18815			
				1523	45388			
				1517	23524			
				Total	33489837			
30		06.04.2017		48	179431	11.04.2017	2	754
				42	650			
				36	80183			
				1768	21522			
				35	2470			
				40	4950			
				46	147421			
				5	1181562			
				Total	1618189			
						Total		474647
						Grand Total		6,55,359

ANNEXURE – 23
(Refer Para 2.22)

DISCREPANCIES IN REMITTANCES MADE UNDER NEW PENSION SCHEME
Pending DCPS Refunds Cases

Sr. No	Name of the employee	Name of Office	Date of Resignation/Death from service	Pran Number
1	Shri Mahesh Ganpatrao Kumre	District Information Officer, Gadchiroli	29.02.2012(Resignation)	110084441147
2	Shri Umesh Atmarao Ganvir	Asstt. Commissioner (Accounts), Additional Commissioner, Advasi Niwas, Nagpur	02.02.2014 (Death)	--
3	Kum Varsha Atmaram Temburne	Medical Supdt. District Hosptial, Kurkheda	07.10.2012 (Resignation)	--
4	Shri Damoidar Ramchandra Choudhary	Forest Officer, Malewada, Kurkheda	18.12.2014(Death)	110014472671

ANNEXURE –24

(Refer Para 2.24)

INCORRECT CLASSIFICATION ON CHALLANS

Thane Treasury				
Sr. No	Challan No	Name of DDO	Amount of receipt	Date
1	285	Executive Engineer , PWD-I, Thane	25000	06.10.2017
2	286	Executive Engineer , PWD-I, Thane	100000	06.10.2017
3	12	Executive Engineer , Thane Electrical Div,PWD, Thane	12500	07.10.2017
4	558	Executive Engineer ,PW(Tribal) Div, thane Kokan bhawan	3992940	25.10.2017
5	298	Executive Engineer , PWD-I, Thane	1111	08.03.2018
6	374	Executive Engineer , Thane Electrical Div,PWD, Thane	2350658	09.03.2018
7	75	Executive Engineer , Thane Electrical Div,PWD, Thane	5000	16.03.2018
8	62	Executive Engineer , Thane Electrical Div,PWD, Thane	1884960	22.03.2018

9	205	Executive Engineer , Thane Electrical Div,PWD, Thane	2771775	23.03.2018
Ahmednagar Treasury				
Sr. No	Challan No.	Name of DDO	Amount of receipt	Date
1	-	Executive Engineer, P.W. Dn. Ahmednagar.	110160	26.03.18
2	-	-do-	137635	-do-
3	-	-do-	156825	14.03.18
4	-	-do-	3904470	09.02.18
5	-	-do-	3279500	09.02.18
6	-	-do-	15000000	14.02.18
7	-	Executive Engineer, EGS Works Dn	64159	15.03.18
8	-	-do-	140000	15.03.18
Pune Treasury				
1	-	Executive Engineer, P.W.Dn. Pune.	500000	4.10.17
2	-	Executive Engineer , Chief Gate Erection Unit 3, Pune-37	320000	10.10.17
3	-	Executive Engineer , Hoist Design & Mfg. Divn.	4990630	10.10.17
4	-	Executive Engineer ,Pune Electrical Divn.	300000	12.10.17
5	-	Executive Engineer ,Pune Electrical Divn. .	1273073	21.10.17
6	-	Executive Engineer ,Pune PWD, Pune	500000	23.10.17
7	37	Executive Engineer, Mechanical stores Divn. Pune	4633180	31.3.18
8	-	Executive Engineer ,PW North Divn.Pune-1	200000	29.3.18
9	-	Executive Engineer , Gate Mfg.Divn.A	573901	28.3.18
10	-	Executive Engineer ,PW North Divn.Pune-1	290000	21.3.18
Solapur Treasury				
1		Sub Div Eng. PWD(N),Solapur	500	5/10/17
2		Executive Engineer ,PWD, Solapur	63550	09/03/18
3		“	95000	17/03/18

4		“	1564000	21/03/18
5		“	64566	21/03/18
6		Executive Engineer. P.W Div-2, Solapur	75824	27/03/18
7		DY Eng PW Sub div, Barshi	750	31/03/18
Jalgaon Treasury				
1	35	Senior Account Clerk PWD,Jalgaon	600000	03.03.2018
2	36	Assit. Eng.PWD No1, Jalgaon	77300	12.03.2018
3	32	Ex. Eng.PWD No 2. Jalgaon	22776	16.03.2018
4	66	DAO(Gr-I) PWD, Jalgaon	5600	17.03.2018
5	7	DAO(Gr-I) PWD(North), Jalgaon	326250	29.03.2018
6	26	Ex. Eng.PWD No 2. Jalgaon	2093095	26.03.2018
7	119	DAO(Gr-I) PWD(North), Jalgaon	24692	31.03.2018
Nandurbar Treasury				
1		Ex. Eng PWD, Nandurbar	40,00,000	01.09.2017
2		Ex. Eng. PWD, Shahada	18,000	01.09.2017
3		Ex. Eng PWD, Nandurbar	82,300	07.09.2017
4		Ex. Eng PWD, Nandurbar	29,700	08.09.2017
5		Ex. Eng. PWD, Shahada	8,000	26.09.2017
6		Ex. Eng PWD, Nandurbar	2,87,250	01.03.2018
7		”	6,23,93,000	03.03.2018
8		”	4,94,000	06.03.2018
9		”	10,200	08.03.2018
10		Ex. Eng. PWD, Shahada	10,80,000	07.03.2018
11		Ex. Eng PWD, Nandurbar	1,13,799	13.03.2018
12		”	31,800	15.03.2018
13		”	1,700	17.03.2018
14		”	15,98,000	19.3.2018
15		Ex. Eng. PWD, Shahada	2,100	15.03.2018
16		Ex. Eng PWD, Nandurbar	14,05,000	28.03.2018

ANNEXURE –25

(Refer para 2.25)

RETENTION OF HUGE STOCK OF STAMPS IN EXCESS OF REQUIRMENT

Sindhudurg

Type of Stamp	Denomination	No. of stamps	Amount	No Sales from:
Non-Judicial Stamps With S T O Deogad	1000/-	783	783000/-	20/01/2015
	5000/-	956	4780000/-	20/01/2015
	10000/-	536	5360000/-	20/01/2015
	15000/-	100	1500000/-	20/01/2015
	20000/-	22	440000/-	20/01/2015
	25000/-	34	850000/-	20/01/2015
General Stamps With S T O Vaibhavwadi	1000	743	743000	2/2015
	5000	1503	7515000	2/2015
	10000	80	800000	2/2015
Revenue	01	112000	112000	11/2005
Dist. TRY. OFF Non-Judicial Stamps	1000	18885	18885000	2/2015
	5000	18259	91295000	2/2015
	10000	7040	70400000	2/2015
	15000	2843	42645000	2/2015
	20000	2193	43860000	2/2015
	25000	5028	125700000	2/2015
General Stamps	1000	8779	8779000	2/2015
	5000	7385	36925000	2/2015
	10000	3697	36970000	2/2015
	15000	1422	21330000	2/2015
	20000	1370	27400000	2/2015
	25000	3784	94600000	2/2015

Special Adhesive Stamps	500	29.166	2693000	2/2015
	1000	10.088	1888000	2/2015
Court Fee Stamps	500	1900	950000	2/2015
Insurance Stamps			1256503	2/2015
Agent License Fee			16214	2/2015
Total		82624.254	625592717	

**Nandurbar Treasury
STO/Dhadgaon & Akkalkuwa**

Category	Denomination	Opening Bal as on 30-04-2013/2014	Receipt	Closing bal as on 31-07-2018	Sale during the year
Court Fee Stamp	Rs. 1/-	25,038/-	0	25,038/-	0
	Rs. 2/-	52,916/-	0	52,916/-	0
Revenue Stamp		2,200/-	0	2,200/-	0

Sr.No.	District	Type of Stamps	Closing balance as on 31.03.2018	Sale during Year 17-18	Required 16 Month stock	Excess stock
1	Aurangabad	Non judicial	812938660	128968600	171958133	640980527
		Adhesive Court fee Stamps	54716980	9914517	13219356	41497624
		Spl. Adhesive	145406092	8323390	11097853	134308239
		Notorial Stamp	15519060	9045360	12060480	3458580
		Revenue Stamp	11516969	2604209	3472278	8044691
		Motor Vehicle	2312130	---	---	2312130
	Paithan	Revenue Stamps	65600	40000	53333	12267
		Adhesive Court fee Stamps	1298903	228372	304496	994407
		Impressed Court Fee Paper	1224500	6400	8533	1215967
	Vaijapur	Revenue Stamps	26400	12000	16000	10400
		Impressed Court Fee Paper	7445800	2201000	2934666	4511134
	Khultabad	Adhesive Court Fee Stamp	303676	95000	126666	177010
Fhulambari	Adhesive Court Fee Stamp	550850	76000	101333	449517	
2	Beed	General stamps	405459000	26518000	35357333	370101667
		Court fee label	9190950	2628890	3505187	5685763
		Court fee Stamps	90918650	15065150	20086867	70831783
		Spl. Adhesive	29921905	5682905	7577207	22344698
		Share/Hundi	938037	Nil	Nil	938037

	Asti	Court fee impressed Stamps	3360725	2162500	2883333	477392
	Keje	Judicial	10512850	858350	1144467	9368383
	Dharur	Court fee impressed Stamps	841825	204850	273133	568682
		Court fee label	317448	228400	304533	12915
		Notary	83700	15300	20400	6330

	Ambejogai	Court fee impressed Stamps	19958250	4674950	6233267	13724983
	Georai	Court fee impressed Stamps	5641600	745000	993333	4648267
	Patoda	Court fee impressed Stamps	681900	130800	174400	507500
		Court fee lable	659410	410100	659410	112610
	Shirurkasar	Court fee impressed Stamps	207700	993333	61733	145967
3	Hingoli Shengaon	Judicial stamps Stamps	384000	39800	53067	330933
		Court fee label	350600	116500	155333	195267
		Notary	114480	43020	57360	57120
	Aundha Nagnath	Judicial stamps Stamps	220000	78000	104000	116000
		Court fee label	702374	174500	232667	469707
		Revenue	56000	21000	28000	28000
	Basmat	Court fee impressed Stamps	7356700	704400	939200	6417500
		Court fee lable Adhesive	1264729	297000	396000	868729
		Revenue	74600	31000	41333	33267
	Kalumnuri	Non Juddicial	8003700	3695500	4927333	3076367
		Court fee lable Adhesive	1160308	276100	368133	792175
		Court fee impressed Stamps	1130900	212500	283333	847567
4	Jalna	Impressed Court Fee Paper	21355175	11061300	14748400	6606775
		Adhesive Court Fee Stamp	35453870	2302970	3070626	32383244
		Non Judicial Stamp Paper	347611500	26004500	34672666	312938834
	Ghansawangi	Adhesive Court Fee Stamp	194494	69550	92733	101761
	Badnapur	Revenue Stamp	24000	17100	22800	1200
	Partur	Impressed Court Fee Paper	502600	118500	158000	344600
	Mantha	Impressed Court Fee Paper	949200	123000	164000	785200
		Adhesive Court Fee Stamp	332870	161000	214666	118204
		Notary	145800	55800	74400	71400
	Jafarabad	Notorial Stamp	194400	67500	90000	104400
		Revenue Stamp	1600	Nil	Nil	1600
	5	Latur	Non judicial	167509500	38223700	50964933

		Impressed Court fee Paper	78025240	24658400	32877866	45147374
6	Renapur	Notorial Stamp	3823810	731340	975120	2848690
		Notorial Stamp	162000	9000	12000	150000
		Adhesive Court Fee Stamp	1251116	257000	342666	908450
	Ausa	Revenue Stamp	1331802	54400	72533	1259269
		Impressed Court Fee Paper	782100	417500	556666	225434
	Nilanga	Revenue Stamp	1584000	15000	20000	1564000
		Adhesive Court Fee Stamp	1230020	597000	796000	434020
	Deoni	Revenue Stamp	21900	4800	6400	15500
		Impressed Court Fee Paper	140200	21500	28666	111534
		Notorial Stamp	3600	Nil	Nil	3600
	Udgir	Revenue Stamp	608000	28800	38400	569600
		Adhesive Court Fee Stamp	1450020	889650	1186200	263820
		Notorial Stamp	121500	45000	60000	61500
	Jalkot	Revenue Stamp	56320	1280	1706	54614
		Notorial Stamp	107500	18000	24000	83500
	Shirur Anantpal	Revenue Stamp	16000	Nil	Nil	16000
		Adhesive Court Fee Stamp	232200	18000	24000	208300
	Chakur	Revenue Stamp	60300	1600	2133	58167
		Adhesive Court Fee Stamp	832500	166000	221333	611167
		Notorial Stamp	68400	49500	66000	2400
	Ahmadpur	Revenue Stamp	1654000	5200	6933	1647067
		Adhesive Court Fee Stamp	1180510	547500	730000	450510
		Notorial Stamp	168300	125100	166800	1500
	Osmanabad	Non Judicial Stamps	48312560	45000000	18738560	37024000
Non Judicial Stamps		431402000	Nil	nil	431402000	
Total Non.Judicial		479714560			468426000	
Court fee label		22593980	11700000	1812360	289006210	
Court fee Stamps		126767300	61100000	13655600 Tr. to other Try. 25400000	137351700	
Notary stamps		1416600	1008000	395100	2025000	
Spl.Adhesive		5362806	9600000	5991406	6351150	
Non Judicial Stamps		48312560	45000000	18738560	37024000	
Omarga		Impressed court fees	11274500	4186000	5581333	5693167
Lohara		Impressed court fees	1316300	234300	312400	1003900
Kalamb	Impressed court fees	3006200	1224000	1632000	1374200	
	Court fee label	874410	581700	775600	98810	
	Revenue	79000	34200	45600	33400	

7	Washi	Impressed court fees	2905600	402600	536800	2368800
		Revenue	12800	nil	Nil	12800
		Court fee label	426890	248720	331627	95263
7	Nanded	Non Judicial Stamps	82051400	746858920	135586267	61127265
		Revenue	16320000	12115200	9873920	2241280

		Court fee labels	7678520	20482480	10601207	9881273
		Court fee stamp	15481300	126383800	3512933	122870867
		Notary	480000	748100	614733	133967
		Spl Adh.	288000	31324450	8737067	22587383
	Naigaon	Judicial stamps Stamps	227700	nil	Nil.	227700
		Court fee label	148630	107000	142667	5963
		Notary	11700	7200	9600	2100
		Revenue	17600	9200	12267	5333
	Billoli	Judicial stamps Stamps	316000	85600	114133	201867
		Notary	31500	3600	4800	26700
	Dharmabad	Judicial stamps Stamps	651400	94400	125867	525533
		Court fee label	243350	90300	120400	122950
	Mukhed	Court fee label	152000	108000	144000	8000
		Revenue	40000	6400	8533	31467
	Hatgaon	Judicial Paper	165200	89900	119867	45333
		Revenue	30200	00	00	30200
8	Parbhani	Non Judicial Stamp Paper	437060390	25140500	33520666	403539724
		Impressed Court Fee Paper	24288150	12215100	16286800	8001350
		Special Adhesive	6008400	3571550	4762066	1246334
		Notarial Stamp	1270950	946450	1261933	9017
		Adhesive Court Fee Stamp	10832157	2279100	3038800	7793357
	Manwat	Impressed Court Fee Paper	323750	22000	29333	294417
		Adhesive Court Fee Stamp	285940	120500	160666	125274
	Pathri	Revenue Stamps	11700	7500	10000	1700
		Court fee Stamps	483947	181300	241733	242214
		Notary	78800	55000	73333	5467
		Impressed court fee Paper	108400	70000	93333	15067
	Purna	Revenue Stamps	34100	24000	32000	2100
		Court fee Stamps	512970	317500	423333	89637
		Notary	159300	90900	121200	38100
	Sonpeth	Revenue Stamps	16200	9400	12533	3667
		Impressed Court fee Paper	249700	72000	96000	153700
		Notary	90900	34200	45600	45300
	Jintur	Adhesive Court Fee Stamp	772538	350400	467200	305338
	Palam	Adhesive Court Fee Stamp	163132	105000	140000	23132

9	Amravati	Court Fee Label	33097216	7039000	9385333	23711884
		Court Fee Stamp	31279560	19610535	26147380	5132180
		Spl. Adhesive Stamp	52920330	5162440	6883253	46037077
		Hundi	105640	Nil	Nil	105640
		Motor Vehicle	683900	Nil	Nil	683900
	Daryapur	General stamp	17540500	5476800	7302400	10238100
		Court Fee Stamp	183600	421500	562000	1301600
	Anjangaon surji	General stamp	10780040	4539040	6052053	4727987
		Court Fee Stamp	1668900	759000	1012000	656900
		Adhesive Stamp	1065370	524000	698667	366703
	Achalpur	General stamp	27627010	12055000	16073333	11553677

	Dharni	General stamp	4371020	2765500	3687333	683687
	Morshi	General stamp	22436000	5430100	7240133	15195867
		Court fee stamp	1654200	546000	728000	926200
	Teosa	Non Jud.Stamp	20636800	2022534	2696712	17940088
		Adh.C.Fee Stamp	1100368	556000	741333	359035
	Chandur Rly.	Non Jud.Stamp	4193000	2586000	3448000	745000
		Impressed Court Fee	361200	---	----	361200
	Nandgaon Khan.	Non Jud.Stamp	11412200	3357000	4476000	6936200
		Adh. Court Fee	489100	225730	300973	188127
10	Buldhana	General Stamps	288492050	90055500	120074000	168418050
		Revenue Stamps	3878400	1804800	2406400	1472000
		Court Fee Label	26218965	7022725	9363633	16855332
		Court Fee Stamp	55233145	20191085	26921447	28311698
		Spl. Adhesive Stamp	30051478	4367510	5823347	24228131
	Sindkhed raja	Court fee -I-Impressed	273400	121100	161467	111933
	Mehkar	Court fee	1096700	637300	849733	246967
		Revenue	9600	00	000	9600
	Sangrampur	Non Judicial Stamps	13933570	2595000	3460000	10473570
	Jalgaon Jamod	General Stamps	14996900	4093100	5457467	9539433
		Court fee Label	788995	401480	535307	253688
	Malkapur	Revenue	115200	38400	51200	64000
	Motala	Non Judicial	6726180	2667000	3556000	3170180
11	Washim	Non Judicial Stamp Paper	140126000	17136000	22848000	117278000
		Judicial Stamp Paper	4087050	1158500	1544666	2542384
		Adhesive Court Fee Stamp	45759815	3129830	4173106	41586709
		Spl. Adhesive Stamp	3161980	1832100	2442800	719180
		Notorial Stamp	128550	77900	103866	24684
		Revenue Stamp	1062920	448600	598133	464787
	Malegaon	Non Judicial Stamp Paper	13300500	4687000	6249333	7051167
		Revenue Stamp	13700	5000	6666	7034
	Risod	Revenue Stamps	71028	38700	51600	19428
		Impressed Court fee	778590	166610	222146	556444

		Paper				
		Non Judicial Stamp Paper	12362000	5849500	779933	4562667
12	Yavatmal	General stamps	805057240	26618500	35491333	769565907
		Revenue stamps	4032000	1881600	2508800	1523200
		Court fee label	35033880	2281000	3041333	31992547
		Court Fee stamps	23435145	12526460	16701947	6733198
		Special Adhesive	18128630	8803690	11738253	6390377
	Maregaon	Impressed	419950	182070	242760	177190
		Revenue	6320	--	--	6320
	Arni	Non judicial	7587530	3715500	4954000	2633530
		Court fee lable	451221	114500	152667	298554
	Kelapur	Non judicial	18463590	350000	4733333	13730257
Non judicial		2018420	1450000	1933333	84907	
Maregaon	Adesive	281120	68700	91600	189520	

	Ralegaon	Non judicial	11368350	2317500	3090000	9128817
		Impressed	878600	21100	28133	850467
		Non judicial	4360370	1230000	1640000	2730370
		Adesive	227430	23000	30667	196763
		Non judicial	6108200	2778000	3704000	2404200
		Impressed court fee paper	66775	--	---	66775
	Gatangi	Non judicial	4555350	3258600	4344800	210550
13	Akola	Non Judicial Stamp Paper	287680160	40975500	54634000	233046160
		Judicial Stamp Paper	72667225	21079465	28105953	44561272
		Adhesive Court Fee Stamp	21008080	3505100	4673466	16334614
		Revenue Stamp	6604160	1610000	2146666	4457494
	Patur	Non Judicial Stamp Paper	10232480	3114000	4152000	6080480
	Balapur	Impressed Court Fee Paper	345300	201000	268000	77300
	Telhara	Non Judicial Stamp Paper	14767740	3623100	4830800	9936940
	Akot	Court Fee Label	633720	365350	487133	146587
		Impressed Court fee Paper	350600	90900	121200	229400
		Non Judicial Stamp Paper	59987550	7445000	9926666	50060884
	Murtijapur	Adhesive Court Fee Stamp	1060860	435600	580800	480060
		Impressed Court fee Paper	675330	473600	631466	43864
		Non Judicial Stamp Paper	33089250	4985000	6646666	26442584
Barshitakli	Non Judicial Stamp Paper	23149370	2570000	3426666	19722704	

14	Nagpur	Non judicial	543813100	310413400	413884533	129938567
		Impressed Court fee Stamps	216902930	86032340	114709786	102193144
		Spl. Adhesive	157753406	8176749	10902332	146851074
		Insurance Stmp	134477296	4053590	5404786	129072510
		Share Transfer Stamp	8062271.50	1961371	2615161	5447110.50
		Motor Vehicle	2506590	---	---	2506590
		Hundi Stamp	330000.50	---	---	330000.50
	Ramtek	Non Judicial Stamp Paper	12903000	5005000	6673333	6229667
15	Gondia	Revenue	113600	796000	1061333	816267
		Court fee labels	23272451	4187000	5582667	14366784
		Court fee stamp	24389910	3264430	4352573	22972907
		SplAdh.	11012358	3792970	5057293	7282095
	Goregaon	Court fee Label Stamps	246962	96000	54800	73067
16	Chandrapur	Nan Judicial Stamp Paper	511050600	30171000	40228000	470822600
		Adhesive Court Fee Stamp	13507100	2349000	3132000	10375100
		Impressed Court Fee Paper	20761265	15245580	20327440	433825
		Revenue Stamp	3656000	1689600	2252800	1403200

17	Gadchiroli	Non Judicial Stamp Paper	84015060	10482000	13976000	70039060
		Adhesive Court fee Stamp	18466400	800000	1066666	17399734
		Notary Stamp	336600	192600	256800	79800
		Impressed Court Fee Paper	9499820	639580	852773	8647047
		Special Adhesive	13951120	3084000	4112000	9839120
	Dhanora	Adhesive Court Fee Stamp	54000	15750	21000	33000
		Non Judicial Stamp Paper	379590	251000	334666	44924
	Bhamragarh	Adhesive Court Fee Stamp	49200	16000	21333	27867
	Etapalli	Adhesive Court Fee Stamp	36000	9000	12000	24000
	Chamorshi	Adhesive Court Fee Stamp	132300	65700	87600	44700

ANNEXURE – 26

(Refer para 2.27)

ANNUAL VERIFICARION OF VALUABLES DEPOSITED IN THE TREASURY

Sr. No.	Name of the Treasury	Name of the Sub Treasury/DDO	Date of Expiry	Name of the article
1.	Pune	Executive Engineer, PWD South Division, Pune	21.01.2017	Duplicate Keys
2.		Executive Engineer, Koyna Vividh Sankalpchitra Vibhag, Pune	09.06.2017	-do-
3.		Accounts Officer, GSDA, Pune	27.06.2017	-do-
4.		Dy. Engineer, Ucchhalak Nirmitti upvibhar No. 3, Pune	21.07.2017	-do-
5.		District and Session Court, Pune	05.08.2017	-do-
6.		Assistant Engineer Tier I Building Dn. No. 4, Pimpri, Pune	23.09.2017	-do-
7.		Dy. Director, Arogya Seva Rajya Arogya Shikshan and Sampark Vibhag, Pune	02.12.2017	-do-
8.		Executive Engineer, PWD, Pune	20.11.2017	-do-
9.		Executive Engineer, Mukhya Dwar Ubharni, Pathak, Pune	19.01.2018	-do-
10.		Assistant Engineer Tier I, PW sub Dn. No. 4,	16.03.2018	-do-
11.		Accounts Officer-2, Govt. Milk Scheme, Pune	25.05.2018	-do-
12.		Tahasidar, Indapur	02.05.2017	Valuable Box
13.		Tahasildar, Pune City.	30.11.2016	Valuable Box
14.	Raigad	Chief Municipal Corporation, Pen	31.03.2017	Election Box

ANNEXURE – 27

(Refer Para 3.1)

**STATEMENT SHOWING WRONG INCLUSION OF TRANSACTIONS UNDER GENERAL
PROVIDENT FUND CL. III AND CL. IV
ACCOUNTANT GENERAL (A&E)-I, MUMBAI**

Sr. No.	Name of Treasury	Class III to Class IV				Class IV to Class III	
		Credit		Debit		Debit	
		No. of item	Amount	No. of Item	Amount	No. of item	Amount
ACCOUNTANT GENERAL (A&E)-I, MUMBAI							
1.	Ahmednagar	47	945517	12	2046939		
2.	Dhule	43	1937409	02	410000		
3.	Jalgaon	22	889705	11	1421505		
4.	Kolhapur	15	20000	09	1311042		
5.	PAO	118	1477019	06	1184650		
6.	Nandurbar	04	290878	01	646219		
7.	Nasik	35	402040	14	2444237	01	60000
8.	Palghar	15	469000	03	320000		
9.	Pune	46	514993	16	3275709	01	120000
10.	Raigad	16	284566	02	250000		

ANNEXURE -28A

(Refer Para 3.1)

STATEMENT SHOWING WRONG INCLUSION OF TRANSACTION UNDER GENERAL PROVIDENT FUND CL. IV PERTAINING TO CL III

ACCOUNTANT GENERAL (A&E)-II, NAGPUR

SR.No.	Name of Treasury	Item	Amount ` Debit	Amount ` Credit
1.	Akola	3	98560	3000
2.	Parbhani	1	0	6000
3.	Wardha	1	0	10000
4.	Pusad	2	0	27000
5.	Bhandra	6	75000	112350
6.	Warora	2	200000	7000
7.	Nanded	7	300000	167366
8.	Aurangabad	2	521000	521000
9.	Chandrapur	4	38920	1390741
10.	Buldhana	4	95374	92920
11.	Yavatmal	4	42900	82400
12.	Latur	1	0	6100
13.	Nagpur	1	50000	0
14.	Beed	2	0	41985
15.	Gondia	1	0	75000
16.	Amravati	4	360000	114773
17.	Gadchiroli	2	0	19500
18.	Hingoli	2	0	108800
19.	Nashik Rural	1	0	42750
20.	Jalna	2	132358	0
Grand Total		52	1914112	2828685

ANNEXURE – 28B

(Refer Para 3.1)

**STATEMENT SHOWING WRONG INCLUSION OF TRANSACTIONS UNDER GENERAL
PROVIDENT FUND CL.III PERTAINING TO CL IV**

ACCOUNTANT GENERAL (A&E)-II, NAGPUR

SR.No.	Name of Treasury	Item	Amount ` Credit	Item	Amount ` Debit
1.	Akola	1	150000	0	0
2.	Amravati	1	1000	0	0
3.	Aurangabad	0	0	7	799500
4.	Beed	1	5000	0	0
5.	Bhandra	0	0	1	100000
6.	Buldhana	0	0	3	265906
7.	Chandrapur	3	5600	4	715920
8.	Gadchiroli	0	0	0	0
9.	Gondia	0	0	3	443400
10.	Hingoli	5	272191	6	642106
11.	Jalna	0	0	4	376500
12.	Latur	0	0	9	1321112
13.	Nagpur	0	0	2	84200
14.	Nanded	0	0	8	775882
15.	Osmanabad	1	32520	8	1729896
16.	Parbhani	1	51000	1	33000
17.	Wardha	3	60000	1	60000
18.	Washim	1	42600	3	553200
19.	Yavatmal	0	0	3	547397
Grand Total		17	619911	63	8448019

ANNEXURE –29**(Refer Para 4.1)****NON REVALIDATION OF GRATUITY PAYMENT AUTHORITY AFTER THE EXPIRY OF ONE YEAR.**

Sr. No.	DDO	Name of retired Govt Servant	Amount (₹)	Authority No	Autoirty Date
1.	Dy.Suptd. L. R, Arvi,Wardha	Shri M V Nandeshwar	146243	12170101777707	18.10.2017
2.	M.S.R. H ,Arvi,Wardha	Md. Inamulla A Inamdar	19800	1217010173591	31.07.2017
3.	E.E.PWS, Arvi,Wardha	Smt Vimalbai W/o Late B B Thakre	364480	1217080180605	14.12.2017
4.	C.J.J.D, Arvi,Wardha	Shri S. N. Age	158010	1217010173301	26.07.2017
5.	S.P. Wardha Tahasildar Akol	S.P. Chande	106920	1217010177692	23.05.2017
6.	Asstt. Commr. S. W. Wardha	B D Meshwhram	10335	1217010174095	10.08.2017
7.	Asstt. Commr. S. W. Wardha	Y R Wasibhasme	11840	1217010179888	06.12.2017
8.	Tahasildar Wardha	K B Ughade	10328	1217010174323	11.08.2017
9.	Tahasildar Wardha	S F Bawane	11055	1217010180827	20.12.2017
10.	D.C.F.Wardha	D P Taksande	34170	1217010179285	21.11.2017
11.	Govt. Labour Officer, Wardha	S B Pande	373560	1217010179992	06.12.2017
12.	E E Wardha ID. Wardha	D P Dukre	172590	1217010180500	14.12.2017
13.	E.E. Lower Wardha Proj	S M Doshi	610335	1217010180489	14.12.2017

	Dn.,Wardha				
14.	Collector Wardha	G K Rautwar	10230	1217010180902	21.12.2017
15.	E.O. (SEC) Wardha	S. M. Margade	31935	1217010167271	---
16.	E.E. Majalgaon Canal Dn.7, Gangakhed,Parbhani	Rizwanbee W/o late Manzur Khan	450120	1215080143297	15.12.2015 Revalidated on 23.11.2017
17.	Principal, IT I Gangakhed. Parbhani	V P Shinde	149110	12170101780758	20.12.2017
18.	District Treasury Officer, Jalgaon	Narendra D Chaudhari	157320	M121701347258	31.08.2017
19.	District Treasury Officer,Ratnagiri	Shri B.R Pendhari	3300	1517378240	01.01.2018
20.	District Treasury Officer,Ratnagiri	Shri R.M. Goriwale	285120	1018391674	08.02.2018

PAO (Mumbai)

Sr. No.	DDO	Name of retired Govt Servant	Amount ()	Authority No	Autoirty Date
1.	Committee Officer, Maharashtra Legislature Secretariat, Mumbai-32.	Smt.Sunanda W/o Late Shri. R. W.Vichare	128663/-	121508270500	16/01/2015
2.	Joint Secretary,Home Department, Mantralay, madam Cama road, Mumbai-05.	Smt. Damini Gunaji Patil,	153625/-	121501276408	30/03/2015
3.	Joint Secretary, Rural Dev. & Water Conservation Department, Mantralay, Madam Cama Road, Mumbai-32.	Shri. Shankar Mahipat Waghole	121153/-	121501276271	31/03/2015
4.	Dy.Commissioner State Election commission, New Admin Building, Mantralay, Mumbai	Shri. Tripur s/o Late Smt. Sulbha Arun Sawant,	144220/-	121308218309	14/03/2013
5.	Joint Secretary IE&L Department. Mantralay,Mumbai-32.	Smt. Kunda Anand Rethrekar	515955/-	121301237267	28/09/2013
6.	Dy.Secretary(Adm.), General Administration Dept., Mantralay,Mumbai-32.	Smt.Vaishali Prabhakar,Kadam	78404/-	12110120418	01/03/2011
7.	Registrar General, High Court, Apellate Side,Mumbai.	Shri. Ashok vithal Damale	27390/-	121201179702	.03/02/2012
8.	Under Secretary,	Smt.Bharti W/o of late	75000/-	121301217391	08/04/2013

	Water Resource Department, Madam Cama Road, Mantralay, Mumbai-32.	shri vilas Hanmantrao Deshmukh			
9.	Registrar General, High Court, Appellate Side, Mumbai.	Shri. Vinod Dattaram Kode	22275/-	121201173282	04/01/2012
10.	Dy. Secrt. Social Justice & Spl. Asst. Department Madam Cama Road, Mantralay, Mumbai-32.	Smt. Shilpa Prakash Rajapurkar	539210/-	121501282322	27/05/2015
11.	Jt. Secy. Home Department, Mantralaya	Shri. Surdas T Shinde	33863/-	121601307076	27/04/2016
12.	Dy. Controller of Rationing, Parel, Mumbai	Shri. Vasudev Rajaram More	13163/-	121701335169	01/05/2017
13.	Dy. Controller of Rationing, Parel, Mumbai.	Shri. Jagarnath R Tiwari	13365/-	121701335478	11/05/2017
14.	Shri. Bhaurao S Tayade Dy. Secretary, Social Justice & Spl. Asstt. Deptt.		1000/-	M121701231314-1	11/05/2017
15.	Dy. Controller of Rationing, A Region, Parel,	Shri. Janardan A Gosavi	13695/-	121701335481	11/05/2017
16.	Under Secretary. Medical Education & Drugs Deptt.	Smt. Anant B/o Late Shri. Prakash D Kulkarni	1000/-	M12170804866-1	01/02/2017
17.	Podar Hospital, Mumbai	Smt. Ashok M Rondiya	50000/-	M121701239097-1	21/03/2017
18.	1 st Addl. Registrar, City Civil Court	Shri. Rajkumar M Choudhari	5600/-	121601316284	17/08/2016
19.	Associate Dean, Sir J J Hospital, Byculla	Smt. Leela Vilas W/o Late Shri. Vilas D More	241200/-	121608305266	21/04/2016
20.	Associate Dean, Sir J J Hospital, Byculla	L. S Samant W/o Late Smt. Geeta S Samant	149630/-	M121701334671-1	05/07/2017
21.	Under Secretary. Co.Op. Mktg. & Text. Dept. Mantralay Mumbai.	Shri. Shankar Krushna Jadhav	54325/-	121201181719	13/02/2012
22.	Accounts Officer Org. & Meth.	Shri. Dilip Narayan Mapuskar	420420/-	121501289456	19/08/2015
23.	Asso. Dean J.J. Group Byculla	Smt. Laxmibai W/o Shri D.S.Solanki	26533/-	121408256554	20/06/2014

24.	Dy. Secretary, Water Resources Dept.	Shri Ashok Ramchandra Kore	699000/-	1414275030	02/05/2014
25.	Under Secretary. Co.Op. Mkt Txtl Dept. Mantralaya, Mumbai	Shri PravinChandra Digambar Pradhan	7500/-	12100176517-1	13/05/2010
26.	G.T.Hospital, Mumbai	Shri S.B. Sakpal Superintdent	522580/-	121508295438	10/12/2015
27.	Joint. Secretary, Home Dept. Mantralaya, Mumbai	Shri Suresh Shankar Ware	15470/-	121601297731	04/01/2016
28.	Asst. Register, Co.Op. So. F.S.Ward Mumbai	Smt. Divya W/o Late Shri D.B. Kadam	43,920/-	121408262047	01/09/2014
29.	Superindent, Saint Georges Hospital, Mumbai	Shri Sadu Ganu Darpe	1798,8/-	121301228264	24/06/2013
30.	Joint Director, Small Saving & Ex-office Under Secy Dept, Mumbai	Shri Anand Bajrao Bhapkar	232988/-	121401260585	05/09/2014
31.	Dy. Secretary, (Admn) General Admnst Dept. Mantralaya, Mumbai	Shri C.M.Sawala	513663/-	121601319324	23/09/2016
32.	Dy. Secretary, Social Justice & Spl. Asst. Department. Mantralaya Mumbai	Shri Bhaskar K. Kamble	1000/-	121601295080-1	22/03/2016
33.	Princpl. Judge/Regst. Court of Small Cause Mumbai	Smt. Sujata w/o Suresh Bendkhale	197165/-	121508261415	11/03/2015
34.	Medical Admin Officer, Supdt. ESIS Hospital Mumbai	Smt. Precy J. Rodrigues	424050/-	121501291605	24/09/2015
35.	Dy. Secretary, Maharashtra Legislature Secretariat Mumbai	Shri Prakash V. Vanjare	483120/-	121501288104	07/08/2015
36.	Secretary Maharashtra State For literature & Culture, Prabhadevi, Mumbai	Smt. Sheela B. Pawar	283200/-	121401242858	17/01/2014
37.	Dy. Secretary (Admn) General Admn. Dept. Mantralaya	Smt. Nayana S. Bagayatkar	30647/-	12100184455	11/06/2010
38.	Joint secretary, Water Resources Dept. Mantralaya Mumbai	Smt Manorama Laxman Narvekar	1000/-	121101172346	29/12/2011
39.	Register General, High Court Apellate Side Mumbai	Shri Tanaji V. Pisal	50000/-	121501211287-1	23/06/2015
40.	Medical Supdt. E.S.I.S.	Smt Vaishali W/o Late	57667/-	121301208579-2	01/09/2013

	Marol Hospital, M.I.D.C.Colony Andheri, Mumbai	Shri Shankar D.Jadhav			
41	Dy. Secretary, Law & Judiciary Dept. Mantralaya Mumbai	Shri M. K. Joshi	152/-	121501284012	09/06/2015

ANNEXURE – 30A
(Refer Para 4.2)

EXCESS AND IRREGULAR PAYMENT OF PENSIONARY BENEFITS
ACCOUNTANT GENERAL (A&E)-I, MUMBAI

Sr. No.	Name of Pensioner	PPO No.	Office in which employed	Amount ()
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Pune				
1	Shri. Sharad Mahadeo Manjul	121601303646 dated 22.03.2016	O/o- The Executive Engineer, Dimbe Dam Division, Manchar (Nighotwadi), Ambegaon, Pune.	258860/-
2	Shri Prakash S. Sontakke, O/o- Commandant, S.R.P.F. Group – 5, Daund, Pune	M121701328703 dated 20.02.2017	O/o- Commandant, S.R.P.F. Group – 5, Daund, Pune	79666/-
3	Shri Arvind S. Jagtap,	M121701226391 dated 19.07.2017	O/o- Commandant, S.R.P.F. Group – 5, Daund, Pune	74561/-
			Total	413087/-
Ahmednagar				
4	Shri Vasant Rama More	P01MAH51558	Dy. CEO, Z.P	33291/-
5	Smt. Vatsalabhai G	P99MZP17846	Dy. CEO, ZP	35302/-

	Dighe			
6	Smt. Kantabi D Shriram W/o Late Shri. D D Shriram,	M14708347791	Dy. Conservator of Forest, A'nagar	15248/-
7	Shri. Ghanshyam B Jawale	121701349019	Supdt. of Police, A'nagar	117313/-
			Total	201154/-
Palghar				
8	Smt. Pushpalatha L Patil	GPO No. M141808364646	Conservator of Forest, Dahanu	44563/-
Nandurbar				
9	Smt. Gunibai Narsing Pawara against	GPO No. M1212011989620	Superintendent of Police, Nandurbar	34475/-
10	Smt. Chandrakala Vasanat Khandarkar against	GPO No. M121701328297	Project Officer, Integrated Tribal Development Project, Nandurbar	7617/-
			Total	42092/-
Jalgaon				
11	Shri. Anant Vasudeo Kulkarni	M/12180/32322222 2262-2	Civil Judge, Junior Division,& JMFC, Yawal, Jalgaon	104769/-
12	Shri. Prakash Motiram Zanke	M 121701353781	Taluka Agriculture Officer, Pachoa Jalgaon	150000/-
			Total	254769/-
Thane				
13	Shri Bhagwan Arjun Darade	GPO No. M121801363019	Commissioner of Police, Thane.	3000/-
14	Shri Chandrakant Bhimaji Naravane	GPO No. M121701333420-1	Addl. Commissioner of Police, East Region, Kalyan.	17349/-
15	Shri Adhikrao Bajirao Yadav against	GPO No. M121801316270-1	Addl. Commissioner of Police, East Region, Kalyan.	35550/-
16.	Shri Balkrishna Shivram Wagh	GPO No. M121701346459	Dy. Commissioner of Police, Navi Mumbai	167397/-
17	Shri Meeghnath Motiram Koli	GPO No. M121701353282	Supdt. Vigilance Quality Control, Navi Mumbai, 5 th floor.	27169/-
			Total	250465/-
Sindhudurg				
18	Ranjana Prabhakar Kadam	FPPO : 14080850730	CDPO, ICDS, Kandivili, Mumbai	301683/-
			Total	301683/-

PAO, Mumbai				
19	Shri. Ramchandra Vishnu More.	M121801358116 dated 27.02.18	Dy. Secy, Home Deptt	59751/-
20	Smt. Kiran Patil, W/o Late Shri NAnadkumar Ravji Patil	M121701339024 dated 15.06,17	Dy. Secy. Higher and Tech. Education, Mantralaya	35932/-
21	Shri. Mohammad Paruque Sahikh	M121701350995 dated 28.11.17	Dy. Sec.(Admn.)GAD	120403/-
22	Smt. Geeta s Pawar W/o Late Shri. Sudhir N Pawar.	M121708336935 dated 08.06.17	Jt. Secy. Home Dept. Mantralaya	24494/-
			Total	240580/-

ANNEXURE – 30B
(Refer Para 4.2)

EXCESS AND IRREGULAR PAYMENT OF PENSIONARY BENEFITS

ACCOUNTANT GENERAL (A&E)-II, NAGPUR

Un- authorized payment of Dearness allowances to the re-employed family pensioner

Sr No.	Name of Pensioner	PPO No.	Office in which employed	Overpaid Dearness Pay
1	Chaya C. Vitkar	OSD/F/2247	Tahsildar, Dharur, Distt. Beed	10846/-
2	SushilaMarchakAndhale	410184	MSRH, ParaliVaijnath, Distt. Beed	10056/-
3	Shri A N Kolhe	1118010182537	Over payment	289412/-
4	Smt. Haseenabee w/o shri. IsakGulam Shaikh.	410214	Dy. Exe. Engr. PWD.Ambejogai, Distt. Beed	204809/-
5	Smt. SugrabeeYusuf Shaikh	410200	Dy. Exe. Engr. PWD.Ambejogai, Distt. Beed	208333/-
6	Smt. Janabai Ramkrishna Bhise	BIR/B-623	Dy. Exe. Engr. PWD.Ambejogai, Distt. Beed	75113/-
.7	Smt.Farzana w/o Abdul SattarMohd	410504	O/o Addl. Distt. Registrar CL-I, (L. Gr), Distt. Beed	14517/-
8	Smt.MeenaxiMadhav Kavarkhe	460309	Dy. Director, Social forestry department, Parbhani	Not Given
9	Shri. Kunal Madhukar Gaikwad	1414080119171	Not Given	100805 /-

10	Smt. Sangita R. Suryawanshi	NB/F/3321	The Distt. Soil survey and soil Testing, Nanded	325313/-
11	Vaishali T.Torambe	1418080183275	DCRG, overpayment	16280/-
12	Smt. Jayshree Dattatray Undre	14100843203	The Tahsildar, Bhoom, Osmanabad	198148/-
13	Smt. Farjanabegum Chand Shaikh	450591	The Principal, I T I, Kalamb, Osmanabad	75,373/-
14	Smt. Rekha Diliprao Nimbalkar	410624	The Superintendent of Police, Osmanabad	311467/-
15	Smt. Nisha Shankar Gaikwad	450530	The Superintendent of Police, Osmanabad	165897/-
16	Smt. Anita HariKulkarni	450605	The Executive Engineer, Public Works Electrical Dn. Osmanabad	3,824/-
17	Smt. Mangala R. Meshram. FPPONo. (DTO-77)	330811	Supdt. of Police, Bhandara	24709/-
18	Shri G. V. Wadnare	111801018626	Recovery	218455/-
19	Smt. Chitra K. Domle	330194	Supdt. of Police, Bhandara	8279/-
20	Smt.UshaDipak Ingle	14110860732	Not given	290043 /-
21	Smt. Shobha w/o Gokul Bramhne	2/1/390638	The Superintendent, Pay and PF Unit (secondary), Yavatmal	Not calculated
22	Smt. Nisha w/o Shri. RajendraShukla	14130899960	Principal, Govt. Polytechnic, Yavatmal	43694/-
23	Smt. Sindhubai w/o P. S. Tinlal	310524.	The Medical officer CI-I, R. P. UttatwarCottate Hospital, Umarked, Distt. Yavatmal	Not calculated
24	Smt.Sharda w/o KadubaDure	340571	Civil Judge Senior Division, Buldana	11464/-
25	Smt.Vijaya w/o PravinBharambe	1415080142233	Not given	108396/-.
26	Smt. Khatunbee w/o Mohd. Eliyas	320989	Govt. Vidarbha Institute of science & Humanities Amravati	Not calculated
27	Smt. Sangita w/o Surendra Kale	14080806925	The commissioner of Police, Amravati	Not calculated
28	Smt. Padma w/o A Uttam Bhande	320598	The Principal, Govt. Polytechnic, Amravati	Not calculated
29	Smt. Sangita w/o Santosh S. Kathole	1414080107874	Govt. Technical High school centre, Daryapur	Not calculated
30	Smt Bebi w/o Premdas N. Belmare	390508	Govt. Technical High School centre, Daryapur	Not calculated
31	Smt. Manisha Sambhaji Jadhav	14090812762	The Sub Divisional Engineer, P. W. Bldg. Constn. Sub Dn. Nanded	28491/-

32	Smt Shobha D More	490109	The Medical Supdt. Sub Dist. Hospital Basmat, Dist Hingoli	284942/-
			Grand Total	30,28,666/-

ANNEXURE –31
(Refer Para 4.3)

UNDRAWN PENSION/UNAUTHORISED RETENTION OF CLOSED PPOS

Sr. No.	Name of Treasury	No. of Cases	Amount (`)
1.	Palghar	27	610875
2.	Nashik	173	2962625
3.	Nandurbar	24	429265
4.	Jalgaon	215	3700261
5.	Dhule	01	Amount not calculated
6.	Ahmednagar	20	390362
7.	Satara	18	92355
8.	Ratnagiri	83	1193139
9.	Raigad	45	614244
10.	Pune	103	Amount not calculated
11.	PAO ,Mumbai	298	11751645
12.	Nagpur Region	46	1381626
	TOTAL	1053	2,31,26,397

ANNEXURE -32
(Refer Para4.4)

NON DEDUCTION OF INCOME TAX FROM THE PENSION PAYABLE

Sangli Treasury

Sl.No.	Name of the Pensioner	PPO No.	Taxable Income (Aprox) (₹)	Amount of Pension Bill (₹)	TDS to be deducted (Aprox) (₹)
1	Shri Suhas Hari Patil	M111703343823	313909	123976	6198
2	Smt. Ratnamala Dhanpal Khatavkar	M111703344152	849760	85008	17001
3	Shri Bharat Rajaram Bhosale	M111703344112	567707	99124	19824
4	Shri Anandrao Hambirrao Gaikwad	M111703343596	540105	106734	21346
5	Shri Baburao Bhupal Choudhari	M111703343370	530904	139980	27996
6	Shri Deelipkumar Sadashiv Adasule	M111703343435	450943	127740	6387
7	Smt. NirmalaJinadattaThote	M111703343063	470204	123976	6198
8	Shri Adikrao Baburao Khot	M111703343980	529309	139560	27912
9	Smt. Suman Shankar Bhosale	M111703343028	638111	118344	23668
10	Shri Vasant Ganpati Patil	M111703343803	643266	169606	33921
11	Late Smt. Rituja Vikas Khot	M111704345039	1831298	261714	78514
12	Dr. ShriVikas Bharamgonda Khot	M111704345039	501436	233068	46614
13	Smt. Suman Shayan Wangikar	M111703342988	427851	248311	12415
14	Shri Maruti Anna Jadhav	M111703342692	537290	141666	28333
15	Shri Tanaji Mahadeo Jengale	M111701343613	804777	159036	31807
16	Shri Suresh SubraoJadhav	M111703343252	484574	41938	8387

17	Shri Jailabaddin MirasahebJafar	M111701345643	923339	83876	16775
18	Shr iSitaran Laxman Zure	M111701345396	615574	203227	60968
19	Shri Dattatralaya Shatyapa Shingade	M111703343674	570213	112683	22536
20	Shri Kisan Ramchandra Nikam	M111701345416	624979	164784	32956
21	Shri KhurshidAmirhamja Tomboli	M111703343918	487596	128562	6428
22	Shri Chandrashekhar Ramu Wadrale	M111703343948	531792	140214	28042
23	Shri Sunil AnandKulkarni	M111703344179	526695	97680	19536
24	Smt. ShiladeviManikraoZende	M111703344161	502469	61876	12375
25	Shri Vikas Mahadeo Patil	M111703343646	483924	95631	4781
26	Shri Dhondiram Jagannath Patil	M111703344409	848680	42504	8500
27	Shri Ravindra Santram Shendure	M111703342942	587732	32804	6560
28	Shri Balasaheb Adgounda Patil	M111701344494	579050	64642	12928
29	Shri Pramod Patangrao Mane	M111801358840	509652	127413	25482
30	Shri Jayant KrishnachayaTgalgali	M111801358888	783353	48960	9792
31	Shri Gautam Vishmnu Khandekar	M111801359052	438240	181682	9084
32	ShriChandrakantPamndurangGaikwad	M111804359260	1187174	158290	47487
33	Shri Suresh BhimraoJadhav	M111804359269	1215854	81057	24317
34	Shri Dinkar Shankarrao Pawar	M111801360962	652299	130461	26092
35	Shri Bhaskar Parasu Kadam	M111803359536	648746	81094	16218
36	Shri Mukund Haribhau Gadekar	M111801361025	761637	50776	10155
37	Shri Ramchandra Ishwara Dhage	M111801359890	474372	79062	3953
38	Shri Prakash Rangaroo Mane	M111804360590	1152582	76839	23051
39	Shri Babu Anna Madane	M111801360154	590388	196178	39235
				Total	863772

Thane Treasury

40	Shri Raqvindra D Zunjarrao	M111701348953	361972	168860	8443
41	Shri Namdeo Baban Jagdale	M111701348171	455549	192086	9604
42	Shri Govind Maruatirao More	M111701348829	595308	74694	14938
43	Shri Anand Vithal Kshirsagar	M111801373835	363528	234795	11740
44	Shri Kiran Harish Shriwatri	M111801360690	789852	773788	154758
45	Shri Dnyaneshwar Omkar Kirtikar	M111801359930	616008	276508	5330
46	Smt. Nutan Sanjay Wathore	M111801354827	578955	273565	54713
47	Shri Sushant Tukaram Salgaonkar	M111801360363	454728	70714	3535
48	Smt. Kumudini Dharma Patil	M111803361490	377436	90623	4531
49	Smt. Shradha Sudhir Kawale	M111801359200	457740	72672	3633
50	Smt. Padmavati Sharad Kabse	M111703348667	375708	342780	17139
51	Smt. Usha Subhash Mahajan	M111703348216	632585	60333	12067
52	Smt. Priti Chandrakant Nagarkar	M111701347283	584450	127936	25587
53	Shri Maroti Keshavrao Kendre	M111701349183	611706	176152	35230
54	Shri Subhash Babu Korgaonkar	M111701349246	432745	142767	7138
55	Smt Vrushali Ashok More	M111701349349	554390	97877	19575
56	Shri Tushar Bipinchandra Karnik	M111704347995	833901	384334	76866
57	Smt. Jyothi Mohan Pradhan	M111703348173	615833	121056	24211
58	Smt. Kalpana Ramesh Jadhav	M111803359846	734180	350562	70112
59	Vilas Namdeo Chaudhary	M111803359817	879226	236986	47397
60	Shri Suresh Mahadeo Sapre	M111803361097	397800	63896	3194
61	Smt. Aparna Anil Vartak	M111701349382	696938	60625	12125
62	Shri Vyankatesh Baburao Kharjule	M111801360817	1918095	1528179	305635
63	Shri Nandkumar Mohan Kabre	M111804359463	1329206	1329206	265841

64	Smt. Vrushali Vithal Gawde	M111801359906	397944	135293	6764
65	Smt. Gulshanara Shaikh	M111804359801	1842226	782062	234618
				8168349	1434724

Jalgaon Treasury

66	Shri Mohammed Arif Shaikh Abdul	M111701347872	717017	237726	47545
67	Smt. Mugdha Anil Rao	M111704348761	1349439	599027	119805
68	Shri Ulhas Gopaldas Gujarathi	M111803361700	1081646	216425	21642
69	Shri Ashok Kumar Ananda Patil	M111704348940	630356	231608	46322
70	Shri Umakant Kashinath Deshmukh	M111706348433	680640	680640	136128
71	Shri Badrinath Popat Patil	M111703342818	506057	206829	20683
72	Shri Gulabrao Yeswantrao Borse	M111703344964	581482	239988	47998
73	Smt. Lata Sathish Sonawane	M111701348767	570596	252248	25225
74	Shri Saligram Deochand Patil	M111703347548	730697	57004	5700
75	Shri Prakash Ramdas Sapkale	M111704349726	1185489	701872	140374
					611422

Grand Total:-29,09,918/-

ORGANISATION CHART

Setup in the Directorate of Accounts and Treasuries, Maharashtra State, Mumbai

**Jt. Director
(Admn)**

Jt. Director (Treasury)

**Jt. Director (Other
Dept)**

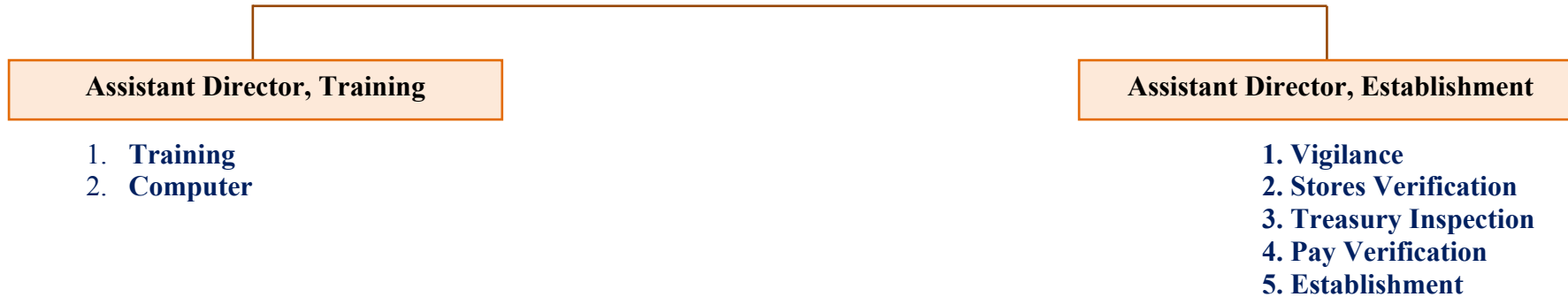
**Jt. Director
Reform**

**Jt. Director
DCPS &
Computer**

Regional, District & Taluka Level Set Up



Setup of the Office of the Regional Joint Director



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