



**OFFICE OF THE Pr. ACCOUNTANT GENERAL (A&E)-I
MAHARASHTRA, MUMBAI**

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**OFFICE OF THE ACCOUNTANT GENERAL (A&E)-II,
MAHARASHTRA, NAGPUR**

**REPORT ON ANNUAL REVIEW ON THE WORKING OF TREASURIES,
DIRECTORATE OF ACCOUNTS & TREASURIES
AND PAY & ACCOUNTS OFFICE, MUMBAI,
MAHARASHTRA
FOR THE YEAR 2020-21**



लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



GOVERNMENT OF MAHARASHTRA

**REPORT ON ANNUAL REVIEW ON THE WORKING OF TREASURIES
DIRECTORATE OF ACCOUNTS & TREASURIES
AND PAY & ACCOUNTS OFFICE MUMBAI
MAHARASHTRA**

FOR THE YEAR 2020-2021

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PREFACE

The Annual Review Report on the Working of Treasuries for the year 2020-21 is prepared as required under Rule 84 of the Maharashtra Treasury Rules, 1968 and also as required under Paragraph 20.17 of the Comptroller and Auditor General's 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. Any 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 2020-21 is divided into five 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 the checking and compilation of the Accounts, Chapter III contains general information on G.P.F Accounts/Pensions and irregularities noticed during the Inspection. Chapter IV contains paras on the Integrated Financial Management System (IFMS) and Chapter V contains paras on Information Technology Controls & IT Security.

The review is intended to draw the attention of the State Government and Departmental authorities to the overall working of the Treasuries, and thereby to bring about improvements in their systems, besides enabling robust financial management mechanisms for ensuring good governance.

Jaya Bhagat

Mumbai
Dated: 31 / 10 / 2022

Principal 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. The 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 supervise 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 Region.

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

1.2 Organizational Setup:

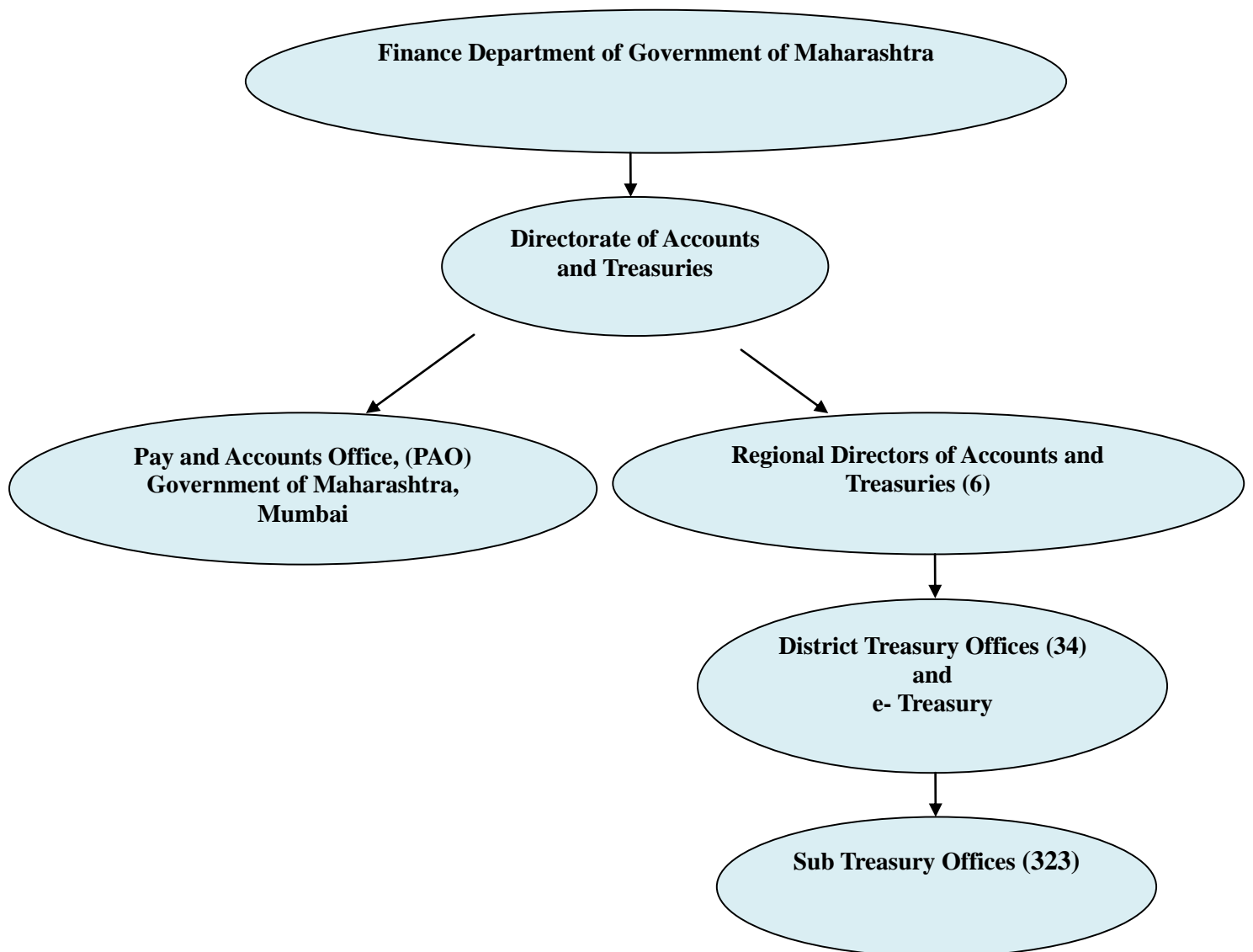
There are **34** Treasuries in Maharashtra which are functioning in Six Divisions i.e. Konkan Region (5 Treasuries), Pune Region (5 Treasuries), Nasik Region (5 Treasuries), Amravati Region (5 Treasuries), Aurangabad Region (8 Treasuries) and Nagpur Region (6 Treasuries). There are **323** Sub Treasuries under different Treasuries. All Treasuries and Sub Treasuries are banking Treasuries in Maharashtra. In addition, one Pay and Accounts Office and one e-Treasury are also functioning in the State of Maharashtra. The Pay and Accounts Office is directly functioning under the control of the Director of Accounts and Treasuries while the e-Treasury is functioning under the control of the 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 one Deputy PAO ,12 Assistant PAOs, one Accounts Officer and 440 other subordinate officials (Total 454).

Pay and Accounts Office Mumbai is catering to a large number of pensioners (69388) drawing pension through 1538 branches of 46 different banks.

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

ORGANISATION SETUP



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

e- Treasury renders the account of receipts collected through Government Receipt Accounting System (GRAS) separately to the Office of the Pr. 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 the 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 i.e. 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 the Directorate of Accounts & Treasuries, Mumbai. The Security of the applications is also being managed by the DAT in co-ordination with NIC.

1.3. Function of Treasuries:

Accounts

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

DDO prepares bill in the Bill Portal Module and submits the bill along with the 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 the 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 the bill. Afterwards, payment advice EFT / NEFT / CMP is generated. Thereafter payment vouchers are sent to the Compilation Section for Accounting Purpose. Subsequently, the 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 & payments and sends the same to the Accountant General offices.

Data is uploaded physically daily in the Arthwahini module of the IFMS. The Data is then made available to other stakeholders like the AG and is used for uploading on to the 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 the Accountant General offices are sent to the 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 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 the Heads of the offices and Online Pension proposals are sent to the Accountant General offices electronically and in physical form. Data of approved cases is transmitted by the Accountant General offices online on SEVAARTH module of IFMS thus eliminating the need to enter data again at the Treasuries. The concerned DDO carries out the 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 the Pensioner's Bank Account through CMP and generates monthly pension bills.

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

1.4 Position of Treasury Staff: --

The Sanctioned Strength of staff for the 34 Districts Treasuries, one PAO of Mumbai, 6 Joint Directors, DAT and VTO is 4518, out of which the Men in position is 3326 i.e. 74 % of the total strength indicating a vacancy of 26 %. Review of the shortage in Staff requirement is generally done by the DAT regularly in co-ordination with the other departments. 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	90	72	18
Dhule	65	47	41	06
Jalgaon	119	88	80	08
Kolhapur	127	108	85	23
Nandurbar	56	43	37	06
Nasik	135	112	101	11
Palghar	49	40	0	40
Pay and Accounts Office Mumbai	693	454	305	149
Pune	231	165	121	44
Raigad	111	81	36	45
Ratnagiri	92	68	24	44
Sangli	104	92	71	21
Satara	117	96	80	16
Sindhudurg	78	58	20	38
Solapur	117	85	75	10
Thane	137	102	20	82
Akola	71	55	50	05
Amravati	109	85	13	72
Aurangabad	116	89	70	19
Beed	88	67	56	11
Bhandara	69	45	41	04
Buldhana	92	65	59	06
Chandrapur	105	67	53	14
Gadchiroli	74	48	44	04
Gondia	73	52	41	11
Hingoli	52	39	33	06
Jalna	58	43	23	20
Latur	64	53	45	08
Nagpur	174	134	112	22
Nanded	108	79	68	11
Osmanabad	71	48	39	09

Parbhani	79	57	46	11
Wardha	78	58	53	05
Washim	55	39	34	05
Yavatmal	106	75	67	08
Jt. Director, Konkan	61	47	33	14
Jt. Director, Pune	64	48	42	06
Jt. Director, Nashik	61	46	43	03
Jt. Director, Aurangabad	58	46	42	04
Jt. Director, Amravati	49	41	37	04
Jt. Director, Nagpur	62	42	39	03
Director of Accounts and Treasuries	162	121	88	33
VTO	09	08	08	00
TOTAL	4518	3326	2447	879

1.4.1. Out of the 3326 Men in position about 74 % Staff ie 2447 are trained in the 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 Maharashtra State processes about **1,23,279** vouchers per month for which the staff in position is 3197 in total across the 34 District Treasuries, JDATs and PAO Mumbai. The periodicity of bill processing cycle is already defined as a policy matter. All bills generated by the DDOs and submitted to the 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.

CHAPTER – 2 ACCOUNTS

(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-treasuries 323) 337 PWD & Irrigation Divisions 173 Forest Divisions 69 Other Divisions and 1 PAO Mumbai. The functions relating to local inspection of 34 treasuries and 323 sub-treasuries are vested with the Accountants General (A&E) as per the authority under Section 18 of the C&AG's [DPC] Act 1971. The inspection of the Directorate of Accounts and Treasuries and its regional offices has been entrusted to the Office of the Pr. Accountant General (A&E)-I Maharashtra Mumbai/ Accountant General (A&E)-II Maharashtra Nagpur with effect from 2013-14.

a] Annual Receipts and Payments of Treasuries: - (for the F.Y. 2020-21)

Treasury	Receipt	Disbursement
PAO Mumbai	810319939190.54	810319939190.54
Virtual Treasury	1505634123474.00	1505634123474.00
Total(A)	2315954062664.54	2315954062664.54
Treasuries under purview of the Pr. A.G. (A&E)-I Maharashtra, Mumbai		
Ahmednagar	137007298836.00	137007298836.00
Dhule	75251910361.00	75251910361.00
Jalgaon	138637493656.00	138637493656.00
Kolhapur	137880508541.00	137880508541.00
Nandurbar	51366105623.00	51366105623.00
Nasik	185982771059.00	185982771059.00
Palghar	56255763586.00	56255763586.00
Pune	716904826429.00	716904826429.00
Raigad	85247033354.00	85247033354.00
Ratnagiri	62066375380.00	62066375380.00
Sangli	89229476983.00	89229476983.00
Satara	103983921754.00	103983921754.00
Sindhudurg	37203354127.00	37203354127.00
Solapur	141064476893.00	141064476893.00
Thana	338771865876.99	338771865876.99
Total(B)	2356853182458.99	2356853182458.99

Treasuries under purview of the A.G. (A&E)-II Maharashtra Nagpur		
Akola	70276998774.00	70276998774.00
Amravati	147785965607.00	147785965607.00
Aurangabad	198205766255.00	198205766255.00
Beed	95861918526.00	95861918526.00
Bhandara	48510185638.00	48510185638.00
Buldhana	80518259289.00	80518259289.00
Chandrapur	87482570772.00	87482570772.00
Gadchiroli	62933572354.00	62933572354.00
Gondia	52688325835.00	52688325835.00
Hingoli	37574336329.00	37574336329.00
Jalna	62379737365.00	62379737365.00
Latur	92279892565.00	92279892565.00
Nagpur	296577768706.00	296577768706.00
Nanded	135793571133.00	135793571133.00
Osmanabad	65031331843.00	65031331843.00
Parbhani	60622089662.00	60622089662.00
Wardha	51581930584.00	51581930584.00
Washim	38085025454.00	38085025454.00
Yavatmal	95339446820.00	95339446820.00
Total(C)	1779528693511.00	1779528693511.00
Grand Total (A+B+C)	6452335938634.53	6452335938634.53

b] Monthwise No. of Vouchers during the year 2020-21

TRY	Apr	May	Jun	July-	Aug-	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
PAO Mumbai	5169	4062	5706	8902	9990	10685	11698	12904	16415	15065	16684	36367	153647
Total(A)	5169	4062	5706	8902	9990	10685	11698	12904	16415	15065	16684	36367	153647
Pr.A.G.(A&E)-I Mumbai													
Ahmednagar	2133	2319	2779	3278	3050	3038	3026	3480	3942	3446	4773	9533	44797
Dhule	1543	1315	1481	1828	1686	1734	1870	1853	2173	2194	2583	5504	25764
Jalgaon	1692	1802	2335	2311	2404	2620	2740	3288	2949	3703	4098	9308	39250
Kolhapur	2204	2087	2463	3155	3298	3480	3731	3498	3878	4336	4572	12997	49699
Nandurbar	988	1096	1256	1468	1349	1423	1628	1810	1645	1940	2012	5391	22006
Nasik	3019	2312	3468	4467	4857	4290	5143	4591	5265	5662	5867	16483	65424
Palghar	1084	1175	1280	1310	1544	1761	1751	2295	2247	2086	2194	7107	25834
Pune	4672	4261	6358	7869	8655	8679	9929	10526	10435	10402	12692	27384	121862
Raigad/Alibag	1654	1798	2588	2902	2474	2584	2915	3151	3093	2790	3512	8848	38309

Ratnagiri	1433	1346	1737	2199	2092	2042	2057	1996	2094	2137	2631	7171	28935
Sangli	1470	1184	1729	2134	2326	2025	2240	2583	2867	3094	3074	7611	32337
Satara	2725	1585	2374	3309	2582	2587	3105	3692	3674	3565	4273	9533	43004
Sindhudurg	1350	1049	1201	1417	1512	1548	1429	1737	1785	1558	1969	5724	22279
Solapur	1985	1749	2061	2367	2995	2896	2988	3412	3402	3307	3827	9746	40735
Thana	2977	2349	2905	4004	4461	4370	5139	5449	5859	5481	6279	14787	64060
Total(B)	30929	27427	36015	44018	45285	45077	49691	53361	55308	55701	64356	157127	664295

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

TRY	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Akola	1474	1036	1482	1892	1962	2118	2091	2274	2342	1834	2542	6445	27492
Amravati	2670	2514	3369	4017	4139	4624	4849	5148	4747	4346	5014	12363	57800
Aurangabad	2290	1851	2904	4339	4796	4282	4302	5214	4933	4134	4588	11005	54638
Beed	1332	1301	1750	2155	1740	2283	2314	2605	2457	2267	2658	6065	28927
Bhandara	1179	1207	1577	1981	1892	1781	2078	2201	1892	2099	2227	5858	25972
Buldhana	1604	1189	1626	2236	1873	2236	2344	2231	2362	2410	2384	6219	28714
Chandrapur	2195	1983	2271	2776	2905	3127	3068	3841	3515	3151	4189	10787	43808
Gadchiroli	1540	1621	1961	2553	2626	2427	2841	3115	2834	2889	3845	8832	37084
Gondia	1267	1192	1608	1971	1867	2082	2037	2276	2437	2078	2384	6989	28188
Hingoli	671	617	893	1055	1021	993	1156	1263	1192	1136	1355	3503	14855
Jalna	1152	921	1096	1595	1819	1704	1765	1773	1985	1410	1773	5010	22003
Latur	1475	1373	1882	2367	2380	2625	2522	2726	2760	2282	2721	6945	32058
Nagpur	4220	3569	5056	6191	6674	6271	6420	7542	8187	6896	8670	18223	87919
Nanded	2063	1701	2336	3118	3011	2840	3537	3752	3200	3144	3903	8228	40833
Osmanabad	1339	801	1230	1597	1609	1606	1716	1928	1913	1741	2129	5276	22885
Parbhani	1180	1025	1439	1620	1580	1605	1752	1811	2172	1940	2127	4864	23115
Wardha	1371	1195	1649	1854	2136	2129	2240	2229	2096	1951	2460	6521	27831
Washim	802	837	951	1078	1254	1239	1133	1623	1408	1041	1591	3879	16836
Yavatmal	1872	1780	2270	2981	2677	2701	3132	3487	3517	2942	3507	9587	40453
Total(C)	31696	27713	37350	47376	47961	48673	51297	57039	55949	49691	60067	146599	661411
Grand Total(A+B+C)	67794	59202	79071	100296	103236	104435	112686	123304	127672	120457	141107	340093	1479353

c] Status of GIA Bills

The Bombay Financial Rules 1959 stipulates 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, the UCs should be forwarded to the Office of the Accountant 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) Volume-1

Unless Government otherwise rules it, 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
PAOMumbai								
PAO Mumbai	827	272513920500.00	1198	205639577245.00	1449	351293087051.00	576	126860410694.00
Total (A)	827	272513920500.00	1198	205639577245.00	1449	351293087051.00	576	126860410694.00
Pr.A.G. (A&E)-I Maharashtra, Mumbai								
Ahmednagar	1706	16239323135.00	1722	15486311269.00	898	7852890033.00	2530	23872744371.00
Dhule	560	2898043872.00	911	7271566429.00	388	3558752204.00	1083	6610858097.00
Jalgaon	688	8359356549.00	2448	33223152410.00	1275	20457959692.00	1861	21124549267.00
Kolhapur	783	11670027591.00	3575	44873391052.00	2576	29325326374.00	1782	27218092269.00
Nandurbar	954	7924030797.00	1548	14085841751.00	1137	8523682842.00	1365	13486189706.00
Nasik	852	13592207522.00	2577	38404142797.00	1854	31446693119.00	1575	20549657200.00
Palghar	591	5572581267.00	1444	13397255497.00	666	4663705331.00	1369	14306131433.00
Pune	1194	40921561341.00	2648	120821973202.00	1678	110721830858.00	2164	51021703685.00
Raigad/ Alibaug	510	6305941814.00	1612	9211115460.00	569	4218478739.00	1553	11298578535.00
Ratnagiri	178	496143719.00	1219	4692324157.00	670	3470393398.00	727	1718074478.00
Sangli	714	8318420930.00	895	18668832495.00	400	3231478326.00	1209	23755775099.00
Satara	1173	11347372364.00	2044	9578922945.00	595	3050724846.00	2622	17875570463.00
Sindhudurg	195	943188791.00	1031	5629354001.00	445	4407444724.00	781	2165098068.00
Solapur	605	6117147369.00	2015	27848848903.00	1116	22208048204.00	1504	11757948068.00
Thane	965	8870497271.00	1866	17430926025.00	1198	16487937529.00	1633	9813485767.00
Total (B)	11668	149575844332.00	27555	380623958393.00	15465	273625346219.00	23758	256574456506.00
A.G. (A&E)-II Maharashtra, Nagpur								
Akola	195	1167228154.00	362	2167464816.00	255	2365801281.00	302	968891689.00
Amravati	452	2562531805.00	264	1744157126.00	209	2957744917.00	507	1348944014.00
Aurangabad	142	3347159354.00	148	2078643270.00	208	1284229193.00	82	4141573431.00
Beed	233	5887319286.00	116	1716540299.00	219	4245328727.00	130	3358530858.00
Bhandara	184	832133078.00	84	241419537.00	170	1046702980.00	98	26849635.00
Buldhana	214	2762528811.00	181	1517590267.00	269	2399216639.00	126	1880902439.00
Chandrapur	478	3845630639.00	291	10655453141.00	328	11331670833.00	441	3169412947.00
Gadchiroli	216	2593262452.00	204	1046886840.00	336	1131031129.00	84	2509118163.00
Gondia	472	3089201338.00	307	4581158876.00	333	5337839075.00	446	2332521139.00
Hingoli	171	2568207100.00	98	1278135159.00	220	2123094738.00	49	1723247521.00
Jalna	233	3273111249.00	103	1726629119.00	302	1280858375.00	34	3718881993.00
Latur	100	885242398.00	81	588846540.00	159	1230373000.00	22	243715938.00
Nagpur	268	2600204826.00	547	3537027232.00	340	4398554660.00	475	1738677398.00
Nanded	408	9246602653.00	145	3872605805.00	392	3621979194.00	161	9497229264.00
Osmanabad	113	1913180151.00	221	1601633753.00	211	1583903901.00	123	1930910003.00

Parbhani	216	2265993360.00	81	1057556696.00	101	2180688375.00	196	1142861681.00
Wardha	164	1182237741.00	113	1032786381.00	201	1364896153.00	76	850127969.00
Washim	229	2397659376.00	186	1372271828.00	254	1474257215.00	161	2295673989.00
Yavatmal	527	3037659934.00	177	1909933466.00	311	2640802169.00	393	2306791231.00
Total (C)	5015	55457093705.00	3709	43726740151.00	4818	53998972554.00	3906	45184861302.00
GRAND TOTAL (A+B+C)	17711	614098358537.00	47272	408100875789.00	32759	693298409924.00	28240	428619728502.00

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	1217	14704296567	423	4023383290	669	5688097627	971	18178036775
Total (A)	1217	14704296567	423	4023383290	669	5688097627	971	18178036775
Pr.A.G.(A&E)-I Maharashtra Mumbai								
Ahmednagar	2	610849	7	5603768	2	985849	7	5228768
Dhule	29	365867127	7	23800541	9	11253186	27	378414482
Jalgaon	16	216729341	13	86330928	11	5985786	18	297074483
Kolhapur	22	153503440	21	93976494	13	6210823	30	241269111
Nandurbar	7	2838800	10	1056439	7	340684	10	3554555
Nasik	14	9529939	11	5017715	12	6261392	13	8286262
Palghar	290	91969303	6	984625	252	30289047	44	62664881
Pune	105	1464677280	111	5173268910	60	76041221	156	6561904969
Raigad/Alibaug	141	121304861	12	1113894	132	107188381	21	15230374
Ratnagiri	39	11312912	95	10049843	46	11011333	88	10351422
Sangli	35	237141009	22	111092768	22	10454151	35	337779626
Satara	2	225000	4	2538930	3	2085000	3	678930
Sindhudurg	24	30083551	25	3185163	31	30426621	18	2842093
Solapur	38	148194446	23	83564623	16	2952257	45	228806812
Thana	152	331812564	63	9967842	135	214797747	80	126982659
Total (B)	916	3185800422	430	5611552483	751	516283478	595	8281069427
A.G.(A&E)-II Maharashtra Nagpur Part II Annexure A to U file								
Treasury	Openig Balance		Addition		Clearance		Closing Balance	
	Item	Amount	Item	Amount	Item	Amount	Item	Amount
Akola	27	335104695	17	72252541	05	1584000	39	405773236
Amravati	03	104000	15	1031290	06	340000	12	795290
Aurangabad	79	1150276473	45	379260247	12	577649	112	1528959071
Beed	30	176675627	13	132142516	06	38524	37	308779619
Bhandara	49	32526143	21	2817574	10	6411948	60	28931769
Buldhana	05	10034000	06	1890760	06	1600760	05	10324000
Chandrapur	16	1962900870	09	34613210	04	162250	21	1997351830
Gadchiroli	09	322253	12	1934779	04	457000	17	1800032
Gondia	20	90299013	14	37966679	06	11434269	28	116831243
Hingoli	05	738500	09	1655155	05	1085000	09	1308655
Jalna	12	1466800	16	2671815	08	494550	20	3664065
Latur	43	295260043	29	144077292	07	4921214	65	434416121
Nagpur	68	1622996682	38	588222950	04	2473726	102	2208745906

Nanded	32	329673190	17	100460086	07	2103868	42	428029408
Osmanabad	32	46012989	15	2448790	02	3365076	45	45096703
Parbhani	05	2398000	02	2287000	02	1309000	05	3376000
Wardha	02	2584000	08	2639873	03	2984000	07	2239873
Washim	08	445500	09	2237785	03	1180500	14	1502785
Yavatmal	19	223296926	23	60254051	02	30000	40	283520977
Total (C)	464	6283115704	318	1570864393	102	42553334	680	7811426763
Grand Total (A+B+C)	2597	24173212693	1171	11205800166	1522	6246934439	2246	34270532965

e] Position of PD/PLA Account for 2020-21

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 should be remitted back to the Government Account by minus debit of the balance to the relevant service head in the Consolidated Fund, only when the transfer to the PD accounts is from the Consolidated Fund. Further, PD Accounts, which are inoperative for more than one year, are to be closed and the balance in such accounts needs to be credited to the Consolidated fund of the state every year.

PAO Mumbai								
Treasury	Opening BALANCE		Receipt		Payment		Closing Balance	
	PD/PLA	Amount	PD/PL A	Amount	PD/PL A	Amount	PD/PLA	Amount
PAOMumbai	84	13432916522.09	-	39602126428.62	04	39962726383.20	80	13072316567.51
Total (A)	84	13432916522.09	-	39602126428.62	04	39962726383.20	80	13072316567.51
Pr.A.G.(A&E)-I Maharashtra Mumbai								
Thana	196	5263306823.99	-	11321901820.78	02	10439442829.99	194	6145765814.78
Raigad	75	5392127004.00	-	8573977343.00	02	7420560161.00	73	6545544186.00
Ratnagiri	61	890640345.00	-	316511840.00	00	90820572.00	61	1116331613.00
Sindhudurg	41	1083671269.26	-	72803635.00	00	162400921.00	41	994073983.26
Palghar	95	316516030.19	-	81663811.00	01	103091533.00	94	295088308.19
Pune	213	20970372181.25	-	25999343725.00	07	25671831980.00	206	21297883926.25
Satara	68	7438993842.00	-	1187285810.00	03	3131910454.00	65	5494369198.00
Sangli	56	1690513340.39	-	196398588.00	00	251608118.00	56	1635303810.39
Solapur	49	1704946408.00	-	492522235.00	03	340767479.00	46	1856701164.00
Kolhapur	64	2597722556.35	-	626608439.00	00	922486051.00	64	2301844944.35
Nasik	102	3271655212.40	-	488302476.00	00	1103539795.00	102	2656417893.40
Dhule	31	823627709.00	-	412047880.00	00	315869707.00	31	919805882.00

	75	1658097395.00	-	1971179243.00	00	1781459471.00	75	1847817167.00
Ahmednagar	60	2389889770.79	-	604171265.00	01	857289738.00	59	2136771297.79
Nandurbar	42	552599515.17	-	66822679.00	00	171726132.00	42	447696062.17
Total(B)	1228	56044679402.79	-	52411540789.78	19	52764804941.99	1209	55691415250.58
A.G.(A&E)-II Maharashtra Nagpur								
Treasury	Opening Balance		Receipt		Payment		Closing Balance	
	PD/ PLA	Amount	PD/ PLA	Amount	PD/ PL A	Amount	PD/ PLA	Amount
Akola	37	1066127240.00	-	470557530.00	02	287094730.00	35	1249590040.00
Amravati	47	3247384540.00	-	621286616.00	08	1407554159.00	39	2461116997.00
Aurangabad	48	5158123491.00	-	28375025674.00	06	22128266007.00	42	11404883158.00
Beed	27	466949761.00	-	743130360.00	07	268701218.00	20	941378903.00
Bhandara	40	1521322274.00	-	269720091.00	03	116445819.00	37	1674596546.00
Buldana	45	5646499755.00	-	6084488145.00	09	5402403843.00	36	6328584057.00
Chandrapur	49	2308492618.00	-	842823745.00	04	1101071561.00	45	2050244802.00
Gadchiroli	52	118810898.00	-	37168274.00	08	61403120.00	44	94576052.00
Gondia	35	464639210.00	-	82683273.00	04	111302590.00	31	436019893.00
Hingoli	16	186148006.00	-	17700799.00	02	29355528.00	14	174493277.00
Jalna	36	408435534.00	-	252808771.00	04	300989288.00	32	360255017.00
Latur	27	731102685.00	-	728511748.00	00	535930287.00	27	923684146.00
Nagpur	87	5205121781.00	-	28784622479.00	07	30399633646.00	80	3590110614.00
Nanded	53	2574185961.00	-	1421939770.00	10	1546244854.00	43	2449880877.00
Osmanabad	38	1347851308.00	-	490910753.00	02	631621447.00	36	1207140614.00
Parbhani	23	128014776.00	-	604503005.00	03	166836805.00	20	565680976.00
Wardha	38	809976517.00	-	338718212.00	04	214891949.00	34	933802780.00
Washim	25	626848559.00	-	43085365.00	02	162985936.00	23	506947988.00
Yavatmal	49	1686053429.00	-	661779855.00	01	406338142.00	48	1941495142.00
Total (C)	772	33702088343.00	-	70871464465	86	65279070929.00	686	39294481879.00
Grand Total (A+B+C)	2084	103179684267.88	-	162885131683.00	109	15800662254.19	1975	108058213697.09

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

2.1 Non receipt/Delay in receipt of wanting Vouchers from the 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 ₹ 50000/-) in respect of expenditure heads during the year 2020-21 involving ₹ 22.95 crore are as detailed in *Annexure - 3*.

In reply, the Government stated that, all the Treasury officers were instructed to act expeditiously on wanting vouchers in future.

2.2 Pending Abstract Contingent Bills from Treasuries:

As per the Rule 303 of Maharashtra Treasury Rules 1968 Volume-I., read with the 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 the 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 the DDO unless DC bills for amount drawn on earlier occasion are submitted to the Office of the Pr. Accountant General (A&E)-I Maharashtra Mumbai/Accountant General (A&E)-II Maharashtra Nagpur /Pay & Accounts Office Mumbai.

However, **1566 AC bills** amounting to ₹ 2645.91 crore in respect of **15 Treasuries and PAO Mumbai** under the jurisdiction of the office of the Pr. Accountant General (A&E)-I Maharashtra, Mumbai and **680 AC Bills** amounting to ₹ 781.14 crore in respect of **19 Treasuries** under the jurisdiction of the Office of the Accountant General (A&E)-II Maharashtra Nagpur were pending (during the year 2020-21) for want of submission of DC bills, as detailed in *Annexure – 4 and 5*.

The Government stated that all the Regional Joint Directors were instructed to take necessary follow up for submission of the DC Bills with the concerned District Treasuries.

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 Government Account.

2.3 *Un-reconciled Net (Dr.) differences of Reserve Bank Deposits between Treasuries and Banks: information not available*

The Rule 34 of Accounting Rules for Treasuries 1992 states that the Treasury Officer should reconcile the net Reserve Bank Deposits (RBD) worked out as per Treasury Accounts with the Date-wise Monthly Statement received from Agency Banks. During the year 2020-21, it was found that in **668 cases**, the net RBD did not agree with Date-wise Monthly Statement as indicated in ***Annexure - 6***.

These differences accrued due to Treasury/Bank Misclassification and mainly due to CMP payment not accounted for by the Treasuries.

In reply the Government stated that all the Treasury offices were instructed to check and reconcile treasury receipts/payments with that of agency banks carefully on daily basis.

Recommendation:-

Treasury Officers 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 the Treasuries:*

The Monthly Accounts are submitted by the 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 delay in submission of Monthly Accounts by the Treasuries under the jurisdiction of the Office of the Pr. Accountant General (A&E)-I, Maharashtra, Mumbai and AG (A&E)-II Maharashtra, Nagpur due to lockdown on account of the outbreak of Covid-19 Pandemic as indicated in ***Annexure-7***.

2.5 Outstanding Railway Pension claims:

Treasuries make pension payments to the Railway pensioners in the first instance and subsequently the Divisions of Railway on production of vouchers by the Treasuries, reimburse the amount. 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 Office of the Pr. Accountant General (A&E)-I Maharashtra Mumbai sends the claim to the Railway Divisions. 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, 2021 is ₹ **2.38 lakh** as given in Annexure -8.

2.6 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 - 9**.

Recommendation:

The Outstanding differences in remaining 49 items in the Broadsheet 8670-Cheques and Bills-104- Treasury cheques may be reconciled immediately and results intimated to Pr.A.G. office.

Personal Deposit/Personal Ledger Accounts:-

2.7 *Non receipt of Certificates of Acceptance of Deposits:*

As per the para 578 of Maharashtra Treasury Manual, the Certificates of Acceptance of Civil and Criminal court deposits under MH-8443-104 and 105 are to be obtained by the Treasuries from the concerned Departmental Officers and need to be furnished to the Office of the Pr. Accountant General (A&E)-I Maharashtra, Mumbai/Accountant General (A&E)-II Maharashtra, Nagpur. Out of 1763 certificates due from various Treasuries for the year 2020-21,591 certificates were not received as shown in the **Annexure - 10**.

Recommendation:-

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

2.8 *Non Submission of plus and Minus Memorandum of Stamps: -*

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 stamps (judicial and non-judicial). It should be attached to the list of payment when monthly accounts are rendered by the Treasury Officers to the Office of the Pr. 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 34 Treasury Officers had not furnished the \pm memos of stamps along with the Monthly Accounts. Details are shown in Annexure - **11**

The Government stated that all the Treasury Officers were instructed to be vigilant while sending monthly accounts to AG Offices and to attach **the plus /Minus Memorandum of Stamps** with the Monthly Accounts in future.

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

The transfers from the Consolidated Fund to the PD/PLA account shall be affected 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.

However, it was observed that the laid down procedure about 'Nil Payment Bill' was not followed till date. It was noticed that in all other Treasuries except Pune Treasury, 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.

All the treasuries were directed to follow the instructions contained in the FD GR dated 27.09.2016 in the circular issued by the DAT Mumbai on 28.10.2021.

In reply the Government stated that the instructions to follow the "Nil Bill" procedure mentioned in Government Resolution dated 27.09.2016 were issued to all the District Treasuries.

Recommendation:-

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

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

As per Rule 495 of Maharashtra Treasury Rules Volume-I and the Para 585(2) of Maharashtra Treasury Manual, the PD/PLA which are not operated for more than one Accounting year should be closed and balance at the credit of such accounts should be

credited to Government Accounts as Misc. Revenue under M.H. 0075 – Miscellaneous General Services 101 – Unclaimed Deposits.

During the year 2020-21 it was noticed that (a) 12 PD/PLAs with Nil Balance and (b) 377 PD/PLAs with the balance of ₹ 160.77 crore which were in-operative for more than one accounting year were not closed. Treasury wise details of such in-operative PD/PLA accounts are given in *Annexure –12* and *Annexure –13* respectively.

Recommendation:-

It is recommended that prompt action may be taken for crediting the balance lying under in-operative Personal Deposit Accounts to the Consolidated Fund of the State. 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

Due to Covid-19 Pandemic in the State, the offices of the Pr. Accountant General (A&E)-I, Mumbai and the Accountant General (A&E)-II Maharashtra, Nagpur could not carry out the inspection of 25 districts treasuries (out of 34), 323 Sub-Treasuries, 1 PAO Mumbai, 6 Jt.DAT offices and 1 DAT Mumbai during the year 2020-21.

2.11 Details of Treasuries/Sub Treasuries inspected during the year:

During the year 2020-21, nine District Treasuries, were inspected under the Jurisdiction of Nagpur office by the Treasury Inspection parties of the Accountant General (A&E)-II Maharashtra Nagpur. (09 Inspection Reports containing 151 paras were issued to the District Treasuries) as detailed in *Annexure –14*.

2.12 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 to enhance the efficiency of the working of Treasuries and improve the quality of Accounts. Further, replies to the Treasury Inspection Reports are required to be furnished within a month from the date of receipt of report by the Treasuries.

As of March 2021, there were **83 Inspection Reports and 645** paras outstanding with Treasuries in Maharashtra. Treasury wise details of outstanding Inspection Reports and paras are listed in the ***Annexure –14***.

In reply the Government stated that instructions to organize Treasury wise spot compliance camp for clearance of pending Inspection paras were issued to all the Regional Joint Director Offices.

Recommendation :-

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

2.13 Blocking of Government Fund amounting to ₹ 1620.96 Crore in Personal Deposit/Personal Ledger Accounts.

As per the Rule 495 of Maharashtra Treasury Rules, 1968, Personal Deposit/Personal Ledger Accounts receiving credits from the consolidated fund of the State are to be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund.

On scrutiny of the balances of Personal Deposit/Personal Ledger Accounts, it was noticed that PD/PLA accounts were credited from the Consolidated Fund of the State. However, the balances as on 31/03/2020 were not transferred back to Government account, resulting into compromise of legislative control over budgetary process and avoidable blocking of Government funds to the tune of ₹1620.96 crore. Details in ***Annexure 15***.

Recommendation:-

Amounts of the Land Acquisition received from the private parties and credited by the administrators in the PD/PLA accounts needs to be regulated by Specific rules/instructions from the Government. The matter needs to be pursued vigorously with the Government.

2.14 Keeping Government Revenue outside the Consolidated Fund of State.

As per the Government of Maharashtra, Higher and Technical Education Department’s GR No. dated 01.01.2015, Receipts of caution money, Gathering fee, Contribution to student aid fund from the resourceful students, Scholarship to SC/ST student, Contribution to Adjustment Fund from Universities should only be credited to the PLA.

As per GR dated 26.11.2002, Revenue Receipts are required to be credited to the Revenue Account of the Department.

On verification of the challans pertaining to the Major Head-8443, Civil Deposits-106 in respect of the following DDOs, it was observed that in violation of above GR, certain

items of Revenue Receipts were credited into the Personal Deposit/Personal Ledger Account as mentioned below:-

Sr. No.	Name of the Administrators	Challan No./Date	Nature of transaction	Amount (₹)	Remark
2019-20					
1	Principal Government College of Engineering Chandrapur.	09/25/09/2019	Receipt	70,00,000	Admission fees.
2	Industrial Training Institute, Pulgaon, Wardha.	3/19-08-2019	Receipt	73,150	Admission Fees.
3	Principal, Industrial Training Institute Girls, Bhandara.	30/24-09-2019 15 /26-09-2019 18 /26-09-2019	Receipt	1,74,800 48,450 53,200	Admission fees.
4	Principal, Industrial Training Institute, Pauni, Bhandara.	08 /22-09-2019	Receipt	1,10,200	Admission fees.
5	Industrial Training Institute, Pulgaon, Wardha.	03/ 19-08-2019 23/31-08-2019 19/29-07-2019	Receipt	88,350 1,42,500	Admission fees.
6	Industrial Training Institute, Arvi, Wardha.	07/22-08-2019	Receipt	37,050	Admission fees.
7	Principal Government Polytechnic Amravati.	14/21-12-2019	Receipt	26,40,920	Admission fees.
8	Principal Industrial Training Institute, Akola.	03/20-09-2019	Receipt	4,57,250	Admission fees.
9	Principal, Government Polytechnic, Karanja, Washim.	02/22-08-2019	Receipt	49,400	Admission fees.
10	Principle Government Polytechnic, Murtizapur, Akola	56 /19-03-2019 43/14-09-2018	Receipt	3,100 9,500	Admission Fees.
11	Principal Government Polytechnic, Yavatmal..	30/29/02/202 121/04/03/2020 120/04/03/2020 125/13/03/2020	Receipt	1,51,990 1,50,000 2,58,500 2,36,250	Admission fees.
12	Principal Government Polytechnic, Gondia	06/09/10/2019	Receipt	6,72,000	Admission fees.
13	Principal, Industrial Training Institute, Tirora, Gondia..	09/15/10/2019	Receipt	98,800	Admission fees

As per the circular of the Public Health Department dated 25.05.2011, the hospital charges received from the patients are the Revenue Receipts of the Government. However, on the verification of Challans pertaining to the MH-8443-106 civil Deposits, it was noticed that the hospital charges were credited to the below mentioned PD/PLAs, instead of the relevant functional Receipt heads.

Sr No.	Name of Administrator	Challan No. / date	Nature of Transaction	Amount (₹)	Remarks
1	Dean Government Medical College & Hospital, Akola.	40/09-03-2020 69/13-03-2020 71/16-03-2020	Receipt	1,00,996 1,22,000 46,725	OPD fees.
2	Dean Government Dental College & Hospital, Akola.	24/17-03-2020 40/09-03-2020 69/13-03-2020 71/16-03-2020	Receipt	86,895 1,00,996 1,22,000 46,725	OPD fees.
3	Administrative Officer, General Hospital, Washim.	07/09/07/2019 01/08/05/2019 09/04/07/2019 16/25/06/2019 22/18/06/2019 99/ 23/04/2019 09/ 22/05/2019	Receipt	62,455 37,370 53,490 1,28,057 56,235 44,320 2,31,063	Hospital Charges.
4	Civil Surgeon, General Hospital, Washim.	02/11/06/2019 02/04/06/2019 05/10/04/2019	Receipt	61,375 11,225 46,130	Hospital Charges.
5	Medial Superintendent, Rural Hospital, Karanja, Washim.	2323/02/01/2019	Receipt	47,720 65170	Hospital Charges.
6	Medial Superintendent, Rural Hospital, Manora, Washim.	1439/30/03/2019 1394/20/03/2019	Receipt	11,580 15180	Hospital charges.
7	Medial Superintendent, Rural Hospital, Manora, Washim.	01/30/04/2019 01/31/07/2019 03/26/06/2019	Receipt	10,240 38,750 18,110	Hospital Charges.
8	Medial Superintendent, Rural Hospital, Mangrulpir, Washim.	02/31/05/2019 07/20/06/2019 05/31/07/2019 2526/30/03/2019	Receipt	41,145 46,645 48,075 39,280	Hospital Charges.
9	Medial Superintendent, Rural Hospital, Mangrulpir, Risod, Washim.	1773 01/03/2019 1875 20/03/2019	Receipt	39,280 20,900	Hospital Charges.
10	Medical Superintendent, Rural Hospital Ner, Yavatmal.	04/30/04/2019	Receipt	44,760	Hospital Charges.
11	Medical Superintendent, Rural Hospital Maregaon, Yavatmal.	01/30/04/2019	Receipt	14,165	Hospital Charges..
12	Medical Superintendent, Rural Hospital, Salekasa, Gondia.	01/18/04/2019	Receipt	7,600	Hospital charges
11	Medical Superintendent, Rural Hospital, Sadak Arjuni, Gondia.	04/02/04/2019	Receipt	10,570	Hospital charges.
12	Medical Superintendent, Rural Hospital, Arjuni, Morgaon Gondia.	03/10/04/2019	Receipt	18,410	Hospital charges.
14	Medical Superintendent, Rural Hospital, Tiroda, Gondia.	10/09/04/2019	Receipt	7,735	Hospital charges.
15	Medical Superintendent, Rural Hospital, Chinchgad, Gondia.	03/30/04/2019	Receipt	8,000	Hospital charges.
16	Administrative Officer, Kuwar Tilaksing, Gondia.	02/04/04/2019 01/04/04/2019	Receipt	2,88,850 86,240	Hospital charges.
17	Civil Surgeon, General Hospital, Chandrapur.	73/23/04/2019	Receipt	49,606	Hospital charges.

Recommendation:-

The Administrators of PD/PLAs of Rural Hospitals and Civil Hospitals may refer to FD instructions vide letter dated 30-3-2019, for regulating transactions of receipt from PD/PLA Accounts in future .

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

2.15 Irregular payment from PLA.

As per Government GR dated 27/01/2009, the receipt of Government Hospital can be utilized for specific items. However, during inspection it was noticed that the following bills presented by the Administrator of PLAs were passed by the Treasury Officers, the expenditure on which do not pertain to items mentioned in the above GR.

Sr. No	Name of the Administrator	Cheque No. and date	Amount (₹)	Purpose of the Payment
1	Government Medical College and Hospital, Nagpur.	69370/58708 dt 23/09/2019 58705 dt 31/08/2019	17,80,785 42,31,412	Payment to Contractual Labourer..
2	Principal Industrial training Institute Nagpur.	664712 dt 30/03/2019	10,000	Payment of Rent
3	Civil Surgeon General Hospital, Bhandara.	474867 474868 474869 dt.20/04/2020	4,42,770 13,116 2,50,305	Electric bill. Telephone bill . Water Charges for the Hospital.
4	Civil Surgeon, General Hospital Wardha.	124033 dt 24/06/2019 124034 dt 01/07/2019	8,97,696 900	Purchase of degradable plastic waste bags.
5	Dean, Government Medical College Akola.	556331 dt 17/02/2020	7,88,298	Payment to Contractual labourer for the month of Jan 2020.
6	Dean Vasantnao Naik. Government Medical College, Yavatmal.	551530 19.03/2020	15,52,614	Payment to Security Guard.
7	Civil Surgeon, Government Hospital, Amravati.	476734 dt 05/03/2020	11,19,100	Clearance of pending bills of Dr Punjabrao Deshmukh Medical College, Amravati from 12/2013 to 09/2018
8	Government Polytechnic, Amravati.	480234 dt 06/08/2020	52,68,355	Payment of pending Security bills upto March 2020
9	Joint Director, Technical education Regional Office, Amravati.	859729 dt 15/06/2019	7,51,266	Temporary sanction for payment of court matter in r/o Shri Dhakite.

In reply the Government stated that the Treasury offices have limited control on transactions done by the PD/PLA Administrators and there are no certain rules in MTR or BFR regarding detailed checking of PLA Accounts while passing the cheques from the Administrators by the Treasury Offices.

Recommendation:-

The issue on Irregular payment from PLA needs to be brought to the notice of the Finance Department for further instructions from the Govt. in this matter.

2.16 Unspent balance lying in DDOs Account.

All DDOs should fill information regarding government money in the BEAMS System with reference to all Bank Accounts held by them and all unspent balances should be credited to Government Account as per the Government of Maharashtra, Finance Department's GR No. dated 04.01.2018. Also the Finance Department vide GR dated 20-03-2019, directs all the DDOs to make pending payment to beneficiaries/ contractor/suppliers immediately through their DDO Bank Account up-to 31.03.2020 and to credit the remaining unspent balance to the Government Account by 31.03.2020 positively.

The inspection of DDOs Bank Balance Statements revealed that the following DDOs had unspent balance in their Bank accounts, which were neither credited to the Government account nor paid to the beneficiaries till 31.03.2020. A sample review on unspent balances in DDOs Bank account showed balances as under:-

Sr.No	Name of DDO	Name of Bank	Balance as on 31.03.2020 (₹)	Nature of Account.
1	Treasury Officer, Nagpur.	Punjab National Bank, Civil lines, Nagpur	35,92,767.50	Current Account.
2	Treasury Officer, Nagpur.	Punjab National Bank, Civil lines, Nagpur	2,91,058.76	Current Account.
3	Treasury Officer, Bhandara.	State Bank of India, Bhandara	6,24,036.00	Current Account.

In reply the Government stated that out of three DDOs with unspent balances, the payments were made to the two beneficiaries by the Treasury Officer Nagpur subsequently.

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 the 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 Non Reconciliation of Balances under MH-8336 Civil Deposit (800) other deposits

As per the Rule 494 & 528 of Maharashtra Treasury Rules, 1968, the balance at the credit of each PD/PLA and local fund shall be verified at the end of every year by the

Treasury Officer in communication with the Accountant General and the Officer/Committee administering the fund.

Scrutiny of records in respect of MH-8336 Civil Deposit (800)-Other Deposits revealed that the following DDOs had not reconciled their balances with District Treasury.

Sr. No.	Name of Administrator	Administrator's Balance as on 31-03-2020 (₹)	Treasury office Balance as on 31-03-2020 (₹)	Difference in (₹)
1	Integrated Tribal Development Project Ashram School, Bhandara/ (014).	2,52,64,641	1,54,55,179	98,09,462
2	Assistant Commissioner, Samaj Kalyan Bhandara/ (008).	5,15,21,906	5,56,41,282	41,19,376
3	Z P Employees Provident Fund/ (003), Bhandara.	60,08,703	15,77,03,230	15,16,94,527
4	Education Officer, Pay Unit (Primary)/(002) Bhandara.	19,37,97,256	20,04,59,767	66,62,511
5	Education Officer, Pay Unit (Secondary), Primary Teachers Provident Fund/ (001), Bhandara.	2,00,62,53,904	2,07,55,65,795	6,96,11,891
6	GPF to the staff of Special Handicapped School/(018), Bhandara.	69,87,403	78,61,403	8,74,000
7	District Vocational Education Officer (secondary)/ (013), Bhandara.	84,6,97,518	9,60,52,744	1,13,55,226
8	Education Officer Secondary Nagpur.	8,58,03,36,670	7,88,29,30,910	69,74,05,760
9	J D Technical Education Regional Office Nagpur.	14,32,02,177	15,41,13,101	1,09,10,924
10	J D Higher Education Nagpur	3,77,73,45,024	3,34,08,71,798	43,64,73,226
11	Superintendent, Pay and GPF Unit (Secondary),Gondia/ (001)	2,12,65,54,704	1,73,41,23,273	39,24,31,431
12	Superintendent, Pay and GPF Unit (Primary), Gondia/(002).	3,23,54,136	8,64,57,089	5,41,02,953
13	Chief Accounts & Finance Officer/ (003)..	3,20,03,78,767	2,73,85,16,675	46,18,62,092
14	Assistant Commissioner Social Welfare, Gondia/(08).	3,03,10,416	2,95,35,939	7,74,477
15	Project Officer, Integrated Tribal Development Project, Deori, Gondia/ (014).	19,49,04,063	16,94,41,097	2,54,62,966

In reply the Government stated that the Administrators were instructed to reconcile their balances.

2.18 Government receipts of Major Head 0040 Sales Tax and Major Head 0041 Motor Vehicle (R.T.O.) not collected through GRAS:

As per the Government of Maharashtra Finance Department's Resolution No. VIKAA-2001/P.K.88/KAR-2 dated 02.01.2010, read with the instruction issued by the Director of Accounts and Treasuries, Receipts pertaining to Sales Tax and other than Sales Tax (Non- Tax Revenue) should be collected through Government Receipt Accounting System (GRAS) only.

During the inspection of nine Treasuries under Jurisdiction of the Office of the A.G(A&E) Nagpur, it was observed that, the Government Receipts of Major Head 0040 Sales Tax and Major Head 0041 Motor Vehicle (R.T.O.) were received through cash i.e. vide challan and credited under the Major head 0040 and MH 0041 and not collected through the GRAS.

Sr. No	Name of Treasury	0040 - Sales Tax (Amount in ₹.)	0041- Other than Sales Tax (Amount in ₹.)
1	Nagpur.	13,47,44,738.29	61,12,66,050.00
2	Wardha.	29,18,510.00	8,84,78,430.00
3	Amravati.	17,96,264.00	24,48,05,291.00
4	Akola.	65,366.00	3,04,89,758.00
5	Washim.	47,12,250.00	8,80,19,715.00
6	Yavatmal.	64,11,017.00	33,76,44,830.00
7	Gondia.	18,01,898.00	21,24,43,349.00
8	Chandrapur.	87,121.00	26,88,32,380.00
Total		15,25,37,164.29	1,88,19,79,,803.00

In reply the Government stated that the concerned Transport Commissioner was instructed to credit the Tax receipts through the GRAS in future.

(D) MISCELLANEOUS

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

As per the Finance Department GR No. Sankirna 1010/Pra Kra.68/Bhag3/Kosh.pra 5 dated 22/01/2013 read with GR dated 31/01/2013, all third Party payments above Rs. 5000/- to contractors, suppliers, and beneficiaries etc. are required to be made by means of CMP(Cash Management Product) directly into the payee's bank account after applying all treasury checks by the Treasury Officers. The above said GRs are made mandatory by Govt. of Maharashtra to all the TOs/STOs and DDOs (except the DDOs under PAO Mumbai, T.O. Nagpur and Treasury Offices in Marathwada) in Order to:-

- 1) to avoid time consumption in transition.
- 2) to observe transparency in the Govt. transactions by linking bank accounts of the Contractors/suppliers and beneficiaries etc., with Aadhar Cards so that up to date information about what amount of payments were made to whom and when, can be made available to the State Govt. as per the GR dated 31-1-2013.
- 3) to avoid risk of fraud.

Scrutiny of relevant CMP records maintained in District treasuries/sub-treasuries under the jurisdiction of the O/o Pr.A.G.Mumbai revealed that huge amounts of G.I.A. bills were passed and funds were transferred under various types of Central/State Govt. Schemes to certain DDOs' Bank accounts through the CMP portal by the District Treasury Officers under the jurisdiction of the O/o Pr.A.G. Mumbai instead of payments directly to the bank Accounts of the concerned contractors, suppliers, and beneficiaries etc. as required by the above mentioned FD GRs dated 22-1-2013 & 31-1-2013. Statements of such Illustrative cases are furnished in ***Annexure 16.***

In this regard, clarification was called from the DAT Mumbai vide letter dated 19.04.2021 as to whether the procedures/ instructions on CMP as per the FD GRs dated 22-01-2013 & 31-01-2013 are applicable while making payments to Contractors/Suppliers and beneficiaries, G.I.A.bills etc. furnished by the DDOs under the control of various administrative offices in Mantralaya to the Treasury Officers. In reply, DAT Mumbai vide letter dated 12.10.2021 stated that the above mentioned matter was referred to Govt. of Maharashtra for further guidance.

In reply the Government stated that third party payments above Rs.5000/- to contractors ,suppliers and beneficiaries are required to be made by means of CMP directly into the payees bank accounts by the Treasury Offices. But in case of GIA bills, contractors/suppliers/beneficiaries of various Schemes needs to be identified by DDOs. Therefore, payment on GIA bills are drawn by the Treasury Offices in favour of the bank Account of DDOs.

Recommendation:-

The instructions on payments above Rs.5000 to third parties by means of CMP needs to be followed strictly in case of all bills including GIA bills so as to.1) to avoid risk of fraud .2) to observe transparency in the Government transactions and 3) to avoid time consumption in transition. The difficulties faced by the DDOs and the Treasury officers in identification of contractors, supplies &beneficiaries in the GIA bills / other bills and thereby allowing irregular credit of huge lump-sum funds by means of CMP in to the DDOs bank accounts, should be reported to the NIC for necessary modifications in the IFMS system of the state.

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

As per the para 589 of Maharashtra Treasury Manual, Treasury Officer is required to obtain a Certificate of Balances from the Administrators of PLA at the end of each year for Mh-8443-106. After obtaining such balance certificates, difference if any, are required to be reconciled. After the reconciliation, the Balance Certificates are to be forwarded to the Office of the Accountant Generals for confirmation of balances.

However, it was noticed that **366** Administrators of the PLAs under the jurisdiction of the O/o Accountant General (A&E) –II Nagpur, Maharashtra had not furnished the Certificates of Balances to the concerned Treasury Officers as on 31.03.2020. Details as shown in ***Annexure -17 .***

2.21 Reconciliation of Deposit balances:

As per the Rule 528 of Maharashtra Treasury Rules, 1968, 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 Pr. 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 had not reconciled the balances for the period from 2019-20 onwards in respect of M.H. 8443 Civil Deposits and M.H. 8336 Civil, as shown in ***Annexure-18.***

In reply the Government stated that all the concerned Treasury Officers were instructed to co-ordinate with the Administrators of Deposits immediately so as to reconcile the balances with the balances of A.G. Offices.

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.

As regards the primary responsibility of the DDOs to reconcile the balances, it is suggested that the matter may be taken up with the concerned Administrative offices in Mantralaya.

2.22 Stamps Account: Huge retention of stamp in the Treasuries

Para 13 of the 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 existing stock as on 31.03.2020 of some categories of stamps, was found surplus than their actual requirements, as detailed in **Annexure-19**.

In reply the Government stated that the matter of huge retention of stamp by the District Treasuries was brought to the notice of the Revenue department Mantralaya & IGR Pune.

2.23 Annual Verification of Valuables deposited in the Treasuries:

As per the 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 the Competent Authority.

In case the retention period is over/lapsed further permission from the Competent Authority needs to be obtained along with the condonation of the unauthorized period. Further as per the Government of Maharashtra G.R.No. FNR/1096/PK-29/96/Viniyam/Mantralaya Mumbai-32 dated 11.02.1999, a fine of ₹ 500/- has to be recovered from the defaulter.

Articles lying without permission in the strong room of the Treasuries without permission as on 31.03.2020 are listed in **Annexure -20**.

In reply the Government stated that all the Treasury officers were instructed to issue reminders to the concerned offices for Valuables/Articles lying in strong rooms without the approval of the competent authority.

CHAPTER– 3 GENERAL PROVIDENT FUNDS AND PENSION

(A) GENERAL

Office of the Pr.Accountant General (A&E)-I Maharashtra Mumbai maintains 133668 live General Provident Fund accounts of the State Government employees other than CI-IV. Due to misclassification, there were 101 unposted items and 21290 Missing credit. Office of the Accountant General (A&E)-II Maharashtra Nagpur maintains 71605 live General Provident Fund accounts of the State Government employees other than CI-IV.

During the year, 51342 pension cases were received in the office of the Pr.Accountant General (A&E)-I Maharashtra, Mumbai. Out of which, 20561 cases were regular pension, 1837 were family pension & 28944 were pension revision. In the office of the Accountant General (A&E)-II Maharashtra, Nagpur, 35721 pension cases were received during the year. Out of this, 14023 cases were regular pension, 1218 were family pension, 19636 were pension revision and 844 were other cases.

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

NIL

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

3.1 *Payment of family pension beyond the admissible period.*

As per Rule 116 (5) (iii) of MCS (Pension) Rules, 1982 an unmarried daughter is eligible for family pension, until she attains the age of twenty-four years or until she gets married, whichever is earlier. In following cases the family pension was given to the Family Pensioner beyond admissible period:

Sr. No.	PPO No.	Name	Period of Over payment	Balance Amount (₹)
Nagpur				
1	14080807046	Kum. Reshma, daughter of late Shri Ramesh M. Gedam	17-09-2007 to 22-01-2013	75,483
2	14100838277	Kum. Smita, daughter of late Smt. Shalu V. Sawale	05-11-2009 to 29-07-2013	1,78,386
Total				2,53,869

3.2 Undrawn Pension/unauthorized retention of closed PPOs:

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

On scrutiny of relevant records during the inspection of 9 treasuries (A.G Nagpur) it was noticed that pension/ family pension amounting to ₹ **52,18,864** in respect of **237** cases were lying with respective branch of Banks due to death of the pensioners and family pensioners as detailed in **Annexure-21**.

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.

3.3 Overpayment of dearness relief to employed Family Pensioners.

As per Government of Maharashtra, Finance Department's GR.No. dated 18-02-2008, payment of dearness relief to employed family pensioners is not admissible. However, while checking the list of the employed family pensioners it was observed that dearness relief as detailed below have been paid to the family pensioners .

Sr. No	Name of Pensioners/ PPO No.	Name of DDOs	Date of Appointment	Overpaid Dearness Relief (□)
1	Smt. Vilju Vijay Kamdi 1418080177122	Superintendent, Pay & Provident Fund (SEC), Chandrapur	09-01-2018	5,37,787
2	Smt. Lalita Dobalwar 14090812537	Superintendent, Pay & Provident Fund (SEC), Chandrapur	19-01-2011	10,77,788
3	Smt. J. A. Manne 1415080128046	A.O, Audit Squad (Education Department), Chandrapur	28-02-2019	78,345
4	Smt. U. R. Kasre 14100832487	Principal, Industrial Training Institute, Pombhurna, Chandrapur.	11-07-2018	1,41,626

3.4 Non-Payment of Additional Quantum of Pension/Family Pension.

As per Government of Maharashtra, Finance Department's GR No. dated 30/07/2019, additional pension @ 10% is admissible to pensioners/family pensioners on attaining 80 years of age. Similarly, additional pension @ 15%, 20%, 25% and 50% is admissible on attaining the age of 85 years, 90 years, 95 years and 100 years respectively.

It was, however observed during the inspection of treasuries under Jurisdiction of the O/o A.G(A&E)-II, Nagpur that **2801** cases were pending for grant of the additional quantum of pension to Pensioners/Family Pensioners as detailed below.

Sr No.	Name of the Treasury	No of cases of Pensioners /Family Pensioners
1	Nagpur	66
2	Yavatmal	618
3	Amravati	422
4	Akola	666
5	Washim	108
6	Gondia	241
7	Chandrapur	680
	Total	2801

In reply the Government stated that payment of Additional Quantum of Pension/Family Pension was made in 1285 pension cases.

CHAPTER 4

IFMS

4.1 Non- Generation of Penal Interest for two participating agency banks.(□ 169.65 lakh):

Para 5.11 of the “Memorandum of Instructions on Accounting and Reconciliation-State Government transactions” envisages that the State Government could claim interest for delayed credit of collections. The Ministry of Finance, GOI, in its Circular dated 15.12.2014 stipulated that penal interest be levied on delayed remittances of e-Receipt into the Government account i.e. on delays beyond T+1 working day. (T is the day when money is available to the bank branch). In the GRAS application the Penal Interest amount to be levied on the Participating Agency Banks is generated through an available report.

During inspection it was noticed that two banks viz. State Bank of India and Bank of India which were integrated into the GRAS application since 2010, were not levied penal interest since the system was not generating penal interest in respect of these two banks. Penal interest of Rs 160,72,112/ and Rs.8,92,560 was not recovered from the State Bank of India and the Bank of India respectively.

The VTO (Virtual Treasury Officer) in its reply dated 25-08-2021 stated that although quarterly statements for penal interests were issued on SBI and BOI, the banks replied that there were errors of date and time stamp in their challans which was at variance with the date and time stamp of the GRN number. Since penal interest is calculated on payment date, the process of resolving the above issue with the technical teams of the banks and VTO-NIC, was under process.

Recommendation:-

It was recommended that VTO pursue the matter of recovery of penal interest from the banks safeguarding the financial interests of government. The pending issue of no recovery of interest from SBI and BOI due to lapse of time may also be pursued at higher level and resolved.

4.2 Awaited transactions in GRAS (□530.52 lakh) not credited to the Government account:

The Directorate of Accounts & Treasuries (DAT), Maharashtra State, Mumbai in February 2009 prescribed that the participating banks in GRAS shall remit to RBI all receipts at the end of the day by any payment mechanism/mode acceptable to the RBI. In GRAS for

every challan created, a unique GRN number is generated, and the Participating Bank receiving the payment generates its own CIN number when it receives payment from the payer. The Bank after remitting the receipts to RBI daily uploads a digitally signed scroll into the GRAS system for reconciliation of GRAS receipts with the challans generated in GRAS at Virtual Treasury Office. The year wise amounts pending for credit into the Government Account were as follows:

Year	No of transactions	Amount in ₹
2010-11	12	10,01,162
2011-12	10	4,88,624
2012-13	04	68,680
2013-14	08	67
2014-15	50	20,74,108
2015-16	109	44,30,813
2016-17	70	11,84,474
2017-18	45	6,34,510
2018-19	116	23,95,061
2019-20 up to Feb 2020	1676	4,08,14,939
TOTAL	2100	5,30,92,438

In reply the Virtual Treasury Officer stated that the position of the awaited transactions would be confirmed at the office level and action would be taken.

Recommendation:-

It is recommended that the issues of awaited scrolls be taken up with the agency banks on priority. Reconciliation of e-scroll being a continuous daily process, a mechanism be developed to ensure that all Govt. receipts are deposited by banks without delay with zero margin of error.

4.3 Revocation of Defacement and Refund Claim in GRAS:-

The GRAS application has a process of revocation of defaced challans and revocation of Refund claim in which the login id of the Head of the Department is used to submit revocation of challans defaced and refund claims submitted. Only on receipt of the letter from the Department, duly signed and authorised by the Head of Department, revocation of Defaced Challans and refund claims is processed by the VTO.

However, it was noticed that:

- i. The revocation of challan which otherwise should be in exceptional cases was being done in routine manner and with a generic user Id in the application.
- ii Policy for authorization at different levels for the high value revocation did not exist.

iii. There is no process to cross verify the authenticity of the proposal of Revocation of Defacement and Refund Claim received from the appropriate authority of the department.

The details of revocation of defaced challans for last two years were as follows:-

Year	No of challans	Amount (in ₹)
2018-19	348	24,63,65,254
2019-20	244	58,41,69,738

The details of Revocation of defaced challans for Refund Claims were as follows:-

Year	No of challans	Amount (in ₹)
2018-19	78	5,66,69,087
2019-20	43	10,50,332

The VTO stated that the matter of giving new tab-option, in the log-in of the VTO office, for processing of online the request through the Head offices and verification of signatures of the Competent Authorities on online request applications for revokement of defacement entries for refunds, was under discussion with the NIC.

Also, necessary circular would be issued to the Head of the departments, to control the cases of revokement of defacement and refund claims in the GRAS.

Recommendation:-

It was recommended that

- a) VTO may create awareness among Departmental employees. A procedure may be evolved to cross verify revocation proposals from departments to check that the proposal is from an appropriate authority.*
- b) The process of revocation for a defaced challan or refund claim should be used as an exceptional cases and not as a routine feature as mentioned in the Government GR.*
- c) Provisions may be made in the application so that revocation of high value challan may be done with proper user ID and with due authorization at appropriate levels for which a policy of authorization also be defined.*

Chapter -5

IT Controls and its Security

5.1 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 following documents related to Government Receipt Accounting System(GRAS) which would demonstrate its ability to reasonably protect all business critical information and related information processing assets from loss and conformity to applicable contractual and regulatory were requested from Virtual Treasury Officer(VTO).

- i. IT Operating Standards vis-à-vis GRAS Application.
- ii. Security policy.
- iii. User access policy & Data Access Matrix.
- iv. Network policy & Net Security Standards.
- v. System Development Plan/Manual for each module of GRAS.
- vi. Program change control policy.
- vii. Capacity Planning in IT areas for GRAS support team.
- viii. Strategy and Policy document for use of Digital Signature in accounting processes

The VTO has forwarded the formal documents related to GRAS except (iv) “Network policy & Net Security Standards,”and intimated that the matter regarding (viii) “strategy and policy documents for use of Digital Signature in accounts process”, was under process with NIC Team.

Recommendation:-

It is recommended that VTO and Directorate of Accounts and Treasuries enunciate appropriate formal IT Strategy and Policy documents for information Technology approved by Higher Management.

5.2 Errors in Download function of the AG data:

Following links were provided to the Pr.A.G office for downloading challan data from the GRAS application.

Sr.No.	Text file Name	Description	Description
01	Tci_cha_hdr.txt – 14 fields	GRAS data	SGST data
02	Tci_cha_hdr_hdr.txt – 6 fields	GRAS data	SGST data
03	Tci_hca_dtl_hdr.txt – 6 fields	GRAS data	SGST data
04	Tci_cha_dtl_hdr.txt – 9 fields	GRAS data	SGST data
05	Summary	GRAS data	SGST data

It was noticed that the links provided at Sr. No. 1 for downloading State Goods and Service Tax (SGST) data and at Sr. No. 2, 3, 4 for downloading both GRAS and SGST data were not working and showing the error message “file not found”. Further, Link given at Sr.No.1 for downloading GRAS data takes the user to the download page but on clicking the download button instead of downloading the text file the user is redirected to www.Mahakosh.gov.in website.

In reply, VTO stated that issues faced in downloading of challan data in the option provided in the office log-in, were forwarded to the NIC for resolution.

Recommendation:-

It is recommended that errors and issues in providing challan wise data to the office of the Principal Accountant General may be resolved with NIC. As a future strategy, steps may be taken to develop a module wherein challan wise details are made available on a daily basis through an intermediate web based server.

5.3 Internal Audit

As per Rule 74 and 75 of the Maharashtra Treasury Rules 1968, the workings of the Treasuries/Sub-treasuries/Pay and Accounts Office has to be annually reviewed through inspections covering the Cash book, Cash balances, Book balances and Registers.

The following facts were ascertained in the Virtual treasury office: -

- i) No dedicated personnel to conduct the Internal Audit of the office of the VTO.
- ii) The GRAS System did not have an audit module which would cater to the needs of the Internal Audit.

The Virtual Treasury Officer in its reply dated 25-08-2021 to the O/o Pr. A. G Mumbai stated that the Directorate of Accounts and Treasuries is planning to allocate dedicated personnel for the Internal Audit of the VTO. Regarding the Audit module of GRAS necessary developments would be initiated after discussions with AG officials and NIC team.

5.4 *Audit Trails*

Audit trails helps to track the history of transactions, changes/modifications in data, log of system failures, erroneous transactions etc. In a system, a unique identifier or transaction code would direct the transaction to the proper application programme for processing. Then if one audit entry is deleted, a gap in the numbering sequence will appear so that changes can be detected. The VTO was asked about the availability of Audit trails for verification of back end changes in the databases and other system logs.

In reply the VTO stated that in future-

- 1) Audit logs would be monitored regularly to analyze & identify unusual transactions.
- 2) Log Monitoring procedures would be defined and documented.
- 3) The process of log collection methods and Audit trail for digitally signed transactions would be ensured.

5.5 *Generic User ID*

Data in GRAS is accessed by different user categories such as various user Departments, VTO and citizens. In the computerized system, access to data was required to be restricted to authorized individual users only.

It was noticed that User IDs were allotted in the code name of the user office instead of the individual users and user IDs were shared by different individual users. Thus, individual users responsible for the transactions, were not recorded in the system.

A few examples of the assess ID are detailed as below.

Name of the Office	User ID
VTO	9102
VTO	9103
RTO Mumbai C	RTO001
RTO Mumbai W	RTO002
Superintendent State Excise, Pune.	EXC020
Superintendent State Excise, Nasik.	EXC039

The VTO in its reply dated 25-08-2021 to the O/o Pr. A. G Mumbai stated that, NIC has initiated creation of User ID, employee wise. The matter of giving new tab-option in the log-in of the Virtual Treasury office to authorized individual users, was under discussion with the NIC.

5.6 Complaints Monitoring and Redressal System

GRAS application is available to the users to pay Tax and Non-tax Receipts of the Government of Maharashtra online. It was observed that the Virtual Treasury Office receives hundreds of emails and phone calls daily due to failed transactions, non-receipts of GRN, Non-receipts of CIN etc. It was also observed that there is no dedicated staff or Help desk System to register the complaints and redressal of grievances.

The VTO replied that there was no dedicated staff for the purpose and a proposal for increasing staff was submitted to the Finance department through the O/o the Directorate of Accounts and Treasuries. A complaint redressal system would also be developed in GRAS by the NIC.

Recommendation:-

A complaint redressal system may be developed in GRAS by the NIC.

5.7 Security Audit of GRAS application

General Guidelines issued by the Ministry of Electronic and Information Technology and Application Security Division, Cyber Security Group, National Informatics Centre states that-

“All web applications should be security audited initially and in every two years or whenever a new module/page is added or modified, or functionality is changed.”

Audit scrutiny revealed that the GRAS application was audited only in July 2015 and no security audit of the application was conducted after 2015.

The VTO in reply dated 25-08-2021 to the O/o Pr. A. G Mumbai, stated that the tender for security audit of GRAS was under process.

Recommendation:-

It is recommended that Directorate of Accounts and Treasuries may ensure the Security audits are conducted every two years. The pending Audit of GRAS application may be arranged on priority.

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
	6	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

Treasury	Sr. No.	Sub Treasury
	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)
	55	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

Treasury	Sr. No.	Sub Treasury
	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
	104	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	Chalisingaon
	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

Treasury	Sr. No.	Sub Treasury
	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
	152	Chikhaldara
	153	Daryapur
	154	Dhamangaon Rly
	155	Dharni
	156	Morshi
	157	Nandgaon Khandeshwar
	158	<i>Tiosa</i>
	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

Treasury	Sr. No.	Sub Treasury
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
	201	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

Treasury	Sr. No.	Sub Treasury
	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
	253	Mukhed
	254	Naigaon
	255	Peth Umri
28) Beed	256	Ambejogai
	257	Ashti
	258	Dharur
	259	Georai
	260	Kaij
	261	Majalgaon
	262	Parli Vaijnath
	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	Pobhurna
	293	Rajura
	294	Saoli
	295	Sindewahi
	296	Warora
	297	Jivati
32) Gadchiroli	298	Aheri
	299	Armori
	300	Bhamragad
	301	Chomorshi
	302	Dhanora
	303	Ettapalli
	304	Korchi
	305	Kurkheda
	306	Mulchera
	307	Sironcha
	308	Wadsa
33) Gondia	309	Amgaon
	310	Arjuni Morgaon
	311	Deori

Treasury	Sr. No.	Sub Treasury
	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 N T Rajurkar	Jt. Director	Joint Director of Accounts and Treasuries, Nasik Region, Nasik
3.	Smt. Shubangi S Patole	Jt. Director	Joint Director of Accounts and Treasuries, Pune Region, Pune
4.	Shri. Rajesh Bhoir (Additional Charge)	Jt. Director	Joint Director of Accounts and Treasuries, Konkan Region, Konkan Bhavan, Navi Mumbai
5.	Smt. Suvarna Rahul Pande	Jt. Director	Joint Director of Accounts and Treasuries, Nagpur
6.	Shri. Uttam N Sonkamble	Jt. Director	Joint Director of Accounts and Treasuries, Aurangabad
7.	Shri. Dipak S Kedar	Jt. Director	Joint Director of Accounts and Treasuries, Amravati

**NAMES OF THE OFFICERS IN-CHARGE OF THE TREASURIES DURING THE
YEAR 2020-21**

Sr. No.	Treasury	Treasury Officer	Period
PR.ACCOUNTANT GENERAL (A&E)-I, MUMBAI			
1.	Ahmednagar	Smt. Bhagyashri S Jadhav	14.09.2020 to 31.03.2021
2.	Dhule	Shri G R Patil	01.04.2020 to 31.03.2021
3.	Jalgaon	Shri P. S. Pandit	01.04.2020 to 31.03.2021
4.	Kolhapur	Shri M S Karande	01.04.2020 to 31.03.2021
5.	Nandurbar	Smt. V G Jagtap	01.04.2020 to 31.03.2021
6.	Nasik	Dr. Rajendra U Gadekar	23.10.2020 to 31.03.2021
7.	Palghar	Shri Sujit M Deokar	01.04.2020 to 31.03.2021
8.	Pune	Shri Shekhar A Shete	01.04.2020 to 31.03.2021
9.	Raigad	Shri Firoj I Mulla	01.04.2020 to 31.03.2021
10.	Ratnagiri	Shri M S Waghmare	01.04.2020 to 31.03.2021
11.	Sangli	Shri Sushilkumar B Kemble	01.04.2020 to 31.03.2021
12.	Satara	Shri Danaji H Shinde	01.04.2020 to 31.03.2021
13.	Sindhudurg	Shri Shivprasad V Khot	01.04.2020 to 31.03.2021
14.	Solapur	Smt Rupali V Koli	01.04.2020 to 31.03.2021

Sr. No.	Treasury	Treasury Officer	Period
15.	Thane	Shri Rakesh P Bhoir	01.04.2020 to 31.03.2021
ACCOUNTANT GENERAL (A&E)-II, NAGPUR			
16.	Akola	Shri M B Goregaokar	27.08.2020 to 31.03.2021
17.	Amravati	Shri Kawaljitsingh Chauhan	24.09.2020 to 31.03.2021
18.	Aurangabad	Shri R B Linganwad	01.04.2020 to 31.03.2021
19.	Beed	Shri D R Zirpe	01.04.2020 to 31.03.2021
20.	Bhandara	Shri S R Bali	01.04.2020 to 31.03.2021
21.	Buldhana	Shri Dinkar B Bawaskar	01.04.2020 to 31.03.2021
22.	Chandrapur	Shri D M Pendam	01.04.2020 to 31.03.2021
23.	Gadchiroli	Shri U G Khadse	01.04.2020 to 31.03.2021
24.	Gondia	Shri Lakhichand H Baviskar	16.02.2021 to 31.03.2021
25.	Hingoli	Shri Madhav B Zunjare	27.08.2020 to 31.03.2021
26.	Jalna	Shri Sachin C Dhas	23.09.2021 to 31.03.2021
27.	Latur	Shri Radhakrishna S.Raut	01.04.2020 to 31.03.2021
28.	Nagpur	Shri Arvind E Gode	01.06.2021 to 31.03.2021
29.	Nanded	Shri A M Chaudhary	01.04.2020 to 31.03.2021
30.	Osmanabad	Shri Sachin S Ige	01.04.2020 to 31.03.2021
31.	Parbhani	Shri S K Waykar	01.04.2020 to 31.03.2021
32.	Wardha	Shri Suraj R Barapatre	01.04.2020 to 31.03.2021
33.	Washim	Shri C T Kharode	01.04.2020 to 31.03.2021
34.	Yavatmal	Smt Seema H Kale	01.04.2020 to 31.03.2021

ANNEXURE – 3

(Refer Para No. 2.1)

**NON RECEIPT/DELAY IN RECEIPT OF VOUCHERS FROM TREASURIES
DURING THE YEAR 2020-21 (AMOUNT ₹ 50,000 AND ABOVE) IN RESPECT OF
THE OFFICE OF THE Pr. AG (A&E)-I MUMBAI AND A.G (A&E)-II. NAGPUR.**

Sr. No.	Name of Treasury	M.H.	Vr. No.	Date Month	Amount (₹)
1.	Amravati	2211	37	31-Mar-2021	50816
2.		2225	19	03-Mar-2021	109155
3.		2211	31	30-Mar-2021	136245
4.		2211	24	23-Mar-2021	462022
5.		2211	30	30-Mar-2021	12696953
6.	Beed	2053	113	23-Jul-2020	72428
7.		2041	1	18-Mar-2021	84350
8.		2053	110	25-Feb-2021	1,09097
9.		2053	109	23-Jul-2020	383851
10.		2210	47	09-Nov-2020	392914
11.		2505	28	31-Mar-2021	417656
12.		2053	112	23-Jul-2020	722605
13.		2210	46	09-Nov-2020	972850
14.		2515	10	31-Mar-2021	9612966
15.		3451	6	28-Aug-2020	2,6968201
16.		2515	11	31-Mar-2021	28500000
17.		2515	2	25-Mar-2021	91466000
18.	Buldhana	2406	71	17-Mar-2021	175275
19.		2056	6	13-Nov-2020	227130
20.		2059	9	04-Sep-2020	398552
21.	Latur	2210	148	10-Mar-2021	59729
22.		2235	45	10-Dec-2020	72000
23.		2210	65	05-Mar-2021	89586
24.		2210	147	10-Mar-2021	95338
25.		2053	11	10-Jul-2020	98702
26.		3604	1	4-Mar-2021	420970
27.		2505	41	25-Mar-2021	3304668
28.		2053	14	11-Aug-2020	39479540
29.	Nagpur	2235	52	18-Aug-2020	90000
30.		2055	579	16-Feb-2021	175001
31.		2211	2	01-Jul-2020	227778
32.		2210	81	06-Oct-2020	541050
33.		2406	448	22-Mar-2021	701504
34.	Nanded	2053	27	15-Sep-2020	221029
35.		2202	22	05-Aug-2020	8802345
36.	Yavatmal	2053	923	31-Mar-2021	75374
37.		2053	905	31-Mar-2021	397542
38.	Dhule	2701	13	19-Nov-20	321125

39.		2701	15	25-Nov-20	352869
40.		2701	84	15-Mar-21	64409
					229549625

- *All vouchers are received subsequently and cleared.*

ANNEXURE – 4

(Refer Para 2.2)

**PENDING ABSTRACT CONTINGENT BILLS FROM TREASURIES IN OFFICE
OF THE PR. ACCOUNTANT GENERAL (A&E)-I, MAHARASHTRA, MUMBAI &
PAO, MUMBAI DURING THE YEAR 2020-21**

Sr. No.	Name of the Treasury	1993-94 to 2018-19		2019-20		2019-20 till March 2021		Grand Total (□)	
		Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Ahmednagar	0	0	1	25000	6	5203768	7	5228768
2.	Dhule	13	80051908	9	274635123	5	23727451	27	378414482
3.	Jalgaon	4	145941605	4	68450950	10	82681928	18	297074483
4.	Kolhapur	6	72618630	7	75116060	17	93534421	30	241269111
5.	Nandurbar	1	1600000	4	1232800	5	721755	10	3554555
6.	Nasik	4	3673547	0	0	9	4612715	13	8286262
7.	Palghar	5	2527930	33	59152326	6	984625	44	62664881
8.	Pune	65	448497857	22	982686893	69	5130720219	156	6561904969
9.	Raigad	8	1318859	8	13717520	5	193995	21	15230374
10.	Ratnagiri	1	30000	2	1010000	85	9311422	88	10351422
11.	Sangli	9	66245356	12	165432922	14	106101348	35	337779626
12.	Satara	0	0	1	25000	2	653930	3	678930
13.	Sindhudurg	0	0	7	1030000	11	1812093	18	2842093
14.	Solpaur	13	48983985	16	96999704	16	82823123	45	228806812
15.	Thane	15	6107885	37	113341780	28	7532994	80	126982659
16.	PAO Mumbai	609	8556813072	134	2796671018	228	6824552685	971	18178036775
	Total	753	9434410634	297	4649527096	516	12375168472	1566	26459106202

ANNEXURE – 5

(Refer Para 2.2)

**PENDING ABSTRACT CONTINGENT BILLS FROM TREASURIES IN OFFICE
OF THE ACCOUNTANT GENERAL (A&E)-II, NAGPUR DURING THE YEAR
2020-21**

Sr. No.	Name of the Treasury	1993-94 to 2018-19		2019-20		2020 till March 2021		Grand Total (□)	
		Items	Amount □	Items	Amount □	Items	Amount □	Items	Amount □
1.	Akola	16	161274348	9	173810347	14	70688541	39	405773236
2.	Amravati	2	79000	1	25000	09	691290	12	795290
3.	Aurangabad	31	887925077	46	262074147	35	378959847	112	1528959071
4.	Beed	17	66834916	11	109837002	09	132107701	37	308779619
5.	Bhandara	19	3338527	24	23107668	17	2485574	60	28931769
6.	Buldhana	01	1000	03	1023000	01	300000	5	10324000
7.	Chandrapur	05	24268000	07	1938470620	09	34613210	21	1997351830
8.	Gadchiroli	06	257750	03	64503	08	1477779	17	1800032
9.	Gondia	10	80483613	05	9632400	13	26715410	28	116831423
10.	Hingoli	02	2500	02	51000	05	1255155	9	1308655
11.	Jalna	01	1000	07	1291250	12	2351815	20	3644065
12.	Latur	25	182595026	15	107812803	25	144008292	65	434416121
13.	Nagpur	47	853128104	20	768594316	35	587023486	102	2208745906
14.	Nanded	14	107406590	13	220176632	15	100446186	42	428029408
15.	Osmanabad	14	17885640	17	24763973	14	2447090	45	45096703
16.	Parbhani	0	0	04	1489000	01	1887000	5	3376000
17.	Wardha	0	0	0	0	07	2239873	7	2239873
18.	Washim	06	135500	03	30985	05	1336300	14	1502785
19.	Yavatmal	12	142112240	07	81184686	21	60224051	40	283520977
	Total:	228	2527728831	197	3723439332	255	1551258600	680	7811426763

ANNEXURE –6

(Refer Para 2.3)

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

NON AGREEMENT OF RESERVE BANK DEPOSIT WITH DATE WISE MONTHLY STATEMENTS RECEIVED FROM AGENCY BANKS							
List Showing outstanding discrepancies under Major Head 8675 Reserve Bank Deposit (State) Up to March - 2021							
Sr. No.	Treasury	BANK	Branch	YEAR	Month	Difference in RBD	
						Credit	Debit
1	Ahmednagar	SBI	Ahmednagar	2020-21	Apr-20	4,30,000.00	
2	Ahmednagar	SBI	Akole	2020-21	Oct-20	38,612.00	
3	Ahmednagar	SBI	Karjat	2019-20	Feb-20	2,300.00	
4	Ahmednagar	SBI	Karjat	2019-20	Mar-20	91,852.00	
5	Ahmednagar	SBI	Karjat	2020-21	May-20	1,38,549.00	
6	Ahmednagar	SBI	Newasa	2020-21	Feb-21	17,466.00	
7	Ahmednagar	SBI	Pathardi	2020-21	Jun-20		1,300.78
8	Ahmednagar	SBI	Pathardi	2020-21	Jul-20		1,32,580.00
9	Ahmednagar	SBI	Rahata	2020-21	Feb-21	9,000.00	
10	Ahmednagar	SBI	Sangamner	2018-19	Jun-18	4,04,704.00	
11	Ahmednagar	SBI	Sangamner	2019-20	May-19	3,45,44,777.00	
12	Ahmednagar	SBI	Sangamner	2019-20	Mar-20		6,414.00
13	Ahmednagar	SBI	Sangamner	2020-21	Jun-20	3,982.00	
14	Ahmednagar	SBI	Sangamner	2020-21	Nov-20	660.00	
15	Ahmednagar	SBI	Shrigonda	2018-19	Jan-19		14,644.00
16	Ahmednagar	SBI	Shrirampur	2018-19	Jan-19	37,690.00	
17	Ahmednagar	SBI	Shrirampur	2019-20	Sep-19	2,00,220.00	
18	Ahmednagar	SBI	Shrirampur	2019-20	Oct-19	17,80,659.00	
19	Ahmednagar	SBI	Shrirampur	2020-21	Feb-21		23,000.00
20	Akola	SBI	Akot	2020-21	Jul-20		70.00
21	Akola	SBI	Akot	2020-21	Feb-21	9,385.00	
22	Akola	SBI	Balapur	2019-20	Aug-19		27,01,459.00

23	Akola	SBI	Balapur	2019-20	Oct-19	1,459.00	
24	Akola	SBI	Balapur	2019-20	Feb-20	75.00	
25	Akola	SBI	Barshi-Takil	2018-19	Feb-19	37,566.00	
26	Akola	SBI	Barshi-Takil	2020-21	Oct-20		5,000.00
27	Akola	SBI	Patur	2020-21	Jun-20	16,55,811.07	
28	Akola	SBI	Patur	2020-21	Jul-20	20,23,693.00	
29	Amravati	SBI	Amravati	2020-21	Mar-21	2,250.00	
30	Amravati	SBI	Chandur Bazar	2020-21	Aug-20		40.00
31	Amravati	SBI	Daryapur	2020-21	Feb-21	3,53,380.00	
32	Amravati	SBI	Daryapur	2020-21	Mar-21	16,72,396.00	
33	Amravati	SBI	Dhamangaon	2020-21	May-20		61,404.75
34	Amravati	SBI	Dhamangaon	2020-21	Jun-20	53,204.75	
35	Amravati	SBI	Dhamangaon	2020-21	Nov-20		2,000.00
36	Amravati	SBI	Dhamangaon	2020-21	Mar-21	14,332.00	
37	Amravati	SBI	Dharni	2019-20	Jun-19	4,19,466.00	
38	Amravati	SBI	Dharni	2020-21	Feb-21	8,06,482.00	
39	Amravati	SBI	Dharni	2020-21	Mar-21	2,220.00	
40	Amravati	SBI	Morshi	2020-21	May-20		45,312.90
41	Amravati	SBI	Morshi	2020-21	Nov-20		20,148.00
42	Amravati	SBI	Morshi	2020-21	Mar-21	4,196.00	
43	Amravati	SBI	Nandgaon (Khand)	2020-21	Jul-20		2,300.00
44	Amravati	SBI	Nandgaon (Khand)	2020-21	Jul-20		2,300.00
45	Amravati	SBI	Nandgaon (Khandeshwa)	2019-20	Sep-19	5,72,267.00	
46	Amravati	SBI	Teosa	2020-21	Nov-20		13,040.00
47	Aurangabad	SBI	Kannad	2019-20	Dec-19	50,110.00	
48	Aurangabad	SBI	Kannad	2020-21	Apr-20		52,317.00
49	Aurangabad	SBI	Kannad	2020-21	Oct-20	9,25,763.00	
50	Aurangabad	SBI	Khultabad	2018-19	Feb-19	500.00	
51	Aurangabad	SBI	Khultabad	2018-19	Mar-19	13,900.00	
52	Aurangabad	SBI	Phulambari	2020-21	Apr-20		4,422.00

53	Aurangabad	SBI	Sillod	2019-20	Sep-19		70,000.00
54	Aurangabad	SBI	Sillod	2020-21	Dec-20	1,12,85,941.00	
55	Aurangabad	SBI	Sillod	2020-21	Jan-21		3,225.00
56	Aurangabad	SBI	Sillod	2020-21	Mar-21		36,475.00
57	Aurangabad	BOM	Soygaon	2018-19	Feb-19		24,055.00
58	Beed	SBI	Ambejogai	2019-20	Dec-19	4,04,490.00	
59	Beed	SBI	Ambejogai	2020-21	May-20	17,024.97	
60	Beed	SBI	Ambejogai	2020-21	Jun-20		30,640.97
61	Beed	SBI	Ambejogai	2020-21	Mar-21	23,51,878.00	
62	Beed	SBI	Ashti	2019-20	Mar-20		911.00
63	Beed	SBI	Beed	2019-20	Oct-19	4,00,000.00	
64	Beed	SBI	Beed	2019-20	Nov-19	52,35,59,407.00	
65	Beed	SBI	Beed	2019-20	Dec-19		10,38,919.00
66	Beed	SBI	Beed	2019-20	Feb-20	21,20,350.00	
67	Beed	SBI	Beed	2020-21	May-20		11,01,861.28
68	Beed	SBI	Beed	2020-21	Jun-20		3,400.61
69	Beed	SBI	Beed	2020-21	Jul-20	19,686.00	
70	Beed	SBI	Georai	2018-19	Feb-19	52,100.00	
71	Beed	SBI	Kaij	2019-20	Dec-19	7,578.00	
72	Beed	SBI	Kaij	2019-20	Feb-20	25,599.75	
73	Beed	SBI	Kaij	2019-20	Mar-20	1,09,160.00	
74	Beed	SBI	Kaij	2020-21	Apr-20		5,230.00
75	Beed	SBI	Kaij	2020-21	May-20	7,88,141.00	
76	Beed	SBI	Kaij	2020-21	Jul-20	1,875.00	
77	Beed	SBI	Kaij	2020-21	Oct-20		9,30,523.75
78	Beed	SBI	Kille Dharur	2020-21	Mar-21	30.00	
79	Beed	SBI	Patoda	2020-21	Sep-20		1,200.00
80	Beed	SBI	Wadwani	2020-21	Feb-21	2,525.00	
81	Bhandara	SBI	Bhandara	2017-18	Nov-17	21,28,51,557.00	
82	Bhandara	SBI	Bhandara	2019-20	Jun-19	3,99,66,993.00	
83	Bhandara	SBI	Bhandara	2019-20	Jan-20		4,22,931.00
84	Bhandara	SBI	Bhandara	2020-21	May-20		2,29,364.98
85	Bhandara	SBI	Bhandara	2020-21	Jun-20	2,82,789.77	
86	Bhandara	SBI	Bhandara	2020-21	Jul-20	6,000.00	

87	Bhandara	SBI	Lakhani	2020-21	May-20		12,225.00
88	Bhandara	SBI	Loknandur	2020-21	Jul-20		21,104.18
89	Bhandara	SBI	Loknandur	2020-21	Feb-21		70,200.00
90	Bhandara	SBI	Paoni	2020-21	Oct-20		3,750.00
91	Bhandara	SBI	Tumsar	2020-21	Feb-21	24,359.00	
92	Buldhana	SBI	Buldhana	2019-20	Oct-19		10,000.00
93	Buldhana	SBI	Jalgaon-Jamod	2018-19	Feb-19	8,00,000.00	
94	Buldhana	SBI	Jalgaon Jamod	2019-20	Nov-19		78,200.00
95	Buldhana	SBI	Jalgaon-Jamod	2019-20	Feb-20		300.00
96	Buldhana	SBI	Malkapur	2019-20	Nov-19		548.00
97	Buldhana	SBI	Motala	2020-21	Apr-20		1,400.00
98	Buldhana	SBI	Nandura	2018-19	Mar-19	3,400.00	
99	Buldhana	SBI	Nandura	2020-21	Jul-20		9,18,768.00
100	Buldhana	SBI	Nandura	2020-21	Dec-20		2,136.00
101	Buldhana	SBI	Nandura	2020-21	Feb-21	1,700.00	
102	Buldhana	SBI	Sangrampur	2020-21	Jul-20	21,395.00	
103	Buldhana	BOM	Sindkhedraja	2019-20	Jul-19		1,02,046.00
104	Buldhana	BOM	Sindkhedraja	2019-20	Aug-19		180.00
105	Buldhana	BOM	Sindkhedraja	2019-20	Sep-19		5,60,216.00
106	Buldhana	SBI	Sindkhedraja	2019-20	Dec-19		2,10,112.00
107	Chandrapur	SBI	Ballapur	2018-19	Feb-19		20,200.00
108	Chandrapur	SBI	Ballapur	2019-20	Jun-19	932.00	
109	Chandrapur	SBI	Bhadrawati	2019-20	Dec-19		1,580.00
110	Chandrapur	SBI	Chandrapur	2019-20	Jun-19	3,32,31,942.00	
111	Chandrapur	SBI	Chimur	2020-21	Oct-20	1,14,11,026.00	
112	Chandrapur	SBI	Chimur	2019-20	Nov-19	3,64,815.00	
113	Chandrapur	SBI	Chimur	2019-20	Mar-20		2,21,532.00
114	Chandrapur	SBI	Chimur	2020-21	May-20		87,252.50
115	Chandrapur	SBI	Chimur	2020-21	Jun-20		2,70,236.00

116	Chandrapur	SBI	Chimur	2020-21	Aug-20		2,82,333.00
117	Chandrapur	SBI	Chimur	2020-21	Sep-20		18,95,338.00
118	Chandrapur	BOI	Gondpipri	2020-21	Jun-20		30.00
119	Chandrapur	BOI	Korpana (Vansadi)	2019-20	May-19		3,400.00
120	Chandrapur	SBI	Warora	2018-19	Oct-18	68,870.00	
121	Chandrapur	SBI	Warora	2020-21	Feb-21	19,04,240.00	
122	Dhule	SBI	Dhule	2019-20	Jun-19	9,01,62,825.00	
123	Dhule	SBI	Sakri	2019-20	Apr-19		1,16,743.00
124	Dhule	SBI	Sakri	2020-21	Nov-20		24,765.00
125	Dhule	SBI	Sakri	2020-21	Dec-20		72,992.00
126	Dhule	SBI	Sakri	2020-21	Feb-21	6,54,517.00	
127	Dhule	SBI	Shahada	2020-21	Apr-20		2,140.00
128	Dhule	SBI	Shirpur	2019-20	Apr-19		4,000.00
129	Dhule	SBI	Shirpur	2019-20	Jan-20	175.00	
130	Gadchiroli	SBI	Aheri	2020-21	Jul-20	4,42,848.00	
131	Gadchiroli	SBI	Arjuni Moregaon	2019-20	Nov-19		343.00
132	Gadchiroli	BOM	Bamragad	2019-20	Jul-19		460.00
133	Gadchiroli	SBI	Dhanora	2019-20	Nov-19	203.00	
134	Gadchiroli	SBI	Dhanora	2019-20	Jan-20		2,970.00
135	Gadchiroli	SBI	Dhanora	2019-20	Feb-20	1,03,945.00	
136	Gadchiroli	SBI	Dhanora	2019-20	Mar-20	12,661.00	
137	Gadchiroli	SBI	Dhanora	2020-21	Aug-20		78,628.00
138	Gadchiroli	SBI	Gadchiroli	2019-20	Oct-19		1,08,754.00
139	Gadchiroli	BOM	Mulchera	2019-20	June-19		200.00
140	Gadchiroli	BOM	Mulchera	2020-21	July-20		21,476.00
141	Gadchiroli	BOI	Sironcha	2019-20	May-19		9,960.00

142	Gadchiroli	SBI	Warsa	2019-20	June-19	3,51,882.00	
143	Gadchiroli	SBI	Warsa	2019-20	July-19		3,49,382.00
144	Gadchiroli	SBI	Warsa	2019-20	Dec-19	1,73,000.00	
145	Gadchiroli	SBI	Warsa	2019-20	Mar-20	19,70,281.00	
146	Gadchiroli	SBI	Yetapali	2019-20	Dec-19		13,39,401.00
147	Gadchiroli	SBI	Yetapalli	2019-20	Jan-20	13,93,361.00	
148	Gadchiroli	SBI	Yetapalli	2019-20	Feb-20	15,216.00	
149	Gadchiroli	SBI	Yetapalli	2019-20	Mar-20	2,500.00	
150	Gadchiroli	SBI	Yetapalli	2020-21	Apr-20		28,700.00
151	Gadchiroli	SBI	Yetapalli	2020-21	Jul-20		17,950.00
152	Gadchiroli	SBI	Yetapalli	2020-21	Nov-20	17,200.00	
153	Gadchiroli	SBI	Yetapalli	2020-21	Jan-21	10,000.00	
154	Gadchiroli	SBI	Yetapalli	2020-21	Feb-21	350.00	
155	Gondia	SBI	Arjuni Moregaon	2019-20	Oct-19		42,500.00
156	Gondia	SBI	Arjuni Moregaon	2019-20	Dec-19	9,400.00	
157	Gondia	SBI	Gondia	2018-19	Dec-18	3,93,882.00	
158	Gondia	BOM	Goregaon	2020-21	Jan-21		746.00
159	Gondia	BOM	Goregaon	2020-21	Feb-21	746.00	
160	Hingoli	SBI	Audhenagnath	2019-20	Dec-19	14,687.00	
161	Hingoli	SBI	Aundhe Nagnath	2019-20	Mar-20		4,545.00
162	Hingoli	SBI	Aundhe Nagnath	2020-21	Jul-20		3,100.00
163	Hingoli	SBI	AundheNagnath	2020-21	Apr-20		3,600.00
164	Hingoli	SBI	Hingoli	2018-19	Feb-19	1,09,63,955.00	
165	Hingoli	SBI	Hingoli	2019-20	Apr-19	17,65,57,214.00	
166	Hingoli	SBI	Hingoli	2019-20	Jun-19	54,92,175.00	
167	Hingoli	SBI	Kallamnuri	2019-20	Dec-19	200.00	
168	Jalgaon	SBI	Amalner	2020-21	Nov-20	31,230.00	
169	Jalgaon	SBI	Bhadgaon	2019-20	Dec-19	800.00	
170	Jalgaon	SBI	Bhadgaon	2020-21	Jun-20		2,400.00
171	Jalgaon	SBI	Bhadgaon	2020-21	Sep-20		29,709.00
172	Jalgaon	SBI	Bhadgaon	2020-21	Feb-21	4,040.00	

173	Jalgaon	SBI	Bhusawal	2019-20	Sep-19	21,000.00	
174	Jalgaon	SBI	Bodwad	2018-19	Feb-19		20,955.00
175	Jalgaon	SBI	Chalisgaon	2017-18	Dec-17	6,43,810.00	
176	Jalgaon	SBI	Chopda	2019-20	Sep-19		17,706.00
177	Jalgaon	SBI	Chopda	2020-21	Feb-21	10,940.00	
178	Jalgaon	SBI	Dharangaon	2019-20	Mar-20		1,05,400.00
179	Jalgaon	SBI	Dharangaon	2020-21	Oct-20		4,108.00
180	Jalgaon	SBI	Dharangaon	2020-21	Feb-21	20,350.00	
181	Jalgaon	SBI	Dharangaon	2019-20	Jan-20	1,76,584.50	
182	Jalgaon	SBI	Dharangaon	2020-21	Apr-20		71,184.50
183	Jalgaon	SBI	Edlabad Muktai	2019-20	Mar-20		16,638.00
184	Jalgaon	SBI	Edlabad Muktainagar	2020-21	Apr-20		22,350.00
185	Jalgaon	SBI	Edlabad(Muktai)	2018-19	Mar-19		10,382.00
186	Jalgaon	SBI	Jalgaon	2019-20	Sep-19	1,050.00	
187	Jalgaon	SBI	Jalgaon	2019-20	Aug-19	1,175.00	
188	Jalgaon	SBI	Pachora	2018-19	Aug-18	43,73,713.00	
189	Jalgaon	SBI	Pachora	2018-19	Mar-19		8,506.00
190	Jalgaon	SBI	Pachora	2019-20	Aug-19		189.00
191	Jalgaon	SBI	Pachora	2019-20	Nov-19		3,85,230.00
192	Jalgaon	SBI	Pachora	2020-21	Apr-20		13,725.00
193	Jalgaon	SBI	Pachora	2020-21	May-20		2,51,105.44
194	Jalgaon	SBI	Pachora	2020-21	Jun-20	803.00	
195	Jalgaon	SBI	Pachora	2020-21	Feb-21	3,728.00	
196	Jalgaon	SBI	Parola	2020-21	Apr-20		13,452.00
197	Jalgaon	SBI	Parola	2020-21	Oct-20	9,830.00	
198	Jalgaon	SBI	Yawal	2020-21	Jun-20	3,19,270.00	
199	Jalgaon	SBI	Yawal	2020-21	Jul-20		6,264.00
200	Jalna	SBI	Ambad	2019-20	Feb-20		1,71,810.00
201	Jalna	SBI	Ambad	2019-20	Mar-20	1,90,962.00	
202	Jalna	SBI	Bhokardan	2019-20	Dec-19		85,875.60
203	Jalna	SBI	Bhokardan	2020-21	Jul-20	85,375.60	

204	Jalna	SBI	Jalna	2019-20	Sep-19	71,24,320.00	
205	Jalna	SBI	Mantha	2020-21	May-20		29,702.00
206	Jalna	SBI	Partur	2018-19	Apr-18	11,76,766.00	
207	Jalna	SBI	Partur	2018-19	Nov-18	1,500.00	
208	Jalna	SBI	Partur	2018-19	Mar-19	52,06,994.00	
209	Jalna	SBI	Partur	2019-20	Dec-19	2,600.00	
210	Jalna	SBI	Partur	2020-21	Jun-20		2,63,224.00
211	Jalna	SBI	Partur	2020-21	Jul-20	24,96,224.00	
212	Kolhapur	SBI	Bhudargad	2020-21	Jan-21	1,200.00	
213	Kolhapur	BOI	Chadgad	2018-19	Apr-18	1,800.00	
214	Kolhapur	SBI	Kolhapur	2020-21	Oct-20		7,000.00
215	Kolhapur	SBI	Shahuwadi	2019-20	Nov-19	548.00	
216	Kolhapur	SBI	Shahuwadi	2020-21	Feb-21	66,300.00	
217	Kolhapur	SBI	Shirol	2020-21	Feb-21	25,367.00	
218	Latur	SBI	Ahmedpur	2017-18	Mar-18	2,00,108.00	
219	Latur	SBI	Ahmedpur	2019-20	Oct-19	1,66,176.00	
220	Latur	SBI	Ausa	2020-21	Sep-20	27.00	
221	Latur	SBI	Chakur	2018-19	Dec-18	10,000.00	
222	Latur	SBI	Chakur	2018-19	Jan-19	10,000.00	
223	Latur	SBI	Chakur	2018-19	Feb-19	6,000.00	
224	Latur	SBI	Chakur	2019-20	May-19	10,000.00	
225	Latur	SBI	Chakur	2019-20	Jun-19	10,000.00	
226	Latur	SBI	Chakur	2019-20	Sep-19	94,284.00	
227	Latur	SBI	Chakur	2019-20	Oct-19		875.00
228	Latur	SBI	Chakur	2019-20	Feb-20		30.00
229	Latur	SBI	Chakur	2020-21	Apr-20		7,134.27
230	Latur	SBI	Chakur	2020-21	Sep-20		301.00
231	Latur	SBI	Chakur	2020-21	Feb-21	6,435.00	
232	Latur	SBI	Deoni	2020-21	Sep-20		70,190.00
233	Latur	SBI	Nilanga	2018-19	May-18	5,26,871.00	
234	Latur	SBI	Nilanga	2018-19	Dec-18	3,30,000.00	
235	Latur	SBI	Nilanga	2018-19	Jan-19		1,87,900.00
236	Latur	SBI	Nilanga	2018-19	Feb-19	40,000.00	
237	Latur	SBI	Nilanga	2018-19	Mar-19		10,55,000.00
238	Latur	SBI	Nilanga	2019-20	Apr-19	40,000.00	

239	Latur	SBI	Nilanga	2019-20	Jun-19	38,400.00	
240	Latur	SBI	Nilanga	2019-20	Jul-19	17,200.00	
241	Latur	SBI	Nilanga	2019-20	Dec-19		8,010.00
242	Latur	SBI	Nilanga	2019-20	Feb-20	12,05,694.00	
243	Latur	SBI	Nilanga	2020-21	May-20		12,225.50
244	Latur	SBI	Nilanga	2020-21	Jun-20	13,975.50	
245	Latur	SBI	Renapur	2019-20	Dec-19	2,426.00	
246	Latur	SBI	Udgir	2018-19	Dec-18		500.00
247	Latur	SBI	Udgir	2018-19	Jan-19	50,500.00	
248	Latur	SBI	Udgir	2018-19	Feb-19	50,000.00	
249	Latur	SBI	Udgir	2018-19	Mar-19	50,000.00	
250	Latur	SBI	Udgir	2019-20	Oct-19	82,273.00	
251	Latur	SBI	Udgir	2019-20	Dec-19	21,193.00	
252	Latur	SBI	Udgir	2019-20	Feb-20		12,900.00
253	Latur	SBI	Udgir	2019-20	Mar-20	52,526.00	
254	Latur	SBI	Udgir	2020-21	Apr-20	47,312.00	
255	Latur	SBI	Udgir	2020-21	May-20	8,142.00	
256	Latur	SBI	Udgir	2020-21	Aug-20		1,19,273.00
257	Latur	SBI	Udgir	2020-21	Dec-20	3,000.00	
258	Nagpur	SBI	Hingna	2019-20	Dec-19		4,000.00
259	Nagpur	SBI	Hingna	2019-20	Jan-20	3,940.00	
260	Nagpur	SBI	Kalmeshwar	2020-21	Feb-21		14,67,565.00
261	Nagpur	SBI	Kamptee	2018-19	Aug-18	5,14,562.00	
262	Nagpur	SBI	Kamptee	2018-19	Sep-18		21,48,763.00
263	Nagpur	SBI	Kamptee	2018-19	Mar-19	1,12,651.00	
264	Nagpur	SBI	Kamptee	2019-20	Aug-19	19,785.00	
265	Nagpur	SBI	Kamptee	2019-20	Oct-19	2,000.00	
266	Nagpur	SBI	Kamptee	2019-20	Dec-19	20,66,226.00	
267	Nagpur	SBI	Kamptee	2019-20	Jan-20		19,97,428.00
268	Nagpur	SBI	Kamptee	2019-20	Mar-20		3,000.00
269	Nagpur	SBI	Kamptee	2020-21	Apr-20	2,000.00	
270	Nagpur	SBI	Kamptee	2020-21	Jul-20		7,865.00

271	Nagpur	SBI	Kamptee	2020-21	Sep-20		60,913.00
272	Nagpur	SBI	Kamptee	2020-21	Feb-21	25,290.00	
273	Nagpur	SBI	Katol	2020-21	May-20	1,000.00	
274	Nagpur	SBI	Maudha	2018-19	Dec-18	8,28,221.00	
275	Nagpur	SBI	Maudha	2018-19	Feb-19	13,21,022.00	
276	Nagpur	SBI	Maudha	2018-19	Mar-19		13,72,173.00
277	Nagpur	SBI	Narkhed	2019-20	Jan-20	1,90,458.00	
278	Nagpur	SBI	Narkhed	2019-20	Feb-20		17,99,319.00
279	Nagpur	SBI	Narkhed	2019-20	Mar-20	16,20,644.00	
280	Nagpur	SBI	Narkhed	2020-21	Oct-20	10,38,125.00	
281	Nagpur	SBI	Narkhed	2020-21	Feb-21	1,798.00	
282	Nagpur	SBI	Paresoni	2020-21	Oct-20	2,23,793.00	
283	Nagpur	SBI	Paresoni	2019-20	Oct-19	1,19,462.00	
284	Nagpur	SBI	Paresoni	2020-21	Feb-21	7,795.00	
285	Nagpur	SBI	Ramtek	2020-21	Apr-20	30,506.00	
286	Nagpur	SBI	Ramtek	2020-21	May-20	23,755.00	
287	Nagpur	SBI	Ramtek	2020-21	Jul-20	10,77,065.00	
288	Nagpur	SBI	Ramtek	2020-21	Oct-20		16,34,313.00
289	Nagpur	SBI	Ramtek	2020-21	Nov-20	3,000.00	
290	Nagpur	SBI	Saoner	2018-19	Mar-19		2,852.00
291	Nanded	SBI	Ardhapur	2019-20	May-19		35,620.00
292	Nanded	SBI	Ardhapur	2019-20	Jan-20		30.00
293	Nanded	SBI	Ardhapur	2020-21	Jul-20		708.00
294	Nanded	SBI	Ardhapur	2020-21	Dec-20	5,100.00	
295	Nanded	SBI	Billoli	2019-20	Oct-19	20,000.00	
296	Nanded	SBI	Degloor	2020-21	Jun-20	8,549.50	
297	Nanded	SBI	Degloor	2020-21	Dec-20		301.00
298	Nanded	SBI	Dharmabad	2018-19	Dec-18	3,984.00	
299	Nanded	SBI	Dharmabad	2018-19	Feb-19	16,604.00	
300	Nanded	SBI	Dharmabad	2018-19	Mar-19	27,396.00	
301	Nanded	SBI	Dharmabad	2019-20	Apr-19	22,000.00	
302	Nanded	SBI	Dharmabad	2019-20	Jun-19	22,000.00	
303	Nanded	SBI	Dharmabad	2019-20	Dec-19		17,766.00

304	Nanded	SBI	Dharmabad -Rfs	2019-20	Jul-19	22,000.00	
305	Nanded	SBI	Dharmabad-RFS	2019-20	Oct-19	15,040.00	
306	Nanded	SBI	Dharmada-Rfs	2019-20	Nov-19		1,76,000.00
307	Nanded	SBI	Hadgaon	2019-20	Sep-19	4,640.00	
308	Nanded	SBI	Hadgaon	2019-20	Oct-19		2,198.00
309	Nanded	SBI	Hadgaon	2019-20	Dec-19	40.00	
310	Nanded	SBI	Hadgaon	2020-21	Jun-20		867.00
311	Nanded	SBI	Hadgaon	2020-21	Oct-20		581.00
312	Nanded	SBI	Himayatnagar	2018-19	Oct-18		712.00
313	Nanded	SBI	Himayatnagar	2018-19	Mar-19	4,110.00	
314	Nanded	SBI	Himayatnagar	2019-20	Dec-19		1,750.00
315	Nanded	SBI	Himayatnagar	2019-20	Jan-20	18,331.00	
316	Nanded	SBI	Himayatnagar	2019-20	Feb-20	2,30,343.00	
317	Nanded	SBI	Himayatnagar	2019-20	Mar-20	56,772.00	
318	Nanded	SBI	Himayatnagar	2020-21	Jun-20		3,03,690.86
319	Nanded	SBI	Himayatnagar	2020-21	Jan-21	1,778.00	
320	Nanded	SBI	Khandar	2020-21	Feb-21	4,496.00	
321	Nanded	SBI	Kinwat	2019-20	Oct-19	500.00	
322	Nanded	SBI	Mahur	2018-19	Jan-19		350.00
323	Nanded	SBI	Naigaon	2018-19	Dec-18	2,20,000.00	
324	Nanded	SBI	Naigaon	2018-19	Jan-19	2,20,000.00	
325	Nanded	SBI	Naigaon	2018-19	Feb-19	2,20,000.00	
326	Nanded	SBI	Naigaon	2019-20	Dec-19	1,511.00	
327	Nanded	SBI	Naigaon	2019-20	Jan-20		1,480.00
328	Nanded	SBI	Naigaon	2020-21	Jan-21	13,314.00	
329	Nanded	SBI	Nanded	2019-20	Aug-19		670.00
330	Nanded	SBI	Nanded	2019-20	Sep-19	4,983.00	
331	Nanded	SBI	Nanded	2020-21	Sep-20	20,08,108.00	
332	Nanded	SBI	Pethumri	2020-21	Feb-21		515.00
333	Nanded	SBI	Pethumri	2020-21	Mar-21		2,817.00
334	Nandurbar	SBI	Akkalkuwa	2020-21	Feb-21	87,000.00	
335	Nandurbar	SBI	Dhadgaon	2019-20	Jan-20		18,220.00

336	Nandurbar	SBI	Dhadgaon	2019-20	Mar-20		3,816.00
337	Nandurbar	SBI	Dhadgaon	2020-21	Feb-21		4,040.00
338	Nandurbar	SBI	Nandurbar	2019-20	Aug-19	22,250.00	
339	Nandurbar	SBI	Nandurbar	2020-21	Apr-20	2,140.00	
340	Nandurbar	SBI	Nawapur	2020-21	Sep-20		74,130.00
341	Nandurbar	SBI	Taloda	2020-21	Mar-21	25,400.00	
342	Nasik	SBI	Dindori	2020-21	Feb-21	49,300.00	
343	Nasik	SBI	Igatpuri	2020-21	Dec-20	1,12,900.00	
344	Nasik	SBI	Kalwan	2019-20	Oct-19	3,000.00	
345	Nasik	SBI	Kalwan	2020-21	May-20	1,901.50	
346	Nasik	SBI	Kalwan	2020-21	Jan-21		7,80,000.00
347	Nasik	SBI	Kalwan	2020-21	Feb-21	80,519.00	
348	Nasik	SBI	Malegaon	2020-21	Nov-20	74,08,064.00	
349	Nasik	SBI	Nasik	2019-20	Jan-20		2,271.00
350	Nasik	SBI	Niphad	2019-20	Oct-19		1,230.00
351	Nasik	SBI	Niphad	2020-21	Oct-20	41,111.00	
352	Nasik	SBI	Peint	2018-19	Feb-19	2,858.00	
353	Nasik	SBI	Peint	2020-21	Feb-21	8,739.00	
354	Nasik	SBI	Peint	2020-21	Mar-21		2,000.00
355	Nasik	SBI	Trimbakeshwar	2019-20	Feb-20		2,26,740.00
356	Nasik	SBI	Trimbakeshwar	2019-20	Mar-20	2,28,740.00	
357	Nasik	SBI	Trimbakeshwar	2020-21	Nov-20	300.00	
358	Nasik	SBI	Trimbakeshwar	2020-21	Dec-20		3,593.00
359	Nasik	SBI	Yeola	2018-19	Feb-19	1,07,025.00	
360	Nasik	SBI	Yeola	2018-19	Mar-19		1,000.00
361	Nasik	SBI	Yeola	2019-20	Dec-19	20,000.00	
362	Nasik	SBI	Yeola	2019-20	Jan-20	1,81,465.00	
363	Nasik	SBI	Yeola	2019-20	Feb-20		6,14,524.00
364	Nasik	SBI	Yeola	2019-20	Mar-20	4,23,362.00	
365	Nasik	SBI	Yeola	2020-21	Apr-20		20,000.50
366	Osmanabad	SBI	Bhoom	2018-19	Dec-18	1,05,000.00	
367	Osmanabad	SBI	Bhoom	2018-19	Mar-19	400.00	

368	Osmanabad	SBI	Bhoom	2020-21	May-20	10,34,737.00	
369	Osmanabad	SBI	Bhoom	2020-21	Jun-20	11,12,630.00	
370	Osmanabad	SBI	Kallam	2018-19	Mar-19		10,154.00
371	Osmanabad	SBI	Kallam	2019-20	Dec-19	700.00	
372	Osmanabad	SBI	Kallam	2020-21	May-20		400.00
373	Osmanabad	SBI	Kallam	2020-21	Jun-20		600.00
374	Osmanabad	SBI	Lohara	2020-21	Sep-20		950.00
375	Osmanabad	SBI	Omerga	2017-18	Dec-17	1,90,000.00	
376	Osmanabad	SBI	Omerga	2018-19	Dec-18	1,70,000.00	
377	Osmanabad	SBI	Omerga	2018-19	Jan-19	1,70,000.00	
378	Osmanabad	SBI	Omerga	2018-19	Feb-19		18,90,000.00
379	Osmanabad	SBI	Omerga	2018-19	Mar-19	1,90,000.00	
380	Osmanabad	SBI	Omerga	2019-20	Dec-19		38,19,572.00
381	Osmanabad	SBI	Omerga	2019-20	Mar-20	38,33,066.00	
382	Osmanabad	SBI	Osmanabad	2018-19	Jan-19		38,800.00
383	Osmanabad	SBI	Osmanabad	2019-20	Apr-19	2,832.00	
384	Osmanabad	SBI	Osmanabad	2019-20	Jul-19	1,000.00	
385	Osmanabad	SBI	Paranda	2019-20	Dec-19	325.00	
386	Palghar	SBI	Dahanu	2018-19	Jan-19	2,800.00	
387	Palghar	SBI	Vasai	2019-20	Jan-20		99,499.48
388	Palghar	SBI	Vasai	2019-20	Feb-20	1,200.00	
389	Palghar	SBI	Vasai	2019-20	Mar-20	15,500.00	
390	Palghar	SBI	Vasai	2020-21	Sep-20		450.00
391	Palghar	SBI	Vasai	2020-21	Dec-20	1,100.00	
392	Palghar	SBI	Vasai	2020-21	Jan-21	1,40,188.00	
393	Palghar	BOM	Vikramgad	2019-20	May-19		8,36,905.00
394	Palghar	BOM	Vikramgad	2019-20	JUNE-19		1,000.00
395	Palghar	BOM	Vikramgad	2019-20	Feb-20		43,580.00
396	Palghar	SBI	Wada	2020-21	Feb-21	45,840.00	
397	Parbhani	SBI	Gangakhed	2018-19	Jan-19	51,000.00	
398	Parbhani	SBI	Gangakhed	2019-20	Jul-19	4,400.00	

399	Parbhani	SBI	Gangakhed	2019-20	Nov-19	21505	
400	Parbhani	SBI	Jintur	2018-19	Jan-19	4,600.00	
401	Parbhani	SBI	Jintur	2019-20	Oct-19	6,025.00	
402	Parbhani	SBI	Manwat	2020-21	Feb-21	3,055.00	
403	Parbhani	SBI	Manwat	2018-19	Feb-19		1,850.00
404	Parbhani	SBI	Palam	2019-20	Jul-19	41,200.00	
405	Parbhani	SBI	Palam	2019-20	Dec-19	3,600.00	
406	Parbhani	SBI	Palam	2019-20	Jan-20		1,600.00
407	Parbhani	SBI	Palam	2020-21	May-20	20,29,599.00	
408	Parbhani	SBI	Palam	2020-21	Aug-20		15,00,000.00
409	Parbhani	SBI	Palam	2020-21	Sep-20	15,082.00	
410	Parbhani	SBI	Parbhani	2018-19	Feb-19	4,16,06,449.00	
411	Parbhani	SBI	Parbhani	2019-20	Jun-19	5,18,44,377.00	
412	Parbhani	SBI	Parbhani	2019-20	Jul-19		600.00
413	Parbhani	SBI	Parbhani	2020-21	Mar-21	4,71,09,259.00	
414	Parbhani	SBI	Pathri	2017-18	Feb-18	10,000.00	
415	Parbhani	SBI	Pathri	2018-19	Jan-19	10,000.00	
416	Parbhani	SBI	Pathri	2018-19	Feb-19	10,000.00	
417	Parbhani	SBI	Pathri	2018-19	Mar-19	10,000.00	
418	Parbhani	SBI	Pathri ADB	2019-20	Oct-19		60,000.00
419	Parbhani	SBI	Purna	2019-20	Sep-19		5,17,099.00
420	Parbhani	SBI	Purna	2020-21	Feb-21	1,37,022.00	
421	Parbhani	SBI	Sailu	2018-19	Jan-19	10,000.00	
422	Parbhani	SBI	Sailu	2018-19	Mar-19	19,992.00	
423	Parbhani	SBI	Sailu	2019-20	Jul-19	10,000.00	
424	Parbhani	SBI	Sailu	2019-20	Sep-19	20,000.00	
425	Parbhani	SBI	Sailu	2019-20	Oct-19	10,000.00	
426	Parbhani	SBI	Sailu	2019-20	Nov-19	10,000.00	
427	Parbhani	SBI	Sailu	2019-20	Dec-19	26,105.00	
428	Parbhani	SBI	Sailu	2019-20	Jan-20	10,000.00	
429	Parbhani	SBI	Sailu	2019-20	Feb-20	10,000.00	
430	Parbhani	SBI	Sailu	2019-20	Mar-20	6,880.00	
431	Parbhani	SBI	Sailu	2020-21	Jun-20	10,000.00	

432	Parbhani	SBI	Sailu	2020-21	Jul-20	10,000.00	
433	Parbhani	SBI	Sailu	2020-21	Sep-20	10,000.00	
434	Parbhani	SBI	Sailu	2020-21	Oct-20	38,676.00	
435	Parbhani	SBI	Sailu	2020-21	Nov-20		28,676.00
436	Parbhani	SBI	Sonpeth	2018-19	Dec-18	49,994.10	
437	Parbhani	SBI	Sonpeth	2018-19	Jan-19	50,000.00	
438	Parbhani	SBI	Sonpeth	2018-19	Feb-19	50,000.00	
439	Parbhani	SBI	Sonpeth	2019-20	Apr-19	1,00,000.00	
440	Parbhani	SBI	Sonpeth	2019-20	Aug-19	500.00	
441	Parbhani	SBI	Sonpeth	2019-20	Sep-19	72,900.00	
442	Parbhani	SBI	Sonpeth	2019-20	Oct-19		725.00
443	Parbhani	SBI	Sonpeth	2019-20	Dec-19	7,600.00	
444	Parbhani	SBI	Sonpeth	2019-20	Mar-20		18,090.00
445	Parbhani	SBI	Sonpeth	2020-21	May-20	1,04,197.00	
446	Pay and Accounts Office	RBI	Pay and Accounts Office	2020-21	Mar-21		1,01,65,08,669.00
447	Pune	SBI	Indapur	2020-21	Feb-21	18,103.00	
448	Pune	SBI	Bhor	2020-21	Jun-20		15,236.00
449	Pune	SBI	Bhor	2020-21	Sep-20	1,38,600.00	
450	Pune	BOM	Ghodegaon, Ambegaon	2019-20	Jul-19	90.00	
451	Pune	BOM	Ghodegaon, Ambegaon	2020-21	Nov-20		5,749.00
452	Pune	SBI	Junnar	2018-19	Feb-19		1,110.00
453	Pune	SBI	Junnar	2019-20	Nov-19		17,836.00
454	Pune	SBI	Junnar	2019-20	Jan-20	23,07,493.00	
455	Pune	SBI	Junnar	2019-20	Feb-20		23,37,512.00
456	Pune	SBI	Junnar	2020-21	Jun-20		9,968.00
457	Pune	SBI	Junnar	2020-21	Jul-20	23,484.00	
458	Pune	SBI	Junnar	2020-21	Dec-20	19,98,793.00	
459	Pune	SBI	Junnar	2020-21	Jan-21		56,12,887.00
460	Pune	SBI	Junnar	2020-21	Feb-21	31,39,380.00	
461	Pune	SBI	Junnar	2020-21	Mar-21		75,95,759.00
462	Pune	SBI	Khandkvasla	2019-20	Jun-19		1,800.00

463	Pune	SBI	Rajgurunagar	2019-20	Sep-19	15,500.00	
464	Pune	SBI	Rajgurunagar	2020-21	Feb-21		30,585.00
465	Pune	SBI	Sirur Godnadi	2020-21	Oct-20	33,92,586.00	
466	Pune	BOM	Velhe	2019-20	Oct-19	300.00	
467	Pune	BOM	Velhe	2020-21	Mar-21	300.00	
468	Raigad-Alibag	SBI	Mahad	2017-18	Dec-17	1,652.00	
469	Raigad-Alibag	SBI	Mahad	2019-20	Nov-19	789100	
470	Raigad	SBI	Mahad	2019-20	Feb-20		4,694.00
471	Raigad-Alibag	SBI	Mahad	2019-20	Mar-20	1,86,65,283.00	
472	Raigad-Alibag	SBI	Mahad	2020-21	Jun-20		67,95,745.50
473	Raigad-Alibag	SBI	Mahad	2020-21	Jul-20	3,086.00	
474	Raigad-Alibag	SBI	Mahad	2020-21	Nov-20		350.00
475	Raigad-Alibag	SBI	Mangaon	2020-21	Feb-21	7,520.00	
476	Raigad	UBI	Matheran	2020-21	Mar-21		5,000.00
477	Raigad-Alibag	SBI	Mhasala	2020-21	Nov-20	18,418.00	
478	Raigad	SBI	Pen	2019-20	Feb-20		15,000.00
479	Raigad-Alibag	SBI	Pen	2020-21	Mar-21		3,82,031.00
480	Raigad-Alibag	SBI	Pen	2019-20	Jan-20		1,03,917.40
481	Raigad-Alibag	SBI	Pen	2019-20	Mar-20	63,126.00	
482	Raigad-Alibag	SBI	Pen	2020-21	Jun-20	2,05,394.00	
483	Raigad-Alibag	SBI	Pen	2020-21	Aug-20		6,815.00
484	Raigad-Alibag	SBI	Pen	2020-21	Dec-20		126.00
485	Raigad-Alibag	BOI	Poladpur	2020-21	Jan-21		
486	Raigad-Alibag	SBI	Raigad-Alibag	2020-21	Mar-21		2,87,043.00
487	Raigad-Alibag	SBI	Raigad-Alibag	2019-20	Nov-19	1,24,91,249.00	
488	Raigad-Alibag	SBI	Roha	2019-20	May-19	4,200.00	
489	Raigad-Alibag	SBI	Roha	2019-20	Jun-19		18,800.00
490	Raigad-Alibag	SBI	Roha	2019-20	Jul-19		350.00
491	Raigad-Alibag	SBI	Roha	2019-20	Mar-20	900.00	
492	Raigad-Alibag	SBI	Roha	2020-21	Jun-20		4,86,39,068.00
493	Raigad-Alibag	SBI	Roha	2020-21	Jul-20	1,220.00	
494	Raigad-Alibag	SBI	Shriwardhan	2019-20	Mar-20	16,66,212.00	
495	Raigad-Alibag	SBI	Shriwardhan	2020-21	Jun-20	2,628.50	

496	Raigad-Alibag	SBI	Shriwardhan	2020-21	Jul-20		2,104.00
497	Raigad-Alibag	SBI	Shriwardhan	2020-21	Oct-20		1,625.00
498	Raigad-Alibag	SBI	Tala	2020-21	Oct-20		630.00
499	Raigad-Alibag	SBI	Tala	2020-21	Nov-20	6,640.00	
500	Ratnagiri	SBI	Dapoli	2018-19	Dec-18		100.00
501	Ratnagiri	SBI	Dapoli	2019-20	Oct-19		2,895.00
502	Ratnagiri	SBI	Khed	2020-21	Jun-20		1,500.00
503	Ratnagiri	SBI	Khed	2020-21	Oct-20		4,200.00
504	Ratnagiri	BOI	Lanja	2018-19	Jan-19	308.00	
505	Ratnagiri	BOI	Lanja	2019-20	Apr-19	307.00	
506	Ratnagiri	SBI	Lanja	2020-21	Feb-21	3,021.00	
507	Ratnagiri	SBI	Madangad	2019-20	Mar-20		9,622.00
508	Ratnagiri	SBI	Mandangad	2020-21	Oct-20		7,200.00
509	Ratnagiri	SBI	Ratnagiri	2018-19	Dec-18		80.00
510	Ratnagiri	SBI	Ratnagiri	2018-19	Jan-19		37,760.00
511	Ratnagiri	SBI	Ratnagiri	2019-20	Sep-19		2,360.00
512	Ratnagiri	SBI	Ratnagiri	2019-20	Mar-20		9,440.00
513	Ratnagiri	SBI	Ratnagiri	2020-21	Jan-21		14,160.00
514	Ratnagiri	SBI	Ratnagiri	2020-21	Feb-21		1,96,16,443.00
515	Ratnagiri	SBI	Ratnagiri	2020-21	Mar-21		58,289.00
516	Ratnagiri	SBI	Sangameshwar-Dev	2020-21	Apr-20	11,241.00	
517	Ratnagiri	SBI	Sangameshwar-Dev	2020-21	Feb-21	69,450.00	
518	RBI-Nagpur	RBI-Nagpur	RBI-Nagpur	2019-20	Jan-20		8,400.00
519	RBI-Nagpur	RBI-Nagpur	RBI-Nagpur	2020-21	Jan-21		1,55,404.00
520	RBI-Nagpur	RBI-Nagpur	RBI-Nagpur	2020-21	Feb-21	2,05,404.00	
521	Sangli	SBI	Kawathe Mahakal	2020-21	Feb-21	3,710.00	
522	Sangli	SBI	Khanapur Vita	2019-20	Mar-20		16,767.00
523	Sangli	SBI	Khanapur Vita	2020-21	Mar-21	21,000.00	
524	Sangli	SBI	Miraj	2019-20	Apr-19	3,76,259.00	
525	Sangli	SBI	Shirala	2020-21	May-20		7,000.00
526	Sangli	SBI	Shirala	2020-21	Aug-20		200.00
527	Sangli	SBI	Tasgaon	2020-21	Dec-20	18,959.00	

528	Sangli	SBI	Tasgaon	2020-21	Feb-21	1,16,428.00	
529	Satara	SBI	Jaoli-Medha	2020-21	Nov-20	6,00,840.00	
530	Satara	SBI	Jaoli-Medha	2020-21	Dec-20	3,69,980.00	
531	Satara	SBI	Karad	2020-21	Aug-20		94,526.00
532	Satara	SBI	Koregaon	2018-19	Mar-19		65,786.00
533	Satara	SBI	Koregaon	2019-20	Aug-19	43,205.00	
534	Satara	SBI	Mahabaleshwar	2020-21	Nov-20		6,343.00
535	Satara	SBI	Man Dahiwad	2020-21	Feb-21	6,675.00	
536	Satara	SBI	Patan	2019-20	Jun-19	22,58,282.00	
537	Satara	SBI	Patan	2019-20	Mar-20	4,000.00	
538	Satara	SBI	Patan	2020-21	Feb-21	45,390.00	
539	Satara	SBI	Phaltan	2019-20	Feb-20		9,73,630.00
540	Satara	SBI	Phaltan	2020-21	Apr-20	28,20,690.00	
541	Satara	SBI	Phaltan	2020-21	Sep-20		18,46,880.00
542	Satara	SBI	Phaltan	2020-21	Nov-20		7,735.00
543	Satara	SBI	Phaltan	2020-21	Feb-21	775.00	
544	Satara	SBI	Phaltan	2020-21	Mar-21		8,700.00
545	Satara	SBI	Satara	2020-21	Sep-20	1,250.00	
546	Satara	SBI	Satara	2020-21	Nov-20	30.00	
547	Satara	SBI	Satara	2020-21	Mar-21	40,736.00	
548	Satara	SBI	Vaduj-khatav	2018-19	Mar-19		180.00
549	Satara	SBI	Vaduj-Khatav	2019-20	Jan-20		3,000.00
550	Satara	SBI	Vaduj-Khatav	2019-20	Mar-20	73,068.00	
551	Satara	SBI	Vaduj-Khatav	2020-21	Apr-20		3,986.00
552	Satara	SBI	Vaduj-Khatav	2020-21	Jun-20	60,065.00	
553	Satara	SBI	Vaduj-Khatav	2020-21	Jul-20		400.00
554	Satara	SBI	Vaduj-Khatav	2020-21	Oct-20		1,100.00
555	Satara	SBI	Vduj-Khatav	2020-21	May-20		59,829.00
556	Satara	SBI	Wai	2020-21	Jun-20	39,442.50	
557	Satara	SBI	Wai	2020-21	Aug-20		93,177.00
558	Satara	SBI	Wai	2020-21	Mar-21	3,000.00	
559	Sindhudurg	SBI	Kankavali	2019-20	Jan-20	1,000.00	

560	Sindhudurg	SBI	Kankavli	2020-21	May-20		1,09,161.00
561	Sindhudurg	SBI	Kudal	2019-20	Apr-19		30,690.00
562	Sindhudurg	SBI	Vaibhav Wadi	2020-21	Apr-20		60.00
563	Sindhudurg	SBI	Vaibhav Wadi	2020-21	Feb-21	2,833.00	
564	Sindhudurg	SBI	Vaibhavwadi	2019-20	Dec-19	4,116.00	
565	Solapur	SBI	Akkalkot	2020-21	Feb-21	2,619.00	
566	Solapur	SBI	Akluj	2020-21	Oct-20	45,720.00	
567	Solapur	SBI	Akluj(RDB)	2019-20	Sep-19	1,32,359.00	
568	Solapur	SBI	Barshi	2018-19	Feb-19	2,200.00	
569	Solapur	SBI	Barshi	2019-20	Oct-19		4,218.00
570	Solapur	SBI	Barshi	2019-20	Nov-19		5,095.00
571	Solapur	SBI	Karmala	2020-21	Sep-20		21,265.00
572	Solapur	SBI	Karmala	2020-21	Feb-21		1,100.00
573	Solapur	SBI	Karmala	2020-21	Mar-21		14,947.00
574	Solapur	SBI	Malshiras	2019-20	Sep-19		1,32,359.00
575	Solapur	SBI	Malshiras	2020-21	Jan-21	420.00	
576	Solapur	SBI	Mangalwedha	2020-21	Mar-21		62,400.00
577	Solapur	SBI	Pandharpur	2020-21	Aug-20		2,53,176.24
578	Solapur	SBI	Sangola	2019-20	Jan-20	16,479.00	
579	Solapur	SBI	Sangola	2020-21	Jun-20		3,400.00
580	Solapur	SBI	Sangola	2020-21	Oct-20		479.00
581	Solapur	SBI	Sangola	2020-21	Feb-21	82,977.00	
582	Thane	SBI	Ambernath	2019-20	Feb-20	20,000.00	
583	Thana	SBI	Konkan Bhavan	2019-20	May-19	25,000.00	
584	Thane	SBI	Konkan Bhavan	2019-20	Sep-19	16,14,006.00	
585	Thane	SBI	Konkan Bhavan	2019-20	Oct-19	1,22,406.00	
586	Thane	SBI	Konkan Bhavan	2019-20	Nov-19	25000	
587	Thane	SBI	Konkan Bhavan	2019-20	Feb-20	9,650.00	
588	Thane	SBI	Konkan Bhavan	2020-21	Sep-20		9,55,682.00
589	Thane	SBI	Konkan Bhavan	2020-21	Oct-20	10,123.00	
590	Thane	SBI	Murbad	2018-19	Dec-18		1,25,403.00

591	Thane	SBI	Murbad	2020-21	Jun-20	45,540.00	
592	Thane	SBI	Shahapur	2019-20	Jun-19	60.00	
593	Vrtl Treasury	Vrtl Treasury	Vrtl Treasury	2020-21	Mar-21	1,01,57,30,456.00	
594	Wardha	SBI	Ashti (Wardha)	2019-20	Sep-19	800.00	
595	Wardha	SBI	Deoli	2020-21	Feb-21	350.00	
596	Wardha	SBI	Pulgaon	2018-19	Jan-19	1,86,887.00	
597	Wardha	SBI	Pulgaon	2018-19	Feb-19		1,74,215.00
598	Wardha	SBI	Pulgaon	2020-21	Jul-20	75,375.00	
599	Wardha	SBI	Samdurapur	2020-21	Feb-21	5,000.00	
600	Wardha	BOI	Seloo	2019-20	Feb-20		400.00
601	Wardha	SBI	Wardha	2019-20	Sep-19	16,000.00	
602	Wardha	SBI	Wardha	2019-20	Jan-20	2,49,150.00	
603	Washim	SBI	Karanja	2020-21	Feb-21	2,06,719.00	
604	Washim	SBI	Malegaon-Washim	2018-19	Jan-19		11,240.00
605	Washim	SBI	Malgaon-Washim	2017-18	Jan-18	4,900.00	
606	Washim	SBI	Manglurpir	2017-18	Jan-18	5,490.00	
607	Washim	SBI	Manglurpir	2018-19	Dec-18	31,875.00	
608	Washim	SBI	Manglurpir	2019-20	Oct-19		49,620.00
609	Washim	SBI	Manglurpir	2019-20	Dec-19		12,64,176.00
610	Washim	SBI	Manglurpir	2020-21	Aug-20	15,11,116.00	
611	Washim	SBI	Manglurpir	2020-21	Feb-21	100.00	
612	Washim	SBI	Manora	2020-21	May-20		44,050.00
613	Washim	SBI	Manora	2020-21	Aug-20		1,76,080.00
614	Washim	SBI	Manora	2020-21	Feb-21	500.00	
615	Washim	SBI	Risod	2019-20	Dec-19	25.00	
616	Yavatmal	SBI	Arni	2020-21	Oct-20		50.00
617	Yavatmal	SBI	Arni	2020-21	Jan-21		1,976.00
618	Yavatmal	SBI	Darwaha	2020-21	Feb-21		62,300.00
619	Yavatmal	SBI	Darwaha	2019-20	Oct-19	10,000.00	

620	Yavatmal	SBI	Ghatanji	2019-20	Oct-19		39,077.00
621	Yavatmal	SBI	Ghatanji	2019-20	Nov-19		49,240.00
622	Yavatmal	SBI	Ghatanji	2020-21	Nov-20		6,800.00
623	Yavatmal	SBI	Kalamb	2020-21	Feb-21	1,640.00	
624	Yavatmal	SBI	Kelapur-Pand	2020-21	Feb-21	3,25,945.00	
625	Yavatmal	SBI	Kelapur-Pand	2018-19	Apr-18	73,571.00	
626	Yavatmal	SBI	Kelapur-Pandhar	2018-19	Aug-18		79,28,736.00
627	Yavatmal	SBI	Kelapur-Pandhar	2019-20	Dec-19	68,21,116.00	
628	Yavatmal	SBI	Kelapur-Pandhark	2019-20	Jan-20	1,59,76,018.00	
629	Yavatmal	SBI	Mahagaon	2019-20	Sep-19		1,29,01,507.00
630	Yavatmal	SBI	Mahagaon	2019-20	Oct-19		2,86,24,432.00
631	Yavatmal	SBI	Mahagaon	2020-21	Jan-21		1,193.00
632	Yavatmal	SBI	Ner	2018-19	Dec-18	13,425.00	
633	Yavatmal	SBI	Ner	2019-20	Jan-20	21,071.00	
634	Yavatmal	SBI	Ner	2020-21	May-20	5,08,200.00	
635	Yavatmal	SBI	Ner	2020-21	Jul-20		301.00
636	Yavatmal	SBI	Ner	2020-21	Sep-20		200.00
637	Yavatmal	SBI	Ner	2020-21	Nov-20		9,870.00
638	Yavatmal	SBI	Ner	2020-21	Dec-20		500.00
639	Yavatmal	SBI	NER	2020-21	Feb-21		35,600.00
640	Yavatmal	SBI	Pusad	2020-21	Jan-21	25,000.00	
641	Yavatmal	SBI	Pusad	2020-21	Mar-21		2,83,534.00
642	Yavatmal	SBI	Ralegaon	2020-21	Feb-21	25.00	
643	Yavatmal	SBI	Ralegaon	2019-20	Jan-20	1,820.00	
644	Yavatmal	SBI	Ralegaon	2020-21	Dec-20	725.00	
645	Yavatmal	SBI	Relegaon	2019-20	Jul-19		500.00
646	Yavatmal	SBI	Umerkhed	2017-18	Mar-18	18,590.00	
647	Yavatmal	SBI	Umerkhed	2018-19	Dec-18		4,00,000.00
648	Yavatmal	SBI	Umerkhed	2019-20	May-19	14,06,134.00	
649	Yavatmal	SBI	Umerkhed	2019-20	Jun-19		11,24,499.00
650	Yavatmal	SBI	Umerkhed	2020-21	Jul-20		528.00
651	Yavatmal	SBI	Umerkhed	2020-21	Oct-20		12,190.00
652	Yavatmal	SBI	Wani	2018-19	Dec-18	17,78,863.00	

653	Yavatmal	SBI	Wani	2018-19	Jan-19		17,71,819.00
654	Yavatmal	SBI	Wani	2019-20	Sep-19	100.00	
655	Yavatmal	SBI	Wani	2020-21	May-20	2,000.00	
656	Yavatmal	SBI	Wani	2020-21	Feb-21	435.00	
657	Yavatmal	SBI	Yavatmal	2018-19	Dec-18		36.00
658	Yavatmal	SBI	Yavatmal	2018-19	Mar-19	600.00	
659	Yavatmal	SBI	Yavatmal	2019-20	Dec-19	2,868.00	
660	Yavatmal	SBI	Yavatmal	2019-20	Jan-20	600.00	
661	Yavatmal	SBI	Yavatmal	2019-20	Feb-20	1,600.00	
662	Yavatmal	SBI	Yavatmal	2020-21	Jun-20		5,36,208.00
663	Yavatmal	SBI	Yavatmal	2020-21	Jul-20	5,43,608.00	
664	Yavatmal	SBI	Yavatmal	2020-21	Aug-20		3,351.00
665	Yavatmal	BOM	Zari Jhamani	2020-21	Nov-20		67,10,166.00
666	Yavatmal	BOM	Zari Jhamani	2020-21	Dec-20		600.00
667	Yavatmal	BOM	Zari Jhamani	2020-21	Jan-21		9,870.00
668	Yavatmal	BOM	Zari Jhamani	2020-21	Mar-21		1,249.00
					TOTAL	2,47,38,96,862.01	1,21,41,31,878.99
					NET	1,25,97,64,983.02	

ANNEXURE – 7

(Refer Para 2.4)

**STATEMENT SHOWING DELAY IN SUBMISSION OF TREASURY ACCOUNTS DURING
THE YEAR 2020-21**

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	67	111
2.	Amravti	22	71
3.	Aurangabad	220	124
4.	Beed	185	170
5.	Bhandara	36	26
6.	Buldana	146	142
7.	Chandrapur	144	56
8.	Gadchiroli	159	67
9.	Gondia	67	14
10.	Hingoli	151	67
11.	Jalna	171	92
12.	Latur	110	75
13.	Nagpur	00	12
14.	Nanded	135	44
15.	Osmanabad	225	167
16.	Parbhani	135	25
17.	Wardha	151	37
18.	Washim	138	42
19.	Yavatmal	79	69
20.	Ratnagiri	115	101
21.	Dhule	136	122
22.	Nasik	141	127
23.	Satara	107	93
24.	Solapur	107	93
25.	Nandurbar	108	93
26.	Pune	111	96
27.	Sangli	130	116
28.	Ahmednagar	117	103
29.	Raigad	98	84
30.	Kolhapur	95	81
31.	Thana	115	111
32.	Sindhudurg	96	82
33.	Jalgaon	108	94
34.	Palghar	126	111
	Total	4051	2918

ANNEXURE –8

(Refer Para 2.5)

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

(*vouchers received from treasuries are submitted to the Railway Division for reimbursement.)

ANNEXURE – 9

(Refer Para 2.6)

**DIFFERENCES OUTSTANDING IN THE BROADSHEET OF TREASURY
CHEQUES & BILLS**

Sr. No.	Name of Treasury	Amount of Difference (₹)	Month & year		
1	Ahmednagar	6800	02/2008		
		(-)3203511	09/2008		
		2680	05/2009		
		50	06/2010		
		(-)22849	12/2011		
		(-)26457	12/2011		
		(-)57306	08/2015		
		(-)367693	06/2020		
		(-)46500	09/2020		
		(-)526311	10/2020		
		(-)52000	12/2020		
		40000	12/2020		
		(-)17146	12/2020		
		(-)11326	01/2021		
	Total	(-)4281571			
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	Kolhapur	(-)2251174	10/2019
(-)237986	10/2019				
(-)4200	10/2019				
	Total	(-)2493360			
4	Nandurbar	(-)15800	02/2019		
		(-)7630	11/2020		
		(-)17019216	11/2020		
	Total	(-)17042646			
5	Nasik	(-)178006	03/2012		
		(-)11185	08/2012		
		(-)4985	03/2013		
		255580	06/2013		
		(-)152392	10/2019		
		(-)4985	11/2020		
		(-)667000	01/2021		
		(-)17320	03/2021		
	Total	(-)770323			
6	Pune	(-)121488	03/2021		
7	Raigad/Alibag	190	09/2008		
		(-)27990	07/2010		
		23794	11/2011		
		(-)19663	11/2011		

Sr. No.	Name of Treasury	Amount of Difference (₹)	Month & year
		(-)2000	02/2015
		(-)47432	07/2017
		(-)40000	02/2020
	Total	(-)113101	
8	Sindhudurg	(-)39680681	07/2019
		(-)20237	07/2019
		(-)21681	07/2019
		(+) 41918	
	Total	(-)39680681	
9	Satara	(-)793773	12/2020
		(-)14000	12/2020
		(-)4050	12/2020
	Total	(-)811823	
10	Ratnagiri	1	01/2001
		(-)2997	05/2008
		(-)544844	10/2008
		(-)283179	03/2010
		(-)206162	03/2010
		(-)372727	03/2010
		18900	05/2010
		(-)24592	07/2010
	Total	(-)1415600	
11	Solapur	(-)80	06/2008
		17003	09/2009
		10634	03/2010
		(-)328654	04/2010
		(-)283215	06/2010
		(-)41422	09/2010
		(-)38400	09/2010
		(-)10800	09/2010
		(-)25712	11/2010
		(-)8258	10/2011
		4160	10/2011
		(-)10000	11/2011
		(-)243960	03/2012
		(-)166371	03/2012
		(-)5000	10/2020
	Total	(-)1130075	
12	Thane	(-)3	03/2019
		10399	08/2019
	Total	(-)10396	
	Sangli	(-)360	03/2019
	Grand Total	(-)54057645	

ANNEXURE –10

(Refer Para 2.7)

STATEMENT SHOWING NON-RECEIPT OF CERTIFICATES OF ACCEPTANCE OF CIVIL AND CRIMINAL COURT DEPOSITS HELD BY THE TREASURIES FROM THE DEPARTMENTAL OFFICERS AND SUBMISSION TO THE OFFICE OF THE PR. ACCOUNTANT GENERAL (A&E) AT THE END OF 2020-21

Sr. No.	Name of Treasury	No. of Certificates of acceptance due	No. of Certificates yet to be received
Pr. ACCOUNTANT GENERAL (A&E)-I, Mumbai			
1	Ahmednagar	46	41
2	Dhule	14	11
3	Jalgaon	40	34
4	Kolhapur	38	33
5	Nandurbar	20	17
6	Nasik	44	41
7	Palghar	20	18
8	Pune	52	51
9	Raigad	43	40
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	439
ACCOUNTANT GENERAL (A&E)-II, Nagpur			
16	Akola	62	06
17	Amravati	73	01
18	Aurangabad	72	07
19	Beed	57	01
20	Bhandara	55	00
21	Buldhana	76	17
22	Chandrapur	79	00
23	Gadchiroli	66	00
24	Gondia	49	00
25	Hingoli	31	10
26	Jalna	54	01
27	Latur	54	01
28	Nagpur	140	00
29	Nanded	95	05
30	Osmanabad	64	00
31	Parbhani	45	08
32	Wardha	59	00
33	Washim	39	04
34	Yavatmal	92	91
TOTAL		1262	152
GRAND TOTAL		1763	591

ANNEXURE –11

(Refer Para 2.8)

**DETAILS OF ± MEMOS OF STAMPS NOT RECEIVED FROM TREASURIES
ALONG WITH ACCOUNTS FOR THE YEAR 2020-21**

Sr. No.	Name of Treasury	Nature of stamps	Month for which Memos not received
PR.ACCOUNTANT GENERAL (A&E)-I, MUMBAI (A)			
1	Ahmednagar	0030	04/20 to 06/20, 10/20, 01/21 to 03/21
2	Dhule		04/20, 06/20,07/20,10/20,12/20
3	Jalgaon		04/20 to 08/20
4	Kolhapur		04/20 to 06/20,08/20,09/20,12/10,03/21
5	Nandurbar		04/20 to 07/20,09/20,10/20
6	Nashik		04/20 to 11/20
7	Sangli		01/21 to 03/21
8	Pune		04/20 to 06/20, 09/20
9	Thane		01/21
10	Palghar		04/20 to 07/20
11	Ratnagiri		04/20,05/20,08/20,01/21
12	Raigad		04/20 to 06/20, 08/20,09/20,11/20 to 03/21
13	Solapur		04/20,05/20,08/20,09/20
14	Satara		04/20 to 08/20, 11/20
15	Sidhudurg		04/20,05/20,07/20,08/20,10/20,01/21
ACCOUNTANT GENERAL (A&E)-II, NAGPUR (B)			
16	Akola		04/20, 05/20, 07/20, 08/20
17	Amravati		03/21
18	Aurangabad		-
19	Beed		-
20	Bhandara		07/20, 09/20, 10/20, 11/20, 12/20, 01/21, 02/21, 03/21
21	Buldhana		04/20, 11/20, 12/20, 01/21, 02/21, 03/21
22	Chandrapur		-
23	Gadchiroli		10/20
24	Gondia		-
25	Hingoli		-
26	Jalana		-
27	Latur		02/21
28	Nagpur		02/21, 03/21
29	Nanded		11/20, 12/20, 01/21, 02/21, 03.21
30	Osmanabad		--
31	Parbhani		03/21
32	Wardha		--
33	Washim		--
34	Yavatmal		08/20, 09/20, 10/20, 11/20, 12/20, 01/21, 02/21, 03/21

ANNEXURE – 12**(Refer Para 2.10)****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	Yavatmal	8729	Dy. Regional Transport Officer
2	Parbhani	8626	Dy. Regional Transport Officer
3	Nagpur	8857	Land Acquisition and Rehabilitation Authority
4		4591	Registrar Maharashtra Administrative Tribunal Nagpur
5	Gadchiroli	2537	Sub Divisional Officer, Ettapalli Gadchiroli
6	Buldhana	8117	A.L.T. Khamgaon
7		8307	Principal Late Durga Banmari D.Ed. College Lonar
8		8255	Dy. Conservator of Forest, Forest Divn. Buldana
9	Amravati	8497	Warden Govt. Hostel for B.C. Girls Camp Amravati
10	Nanded	8269	Civil Judge Sr. Dn, Ex. Off. W.C. Billoli
11	Aurangabad	9281	Adhyaskha, Maharashtra Rajya, Waft. Judge, Aurangabad.
12	PAO	1585901053	Government Pleader, High Court, Original Side Mumbai

ANNEXURE – 13

(Refer Para 2.10)

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

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.		1201000450	Commissioner of Police Thane (P.A. to Co)	2,06,468	
3.	Raigad	1309008576	Asstt. Commissioner of Labour, Panvel	90,493	
4.		1313008607	H.M.G.T.H.S Shriwardhan, Alibag	1,26,637	
5.	Palghar	1601005607	Warden St BC Boys Hostel Palghar	3,280	
6.		1601007113	Warden Govt BC Girls Hostel	22,760	
7.		1601008537	Warden BC Girls Hostel, Palghar	1,760	
8.		1602005607	Warden Dr. B.R. Ambedkar Govt BC Boys Host	35,576	
9.		1602008545	Rural Hospital Virar Old Palghar	33,038	
10.		1603005607	Warden St/BC Boys Hostel Jawhar	14,870	
11.		1603005623	Warden Govt. BC Gorls Hostel Kasa	27,020	
12.		1603007111	Warden Govt. Hostel for BC/ST Girls	7,080	
13.		1603007117	Warden Govt Hostel for ST Boys Agar	2,580	
14.		1603008544	Cottage Hospital Old Dahanu Palghar	93,197	
15.		1603017109	Warden Govt. ST Boys Hostel Kasa	650	
16.		1604002047	H M Govt. Tech. High School Talasari	7,225	
17.		1604008539	Warden BC Boys Hostel Talasari	2,620	
18.		1605001043	SLAO WS and SP Jawhar	47,894	
19.		1605001047	Tah (S.S.Y) Adtl. Collector Hq Jawhar	5,15,509	
20.		1605007138	Proj. Officer I T D P Jawhar	5,20,000	
21.		1605008532	Warden ST/BC Boys Hostel Jawhar	27,330	
22.		1605008533	Warden ST Girls Hostel Jawhar	4,488	
23.		1605008534	Warden BC Boys Hostel Jawhar	3,870	
24.		1607005607	Warden ST/ BC Boys Hostel Mokhada	22,620	
25.		1607008103	F.C.W.P. Mokhada	39,785	
26.		Pune	2201000825	Dy. Dir. of Land Records Pune Region Pune	625
27.			2201001108	Conservator of Forest (Wild Life) Pune	1,68,99,512
28.			2201001653	Divsnl. Joint Director of Agril. Pune	9,19,165
29.			2201001839	Prin. Govt. Urdu. Jr. College of Edu	1,91,133
30.	2201001844		Prin Govt Urdu Jr. Col Of Edu	1,97,457	
31.	2201002236		C.F. & Silivic. Pune	3,51,482	
32.	2201002320		Dir. Of Town Planing Mah. State Pune	12,62,911	
33.	2201002354		Jt. Dir. Health Malarai Hatti Jaliyany Pune	2,30,648	
34.	2201003540		Asst Sperd Eng. Elec. Reg. Elec. Cir. Pune	6,150	
35.	2201008153		Prin. S G K Arts & Comm & Science	1,87,152	
36.	2201008161		Prin. Marathwada Mitra Mandal's	6,67,549	
37.	2201008163		Associated Dean College of Agriculture	2,93,761	
38.	2201008187		Prin. M. Gandhi Adhyapak Vidyalaya	74,241	
39.	2201008198		Prin. Dist. Inst of Edu & Training	10,46,204	
40.	220100854		Principal Vidhyabhavan College of Commerce	22,700	
41.	2201008293		Prin B V college of Engineering for girls	2,12,701	
42.	2201008325		Prin of Jain Pharmacy college chinchawad	1,30,225	
43.	2201008326		Prin DY Patil homeopathy medical college & hospital	2,76,130	
44.	2201008330		Prin.Martand Bhairav Adhyapak vidyalay	1,08,125	
45.	2201008341		Prin. Modern Edu. Soc. College of engineering.	71,387	
46.	2201008345		Pr. Mah. Inst. of printing technology pune	26,670	
47.	2201008360		Prin. Spayasar mem. College of Education	25,000	

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)
48.		2201008363	Prin. Dr D Y Patil Education Sanstha	3,816
49.		2201008375	Prin. Vadgao Sinhgad College of Pharmacy	4,93,250
50.		2201008376	Prin. Singh College of Pharmacy Pune	7,85,354
51.		2201008384	Abhi Edu Society college of Education Pune	1,66,191
52.		2201008391	Prin. Genba S Moze college of engineering Balewadi	1,77,718
53.		2201008395	Prin. K Navale Inst. of education Beed	610
54.		2201008406	Dr. Shivaji Maratha Inst. of Management & Research	5,66,150
55.		2201008413	Prin. College of Education Kondhwa	70,348
56.		2201008414	Prin .Jamila Arif Fajlani Urdu college of Education	27,280
57.		2201008429	Prin. Rajgad Dnyapeeth Adhyapak	24,078
58.		2201008462	Prin P D Dhankude Adhyapak Mahavid	1,36,231
59.		2201008472	Dir.Prin. N G Naralkar Inst. of career	1,64,578
60.		2201008481	Prin. Smt.Sudhatai Mandik college.Pune	764
61.		2201008489	Prin.Metro Inst. of H M and Cater ,Technology.	5,00,720
62.		2201008533	Commr. Apang Kalyan Maharashtra Pune	76,28,957
63.		2201008604	Pr. Sharad Adhaypak Vidyalay Pune	12,81,383
64.		2201008616	Prin. Inst. of Pharmacy Pune	58,000
65.		2201008623	Pr. College of science, commerce & Infm.Tech. Pune	72,207
66.		2201008647	Hms Mhpcph School H.S for Girls Huzurpaga	59,230
67.		2201008661	Pr. Annasaheb Awate college of Engineering Pune	4,67,560
68.		2201008716	Pr. Shri Jain Vidya AdhyapakVidyalay D.Ed Pune	71,458
69.		2201008725	Pr. Vikas D Ed college Narhe Pune	39,120
70.		2201008729	Pr. College of Computer Science. & Busi. Admn.Pune	1,10,240
71.		2201008743	Pr. S H Jain V P Mandal college of Edu.Pune	3,50,980
72.		2201008748	Pr. Bhalchandra Institute of Pharmacy Pune	15,60,430
73.		2201008766	Headmaster S Maratha Jijamata Mulinche HS Pune	51,870
74.		2201008780	Shri Shivaji Maratha HS & Jr.college Pune	1,08,775
75.		2201008797	Prin BS D Trust Ayurved Mahavidyalay Pune	1,122
76.		2201008799	Prin.P D Dhankude Ahdy.Vidyalay Baner	1,12,470
77.		2201008810	Prin.Genba Sopanrao Moze Inst.of Tech.Pune	59,390
78.		2201008828	Pratiba Inst.of Busi.Mang.MIDC Pune	256
79.		2201008829	Pratiba Coll.college of Comm. & Comp.StudiesPune	954
80.		2201008837	Dir.Data Systems Res. Foun. Khardi Pune	6,300
81.		2201008841	HM Netaji Subashch.Bose Vidy.Yerawada	3,67,180
82.		2201008866	Dir.Novel Inst.of Mang.Studies Pune	72,605
83.		2201008873	Apex Inst.of Mang. & Res. Atur Pune	780
84.		2201008900	Dir.Merc Inst.of Mang.Bhukum Pune	71,850
85.		2201008901	Dir.D Y Patil Centre for Mang. & Res. Chik Pune	7,545
86.		2201008907	Pr. Kannada Sangha Pune college of Comm.Pune	53,320
87.		2201008929	Gendibai T Chopda High School & Jr College	2,550
88.		2201008951	Pr. Dnyanvardhini Pra. Arts, Com, Sci. Chik Pune	11,455
89.		2201008954	Pr. Genba S Moze college of Pharmacy Waghhol Pune	1,14,060
90.		2201008969	Lilawati Com. Comp. Studies Warge Malwadi Pune	2,010
91.		2201009024	Pr. Mit Sant Dnyaneshwar Ded Mahavidyaya Pune	41,610
92.		2201009061	Pr. Savitribai Phule Jr & High School Pune	10,000
93.		2201017109	Warden Govt. St Boys Hostel Hadpsar Pune	14,850
94.		2202000251	Upvibhagya Adikari Junner Ambegaon Pune	15,40,30,284
95.		2202008537	Gruhpal Adiwasi Shaskiya Vastigruh Hinol Pune	7,550
96.		2202008740	Prin.Shivaji A Patil Adhy.Vidy.Landewadi Pune	20
97.		2202008798	J M Shaikh Adhyapak Vidyalaya Manchar Pune	33,600
98.		2205008310	Pri. Sidheshwar S&H-S. Deulgaon pune	200
99.		2207005623	Warden Govt. B C & E B C Girls Pune	16,410
100.		2207008536	Gruhpal Adivasi Sashkiya Vastigruh Otur Pune	8,140
101.		2211007109	Warden S T Boys Hostel	25,550

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)
102.		2212008431	Prin.Vidyadham Arts Sci Comm. College Shikra	138
103.		2215002016	Prin. I T I Mawal Pune	1,19,390
104.		2202005608	Warden Scheduled Tribes Girls, Ambegaon	16,375
105.		2203005607	Warden Govt. B.C Boys Hostel, Baramati	9,570
106.		2201008146	Prin. Sanghvi Kesari College, Chinchwad	7,09,559
107.		2201008177	Prin. Swami Vivekanand V M&Jr Coll, Dapodi	3,93,244
108.		2205000576	Commndt S R P F Gr V, Daund	1,00,001
109.		2207005607	Warden Tribal Girls Hostel Junner	9,830
110.		2201005673	Warden ST Girls Hostel, Manchar	14,970
111.		2201001821	Director of Education M.S.Pune	8,58,485
112.		2201002205	Jt Dir of Higher Education, Pune	31,24,852
113.		2201002100	Prin. Govt Polytechnic, Pune	7,42,289
114.		2201008182	Prin. Bharti Vidyapeethsocialsci Inst,Pune	84,020
115.		2201000978	Spl Land Acqun Officer No 3, Pune	7,42,02,467
116.		2201005511	Dir of Sports & Youth Services, Pune	2,41,811
117.		2201005641	Warden Govt B.C Boys Hostel, Pune	23,250
118.		2211005623	Warden Govt. B.C.& E.B.C Girls Hostel	14,040
119.		2201005607	Warden Govt B C Boys Hostel, Saswad	17,696
120.		2201008213	Prin. Prerana Mv Thukaramgular Mv,Thergaon	11,86,224
121.		2201008160	Prin. Dr Ambedkar Coll. Of Arts & Commerce	20,05,065
122.		2201005640	House Master Govt B C Boys Hostel, Yeraw	20,730
123.	Satara	2303008508	Prin. Govt. Engg. college Karad (Ngm)	91,08,434
124.		2301004821	Assistant Commissioner of Labour, Satara	3,000
125.	Sangli	2401002191	Prin. Dist. Inst.of Training Sangli	2,53,635
126.	Solapur	2501008410	S,L,A,O,No, 3 Solapur	2,58,31,565
127.		2501008639	Govt. Dist. Library Solapur	22,700
128.		2602008525	A.L.T. Ajara	5,14,750
129.	Nasik	5107008170	B C / E B C Girls Hostel, Malegaon	1,100
130.	Jalgaon	5301008069	B C Girls Hostel Jalgaon	21,225
131.	PAO	6184082007	Chief Translator & Interpreter, High Court, Bombay	1653610
132.		6184048005	Directorate Cultural Affairs A/C Sir C.J.	718612
133.		6184077005	Judge 1st Co-Op Court, Bombay	5663570
134.		6184078006	Judge 2nd Co-Op. Court, Bombay	4655363
135.		6184080005	Judge 4th Court, Bombay	6331900
136.		6184289000	President, M.S.C. Apellate Court, Bombay	1373370
137.		6184516007	The Dy.Director (Finance & Accounts)Maharashtra State Lottery	-19501
			(A)Total	2,46,43,277
138.	Akola	947	S.D.O. & L.A.O. Akola	36,65,743
139.		2522	M.S. Distt. Hospital For Women Akola	9,86,391
140.		4821	Asstt. Commissioner Of Labour, Akola	10,86,917
141.		956	Tahsildar Alt.Balapur,	2,15,346
142.		2537	M.S.R.H. Cl-1 Balapur	35,37,593
143.		2047	H.M. Govt. Tech. H.S. Murtizapur	22,537
144.		2524	M.S.R.H. Murtizapur	63,04,084
145.	Amravati	2469	M.S. Govt. G.G.R.T.B. Hosp. Amravati	1,53,66,740
146.		8077	Civil Surgeon Amravati	78,000
147.		8078	M.S. Distt. Hosp. For Women Amravati	27,62,227
148.		8251	M.S.R.H. Chandur Railway	50,92,739
149.		2537	Supdt. Rural Hosp. Daryapur	23,56,559
150.		5650	Warden Govt. B.C.Boys Hostel Dharni	10,650
151.		8256	M.S.R.H. Anjangaon Surji	45,58,633
152.		8262	M.S.R.H. Chandur Bazar	39,78,330

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)	
153.	Aurangabad	5607	Warden Dr. B.R. Ambedkar B.C. Hostel Nandgaon Khurd	10,160	
154.		8254	M.S.R.H. Teosa	19,76,467	
155.		5623	Warden Govt. Tribal Boys Hostel Chikaldhara	17,010	
156.		8031	Spl. L.A.O. Krishnavally A'bad	4,53,37,966	
157.		8035	Supdt. A'bad central prison	4,23,21,196	
158.		8038	Collector A'bad	5,59,33,296	
159.		9023	Judge Labour court A'bad	12,53,543.44	
160.		9099	Dy. Conservator of forest A'bad	10,149	
161.		9031	M.S.R.H. Soegaon	18,16,014	
162.		9066	M.S.R.H. Gangapur	1,04,17,429	
163.		9005	M.S.R.H. Sillod	47,79,750	
164.		8059	Tahsildar ALT Vaijapur	4,67,051	
165.		9048	Warden Govt. B.C. Girls hostel	16,850	
166.		8067	Tahsildar Kannad Endo.	6,30,339	
167.		9051	M.S.R.H. Pishore	31,15,700	
168.		9032	M.S.R.H. Khultabad	24,32,103	
169.		9270	R.T.O. A'bad	9,24,166	
170.		Beed	8074	Civil Surgeon D.H. Beed	1,52,90,316
171.			8354	Dy. Regional Transport Officer Beed	5,00,000
172.	8103		M.S.R.H. Dharur	55,76,554	
173.	Bhandara	8119	H.M. Govt. Tech. High School Bhandara	35,859	
174.		8182	Medical Supdt. Cl.1 S.D. hospital Sakoli	18,73,362	
175.		8184	Warden, Govt. S.T. Boys Hostel Sakoli	13,925	
176.		8402	Warden, Govt. S.T. Girls Hostel Sakoli	8,080	
177.		8252	Warden Govt. S.T. Boys Hostel Tumsar	15,420	
178.		8502	M.S.R.H. Sihora	22,93,892	
179.		8509	Prin. I.T.I. Tumsar	18,26,269	
180.		8265	Medical Officer Rural Hospital Lakhandur	37,76,448	
181.		8601	Prin. I.T.I. Lakhandur	7,45,008	
182.		8279	M.S.R.H. Mohadi	36,56,021	
183.		8305	Medical Supdt. Pauni	49,33,008	
184.		8385	Prin. I.T.I. Lakhani	8,19,975	
185.		8295	Prin. I.T.I. Pauni	9,72,048	
186.	Buldhana	8103	Civil Surgeon Buldana	240,87,709	
187.		8194	M.S.R.H. Dhad	17,30,754	
188.		8255	D.C. of F.B. Forest Divn. Buldana	0	
189.		8189	M.S.R.H. Chikali	57,60,981	
190.		8191	M.S.R.H. D.Mahi	14,26,583	
191.		8224	M.S.R.H. D.Raja	20,98,252	
192.		8193	M.S.R.H. Lakhawada	16,67,093	
193.		8172	M.S.R.H. Mehkar	19,04,414	
194.		8190	M.S.R.H. Bibi	26,94,622	
195.		8225	M.S.R.H. Lonar	17,12,523	
196.		8195	M.S.R.H. Motala	24,07,849	
197.		8128	M.S.R.H. Saibai Medical Hospital Shegaon	51,37,575	
198.		8196	M.S.R.H. Sindkhed Raja	31,95,118	
199.		Chandrapur	2460	Civil Surgeon (Admn. Officer) General Hospital, Chandrapur	60,69,205
200.	2016		Pri. I.T.I. Nagbhid	2,29,866	
201.	2537		M.S.R.H. Nagbhid	14,90,326	
202.	7109		Warden Govt. tribal Boys Hostels Nagbhid	3,410	
203.	2100		Principal, Govt. Polytechnic Bramhapuri	2,17,66,493	
204.	2537		M.S.R.H. Bramhapuri	61,94,880	

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)	
205.		2537	M.S.R.H. Sindewahi	38,31,239	
206.		2047	H.M. Govt. Tech. High School, Rajura	5,82,727	
207.		2537	M.S.R.H. rajura	55,25,733	
208.		2016	Principal. I.T.I. Mul	5,81,934	
209.		2561	M.S.R.H. Mul	32,07,307	
210.		2537	M.S.R.H. Gondpipri	26,57,658	
211.		2561	M.S.R.H. Warora	53,20,848	
212.		2016	Pri. I.T.I. Bhadrawati	7,63,736	
213.		2537	M.S.R.H. Bhadrawati	47,36,736	
214.		2047	H.M. Govt. Tech. High School, Chimur	6,431	
215.		2537	M.S.R.H. Chimur	31,64,747	
216.		7112	Warden Govt. B.C. Boys Hostel, Chimur	3,770	
217.		2537	M.S.R.H. Ballarpur	52,37,941	
218.		Gadchiroli	947	Sub Divisional Officer, Aheri	6,74,203
219.			2537	M.S.R.H. Sironcha	23,97,608
220.			2537	M.S.R.H. Armori	34,86,747
221.			2537	M.S.R.H. Ashti	33,53,134
222.			2537	M.S.R.H. Dharora	21,10,275
223.			2537	M.S.R.H. cl-I Etapalli	9,73,680
224.			17203	Project. Officer Govt. Tribal I.T.I. Jambiya, Etapalli	1,61,847
225.			2016	Pri. I.T.I. Kurkheda	7,63,370
226.	17203		Post Basic Ashram School, Ramgad	43,060	
227.	2537		M.S.R.H. Cl-I Mulchera	16,83,571	
228.	2537		M.S.R.H. Korchi	14,88,141	
229.	2537		M.S.R.H. Bhamragad	10,15,335	
230.	947		Sub Divisional Officer Desiganj (Wadsa)	8,986	
231.	Gondia	8135	Civil Surgeon Govt. Hospital Gondia	1,60,20,674	
232.		8201	S.D.O. & L.A.O. Gondia	15,12,28,135	
233.		8268	Supdt. Medical Officer Rural Hospital Amgoan	32,81,795	
234.		8311	Pri. I.T.I. Amgoan	9,14,601	
235.		8197	M.S.R.H. Arjun Morgaon	31,51,966	
236.		8200	M.S.R.H. Navegaon	16,15,877	
237.		8361	Pri. I.T.I. Arjuni Morgoan	14,44,624	
238.		8156	Warden Govt. B.C. Girls Hostel Deori	12,266	
239.		8198	M.S.R.H. Chichgoan	11,95,783	
240.		8207	M.S.R.H. Deori	17,81,970	
241.		8269	M.S.R.H. Goregaon	17,38,595	
242.		8338	Pri. I.T.I. Goregaon	11,63,733	
243.		8208	M.S.R.H. Salekasa	17,62,017	
244.		8189	M.S.R.H. Tirora	21,76,023	
245.		368	S.D.O. & L.A.O. Tirora	9,55,33,909	
246.		8262	M.S.R.H. Sadak Arjuni	16,89,909	
247.		8324	Pri. I.T.I. sadak Arjuni	6,92,874	
248.		8369	Sub Div. Officer & Land Acqui. Officer Arjuni Mor	500	
249.	Hingoli	8602	Civil Surgeon Hingoli	1,12,19,814	
250.		8603	M.S.R.H. Basmath	23,70,410	
251.		8604	M.S.R.H. Kalamnuri	34,70,455	
252.		8664	Sub. Div. Officer S.L.A.O. Kalamnuri	8,24,65,816	
253.		8618	M.S.R.H. Aundha	2,87,0450	
254.		8660	Dy. R.T.O. Hingoli	2,79,980	
255.	Jalna	8079	Pri. I.T.I. Ambbad	15,99,873	
256.		8113	M.S.R.H. Ambbad	12,22,197	
257.		8077	H.M. Govt. Tech. H.S. Partoor	53,831	
258.		8086	Pri. I.T.I. Partoor	7,81,370	

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)	
259.		8134	M.S.R.H. Partoor	19,09,068	
260.		8114	M.S.R.H. Mantha	17,80,141	
261.		8085	Pri. I.T.I. Badnapur	7,37,997	
262.		8076	H.M. Govt. Tech. H.S. Jalna	2,12,786	
263.		8101	Spl. Officer M.I.W. Jalna	37,03,6,767	
264.		8118	Distt. Civil Surgeon Gen. hospital Jalna	49,05,991	
265.		8147	Medical Officer Ner	2,44,336	
266.	Latur	8347	M.S.R.H. Murud	32,700	
267.		8525	Librarian CI-B govt. Lib. Latur	12,24,735	
268.		8529	Dy. R.T.O. Latur	69,18,675	
269.		8347	M.S.R.H. Aehmedpur	32,700	
270.		8282	M.S.R.H. Killari Ausa	12,24,735	
271.		8347	M.S.R.H. Ausa	75,25,898	
272.		8347	M.S.R.H. Chakur	34,86,741	
273.		8283	M.S.R.H. Kasar sirsi	65,45,933	
274.		8347	M.S.R.H. Udgir	47,35,012	
275.		8283	M.S.R.H. Murud	30,08,763	
276.		8347	Librarian CI-B govt. Lib. Latur	68,70,161	
277.		Nagpur	476	Central Prison Nagpur	3,94,240
278.			1541	Judge Co-op Court Nagpur	1,79,42,071
279.	4452		Govt. Pleader High Court Nagpur	11,58,580.13	
280.	4591		Registrar Maharashtra Admin. Tribunal Nagpur	0	
281.	4821		Asstt. Comm. Of Labour Nagpur	21,27,646	
282.	8506		Supdt. Central Prison (Indur.) NGP	25,32,000	
283.	2537		M.S.R.H. Kamptee	38,43,186	
284.	2537		M.S.R.H. Katol	35,94,958	
285.	2047		H.M. Tech. H.S. Central Ramtek	99,970	
286.	2513		M.S.R.H. Deolapar	15,85,826	
287.	7203		Proj. Officer Govt. Tribunal I.T.I. Belda Ramtek	1,33,873	
288.	2063		H.M. Govt. Technical H.S. Barshitakli Saoner	1,550	
289.	2537		M.S.R.H. Umrer	57,90,581	
290.	2537		M.S.R.H. Hingna	42,16,304	
291.	2016		Pri. I.T.I. Kalmeshawar	23,16,908	
292.	2537		M.S.R.H. Kuhi	48,82,958	
293.	2016		Pri. I.T.I. Parseoni	6,43,491	
294.	Nanded		8083	C.J. (W.C.) Nanded	87,95,234
295.			8101	Asstt. Commr. Of Labour Nanded	1,63,17,124
296.			8124	Judge Co-Op court Nadned	62,35,727
297.		8139	M.S.R.H. Barad	26,14,275	
298.		8417	Collector & Prest. S. {ks= ekgqjxM Deve. Proj. Nanded	1,14,16,014	
299.		8123	M.S.R.H. Bhokar	39,79,842	
300.		8136	M.S.R.H. Billoli	40,70,640	
301.		8269	C.J.Sr. Dn. Ex.O. W.C. Billoli	0	
302.		8107	H.M. Govt. tech. H.S. Degloor	6,56,634	
303.		8129	M.S.R.H. Degloor	27,82,602	
304.		8116	M.S.R.H. Hadgaon	35,13,464	
305.		8135	M.S.R.H. Kandhar	55,20,217	
306.		8137	M.S.R.H. Mandvi	13,52,660	
307.		8130	M.S.R.H. Mukhed	50,55,780	
308.		8439	Pri. I.T.I. Mukhed	3,37,603	
309.		8117	M.S.R.H. Loha	46,03,857	

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)
310.		8138	M.S.R.H. Nayegaon	68,46,914
311.		8121	M.S.R.H. Dharmabaad	43,68,505
312.		8122	M.S.R.H. Mahur	33,13,728
313.		8133	M.S.R.H. Umri	28,33,467
314.		10956	Tehsildar Ardhapur	1,93,000
315.	Osmanabad	8091	Civil Surgeon P. R.Fund, Osmanabad	2,62,70,316
316.		8120	M.S.R.H. Ter Osmanabad	27,12,232
317.		8129	H.M. Govt. tech. H.S. Osmanabad	6,29,996
318.		8309	A.R.T.O. Osmanabad	9,400
319.		8312	Lib'n govt. distt. Jal swarajya Z.P. Osmanabad	85,300
320.		8113	M.S.R.H. Bhoom	46,71,885
321.		8151	Pri. I.T.I. Bhoom	6,95,964
322.		8106	M.S.R.H. Paranda	10,59,260
323.		8268	Pri. I.T.I. Paranda	5,45,222
324.		8105	M.S.R.H. Tuljapur	57,14,753
325.		8107	M.S.R.H. Omerga	41,40,610
326.		8109	M.S.R.H. Murum	26,91,451
327.		8108	M.S.R.H. Washi	52,82,218
328.		Parbhani	8514	Civil Surgeon Parbhani
329.	8605		Dy. Consumer of forest Parbhani	1,08,922
330.	8616		Collector Parbhani	1,60,227
331.	8576		M.S.R.H. Gangakhed	46,42,021
332.	8580		M.S.R.H. Bori	167,0,898
333.	8582		M.S.R.H. Jintur	16,98,991
334.	8588		M.S.R.H. Palam	14,79,239
335.	8589		M.S.R.H. Pathri	25,55,280
336.	8575		M.S.R.H. Sailu	14,30,821
337.	8590		M.S.R.H. Pruna	20,02,000
338.	8587	M.S.R.H. Manvath	27,89,181	
339.	Wardha	2460	Civil Surgeon G.H. Wardha	1,58,21,755
340.		947	Sub. Divl. Officer Arvi	2,76,29,165
341.		2537	M.S.R.H. Arvi	31,13,509
342.		2488	M.S. Cottage Hosp. Hingnaghat	51,07,664
343.		2537	M.S.R.H. Wadner	24,97,081
344.		2537	M.S.R.H. Bhidi	2,41,686
345.		2537	M.S.R.H. Karanja	42,22,273
346.		2537	M.S.R.H. Samundrapur	45,91,014
347.		2537	M.S.R.H. Seloo	70,56,443
348.	Washim	345	Dy. Regional Transport Officer Washim	98,720
349.		2016	Principal I.T.I. Washim	40,83,318
350.		2460	Civil Surgeon Gr. I G. Hospital Washim	1,60,74,766
351.		2537	M.O.R.H. Risod	29,89,552
352.		2537	M.S.R.H. Manora	28,54,428
353.		2047	H.M. Tech H.S. Mangrulpir	80,827
354.		2047	H.M. Tech H.S. Karnja	1,98,688
355.		2537	M.S.R.H. Karnja	30,53,611
356.	Yavatmal	362	O.S. & P.A.Suptd. of Police Yavatmal	1,54,705
357.		4190	Spl.L.A.O. Minor Irr.works I Yavatmal	74,22,890
358.		930	Collector Yavatmal	10,00,995
359.		8279	Dy. R.T.O. Yavatmal	0
360.		8526	Comm. for work comp. C.J. Sr. Div. Yavatmal	16,76,127
361.		2537	M.S.R.H. Arni	41,59,890
362.		2367	M.S.R.H. Lohi	22,63,617

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)
363		2537	M.S.R.H. Darwha	36,61,249
364		8583	Tehsildar Darwha	7,804
365		2844	M.S.Cottage Hospital Kelapur	2,46,92,673
366		2537	M.S.R.H. Pusad	18,05,540
367		4204	Spl. L.A.O. LPP Pusad	26,88,049
368		2537	M.S.R.H. Wani	46,93,424
369		2537	M.S.R.H. Babhulgaon	45,12,339
370		2537	M.S.R.H. Digras	40,58,156
371		2537	M.S.R.H. Gatanji	30,67,954
372		2537	M.S.R.H. Kalam	34,60,015
373		2537	M.S.R.H. Maregaon	24,99,106
374		2537	M.S.R.H. Mahagaon	24,91,642
375		2537	M.S.R.H. Ner	23,29,743
376		2537	M.S.R.H. Ralegaon	46,13,423
377		4205	Special Land Acqui. Officer Ralegaon	2,34,87,383
			(B)Total Nagpur	1,29,29,73,584
			Total	1,60,77,39,307

ANNEXURE –14

(Refer Para 2.11 and 2.12)

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

Sr. No.	Name of Treasury	2015-16 IR/Para	2016-17 IR/Para	2017-18 IR/Para	2018-19 IR/Para	2019-20 IR/Para	Total
1	Thane	--	--	--	01-21		01-21
2	Nasik	--	--	--	01-15		01-15
3	Raigad	--	01-01	01-02	01-26		03-29
4	Ratnagiri			01-01	01-09		02-10
5	Sangli	--	01-04	01-04	01-26	No inspection done	03-34
6	Ahmednagar	--	01-01	01-03	01-13		03-17
7	Jalgaon	--	01-04	01-01	01-10		03-15
8	Satara	--	--	--	01-06		01-06
9	Dhule	--	01-02	01-02	01-15		03-19
10	Nandurbar	01-01	01-01	--	01-05		03-07
11	Pune	--	--	01-05	01-06		02-11
12	Solapur	--	01-01	01-02	01-20		03-23
13	Sindhudurg	--	--	01-01	01-05		02-06
14	Kolhapur	--	01-01	-02	01-03		03-06
15	Palghar	--	01-07	01-04	01-14		03-25
16	DAT, Mumbai	01-01	01-02	01-10	01-11		04-24
17	Jt. DAT Pune	01-01		01-01	01-15		03-17
18	Jt. DAT Nasik		01-01	01-01	01-08		03-10
19	Jt. DAT Konkan Bhavan				01-09		01-09
20	PAO	01-01	--	--	01-14		02-15
TOTAL		04-04	11-25	14-39	20-251		49-319*
*7 IRs and 16 Paras cleared, and balance 42 IRs and 203 Paras are outstanding.							
21	Nagpur	--	01-01		1-03	01-17	03-21
22	Bhandara	--	--	--	1-01	01-15	02-16
23	Wardha	--	--	--	1-01	01-13	02-14
24	Amravati	--	--	--		01-16	01-16
25	Akola	--	--		1-01	01-20	02-21
26	Washim	--	--			01-18	01-18
27	Yavatmal	--	--			01-20	01-20
28	Gondia	--		01-01		01-16	02-17
29	Chandrapur	--	--	01-01		01-16	02-17
30	Buldhana	--	--	01-02	1-06		02-08
31	Gadchroli	--	--		1-12		01-12
32	Nanded	--	--	--	1-13		01-13
33	Aurangabad	--		--	1-18		01-18
34	Latur	--			1-09		01-09
35	Beed	--	--	01-01	1-16		02-17
36	Osmanabad	--	01-02	01-02	1-17		03-21
37	Jalna	--		01-12	1-12		02-24
38	Parbhani	--	01-01	01-04	1-23		03-28
39	Hingoli	--	--	01-02	1-14		02-16
TOTAL			03-04	08-25	14-146	09-151	34-326
*4 IRs and 133 paras cleared, and balance 30 IRs and 193 paras are outstanding.							
GRAND TOTAL		04-04	14-29	22-64	34-397	09-151	83-645

**ANNEXURE –15
(Refer Para 2.13)**

BLOCKING OF GOVERNMENT FUND IN PERSONAL DEPOSIT/PERSONAL LEDGER ACCOUNTS.

Sr. No.	Name of DDOs	Personal Deposit/ Personal Ledger Account No.	Amount (₹)
1	Sub-Divisional Officer and Special Land Acquisition Officer, Umrer., Nagpur	947	487816486
2	Special Land Acquisition Officer, (General) Chandrapur.	976	62505966
3	Sub-Divisional Officer, Bramhapuri, Chandrapur	947	205062421
4	Sub-Divisional Officer, Rajura, Chandrapur	947	79437079
5	Sub-Divisional Officer, Mul, Chandrapur	251	160887149
6	Sub-Divisional Officer, Gondpipri, Chandrapur.	251	155074182
7	Sub-Divisional Officer, Chimur, Chandrapur	251	710804606
8	Sub Divisional Officer, Yavatmal	947	494420
9	Special Land Acquisition Officer, B.Z. Yavatmal	1019	363693493
10	Sub Divisional Officer/Special Land Acquisition Officer, Yavatmal	8516	24805913
11	Sub Divisional Officer/Special Land Acquisition Officer, Darwha, Yavatmal	8517	146472812
12	Special Land Acquisition Officer, LPP, Pusad, Yavatmal	4204	125263901
13	Sub Divisional Officer/Special Land Acquisition Officer, Pusad, Yavatmal	8519	61548478
14	Special Land Acquisition Officer, Bembla Project, Yavatmal	263	99980570
15	Special Land Acquisition Officer, RP, ZillaParisad, Yavatmal	3484	680788453
16	Sub Divisional Officer/Special Land Acquisition Officer, Wani, Yavatmal	8520	5366484
17	Special Land Acquisition Officer, Minor Irrigation Work, Yavatmal-1, Yavatmal	4190	7422890
18	Special Land Acquisition Officer, Minor Irrigation Work, Yavatmal-2, Yavatmal	4233	54388338
19	Special Land Acquisition Officer, Ralegaon, Yavatmal	4205	11420331
20	Sub-Divisional Officer, Karanja, Washim	0947	11109261
21	Sub-Divisional Officer, Mangrulpir, Washim	0947	213210637
22	Sub-Divisional Officer / Special Land Acquisition Officer, Washim	1947	256513122
23	Special Land Acquisition Officer No.1, Washim	976	62267325

24	Special Land Acquisition Officer No.2, Washim	977	41609408
25	Regional Transport Office, Washim.	345	98720
26	Sub Divisional Officer, Tirora, Gondia	8368	95533909
27	Sub Divisional Officer and Special Land Acquisition Officer, Gondia	8201	151228135
28	Deputy Collector, and Special Land Acquisition Officer No.3, Gondia	8202	67653685
29	Sub Divisional Officer and Special Land Acquisition Officer, Deori, Gondia	8204	6785346
30	Sub-Divisional Officer, Wardha	947	6416009
31	Special Land Acquisition Officer, (General), Wardha	976	90274403
32	Special Land Acquisition Officer, (MIW), Wardha	4190	153179647
33	Special Land Acquisition Officer, Vidarbha Irrigation, Wardha	4224	195963458
34	Special Land Acquisition Officer, Upper Wardha Project, Wardha	24224	238358475
35	Sub-Divisional Officer, Arvi, Wardha	947	27629165
36	Deputy Collector, Land Acquisition, BIP No. 9, Bhandara,	8100	132913765
37	Deputy Collector, Land Acquisition General, Bhandara	8103	202026337
38	Sub Divisional Officer and Land Acquisition Officer, Bhandara	8104	4788911
39	Deputy Collector, Land Acquisition, VIDC No. 1, Bhandara	8152	727867535
40	Deputy Collector, Land Acquisition, VIDC No. 2, Bhandara	8153	280510143
41	Collector, Bhandara for Gosikhurd Special package	8383	697283
42	Sub Divisional Officer and Land Acquisition Officer, Sakoli, Bhandara	8183	6344289
43	Sub Divisional Officer, Tumsar, Bhandara	8512	52540168
44	Sub Divisional Officer and Special Land Acquisition Officer, Umrer, Nagpur	947	5163891
45	Sub Divisional Officer, Mouda, Nagpur	20251	1,9702048
46	Sub Divisional Officer and SPL LAO, Ramtek, Nagpur	947	9866525
47	Sub Divisional Officer and SPL LAO, Saoner, Nagpur	947	115853702
48	Sub Divisional Officer and SPL LAO, Katol, Nagpur	947	41268347
49	Deputy Collector Special Land Acquisition Officer, Kanholi Nala Project, Nagpur.	124	45,4141276
50	Sub Divisional Officer, Nagpur	251	956661025
51	DeputyCollector Land Acquisition No. 2, Vidharbha Irrigation Development Corporation, Nagpur.	263	163211428
52	DeputyCollector Special Land	266	613924821

	Acquisition Officer, VIDC No. 1, Nagpur		
53	DeputyCollector Special Land Acquisition Officer, VIDC No. 3, Nagpur	267	574776012
54	Deputy Collector Land Acquisition Officer, Pench Project, Nagpur	975	412959926
55	Deputy Collector Special Land Acquisition Officer, General (MIDC), Nagpur	8507	297646273
56	Deputy Collector Special Land Acquisition Officer, General, Nagpur	8508	116462375
57	Deputy Collector Special Land Acquisition Officer, Pench, Nagpur	4244	66892091
58	Vidharbha Pathbandhare Vikas Mahamandal, Nagpur	8573	1917075984
59	Sub Divisional Officer and Land Acquisition Officer, Akola	947	3665743
60	Special Land Acquisition Officer, (Resettlement), PKV, Akola	976	4134818
61	Special Land Acquisition Officer, KP & MP, Akola	4224	171281035
62	Sub Divisional Officer and Land Acquisition Officer, Akot, Akola	947	293727080
63	Sub Divisional Officer and Land Acquisition Officer, Balapur, Akola	947	151538981
64	Sub Divisional Officer and Land Acquisition Officer, Murtizapur, Akola	947	172226358
65	Special Land Acquisition Officer MI Works, Amravati	4190	962665501
66	Special Land Acquisition Officer No.-4 U.W.P Amravati	4229	654158099
67	Asstt.Commnr. Labour Amravati	4821	332592
68	Special Land Acquisition Officer WP BZ No.2, Amravati	8218	437756336
69	Sub-Divisional Officer, Chandur Railway, Amravati	8265	471334470
70	Sub-Divisional Officer, Morshi, Amravati	8258	264326286
71	Sub-Divisional Officer, Teosa, Amravati	8258	121965426
72	Sub-Divisional Officer and Special Land Acquisition Officer, Amravati	8510	266159181
		TOTAL	1620,96,30,738

ANNEXURE –16**(Refer Para 2.19)****STATEMENT OF CMP ISSUED ON DDOS**

Bill No.	Date	Amount (₹)	Name of DDOs	Object of Expenditure
2239	18.06.2018	2439000	CAFO, Z P Sindhudurg	Other Payment
2122	13.06.2018	2439000	CAFO, Z P Sindhudurg	Other Payment
11241	02.03.2019	3500000	CAFO, Z P Sindhudurg	Other Payment
11247	02.03.2019	3500000	CAFO, Z P Sindhudurg	Other Payment
14164	15.03.2019	4500000	CAFO, Z P Sindhudurg	Other Payment
14166	15.03.2019	20000000	CAFO, Z P Sindhudurg	Other Payment
14167	15.03.2019	20000000	CAFO, Z P Sindhudurg	Other Payment
14174	15.03.2019	12000000	CAFO, Z P Sindhudurg	Other Payment
14826	15.03.2019	82549000	CAFO, Z P Sindhudurg	Other Payment
9131	04.11.2019	28874000	CAFO, Zilla Parishad, Sangli	Other Payment
11797	15.11.2019	1500000	CAFO, Zilla Parishad, Sangli	Other Payment
13379	09.12.2019	218000	CAFO, Zilla Parishad, Sangli	Other Payment
13380	09.12.2019	1200000	CAFO, Zilla Parishad, Sangli	Other Payment
13754	13.12.2019	96942000	CAFO, Zilla Parishad, Sangli	Other Payment
13755	13.12.2019	30000000	CAFO, Zilla Parishad, Sangli	Other Payment
14002	17.12.2019	180000000	CAFO, Zilla Parishad, Sangli	Other Payment
21593	08.03.2019	1587000	CAFO, Z P Ratnagiri	Other Payment
21594	08.03.2019	2500000	CAFO, Z P Ratnagiri	Other Payment
21598	08.03.2019	3156000	CAFO, Z P Ratnagiri	Other Payment
21599	08.03.2019	2104000	CAFO, Z P Ratnagiri	Other Payment
23288	18.03.2019	23096859	Education Officer, Secondary Education,ZP	Other Payment
23296	18.03.2019	6917463	District Library Officer	Other Payment
21305	05.03.2019	1575000	Asstt. Comm. Social Welfare	Other Payment
21306	05.03.2019	1986000	Asstt. Comm. Social Welfare	Other Payment
1618	07.06.2018	257117162	CAFO, Zilla Parishad, Palghar	Other payment
1769	07.06.2018	2519318	CAFO, Zilla Parishad, Palghar	Other payment
2513	05.07.2018	21910821	CAFO, Zilla Parishad, Palghar	Other payment
11450	06.03.2019	14601000	CAFO, Zilla Parishad, Palghar	Other payment
11653	02.03.2019	39527000	CAFO, Zilla Parishad, Palghar	Other payment
11654	02.03.2019	40419000	CAFO, Zilla Parishad, Palghar	Other payment
13006	19.03.2019	11291000	CAFO, Zilla Parishad, Palghar	Other payment

ANNEXURE –17
(Refer Para 2.20)

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

Sr. No.	Name of the Treasury	Name of the Administrator
1	Akola	Ex. Office M.A. C.T. Akola
2	Akola	Prin. I.T.I. Telhara
3	Amravati	Judge Co-op Court Amravati
4	Amravati	Distt. Librarian Govt. Distt. Library Amravati
5	Amravati	M.S. Govt. G.G.R.T.B. Hosp. Amravati
6	Amravati	Spl. L.A.O. MIW Amravati
7	Amravati	Spl. L.A.O. No.4 V.W.P. Amravati
8	Amravati	Asstt. Commissioner Labour, Amravati
9	Amravati	Member Industrial Court Amravati
10	Amravati	Registrar Distt. Forum Amravati
11	Amravati	Member of Motor Accident Claim Amravati
12	Amravati	Presiding of Labour Court Amravati
13	Amravati	Civil Surgeon Amravati
14	Amravati	M.S. Distt. Hosp. For Women Amravati
15	Amravati	Spl. L.A.O. V.W.P. B2 No.2 Amravati
16	Amravati	Distt. Comm. Amravati Divn. Amravati
17	Amravati	Judge family court Amravati
18	Amravati	Medical Officer Cottage Hosp. Achalpur
19	Amravati	Ex. Officer Member Motor Accident Claim Tribunal, Achalpur
20	Amravati	M.S.R.H. Chandur Railway
21	Amravati	S.D.O. Chandur Railway
22	Amravati	M.S.R.H. ChikalDhara
23	Amravati	Dy. Conservator of Forest west Melghat ChikalDhara
24	Amravati	Supdt. Rural Hosp. Daryapur
25	Amravati	A.L.T. Daryapur
26	Amravati	M.S.R.H. Dharni
27	Amravati	Warden Govt. B.C Boys Hostel Dharni
28	Amravati	M.S.R.H. Morshi
29	Amravati	S.D.O. Morshi
30	Amravati	M.S.R.H. Anjangaon Surji
31	Amravati	M.S.R.H. Chandur Bazar
32	Amravati	Warden Dr. B.R. Ambedkar B.C Hostel Nandgaon Khurd
33	Amravati	M.S.R.H. Teosa
34	Amravati	Joint Distt. Repr. CL-1 Amravati
35	Amravati	Warden Govt. Hostel for B.C Girls Camp Amravati
36	Amravati	S.D.O. Teosa Bhatkuli
37	Amravati	S.D.O. & Spl. L.A.O. Amravati
38	Amravati	supdt. of central prison workshop Amravati

39	Amravati	Warden Govt. Tribal Boys Hostel Chikaldhara
40	Amravati	A.L.T. Tehsildar vaijapur
41	Aurangabad	Dir. S.P.I. A'bad
42	Aurangabad	Spl. L.A.O. Krishnavally A'bad
43	Aurangabad	Govt. pleader H.C. Bench A'bad
44	Aurangabad	Supdt. A'bad central prison
45	Aurangabad	Collector A'bad
46	Aurangabad	Sub. Divl. Officer A'bad
47	Aurangabad	Spl. Land Acq. Officer A'bad
48	Aurangabad	Judge Co-Op court A'bad
49	Aurangabad	Pri. Govt. Coll. Of Pharmacy
50	Aurangabad	Dir. Govt. Inst. Of Science A'bad
51	Aurangabad	Jt. Dir. (Adm) Tech. Edn. A'bad
52	Aurangabad	Dean Govt. Dental college A'bad
53	Aurangabad	Dean Medical College Hosp. A'bad
54	Aurangabad	Spl. Land Acq. Officer J.P. A'bad
55	Aurangabad	Dy. Regr. M.A.T. A'bad
56	Aurangabad	A.D. Regr. High Court A'bad
57	Aurangabad	Asstt. Regr. Indl. Court A'bad
58	Aurangabad	Judge Labour court A'bad
59	Aurangabad	Regr. Distt. Consumer forum, A'bad
60	Aurangabad	Spl. L.A.O. A'bad
61	Aurangabad	Member M.A.C.T. A'bad
62	Aurangabad	Dy. Conservator of forest A'bad
63	Aurangabad	Ex. Director Godavari Marathawada Irr. Divn. Corp. A'bad
64	Aurangabad	Prin. Shudh Caste boys & Girls Govt. High ITI kile Arq A'bad
65	Aurangabad	Tahsildar Paithan Endo.
66	Aurangabad	M.S.R.H. Soegaon
67	Aurangabad	M.S.R.H. Paithan
68	Aurangabad	M.S.R.H. Pachod
69	Aurangabad	M.S.R.H. Gangapur
70	Aurangabad	Sub. Divl. Officer Sillid
71	Aurangabad	M.S.R.H. Sillod
72	Aurangabad	Tahsildar ALT Vaijapur
73	Aurangabad	Tahsildar Vaijapur Endo.
74	Aurangabad	M.S.R.H. Vaijapur
75	Aurangabad	M.S.R.H. Pishore
76	Aurangabad	Sub. Divil. Officer Kannad Khultabad
77	Aurangabad	M.S.R.H. Khultabad
78	Aurangabad	Pri. I.T.I. Phulambari
79	Aurangabad	Jt. Distt. Regr. A'bad
80	Aurangabad	R.T.O. Aurangabad
81	Aurangabad	Sub. Divil. Officer Paithan Phulambari A'bad
82	Beed	Civil Surgeon D.H. Beed

83	Beed	Dist. & Session Judge (MAC) Beed
84	Beed	Spl. L.A.O. (MI) Beed
85	Beed	Spl. L.A.O. (J.P) Beed
86	Beed	Sub. Divl. Officer Beed
87	Beed	Reg. Distt. Con. Distt. Reg. F. Beed
88	Beed	Dy. Regional Transport Officer Beed
89	Beed	Dean S.R.RT. R.M.C. &H. Ambejogai
90	Beed	Spl. L.A.O. J.P. No.4 Ambejogai
91	Beed	Ex. Officer Member of MAC Ambejogai
92	Beed	S.D.O. Majalgaon Beed
93	Beed	Ex. Officio Member MACT Majalgaon
94	Beed	S.D.O. Patoda
95	Beed	M.S.R.H. Dharur
96	Beed	Jt. District Registrar beed
97	Beed	Sub Divisional Officer Parli(V)
98	Beed	A.R.T.O. Ambejogai
99	Beed	Pri. I.T.I. Shirur Kasar
100	Beed	Distt. Lib. Officer, Beed
101	Bhandara	Dy. Collector (L.A.) B.T.P. No.9 Bhandara
102	Bhandara	Dy. Collector (LA)Gen II Bhandara
103	Bhandara	S.D.O. & L.A.O. Bhandara
104	Bhandara	Chairman Motor Accident Claim Bhandara
105	Bhandara	Civil Surgeon General Hospital Bhandara
106	Bhandara	District Dy. Registrar Co-operative Society Bhandara
107	Bhandara	Registrar Dist. Forum, Bhandara
108	Bhandara	H.M. Govt. Tech. High School Bhandara
109	Bhandara	Prin. I.T.I. Bhandara
110	Bhandara	Prin. I.T.I. Girls, Bhandara
111	Bhandara	Prin. Govt. College of Edn. Bhandara
112	Bhandara	Dy. Collector (L.A.) VIDC No.1 Bhandara
113	Bhandara	Dy. Collector (L.A.) VIDC No.2, Bhandara
114	Bhandara	Dy. Conservator of Forest, Bhandara
115	Bhandara	Collector Bhandara for Goshikhurd
116	Bhandara	Medical Supdt. Cl.1 S.D. hospital Sakoli
117	Bhandara	S.D.O. & L.A.O. Sakoli
118	Bhandara	Warden, Govt. S.T. Boys Hostel Sakoli
119	Bhandara	Prin. Govt. Polytechnic College Sakoli
120	Bhandara	Warden, Govt. S.T Girls Hostel Sakoli
121	Bhandara	Prin. I.T.I. Sakoli
122	Bhandara	H.M. Govt. Tech. High School Tumsar
123	Bhandara	Warden Govt. S.T Boys Hostel Tumsar
124	Bhandara	M.S.R.H. Sihora
125	Bhandara	Prin. I.T.I. Tumsar

126	Bhandara	S.D.O. Tumsar
127	Bhandara	Medical Officer Rural Hospital Lakhandur
128	Bhandara	Prin. I.T.I. Lakhandur
129	Bhandara	M.S.R.H. Mohadi
130	Bhandara	Prin. I.T.I. Mohadi
131	Bhandara	Prin. I.T.I. Pauni
132	Bhandara	Medical Supdt. Pauni
133	Bhandara	Prin. I.T.I. Lakhani
134	Bhandara	J.D.R. & Collector of stamp Bhandara
135	Buldana	Spl. L.A.O. M.P. Buldana
136	Buldana	Spl. L.A.O. MIW Buldana
137	Buldana	Spl. L.A.O. B&C Buldana
138	Buldana	Member Motor acci. Claim Buldana
139	Buldana	Civil Surgeon Buldana
140	Buldana	Reg. Distt. Consumer R.F. Buldana
141	Buldana	S.D.O. & Spl. L.A.O. Buldana
142	Buldana	M.S.R.H. Dhad
143	Buldana	D.C. of F.B. Forest Divn. Buldana
144	Buldana	M.S.R.H. Chikali
145	Buldana	M.S.R.H. D. Mahi
146	Buldana	M.S.R.H. D. Raja
147	Buldana	S.D.O. & Spl. L.A.O. Jalgaon Jamod
148	Buldana	A.L.T. Jalgaon Jamod
149	Buldana	M.S.R.H. Jalgaon Jamod
150	Buldana	M.S.R.H. Khamgaon
151	Buldana	M.S.R.H. Lakhanwada
152	Buldana	Member Motor Accident Claims Khamgaon
153	Buldana	Agriculture Land Tribunal Malkapur,
154	Buldana	Sub. Divisional Officer & Spl. L.A.O. Kahamgaon
155	Buldana	S.D.O. Spl. L.A.O. Malkapur
156	Buldana	S.D.D. & Spl. L.A.O. Mehkar
157	Buldana	M.S.R.H. Mehkar
158	Buldana	M.S.R.H. Bibi
159	Buldana	M.S.R.H. Lonar
160	Buldana	M.S.R.H. Motala
161	Buldana	Prin. I.T.I. Nandura
162	Buldana	M.S.R.H. W. Bakal
163	Buldana	M.S.R.H. Saibai Medical Hosipital Shegaon
164	Buldana	M.S.R.H. S Raja
165	Buldana	S.D.O. Sindkhed Raja
166	Buldana	PRI.I.T.I Deoulgaon Raja, Buldana
167	Buldana	Jt. Distt. Registrar & Collector of stamp Buldana
168	Buldana	A.L.T. Khamgaon

169	Chandrapur	Spl. L.A.O. General Chandrapur
170	Chandrapur	Pri. I.T.I. Chandrapur
171	Chandrapur	Civil Surgeon (A.O.) Chandrapur
172	Chandrapur	Dy. C.F. Cent. Chanda Dn. Chandrapur
173	Ch andrapur	H.M. Govt. Tech. H.S. Cent Rajura
174	Chandrapur	M.S.R.H. Rajura
175	Chandrapur	M.S.R.H. Warora
176	Chandrapur	Pri. I.T.I. Korpana
177	Chandrapur	Pri. I.T.I. Pobhurni
178	Chandrapur	Joint Distt. Regr. Cl-1 (LG) Chandrapur
179	Chandrapur	Sub-Divisional Officer Warora
180	Chandrapur	Comm. Compensation & Judge Labour court
181	Gadchiroli	Librarian (Gr. B) Govt. Distt. Lib. Gadchiroli
182	Gadchiroli	E.O. M. MACT Gadchiroli
183	Gadchiroli	Dy. Cons. Of Forest Aalapalli
184	Gadchiroli	M.S.R.H. Wadsa, Desaignanj
185	Gadchiroli	Pri. I.T.I. Korchi
186	Gadchiroli	Joint Distt. Regr. Gadchiroli
187	Gadchiroli	S.D.O. Ettapalli
188	Gondia	H.M. Govt. Tech. H.S. Gondia
189	Gondia	Civil Surgeon G.H. Gondia
190	Gondia	Member MACT Addl. & Session Judge Gondia
191	Gondia	Librarian Cl.II
192	Gondia	Supdt. Medical Officer.R.H. Aamgaon
193	Gondia	Pri. I.T.I. Aamgaon
194	Gondia	M.S.R.H. Arjuni morgaon
195	Gondia	M.S.R.H. Nayegaon
196	Gondia	M.S.R.H. Sale Kasa
197	Gondia	M.S.R.H. Sadak Arjuni
198	Gondia	Pri. I.T.I. Sadak Arjuni
199	Gondia	Joint Distt. Regr. & College of stamp Bhandara
200	Gondia	Prin. Govt. Poly. Gondia
201	Gondia	S.D.O. & L.A.O. Officer Arjuni Mor, Gondia
202	Hingoli	Distt. Spl. Land Acq. U.P.P. Hingoli
203	Hingoli	Civil Sugeon Hingoli
204	Hingoli	Asstt. Regr. Stamp Collector Parbhani
205	Hingoli	Dy. R.T.O. Hingoli
206	Hingoli	M.S.R.H. Kalamnuri
207	Hingoli	Sub. Div. Officer S.L.A.O. Kalamnuri
208	Hingoli	M.S.R.H. Aundha
209	Hingoli	Collector D.P. Comm.
210	Jalna	Tehsildar Jafrabad (Endo)
211	Jalna	M.S.R.H. Jafrabad
212	Jalna	Pri. I.T.I. Jafrabad

213	Jalna	Distt. Stamp & Collector Jalna
214	Jalna	Judge Labour Court Jalna
215	Jalna	Distt. Civil Surgeon Gen. hospital Jalna
216	Jalna	Collector Jalna
217	Latur	Distt. Judge MACT Latur
218	Latur	Dean. Govt. Med. Coll. Latur
219	Latur	Sub. Divl. Officer & LAO Latur
220	Latur	Member Indl. Court Latur
221	Latur	Sub. Divl. Officer AUSA Renapur
222	Latur	M.S.R.H. Murud
223	Latur	Judge Labour Court Latur
224	Latur	Lib'n CI-B Govt. Distt. Library Latur
225	Latur	Dy. R.T.O Latur
226	Latur	Sub. Divl. Officer Aehmedpur
227	Latur	M.S.R.H. Aehmedpur
228	Latur	Ex. O.M. MACT Distt. Judge Aehmedpur
229	Latur	M.S.R.H. Kasar sirsi
230	Latur	Addl. Distt. Judge MACT Nilanga
231	Latur	Sub. Divl. Officer & LAO Nilanga
232	Latur	M.S.R.H. Nilanga
233	Latur	Addl. Distt. Judge & E.O. MACT Udgir
234	Latur	M.S.R.H. Udgir
235	Latur	Sub. Divl. Officer Udgir
236	Latur	Joint Distt. Regr. (S&R) Latur
237	Latur	Dist. Family Court Latur
238	Nagpur	Dy. Collector Spl. L.A.O. V.I.D.C. No.1 Nagpur
239	Nagpur	Dy. Collector L.A.O. V.I.D.C. No.3 Nagpur
240	Nagpur	Dy. Collector Land Acqu. Pench Proj. Nagpur
241	Nagpur	Dy. Cons. of Forest Nagpur
242	Nagpur	Distt. Dy. Regr. Co-op Society Nagpur
243	Nagpur	Judge Co-op Court Nagpur
244	Nagpur	Pri. Govt. Polytechnic nagpur
245	Nagpur	Dean Medical College Nagpur
246	Nagpur	Govt. Medical College & Super Spl. Hosp. Nagpur
247	Nagpur	Regr. Distt. Consumer Forums Nagpur
248	Nagpur	Regr. Addl. Distt. Consumer Forums Nagpur
249	Nagpur	Vidharabha Irrgn. Development Corp. Nagpur
250	Nagpur	Prin. I.T.I. Umrer
251	Nagpur	Med. Supdt. R.H. Umrer
252	Nanded	C.J. (W.C.) Nanded
253	Nanded	Dean Govt. Ayur. Hosp. Nanded
254	Nanded	Asstt. Commr. of Labour Nanded
255	Nanded	Judge Co-op court Nanded

256	Nanded	Dist. Judge Ex.O. MACT Nanded
257	Nanded	Regr. Distt. Forum, Nanded
258	Nanded	M.S.R.H. Barad
259	Nanded	Spl. L.A.O. P.T. MIW No.2 Nanded
260	Nanded	Spl. L.A.O. MIW, Nanded
261	Nanded	Dy. Consumer of forest Nanded
262	Nanded	Lib'n Gr. B. Govt. Distt. Lib. Nanded
263	Nanded	Judge Labour Court Nanded
264	Nanded	Collector & Prest. S. M Deve. Proj. Nanded
265	Nanded	Sub. Divl. Officer, Nanded
266	Nanded	M.S.R.H. Bhokar
267	Nanded	Distt. Judge Ex.O. MACT Bhokar
268	Nanded	M.S.R.H. Billoli
269	Nanded	Ex.O. MACT Billoli
270	Nanded	C.J.Sr. Dn. Ex.O. W.C. Billoli
271	Nanded	Sub. Divl. Officer Billoli
272	Nanded	H.M. Govt. tech. H.S. Degloor
273	Nanded	M.S.R.H. Degloor
274	Nanded	Dy. Collector Degloor
275	Nanded	Prin. Govt. I.T.I. Degloor
276	Nanded	M.S.R.H. Hadgaon
277	Nanded	Sub. Divl. Officer, Hadgaon
278	Nanded	Sub. Divl. Officer Kandhar
279	Nanded	M.S.R.H. Kandhar
280	Nanded	Addl. Distt. Judge MACT, Kandhar
281	Nanded	Pri. I.T.I. Kandhar
282	Nanded	M.S.R.H. Gokunda
283	Nanded	M.S.R.H. Mandvi
284	Nanded	S.D.O. Spl land Acq. Officer Kinwat
285	Nanded	M.S.R.H. Mukhed
286	Nanded	Prin. I.T.I. Mukhed
287	Nanded	M.S.R.H. Loha
288	Nanded	Prin. I.T.I. Loha
289	Nanded	Prin. I.T.I. Dharmabaad
290	Nanded	Sub. Divl. Officer Dharmabaad
291	Nanded	M.S.R.H. Mahur
292	Nanded	Joint Distt. Regr. CL.1 Colege of Stamp
293	Nanded	Prin. Judge Family Court Nanded
294	Nanded	S.D.O. Bhokar
295	Parbhani	Ex.O. MACT Parbhani
296	Parbhani	Civil Surgeon Parbhani
297	Parbhani	Regr. Distt. Forum Parbhani
298	Parbhani	Dy. Conservator of forest Parbhani

299	Parbhani	Collector Parbhani
300	Parbhani	M.S.R.H. Gangakhed
301	Parbhani	Ex. O. MACT Gangakhed
302	Parbhani	M.S.R.H. Bori
303	Parbhani	M.S.R.H. Jintur
304	Parbhani	M.S.R.H. Palam
305	Parbhani	M.S.R.H. Pathri
306	Parbhani	Sub Divisional officer Pathri
307	Parbhani	Sub Divsn. Officer Sailu
308	Parbhani	M.S.R.H. Sailu
309	Parbhani	M.S.R.H. Pruna
310	Parbhani	M.S.R.H. Manvath
311	Parbhani	Ex. Officer workmen Parbhani
312	Parbhani	Joint Regr. & Collector Stamp Parbhani
313	Parbhani	Dy. Collector Land Acqn. Parbhani
314	Parbhani	Dy. R.T.O. Parbhani
315	Washim	Dy. R.T.O. Washim
316	Washim	S.D.O. & L.A.O. Washim
317	Washim	Prin. I.T.I. Washim
318	Washim	J.D.R. Akola
319	Yavatmal	Spl. Land Acq. Officer Bembla proj. Yavatmal
320	Yavatmal	O.S & P.A. Supdt. Of Police Yavatmal
321	Yavatmal	Collector Yavatmal
322	Yavatmal	Sub. Divl. Officer Yavatmal
323	Yavatmal	Spl. Land Acqn. Officer B.Z. Yavatmal
324	Yavatmal	Joint Distt. Regr. Cl.1 (L.G.) Yavatmal
325	Yavatmal	Dy. Consumer of forest Yavatmal
326	Yavatmal	Civil Surgeon G.H. Yavatmal
327	Yavatmal	Spl. L.A.O. R.P.Z.P. Yavatmal
328	Yavatmal	Spl. L.A.O. Minor irr. Works_1 Yavatmal
329	Yavatmal	Spl. L.A.O. MIW-2 Yavatmal
330	Yavatmal	Member Indl. Court Yavatmal
331	Yavatmal	Judge Labour Court Yavatmal
332	Yavatmal	Regr. Distt. Forum Yavatmal
333	Yavatmal	Dy. R.T.O. Yavatmal
334	Yavatmal	Distt. & Session Judge MACT Yavatmal
335	Yavatmal	S.D.O. Spl. L.A.O. Yavatmal
336	Yavatmal	Comm. For work comp. C.J. Sr. Div. Yavatmal
337	Yavatmal	Dean V.N. Govt. Medical College Yavatmal
338	Yavatmal	M.S.R.H. Arni
339	Yavatmal	M.S.R.H. Lohi
340	Yavatmal	M.S.R.H. Darwha
341	Yavatmal	Adj. & ASJ. & Exo MACT Darwha

342	Yavatmal	SDO/Spl. LAO Darwha
343	Yavatmal	Tehsildar Darwha
344	Yavatmal	Dy. Conservator of forest Kelapur
345	Yavatmal	M.S. Cottage Hospital Kelapur
346	Yavatmal	Ex. O. Member MACT Kelapur
347	Yavatmal	S.D.O. Spl. LAO Kelapur
348	Yavatmal	Tehsildar Kelapur
349	Yavatmal	Dy. Conservator of forest Pusad
350	Yavatmal	M.S.R.H. Pusad
351	Yavatmal	Spl. L.A.O. LPP Pusad
352	Yavatmal	DJ1 & ASJ Cum. Ex. O. Chairman MACT Pusad
353	Yavatmal	S.D.O/ Spl. LAO Pusad
354	Yavatmal	S.D.O & LAO Umerkhed
355	Yavatmal	M.S.R.H. Wani
356	Yavatmal	S.D.O. Spl. LAO Wani
357	Yavatmal	Tahsildar Wani, Yavatmal
358	Yavatmal	M.S.R.H. Babhulgaon
359	Yavatmal	M.S.R.H. Digras
360	Yavatmal	M.S.R.H. Gatanji
361	Yavatmal	M.S.R.H. Kalam
362	Yavatmal	M.S.R.H. Maregaon
363	Yavatmal	M.S.R.H. Mahagaon
364	Yavatmal	M.S.R.H. Ner
365	Yavatmal	M.S.R.H. Ralegaon
366	Yavatmal	Special Land Acqui. Officer Ralegaon

(* reconciliation in case of 324 PD/PLAs was completed by the Administrators)

ANNEXURE – 18**(Refer para 2.21)****STATEMENT SHOWING ARREARS IN RECONCILIATION OF
DEPOSIT HEADS**

Sr. No.	Name of the Treasury	M.H. 8336 – Civil Deposit	M.H. 8443 – Civil Deposit
PR. ACCOUNTANT GENERAL (A&E)-I, MUMBAI			
1	Ahmednagar	2019-2020	2019-2020
2	Dhule	2019-2020	2019-2020
3	Jalgaon	2019-2020	2019-2020
4	Kolhapur	2019-2020	2019-2020
5	Nandurbar	2019-2020	2019-2020
6	Nasik	2019-2020	2019-2020
7	Palghar	2019-2020	2019-2020
8	Pune	2019-2020	2019-2020
9	Raigad	2019-2020	2019-2020
10	Ratnagiri	2019-2020	2019-2020
11	Sangli	2019-2020	2019-2020
12	Satara	2019-2020	2019-2020
13	Sindhudurg	2019-2020	2019-2020
14	Solapur	2019-2020	2019-2020
15	Thane	2019-2020	2019-2020
ACCOUNTANT GENERAL (A&E)-II, NAGPUR			
16	Gondia	2018-19 to 2019-20	2018-19 to 2019-20
17	Bhandara	2018-19 to 2019-20	2018-19 to 2019-20
18	Nanded	2018-19 to 2019-20	-
19	Osmanabad	-	2018-19 to 2019-20
20	Parbhani	2018-19 to 2019-20	2018-19 to 2019-20
21	Wardha	-	2018-19 to 2019-20
22	Jalna	-	2018-19 to 2019-20
23	Latur	2018-19 to 2019-20	2018-19 to 2019-20
24	Hingoli	2018-19 to 2019-20	2018-19 to 2019-20
25	Chandrapur	2018-19 to 2019-20	2018-19 to 2019-20
26	Aurangabad	2018-19 to 2019-20	-
27	Gadchiroli	2018-19 to 2019-20	2018-19 to 2019-20
28	Washim	2018-19 to 2019-20	2018-19 to 2019-20
29	Yavatmal	2018-19 to 2019-20	2018-19 to 2019-20
30	Akola	2018-19 to 2019-20	2018-19 to 2019-20
31	Beed	2018-19 to 2019-20	2018-19 to 2019-20
32	Buldhana	2018-19 to 2019-20	2018-19 to 2019-20
33	Amravati	2018-19 to 2019-20	2018-19 to 2019-20

ANNEXURE – 19

(Refer para 2.22)

HUGE RETENTION OF STAMPS IN THE TEASURIES

Sr. No.	Name of the District	Category	CB as on 31-03-2020 (□)	Sale during 2019-20 (□)	Stock required for 16 months of probable consumption (□)	Surplus stock (□)
01	Nagpur	DTO				
		Hundi	3,30,000	Nil	Nil	330,000
		Revenue	91,47,824	56,40,036	75,20,048	16,27,776
		Share Transfer	68,71,072	12,26,786	16,35,714	52,35,357
		Insurance	13,30,30,292	16,46,089	21,94,785	13,08,35,507
		C F Imprest	22,89,54,545	9,30,24,970	12,40,33,280	10,49,21,265
		Motor Vehicle	Nil	Nil	Nil	25,06,590
02	Bhandara	DTO				
		Non-Judicial Court Fee Stamp	58,27,55,900	3,75,19,600	5,00,26,133	53,27,29,767
		Court Fee Stamps.	4,24,03,425	89,32,000	1,19,09,333	3,04,94,092
		Notary Stamps	26,68,700	7,87,300	10,49,733	16,18,967
03	Wardha	DTO				
		Revenue Stamp	20,58,480	11,52,080	15,36,112	5,22,368
		General Stamp	30,17,82,190	5,69,97,000	7,59,96,000	22,57,86,190
		Special Adhesive Stamp	1,58,38,083	14,78,750	19,71,667	1,38,66,416
		Court Fee Lable	2,17,19,059	53,34,080	71,12,106	1,46,06,253
04	Amravati	DTO				
		General Stamp	55,25,83,103	9,88,22,200	13,17,62,933	42,08,20,170
		Revenue Stamp	64,22,900	9,60,000	12,80,000	51,42,900
		Special Adhesive Stamp	4,03,03,900	49,10,590	65,47,454	3,35,58,446
		Hundi	1,05,640	Nil	Nil	1,05,640
		Motor Vehicle	6,83,900	Nil	Nil	6,83,900
		Insurance Stamp	67,61,844	Nil	Nil	67,61,844
05	Akola	DTO				
		Revenue	31,67,760	12,78,000	17,04,000	14,63,760
		Court fee labels	1,27,89,980	61,24,500	81,66,000	46,23,980
		Share Transfer	19,37,347	Nil	Nil	19,37,347
06	Washim	DTO				
		Notary Stamps	5,83,030	2,96,300	3,95,066	1,87,964
		Revenue Stamps	12,09,520	4,02,000	5,36,000	6,73,520
		Spl. Adhesive Stamps	70,91,440	13,94,140	18,58,853	52,32,587
07	Yavatmal	DTO				
		Notary stamps	46,50,200	18,69,600	24,92,800	21,57,400
		Court fee stamps	3,62,79,976	69,31,766	92,42,352	2,70,37,624
		Special Adhesive	2,40,62,490	49,11,540	65,48,720	1,75,13,770
08	Gondia	DTO				
		Court Fee labal	1,46,05,572	29,79,500	39,72,666	1,06,32,906

		Court Fee Stamps	2,26,51,035	17,06,780	22,75,706	2,03,75,329
		Special Adhesive Stamps	2,28,01,718	16,32,980	21,77,306	2,06,24,412
09	Chandrapur	DTO				
		General Stamp	54,89,41,300	9,10,26,800	1,21,39,066	42,75,72,234
		Spl. Adhesive	2,72,92,423	60,16,800	80,22,400	1,92,70,023
		Notary	86,60,700	29,78,100	39,70,800	46,89,900
		Share Trf.	8,57,356	Nil	Nil	8,57,356
		Insurance	28,33,694	40,000	53,333	27,80,361
		C.F. Imprest	5,38,96,480	1,75,07,020	2,33,42,693	3,05,53,787

ANNEXURE – 20

(Refer para 2.23)

ANNUAL VERIFICATION OF VALUABLES DEPOSITED IN THE TREASURIES

Sr. No. of Repr.	Name of DDO	Date of Expiry
Nagpur		
1	Deputy Superintendent of Police Nagpur-one cash box	25-10-2018
2	Special Land Acquisition Officer (Pench Project Nagpur)	21-04-2018
Akola		
23/15	Collector & Returning Officer, Akola	21/04/2015
35/1	Tahasildar & Returning Officer, Akola	23/03/2015
44/15	Tahasildar Balapur, Constituency	16/04/2016
46/10	Sub Divisional Officer & Election Officer, Akola	18/10/2015
52/3	Sub Divisional Officer & Election Officer, APMP, Akola	07/09/2019
56/2	Sub Divisional Officer & Election Officer, Akola	29/12/2016
61/19	Commissioner & Election Officer, Akola	22/02/2019
62/1	Commissioner & Election Officer, Akola	22/02/2019
63/05	Tahasildar & Returning Officer, Akola	08/10/2018
64/01	Tahasildar & Returning Officer, Akola	13/12/2018
65/1	Tahasildar & Returning Officer, Akola	26/12/2018
68/01	Tahasildar & Returning Officer, Akola	25/02/2019
69/01	Tahasildar & Returning Officer, Akola	07/02/2019
72/01	Tahasildar & Returning Officer, Akola	27/05/2019
74	Tahasildar & Returning Officer, Akola	24/03/2020
76/02	Assistant Election Officer, Akola	17/04/2019
82	Commissioner & Election Officer, Akola	22/11/2019
83	Commissioner & Election Officer, Akola	22/11/2019
84	Assistant Returning Officer, Akola (West)	23/11/2019
86	Tahasildar & Returning Officer, Akola	23/12/2019
Washim		
2	Executive Engineer, Public Works Division, Washim	31-03-2020
5	Sub Divisional Engineer, Minor Irrigation Division, Washim	30-09-2018
Yavatmal		
139	Sub Divisional Engineer, Irrigation Sub Division-1, Yavatmal	10-06-2015
250	Sub Divisional Engineer, Irrigation Sub Division-2, Yavatmal	18-07-2019
10	Tahasildar, Yavatmal	04-08-2019
Election Boxes		
144	Tahsildar, Yavatmal (Gram Panchayat)	15-11-2019
Valuable boxes		

10	Tahasildar, Yavatmal	04-08-2019
205	Sub Divisional Officer, Yavatmal	30-03-2018
Bhandara		
1161	SDO/Election officer ZP/PS Bhandara	30-06-2019
1230	Tahasildar/ Election officer Bhandara	16-10-2019
1275	Tahasildar/ Election officer Bhandara	15-12-2019

ANNEXURE –21

(Refer Para 3.2)

UNDRAWN PENSION/UNAUTHORISED RETENTION OF CLOSED PPOS

Sr. No.	Name of Treasury	No. of Cases	Amount (₹)
Accountant General (A&E)-II, Nagpur			
1.	Nagpur	25	6,11,835
2.	Bhandara	10	1,01,070
3.	Wardha	02	88,900
4.	Amravati	27	8,26,085
5.	Akola	24	3,78,750
6.	Washim	33	6,12,860
7.	Yavatmal	46	9,64,609
8.	Gondia	51	8,90,214
9.	Chandrapur	19	7,44,541
TOTAL		237	52,18,864

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

Jt. Director
(Admn)

Jt. Director (Treasury)

Jt. Director (Other
Dept)

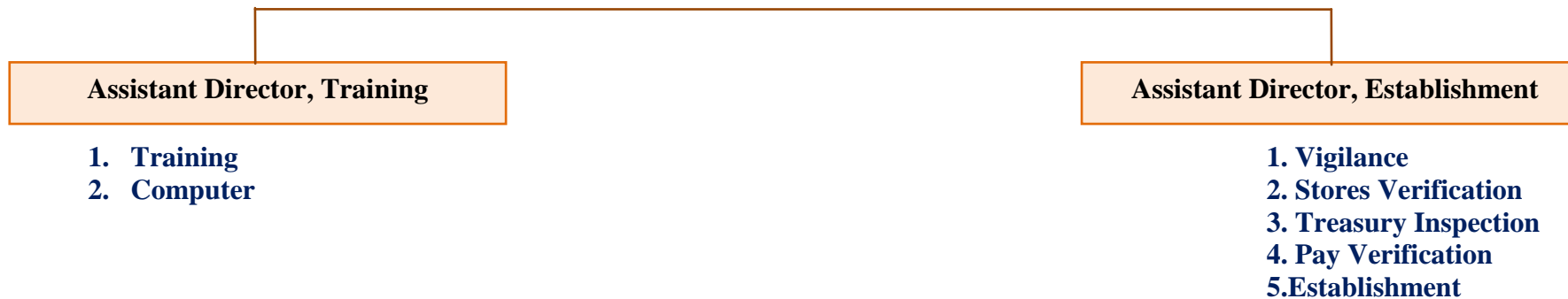
Jt. Director
Reform

Jt. Director
DCPS &
Computer

Regional, District & Taluka Level Set Up



Setup of the Office of the Regional Joint Director



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