



**OFFICE OF THE PR. ACCOUNTANT GENERAL (A&E)-I**

**MAHARASHTRA, MUMBAI**

**&**

**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 2021-22**



**लोकहितार्थ सत्यनिष्ठा**

**Dedicated to Truth in Public Interest**



**GOVERNMENT OF MAHARASHTRA**

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

**FOR THE YEAR 2021-2022**

**GOVERNMENT OF MAHARASHTRA**

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## **PREFACE**

The Annual Review Report on the Working of Treasuries for the year 2021-22 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 2021-22 is divided into Six chapters. Chapter I contains an introduction including a broad overview of the organizational functions in treasury offices, Chapter II contains annual status of state accounts and defects noticed during the checking and compilation of the Accounts, Chapter III contains general information on GPF Accounts and irregularities noticed during the Inspection. Chapter IV contains general information on Pension and irregularities noticed during the Inspection. Chapter V contains paras on the Integrated Financial Management System (IFMS) and Chapter VI 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.

*Aashna Dutta*

**Mumbai**

**Dated: 30/08/2023**

**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 1<sup>st</sup> 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:*

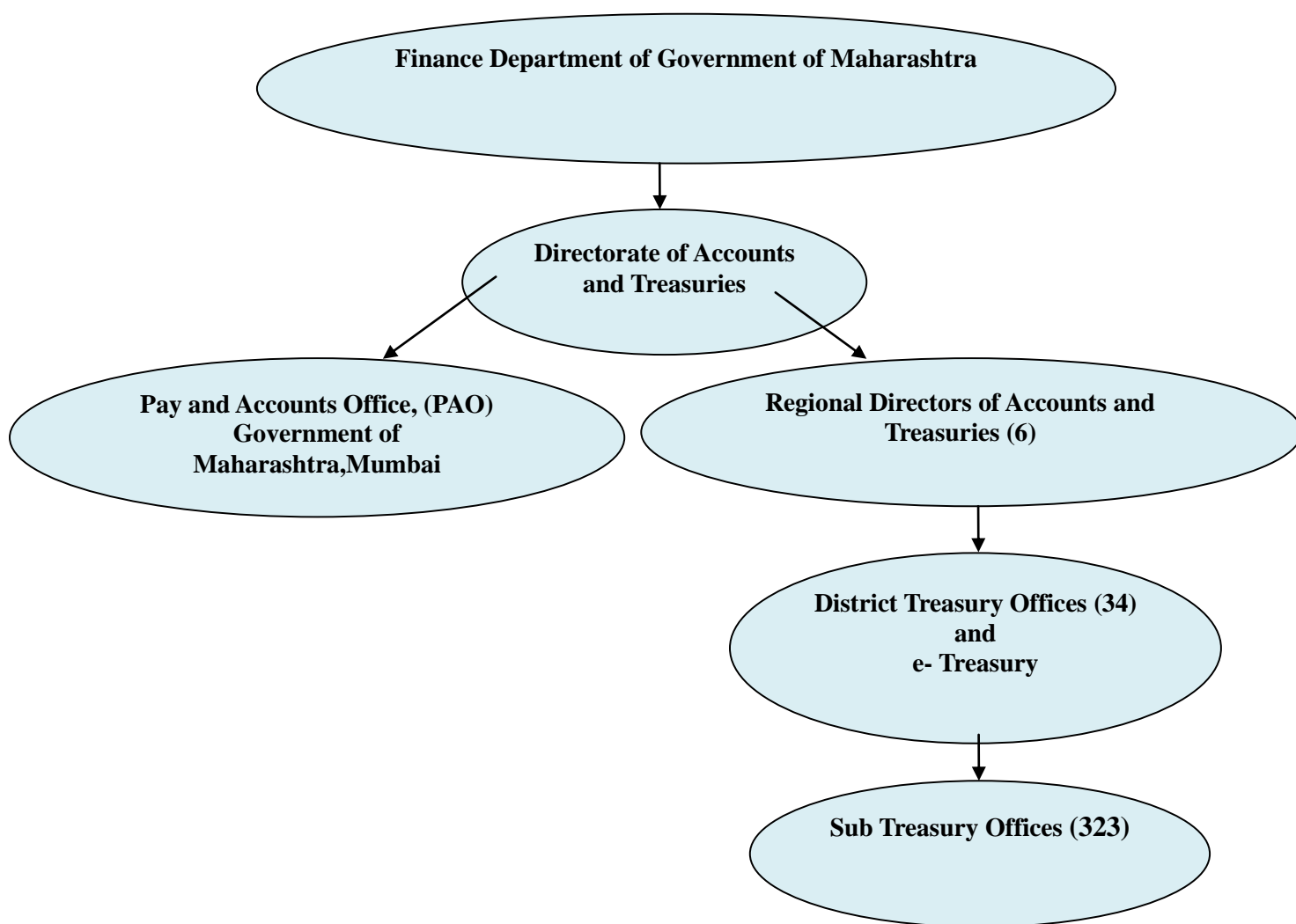
There are **34** Treasuries in Maharashtra which are functioning in Six Divisions i.e. Konkan Region (5 Treasuries), Pune Region (5 Treasuries), Nasik Region (5 Treasuries), Amravati Region (5 Treasuries), -Aurangabad Region (8 Treasuries) and Nagpur Region(6 Treasuries). There are **323** Sub Treasuries 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 1<sup>st</sup> 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 4478, out of which the Men in position is 3203 i.e. 72 % of the total strength indicating a vacancy of 28 %. 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 is 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: -

<b>Name of the Treasury</b>	<b>Sanctioned Strength</b>	<b>Men in position</b>	<b>Trained in IFMS</b>	<b>Untrained</b>
Ahmednagar	114	88	76	12
Dhule	63	47	40	7
Jalgaon	117	89	79	10
Kolhapur	125	104	90	14
Nandurbar	58	39	34	5
Nasik	135	114	104	10
Palghar	68	35	31	4
Pay and Accounts Office Mumbai	690	431	385	46
Pune	226	158	145	13
Raigad	111	70	62	8
Ratnagiri	88	64	51	13
Sangli	102	87	80	7
Satara	114	79	66	13
Sindhudurg	73	54	47	7
Solapur	110	74	69	5
Thane	134	105	92	13
Akola	71	49	43	6
Amravati	109	79	74	5
Aurangabad	114	88	76	12
Beed	89	61	43	18
Bhandara	67	42	37	5
Buldhana	92	61	54	7
Chandrapur	103	69	58	11
Gadchiroli	72	48	33	15
Gondia	66	51	43	8

Hingoli	51	40	35	5
Jalna	55	40	33	7
Latur	65	53	37	16
Nagpur	166	128	115	13
Nanded	106	82	73	9
Osmanabad	65	48	40	8
Parbhani	77	60	49	11
Wardha	72	48	44	4
Washim	55	38	17	21
Yavatmal	107	68	60	8
Jt. Director, Konkan	59	49	46	3
Jt. Director, Pune	65	51	44	7
Jt. Director, Nasik	61	49	47	2
Jt. Director, Aurangabad	59	52	45	7
Jt. Director, Amravati	47	32	27	5
Jt. Director, Nagpur	56	37	35	2
Director of Accounts and Treasuries	163	117	102	15
VTO	18	9	9	0
State Record Keeping Agency	20	16	16	0
<b>Total</b>	<b>4478</b>	<b>3203</b>	<b>2786</b>	<b>417</b>

**1.4.1.** Out of 3203 Men in position about 87 %Staff ie 2786 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 processed about **155851** vouchers per month for which the staff in position is **3203** in total across the 34 District Treasuries, six JDATs, 1 DAT/VTO 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) 342 PWD & Irrigation Divisions 174 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 Accountant Generals (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. 2021-22)

Treasury	Receipt	Disbursement
PAO Mumbai	2725557306285.02	2725557306285.02
Virtual Treasury	1905358406491.00	1905358406491.00
<b>Total(A)</b>	<b>4630915712776.02</b>	<b>4630915712776.02</b>
<b>Treasuries under purview of the PR.AG (A&amp;E)-I Maharashtra, Mumbai</b>		
Ahmednagar	162401599362.00	162401599362.00
Dhule	87880295567.00	87880295567.00
Jalgaon	172361924786.00	172361924786.00
Kolhapur	153056682497.00	153056682497.00
Nandurbar	60145710192.00	60145710192.00
Nasik	228505369457.00	228505369457.00
Palghar	61051897819.20	61051897819.20
Pune	712795849941.00	712795849941.00
Raigad	101344712199.00	101344712199.00
Ratnagiri	69934425477.00	69934425477.00
Sangli	104137279350.00	104137279350.00
Satara	117830278759.00	117830278759.00
Sindhudurg	41613872325.00	41613872325.00
Solapur	160024597927.00	160024597927.00
Thana	351632559173.02	351632559173.02
<b>Total(B)</b>	<b>2584717054831.22</b>	<b>2584717054831.22</b>

Treasuries under purview of the A.G. (A&E)-II Maharashtra Nagpur		
Akola	79013861207.00	79013861207.00
Amravati	158774150563.00	158774150563.00
Aurangabad	268110943610.00	268110943610.00
Beed	112247555480.00	112247555480.00
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
<b>Total( C)</b>	<b>1885544555209.00</b>	<b>1885544555209.00</b>
<b>Grand Total (A+B+C)</b>	<b>9101177322816.24</b>	<b>9101177322816.24</b>

**b] Month wise No. of Vouchers during the year 2021-22.**

TRY	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
PAO Mumbai	9687	9237	14153	15232	16384	18225	17370	17523	22834	14059	16352	40725	211781
<b>Total(A)</b>	<b>9687</b>	<b>9237</b>	<b>14153</b>	<b>15232</b>	<b>16384</b>	<b>18225</b>	<b>17370</b>	<b>17523</b>	<b>22834</b>	<b>14059</b>	<b>16352</b>	<b>40725</b>	<b>211781</b>
<b>PR.AG (A&amp;E)-I Mumbai</b>													
Ahmednagar	2453	3252	3877	4246	4103	4681	6479	3911	5290	4593	4577	9484	56946
Dhule	1927	1801	2320	2203	2248	2516	3648	2392	2741	2533	2428	5705	32462
Jalgaon	2066	2935	3149	3408	3471	4011	5228	3377	4395	4119	4314	9077	49550
Kolhapur	2851	2683	3627	3724	4065	5170	6272	4868	6273	5572	5582	12652	63339
Nandurbar	1230	1460	2217	2154	1959	2172	2954	2128	2587	2082	2433	5337	28713
Nasik	3900	3731	4886	6026	5400	6480	8724	5668	7529	6913	7232	15965	82454
Palghar	1262	1500	2134	2204	1938	2454	3458	2126	3107	2547	2897	6891	32518
Pune	6785	7924	11435	10631	0	23614	15567	11770	15781	12913	13766	28740	158926
Raigad/Alibag	1957	2150	2824	3215	3209	3304	4197	3257	3109	3834	3829	9674	44559
Ratnagiri	1654	1488	2029	2025	2304	2497	3530	2314	4878	2859	2866	7020	35464
Sangli	2101	1895	2610	2635	2602	3488	4092	3379	3859	3708	3886	7970	42225
Satara	2728	2703	3212	3458	3415	4467	4878	4320	5322	4453	4511	9662	53129
Sindhudurg	1211	1164	1511	1718	1767	2096	2308	1966	2274	2045	2255	5744	26059
Solapur	2781	2893	3393	3738	3780	4356	5674	4451	5547	4087	4341	9179	54220
Thana	3644	4410	5456	5072	5796	6486	8406	6384	7789	7027	7262	15472	83204
<b>Total(B)</b>	<b>38550</b>	<b>41989</b>	<b>54680</b>	<b>56457</b>	<b>46057</b>	<b>77792</b>	<b>85415</b>	<b>62311</b>	<b>80481</b>	<b>69285</b>	<b>72179</b>	<b>158572</b>	<b>843768</b>

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

Treasury	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	TOTAL
Akola	1681	1654	2419	2048	2374	2798	3794	2054	3146	3057	3047	6922	34994
Amravati	2934	3266	4953	4738	4705	5434	7989	3916	7159	6228	5853	13904	71079
Aurangabad	3117	3476	4558	4553	4463	5569	7000	4150	6259	5558	5440	12413	66556
Beed	1730	2050	2480	2658	2489	2748	4313	2330	3087	3150	3137	6388	36560
Bhandara	1044	1672	2014	2236	1955	2555	3089	1967	3024	2666	2599	6169	30990
Buldhana	1462	1975	2304	2659	2623	2536	4618	2047	3460	2716	3295	7441	37136
Chandrapur	1919	2448	3347	3099	3867	4128	5358	4022	5009	4585	4624	10766	53172
Gadchiroli	1395	2355	2881	2999	3138	3403	4951	3379	4373	4258	4365	9074	46571
Gondia	1284	1535	2020	2296	2405	2364	3391	2471	2892	3159	3345	6855	34017
Hingoli	695	1025	1162	1093	1159	1394	2021	990	1598	1472	1437	3769	17815
Jalna	1315	1672	1826	1847	2040	1898	2835	2301	2503	2338	2393	5142	28110
Latur	1680	2045	2481	2497	2737	3067	4398	2209	3693	3338	3108	6899	38152
Nagpur	3731	5529	7152	6196	6940	8933	10798	7152	10686	8138	8937	20236	104428
Nanded	2462	2648	3488	3226	3209	4406	6112	3522	4618	4016	4329	8880	50916
Osmanabad	1175	1283	1804	1946	1935	2368	3293	1696	2512	2422	2381	5632	28447
Parbhani	1436	1679	2035	1981	2005	2133	3320	1945	2651	2551	2129	5010	28875
Wardha	1133	1647	2480	2137	2344	2821	4052	2057	3235	2605	3057	6548	34116
Washim	939	1010	1550	1310	1403	1547	2397	1180	1751	1639	1856	4174	20756
Yavatmal	1825	2526	3344	3831	4000	3884	5724	3610	4011	4238	4248	10734	51975
<b>Total</b>	<b>32957</b>	<b>41495</b>	<b>54298</b>	<b>53350</b>	<b>55791</b>	<b>63986</b>	<b>89453</b>	<b>52998</b>	<b>75667</b>	<b>68134</b>	<b>69580</b>	<b>156956</b>	<b>814665</b>
<b>Grand Total (A+B+C)</b>	<b>81194</b>	<b>92721</b>	<b>123131</b>	<b>125039</b>	<b>118232</b>	<b>160003</b>	<b>192238</b>	<b>132832</b>	<b>178982</b>	<b>151478</b>	<b>158111</b>	<b>356253</b>	<b>1870214</b>

## 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
<b>PAO Mumbai</b>								
PAO Mumbai	576	126860410694.00	1422	29537493150.00	1525	23634026594.00	473	132763877250.00
<b>Total (A)</b>	<b>576</b>	<b>126860410694.00</b>	<b>1422</b>	<b>29537493150.00</b>	<b>1525</b>	<b>23634026594.00</b>	<b>473</b>	<b>132763877250.00</b>
<b>A.G. (A&amp;E)-I Maharashtra Mumbai</b>								
Ahmednagar	2530	23872744371.00	1325	14073960123.00	2412	23920435219.00	1443	14026269275.00
Dhule	1083	6610858097.00	828	6665091291.00	1482	8762709987.00	429	4513239401.00
Jalgaon	1861	21124549267.00	2066	32897922091.00	3313	39232594098.00	614	14789877260.00
Kolhapur	1782	27218092269.00	2498	38253482026.00	3225	42808888514.00	1055	22662685781.00
Nandurbar	1365	13486189706.00	1219	11967477237.00	1727	13320720573.00	857	12132946370.00
Nasik	1575	20549657200.00	1993	31912838161.00	2768	37433096894.00	800	15029398467.00
Palghar	1369	14306131433.00	1422	12649438504.00	2113	19290933299.00	678	7664636638.00
Pune	2164	51021703685.00	3313	187352328994.00	3842	163129459932.00	1635	75244572747.00
Raigad/Alibaug	1553	11298578535.00	3127	18992431515.00	3486	24966546048.00	1194	5324464002.00
Ratnagiri	727	1718074478.00	2045	6504445989.00	2313	6266460770.00	459	1956059697.00
Sangli	1209	23755775099.00	924	16320165482.00	1341	18565700685.00	792	21510239896.00
Satara	2622	17875570463.00	1812	14567757362.00	3277	18000249767.00	1157	14443078058.00
Sindhudurg	781	2165098068.00	958	3393309709.00	1587	4039576107.00	152	1518831670.00
Solapur	1504	11757948068.00	1755	32340412708.00	2809	43096521065.00	450	1001839711.00
Thane	1633	9813485767.00	1636	33122180529.00	2379	30606407360.00	890	12329258936.00
<b>Total (B)</b>	<b>23758</b>	<b>256574456506.00</b>	<b>26921</b>	<b>461013241721.00</b>	<b>38074</b>	<b>493440300318.00</b>	<b>12605</b>	<b>224147397909.00</b>
<b>A.G. (A&amp;E)-II Maharashtra Nagpur</b>								
Akola	302	968891689.00	171	1146357124.00	433	1695712293.00	40	419536520.00
Amravati	507	1348944014.00	167	2451917190.00	457	1484835483.00	217	2316025721.00
Aurangabad	82	4141573431.00	169	2042789824.00	136	4484787875.00	115	1699575380.00
Beed	130	3358530858.00	193	2159168275.00	210	3861109034.00	113	1656590099.00
Bhandara	98	26849635.00	59	468467109.00	90	236568322.00	67	258748422.00
Buldhana	126	1880902439.00	96	873064314.00	167	2333072553.00	55	420894200.00
Chandrapur	441	3169412947.00	104	1095757579.00	359	1989732354.00	186	2275438172.00
Gadchiroli	84	2509118163.00	380	535376709.00	287	589381792.00	177	2455113080.00
Gondia	446	2332521139.00	46	604370147.00	355	1236149129.00	137	1700742157.00
Hingoli	49	1723247521.00	151	952761391.00	139	2402781772.00	61	273227140.00
Jalna	34	3718881993.00	128	1413085100.00	79	3376085381.00	83	1755881712.00
Latur	22	243715938.00	115	1460401872.00	54	934275036.00	83	769842774.00
Nagpur	475	1738677398.00	293	7561373954.00	524	7003836590.00	244	2296214762.00
Nanded	161	9497229264.00	167	2226292864.00	293	11497398479.00	35	226123649.00
Osmanabad	123	1930910003.00	97	2061134379.00	186	3384011212.00	34	608033170.00
Parbhani	196	1142861681.00	149	2073988162.00	149	1336846597.00	196	1880003246.00
Wardha	76	850127969.00	106	668083829.00	97	837961523.00	85	680250275.00
Washim	161	2295673989.00	139	939118940.00	260	2542884354.00	40	691908575.00
Yavatmal	393	2306791231.00	97	1111803526.00	479	3395679367.00	11	22915390.00
<b>Total (C)</b>	<b>3906</b>	<b>45184861302.00</b>	<b>2827</b>	<b>31845312288.00</b>	<b>4754</b>	<b>54623109146.00</b>	<b>1979</b>	<b>22407064444.00</b>
<b>Grand Total (A+B+C)</b>	<b>28240</b>	<b>428619728502.00</b>	<b>31170</b>	<b>522396047159.00</b>	<b>44353</b>	<b>571697436058.00</b>	<b>15057</b>	<b>379318339603.00</b>

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	978	18178422775	509	6437569350	731	2624245745	756	21991746380
<b>Total (A)</b>	<b>978</b>	<b>18178422775</b>	<b>509</b>	<b>6437569350</b>	<b>731</b>	<b>2624245745</b>	<b>756</b>	<b>21991746380</b>
PR. AG(A&E)-I Maharashtra Mumbai								
Ahmednagar	07	5228768	09	4909985	10	5439363	06	4699390
Dhule	27	378414482	14	32386596	12	39525491	29	371275587
Jalgaon	18	297074483	16	69717641	10	3664537	24	363127587
Kolhapur	30	241269111	21	43496604	26	13326153	25	271439562
Nandurbar	10	3554555	17	12675858	18	1606190	09	14624223
Nasik	13	8286262	18	2547735	21	8368382	10	2465615
Palghar	44	62664881	7	443640	27	32162940	24	30945581
Pune	156	6561904969	110	2538543937	70	71606596	196	9028842310
Raigad/Alibaug	21	15230374	13	746727	19	14194585	15	1782516
Ratnagiri	88	10351422	14	193170	97	10462212	05	82380
Sangli	35	337779626	26	157371551	15	2223650	46	492927527
Satara	03	678930	11	22418769	12	3035445	02	20062254
Sindhudurg	18	2842093	26	42768374	32	6130000	12	39480467
Solapur	45	228806812	26	77657683	24	39465232	47	266999263
Thana	80	126982659	83	11110003	163	138092662	0	0
<b>Total (B)</b>	<b>595</b>	<b>8281069427</b>	<b>411</b>	<b>3016988273</b>	<b>556</b>	<b>389303438</b>	<b>450</b>	<b>10908754262</b>
A.G.(A&E)-II Maharashtra Nagpur								
Treasury	Opening Balance		Addition		Clearance		Closing Balance	
	Item	Amount	Item	Amount	Item	Amount	Item	Amount
Akola	39	405773236	21	55014619	19	6944934	41	453842921
Amravati	12	795290	26	1013925	30	1534505	8	274710
Aurangabad	112	1528959071	63	138443053	56	34405209	119	1632996915
Beed	37	308779619	17	67122782	15	7000711	39	368901690
Bhandara	60	28931769	5	96605	18	24133224	47	4895150
Buldhana	5	10324000	15	3340435	10	12244815	10	1419620
Chandrapur	21	1997351830	11	1367284910	9	3605940	23	3361030800
Gadchiroli	17	1800032	21	2136145	22	3601789	16	334388
Gondia	28	116831243	15	34357261	12	27014439	31	124174065
Hingoli	9	1308655	11	1019065	12	1660450	8	667270
Jalna	20	3664065	25	2563955	36	5999815	9	228205
Latur	65	434416121	25	242066619	21	2657680	69	673825060
Nagpur	102	2208745906	52	505728140	35	137282363	119	2577191683
Nanded	42	428029408	20	278077875	6	3441880	56	702665403
Osmanabad	45	45096703	19	267943	35	25255438	29	20109208
Parbhani	5	3376000	9	4278335	10	6796930	4	857405
Wardha	7	2239873	12	3925067	13	4470066	6	1694874
Washim	14	1502785	10	2138295	14	2036785	10	1604295
Yavatmal	40	283520977	31	59654476	20	5405066	51	337770387
<b>Total (C)</b>	<b>680</b>	<b>7811446583</b>	<b>408</b>	<b>2768529505</b>	<b>393</b>	<b>315492039</b>	<b>695</b>	<b>10264484049</b>
<b>Grand Total (A+B+C)</b>	<b>2253</b>	<b>34270938785</b>	<b>1328</b>	<b>12223087128</b>	<b>1680</b>	<b>3329041222</b>	<b>1901</b>	<b>43164984,691</b>

### e] Position of PD/PLA Account for 2021-22

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/PLA	Amount	PD/PLA	Amount	PD/PLA	Amount
PAO Mumbai	80	13072316567.51	1	60180016677.49	4	61560894220.02	77	11691439024.98
Total (A)	80	13072316567.51	1	60180016677.49	4	61560894220.02	77	11691439024.98
Pr. A.G.(A&E)-I Maharashtra Mumbai								
Thana	194	6145765814.78	-	31173965512.70	120	29915037226.61	74	7404694100.87
Raigad	73	6545544186.06	-	9477992872.00	13	9286986864.00	60	6736550194.06
Ratnagiri	61	1116331613.00	-	190483215.00	6	102821738.00	55	1203993090.00
Sindhudurg	41	994073983.26	-	124749873.00	1	66610173.00	40	1052213683.26
Palghar	94	295088308.10	-	49842386.00	46	42182922.00	48	302747772.10
Pune	206	21297883926.25	1	28208130300.00	0	22064476032.00	207	27441538194.25
Satara	65	5494369198.06	-	1622613231.00	9	2911933593.00	56	4205048836.06
Sangli	56	1635303810.39	-	307933343.00	5	290361885.00	51	1652875268.39
Solapur	46	1856701164.00	1	900885878.00	0	591916366.00	47	2165670676.00
Kolhapur	64	2301844944.30	-	561471189.00	2	656632850.00	62	2206683283.30
Nasik	102	2656417893.40	-	1553233169.00	27	841738088.00	75	3367912974.40
Dhule	31	919805882.00	-	1474810499.00	5	373026636.00	26	2021589745.00
Jalgaon	75	1847817167.00	-	6384549790.00	19	6819025161.00	56	1413341796.00
Ahmednagar	59	2136771297.79	-	991042205.50	33	1627245320.00	26	1500568183.29
Nandurbar	42	447696062.17	-	84005898.00	4	156485593.00	38	375216367.17
Total(B)	1209	55691415250.56	2	83105709361.20	290	75746480447.61	921	63050644164.15
A.G.(A&E)-II Maharashtra Nagpur (to be done)								
Treasury	Opening Balance		Receipt		Payment		Closing Balance	
	PD/PLA	Amount	PD/PLA	Amount	PD/PLA	Amount	PD/PLA	Amount
Akola	35	1249590040.00	-	198367675.00	-	455193980.00	35	992763735.00
Amravati	39	2461116997.00	-	1050414101.00	-	814912093.00	39	2696619005.00
Aurangabad	42	13493483158.00	-	18685171964.00	-	26730933098.00	42	5447722024.00
Beed	20	941378903.00	-	297206791.00	-	655249761.00	20	583335933.00
Bhandara	37	1674596546.00	-	121770124.00	5	69463515.00	32	1726903155.00
Buldana	36	6844584057.00	-	1964877909.00	-	5389968784.00	36	3419493182.00

Chandrapur	45	2050244802.00	1	827412374.00	-	1163359815.00	46	1714297361.00
Gadchiroli	44	94576052.00	-	449701111.00	-	51133916.00	44	493143247.00
Gondia	31	436019893.00	-	152501163.00	-	130066250.00	31	458454806.00
Hingoli	14	174493277.00	-	78546874.00	-	79361975.00	14	173678176.00
Jalna	32	360255017.00	-	581535961.00	1	515683025.00	31	426107953.00
Latur	27	923684146.00	-	823382711.00	-	984579276.00	27	762487581.00
Nagpur	80	5880110614.00	-	38164853694.00	9	35843746229.00	71	8201218079.00
Nanded	43	2449880877.00	-	1786298503.00	8	1354461054.00	35	2881718326.00
Osmanabad	36	1207140614.00	-	1025316143.00	-	778699158.00	36	1453757599.00
Parbhani	20	565680976.00	-	230164278.00	-	71846563.00	20	723998691.00
Wardha	34	933802780.00	-	410152802.00	5	212215659.00	29	1131739923.00
Washim	23	506947988.00	-	141524758.00	-	115831216.00	23	532641530.00
Yavatmal	48	1941495142.00	-	378336671.00		760660043.00	48	1559171770.00
<b>Total (C)</b>	<b>686</b>	<b>44189081879.00</b>	<b>1</b>	<b>67367535607.00</b>	<b>28</b>	<b>76177365410.00</b>	<b>659</b>	<b>35379252076.00</b>
<b>Grand Total (A+B+C)</b>	<b>1975</b>	<b>112952813697.07</b>	<b>4</b>	<b>210653261645.69</b>	<b>322</b>	<b>213484740077.63</b>	<b>1657</b>	<b>110121335265.13</b>

## (B) DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS AND PDs/PLAs.

### *2.1 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 **AC bills** amounting to **₹ 3290.05 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 **AC Bills** amounting to **₹ 1026.44 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 2021-22) for want of submission of DC bills as detailed in *Annexure – 3 and 4.*

In reply, the Government stated that out of 1206 AC bills, 311 bills were cleared by the office of A.G Mumbai, 189 Bills forwarded for clearance, 451 bills of Haffkin Institute and 255 bills pertaining to different departments were outstanding with the concerned DDOs.

In regards to the office of A.G Nagpur, out of 695 AC bills, 111 bills were cleared, 58 bills were furnished for acceptance to AG Nagpur, 375 bills of Haffkin Institute and 151 bills pertaining to different departments were outstanding with the concerned DDOs.

The Government stated that all the Regional Joint Director's offices were instructed to organize compliance camp and workshops with Treasuries to educate the DDOs for early clearance of the pending DC bills

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

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 2021-22 it was found that in **471 cases** the net RBD did not agree with Date-wise Monthly Statement as indicated in ***Annexure - 5.***

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 the differences in RBD were due to revised statements submitted by the concerned Agency Banks to FSLO/ RBI without forwarding to the concerned Treasury Offices. The matter was taken up with RBI for necessary action. The Government further stated that out of 471 cases 106 cases were settled by the concerned Treasury Offices, and 17 cases were referred to the concerned Banks

***Recommendation:-The Treasury Officers should closely watch the CMP payments not accounted for by the Banks from time to time so as to avoid such differences in RBD in future.***



### 2.3 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 1<sup>st</sup> of the month to 18<sup>th</sup> is 22<sup>nd</sup> of the same month. The due date for submission of second part (List-II) is 8<sup>th</sup> of the following month to which the accounts relate. The second part includes payment transactions from the 19<sup>th</sup> to the end of the month and all receipt transactions from the 1<sup>st</sup> 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 below:-

#### STATEMENT SHOWING DELAY IN SUBMISSION OF TREASURY ACCOUNTS DURING THE YEAR 2021-22

Name of Treasury	Delay in days of 1 <sup>st</sup> List in a Year	Delay in days of II <sup>nd</sup> List in a Year
Akola	16	03
Amravti	24	58
Aurangabad	26	01
Beed	27	58
Bhandara	25	34
Buldana	40	35
Chandrapur	01	07
Gadchiroli	62	45
Gondia	01	02
Hingoli	01	03
Jalna	26	03
Latur	01	03
Nagpur	06	06
Nanded	27	09
Osmanabad	19	33
Parbhani	08	07
Wardha	43	19
Washim	38	24
Yavatmal	46	22
Ratnagiri	<p>Due to lockdown in April 2021 there was delay noticed in case of the all 15 treasuries during the months of April and May 2021 but there was no exclusion of Accounts for any treasury.</p> <p>In the month of August 2021 there was a delay from Pune treasury which resulted in exclusion of Pune Treasury's account in August 2021 and thus was included in the month of September 2021</p>	
Dhule		
Nasik		
Satara		
Solapur		
Nandurbar		
Pune		
Sangli		

Ahmednagar		
Raigad		
Kolhapur		
Thana		
Sindhudurg		
Jalgaon		
Palghar		
<b>Total</b>	<b>437</b>	<b>372</b>

In reply, the Government stated that delay in submission of accounts was mainly due non-availability of transport and regular staff and technical difficulties in the Treasury Net System during the period of Covid-19 Pandemic.

**Recommendation:-** *Necessary corrective measures may be taken to make Treasury Net Software flawless not only to avoid problems of payment through CMP, but also for smooth integration of Treasury Net Module in the Integrated Financial Management System(IFMS)*

#### **2.4 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 - 6**.

In reply, the Government stated that out of 85 items,39 items were settled in consultation with the Office of the Accountant General, and 46 items were pending with the Treasuries.

## **Personal Deposit/Personal Ledger Accounts:-**

### **2.5 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 1674 certificates due from various Treasuries for the year 2021-22 , 1597 certificates were not received as shown in the **Annexure -7** .

**In reply, the Government stated that there were only 36 & 167 acceptance certificates pending with the district treasuries under the O/o the Pr.AG(A&E)-I Mumbai and the O/o the A.G.(A&E)-II, Nagpur respectively.**

***Recommendation:-Timely reconciliation of the Deposits should be done and certificates of acceptance should be forwarded immediately to the Office of the Accountant Generals.***

### **2.6 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 16 Treasury Officers had not furnished the Plus-minus memos of stamps along with the Monthly Accounts. Details are shown in **Annexure -8**.

**In reply the Government stated that due to unavailability of transport during the Covid-19 pandemic and some technical difficulties in the Treasury Net system, the Treasury Officers could not submit the (+) memos of the stamps within stipulated time. However, all the Treasury Officers were instructed to attach necessary documents without fail while sending monthly accounts to the offices of the Accountant Generals.**

## **2.7 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 2021-22 it was noticed that (a) 60 PD/PLAs with Nil Balance and (b) 377 PD/PLAs with the balance of ₹ 4401.91 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 -9** and **Annexure -10** respectively.

**In reply, the Government assured to close all the in-operative Personal Deposit /Personal Ledger Accounts on reconciliation of balances.**

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

## **2.8 Nil payment procedure not followed in Treasury Office:**

The transfers from the Consolidated Fund to the PD/PLA account should be effected through ‘NIL Payment Bill’ procedure as per Rule 19 of Accounting Rules for Treasuries and Government of Maharashtra Finance Department G. R. No. sankirna/2015/Pra.Kra 6/KoshPra 5 dated 27<sup>th</sup> September 2016.

However, it was observed during inspection 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 27-9-2016 and the circular issued by the DAT Mumbai on 09-09-2019.

Inspite of the direction of the Finance Department and the Director of Accounts and Treasuries the 'NIL Payment Bill' procedure is not being followed by the Treasuries in Maharashtra.

**In reply, the Government stated that instructions were issued to all the District Treasuries in Maharashtra State to follow the 'NIL Bill Payment' Procedure mentioned in Government Resolution dated 27.09.2016 vide circular letter dated 09.09.2019. Further, the explanation was called for from the concerned Administrators for not following the Nil Bill Payment procedure vide letter dated 14.10.2021 and reported to the Finance Department, Mantralaya, Mumbai vide letters dated 28.10.2021 and 26.08.2022 .**

**Recommendation:-**

*It is recommended that the instructions contained in the Government Resolution dated 27.09.2016 of Maharashtra State may be followed scrupulously by all the Treasuries to track the transactions where the PD/PLA are opened by debiting the Consolidated Funds of State. The Treasury Officers may also instruct the Administrators to follow NIL Bill Payment Procedure compulsorily.*

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

**2.9 Details of Treasuries/Sub Treasuries inspected during the year:**

During the year 2021-22 offices of the 12 District Treasuries and 110 Sub Treasuries have been inspected (Mumbai office 19 Sub treasuries and Nagpur office 91 Sub Treasuries) by the Treasury Inspection parties of the Pr. Accountant General (A&E)-I Maharashtra Mumbai and the Accountant General (A&E)-II Maharashtra Nagpur for the accounting year 2019-2020 and 2020-201, due to continued restrictions of the sudden outbreak Covid-19 pandemic.

However, both the offices have completed the remaining units during the subsequent financial year.

## **2.10 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 2022 there were **64 Inspection Reports and 360** paras outstanding with Treasuries in Maharashtra. Treasury wise details of outstanding Inspection Reports and paras are listed in the **Annexure –11**.

**In reply, the Government stated that out of 360 paras, 176 paras were cleared, 118 paras were under process and 66 paras were pending with Treasury Offices.**

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

## **2.11 Rs 1038.72 crore were lying unpaid in 455 DDO Accounts under Pune District treasury and remained outside the Government Account:**

The Government of Maharashtra Finance Department vide G R No. DDO-2005/PK-5/Kosh-Prasha-5 Mumbai Dated 29<sup>th</sup> Aug 2005 introduced the scheme of payment of monthly salary to Government servant through the Bank instead of paying in cash to avoid Banking Cash Transaction Tax levied by Central Government on cash withdrawal. As per this scheme the Drawing and Disbursing Officer (DDO) should open current bank account with Nationalized banks listed in the said Govt. Resolution. The Govt. Servant is also required to open the Bank Account with the Nationalized bank and provide full details of the Bank to the DDO so that DDO can transfer the monthly salary to Government servant's accounts within the stipulated time-limit. For this purpose the DDO has to draw the salary cheque in his favour from the Treasury Office and deposit the same into the DDO's Accounts for further transferring salary to the concerned employee's account finally ensuring that the balance in his accounts is NIL (zero) on the last day of every month.

To avoid delay in payment of bill (Above Rs.5000/-) to the Government Supplier / Contractor (Third Party Payment) and accumulation of Government Money in DDO's Accounts. Government of Maharashtra has introduced the Cash Management Product (CMP)

scheme vide G R No. Misc. 1010/PK-68/Part- 3/Kosh-Pra-5 Mumbai dated 22/01/2013 to make the payment directly to Government Suppliers / Contractors by way of e-payment for which the DDO has to register the payee's name and details of the bank and thereon receive the Payee Registration Number (PRN). On submission of bill by the DDO to the Treasury Office the Treasury officer has to check the amount if it is above Rs.5000/- then confirm the registration number of the Payee to transfer the amount directly to Payee's account. If such bill is drawn in favour of DDO then Treasury Officer has to ask for Payee Registration Number (PRN). Bill can be approved when PRN is available so that bank can transfer directly the said amount to Payee's accounts.

It was observed in case of Grant in aid bills that the details of DDOs bank account were entered in Cash Management Product Module (CMP) as Payees instead of PRNs of the Government Suppliers / Contractors/ beneficiaries thus crediting the amount of grants-in aid to the DDO's accounts which were unutilised and remained outside the Government account.

Scrutiny of DDO's Bank Account balances furnished by the concerned bank / branches (Treasury Officer along with all Sub Treasury Offices ) revealed that Rs. 1038.72 crores were lying outside the Government and undisbursed for long periods in 455 DDO Accounts though this amount has already been accounted for as expenditure from the Consolidated Fund of the State.

Further it was noticed that in Sub Treasury Office Velhe Mawal Mulshi and Ambegaon no Cash Management Product Module (CMP) was implemented as Government transaction is carried out by the Union Bank of India. Hence all bills of any amount submitted by the concerned DDOs under the sub-treasuries were credited to DDO's bank accounts instead of crediting to third parties. Thus Rs.21.83 lakh in case of STO Velhe Rs. 2.43 crore related to S T O Mawal Rs.2.72 crore related to S T O Mulshi and Rs.19.92 crore pertaining to STO Ambegaon (Total Rs.25.29 crore) were lying with the DDO's Current account under the jurisdiction of above mentioned Sub-Treasury Officers.

**In reply the Government stated that payments were made to the third party through CMP utility developed by SBI and available only with the State Bank of India and its branches. The transactions in some Sub-treasuries, were effected by the Union Bank of India where CMP utility was not available. However, E-kuber system is introduced recently as per the guidelines issued by the Finance Department, Govt. of**

**Maharashtra.** Further, in some Government Departments due to their specific nature of transactions, the bills were drawn in favour of the concerned Drawing and Disbursing Officer initially who then made payment to the beneficiaries. This resulted in balances in DDOs account which got cleared eventually.

**Recommendation:-** The District Treasury Officers and the DDOs should strictly follow the provisions under the schemes issued by the Government vide FD GRs dated 29th Aug 2005 and GR dated 22/01/2013 so as to avoid accumulation of funds into DDOs bank accounts in future.

## **2.12 Minus Balance in the Personal Deposits/Personal Ledger Accounts:**

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 and the  $\pm$  memo should be attached to the list of payment when monthly accounts are rendered by Treasury Officers to the Office of the Accountant General (A&E)-II Maharashtra Nagpur. The purpose of the 'plus and minus memorandum' is to watch the balance and clearance of amount from the deposit head.

During inspection it was revealed that following amounts were overdrawn by the Administrators from their PLAs as mentioned below:

Sr. No.	PD/PLA Code	Name of the Administrator	Balance as on 31/03/2021 as per the books of the office of AG Nagpur	Balance as on 31/03/2021, as per the records of the Treasury office
<b>Nanded</b>				
1	8267	Civil Judge Senior Division Kandhar	-3421543	62392
2	8251	Ex.O.MACT Billoli	-2236	-32607
<b>Parbhani</b>				
1	8634	Sub Divisional Officer Pathri Parbhani	1975143	-285198
<b>Beed</b>				
1	8064	Additional District & Session Judge Ambegaon Beed	-30705778	.....
2	4472	Additional District & Session Judge Majalgaon Beed	-875844	.....



**In reply, the Government stated that in order to avoid the overpayment cases in Personal Ledger Accounts all concerned Treasuries were being instructed to take utmost care while passing the payments in PLA as per the guidelines given under Maharashtra Treasury Rules,1968**

***Recommendation:- A mechanism to restrict the payment exceeding the balance under PD/PLAs, to be evolved in the system.***

### ***2.13 Blocking of Government Fund amounting to ₹ 676.02 Crore in the Personal Deposit/Personal Ledger 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.

Scrutiny of the records of the PD/PLAs maintained by the following district Treasury offices under the jurisdiction of the A.G.(A&E) II Maharashtra, Nagpur revealed that the Personal Deposit/Personal Ledger Accounts of the Administrators (S.D.Os. & S.L.A.Os) were not operated during the financial year 2021-22 and were not closed. The balances as on 31/03/2022 in the PLAs should have been credited to Govt. Account under the MH-0075-General Misc. Services after confirming the balances with the Sub Treasury Officer/ Treasury Officer. Non credit of the balances as on 31/03/2022 into the Government Account resulted into blocking of Government Fund amounting to ₹ 676..02 crore in the Personal Deposit/Personal Ledger Accounts of the S.D.Os. & S.L.A.Os as shown in the *Annexure - 12*

**In reply, the Government stated that Finance Department vide GR dt.19.06.2023 has excluded PD/PLA Accounts associated with Land Acquisition matter from the condition of closure if not under operation for one year or more under MTR Rule 495. According to the Finance Department GR dt.24.01.2014 the deposits under this PD/PLA may include court matters, requiring immediate payments as per the orders of the court.**

***Recommendation:-The deposits with Land Acquisition PD/PLA may be on account of court deposits and for the funds received from the Central/State Government for land acquisition under various schemes. It is recommended that bifurcation of the deposits may be kept for ready reference whenever required.***

#### ***2.14 Blocking of Government Receipts in the Personal Deposit /Personal Ledger Accounts of the District/Sub-Registrars:***

As per Para 584 of Maharashtra Treasury Manual read with Rule 494 (c) of Maharashtra Treasury Rules 1968 a Personal Ledger Account may be opened in a Treasury Office by a DDO with the permission of Accountant General. The purpose of opening a Personal Ledger Account is for dealing with non-government money.

On scrutiny of Annual Verification Certificate in respect of PLAs mentioned in the following statement it was noticed that the amount of Rs. 20/- per page charged as a fee for scanning of Registration Documents is being credited to these Personal Ledger Accounts instead of Government Accounts. As these are receipts of the government it should be credited to the revenue head of the department. Since the head of the account to which those receipts are to be accounted is known it cannot be credited to the deposit head vide Rule 488 of Maharashtra Treasury Rule 1968. Further similar provisions are also there in Rule 50 of Accounting Rule for Treasury 1992 and Rule 617 of Central Treasury Rules.

<b>Sr. No.</b>	<b>Name of the DDO</b>	<b>Closing Balance</b>
1	Joint District Registrar	39246339
2	Sub Registrar Paithan	168860
3	Sub Registrar Gangapur	42540
4	Sub Registrar Soigaon	44560
5	Sub Registrar Sillod	70180
6	Sub Registrar Vaijapur	162360
7	Sub Registrar Khultabad	44080
8	Sub Registrar Phulambri	46800
<b>Total</b>		<b>3,98,25,719</b>

**In reply, the Government stated that the matter was referred to the Revenue and Forest Department through Finance Department and awaiting decision.**

***Recommendations:-The matter may be pursued vigorously with the Government.***

## **2.15 Non Reconciliation of Personal Deposits/Personal Ledger Accounts:**

As per para 589 of Maharashtra Treasury Manual, Treasury Officer / Sub Treasury Officer was required to obtain a balance certificates from the Administrator at the end of each year. After obtaining such certificate, differences, if any, between the Administrator, TO and STOs were required to be reconciled before forwarding to O/o the Pr.A.G (A&E)-I, Mumbai for confirmation.

Scrutiny of Personal Deposit/Personal Ledger Accounts with balance certificates and plus-minus memos revealed that there were differences in the Personal Deposit/Personal Ledger Accounts between the Treasury officer/Sub Treasury Officer and the Administrator as detailed in *Annexure 13*.

48 administrators of the PD/PLA's under the jurisdiction of the O/o the Pr. A. G (A&E)-I, Mumbai and A. G (A&E)-II Nagpur had not furnished the certificates of Balances to the concerned Treasury Officers as On 31.03.2021 *Annexure 14*

**In reply, the Government stated that at present only 111 PD/PLAs had the differences in the balances between the Treasuries/Sub-Treasuries and the Administrators. The concerned Administrators were instructed to submit the balance certificates to the Treasury offices for reconciliation.**

***Recommendation:- The reconciliation work may be taken up on priority.***

## **2.16 Reconciliation of Balances under Major Head 8336 Civil Deposit (800) Other Deposits:**

As per Para 594 (1) of MTM Deposit Account of local funds should be kept as pure Banking Accounts, in the manner of Personal Deposit Account. Sub-para (2) of the para requires the transactions to be recorded in the Register in form TA 22 and 24 of Account Code Vol II. Further vide Para 595 and 589 of MTM responsibility to verify balances rest with Treasury Officer.

The scrutiny of the records in respect of MH-8336 Civil Deposit (800)-Other Deposits revealed differences, as detailed in *Annexure 15*

The details of pending reconciliation in case of the Administrators of Beed Treasury are as shown below.

Sr. No	Name of Administrator	Reconciliation pending from
<b>Beed</b>		
1	Ashramshala Teachers PF (Dist. Welfare)/008	2017-18
2	Government Recognized Primary and Secondary School PF (Vocational)/013	2019-20
3	Teaching and Non-Teaching Ashramshala (ITDP)/014	2017-18
4	Aided Secondary and Special School PF/016	2019-20
5	Aided Blind & Handicap school PF/018	2017-18
6	Maharashtra Animal fishery Science University PF/017	2017-18

**In reply, the Government stated that necessary instructions regarding reconciliation were issued to all the Treasury Officers vide letter dt.22.07.2022.**

***Recommendation:-The reconciliation may be completed in the initial stage between Treasury Officer and the Administrator, so that the balances are correctly depicted in the Annual Accounts***

#### **(D) MISCELLANEOUS.**

##### **2.17 Non observation of procedure of 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. On scrutiny of bills/vouchers

Illustrative cases shown in **Annexure 16**

In reply, the Government stated that all 47 cases were payment towards contractual work and Diet charges. Due to the continuation of restrictions imposed by the Government from time to time during the period of Covid-19 Pandemic, it was difficult for the treasuries to do the third party registration in the CMP system but to make payments to the beneficiaries on undertakings. However, all the Treasury Officers were instructed to implement CMP procedure for third party payments & also to provide technical help to DDOs to register the details of third parties/ beneficiaries in the CMP system.

**Recommendation:-** It is recommended that compliance to the Government GRs dated 22/01/2013 & 31.01.2013 may be closely monitored throughout the year.

## 2.18 Stamps Account: Huge retention of stamp in the Treasuries :

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 for four months in addition to the stock required for annual consumption. Further as per Rule 8 stamps for which there is 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 memo it was noticed that existing stock as on 31.3.2021 of following categories of stamps was found surplus than their actual requirement.

Sr. No.	Name of the District	Category	CB as on 31-03-2021 (Rs.)	Sale during 2020-21 (Rs.)	Stock required for 16 months of probable consumption (Rs.)	Surplus stock (Rs.)
01	Aurangabad	DTO				
		Impressed Court Fee Stamp	223814600	69004100	92005467	131809133
		Hundi	33132	00	00	33132
		Special Adhesive	136247147	3751800	5002400	131244747
		Revenue Stamp	5175266	2833600	3778133	1397133
		Adhesive Court Fee Stamp	31352555	9429210	12572280	18780275
		Motor Vehicle Stamp	2312130	00	00	2312130
02	Osmanabad	DTO				
		General Stamp	453403400	80713800	107618400	345785000
		Court Fee Labels	26976991	3500330	4667107	22309884
		Court Fee Stamps	136554500	11115900	14821200	121733300
		Notary Stamps	1965100	543800	725067	1240033
		Special Adhesive	6867450	3522100	4696133	2171317

03	Hingoli	DTO				
		Non-Judicial	150996400	60947000	81262666	69733734
		Judicial Stamp	61722200	3508500	4678000	57044200
		Court Fee Labels	6709597	1451360	1935146	4774451
		Special Adhesive	2993316	659360	879146	2114170
		Notary Stamps	4022300	2349700	3132933	889367
04	Nanded	Revenue Stamp				
		23259002652003536001972300				
		DTO				
		Non Judicial	792045120	60063900	80085200	711959920
		Judicial Stamp	146469200	21486100	28648134	117821066
		Court Fee Labels	15714452	5798800	7731734	7982718
05	Latur	Special Adhesive				
		229086101368740182498721083623				
		Notary Stamps				
		6451500066470088626763628733				
		DTO				
		Non-Judicial	237776900	19814741	26419654	211357246
06	Jalna	Judicial Stamp	116557365	9713114	12950818	103606547
		Court Fee Labels	37338350	3111529	4148705	33189645
		Special Adhesive	20824103	1735342	2313789	18510314
		Notary Stamps	2958700	246558	328744	2629956
		India Revenue Stamp	2680620	223385	297846	232774
		DTO				
07	Parbhani	General Stamp	380473000	125115000	166820000	213653000
		Court Fee Labels	20502580	1348400	1797867	18704713
		Court Fee Stamps	18070350		10287667	7782683
		Special Adhesive	6816600	2524100	3365467	3451133
		DTO				
		General Stamp	499669130	91412000	121882667	377786463
08	Parbhani	Court Fee Labels	48353200	8739000	11652000	36701200
		Court Fee tamps	21935852	4461829	5949105	15986747
		Special Adhesive	14233900	1956700	2608933	11624967
		DTO				
		Court Fee Labels	18752090	5080940	6774586	11977503
		Court Fee Stamps	97169025	15974150	21298864	75870161
09	Gadchiroli	Notary Stamps	4077900	1933200	2577600	1500300
		Special Adhesive	72457465	1810040	2413386	70044078
		DTO				
		General Stamp	499669130	91412000	121882667	377786463
		Court Fee Labels	48353200	8739000	11652000	36701200
		Court Fee tamps	21935852	4461829	5949105	15986747
10	Buldhana	Special Adhesive	14233900	1956700	2608933	11624967
		DTO				
		Non-Judicial Stamp	346051990	127270000	169693333	176358657
		Judicial Stamp	30015220	10156460	13541947	16473273
		Court Fee Labels	11379562	3337850	4450467	6929095
		Special Adhesive	19796120	2179323	2905764	16890356

**In reply, the Government stated that relevant data of stamps were collected from all the District Treasury Offices and forwarded to the Registrar, Inspector General of Stamp, Pune vide letter dated 20.03.2019. The reminders were issued on 08.10.2020, 17.10.2022 and 18.01.2023.. The process of Destruction of above unused**

stock of Stamps stored in strong room of Treasury was at final stage. The District Treasury Officers were instructed to avoid excess stock of stamps in future. The final action was awaited from the Finance Department & Registrar, Inspector General of Stamps, M.S. Pune.

*Recommendation:-The decision in this regard by the concerned Department and Administrative department at Mantralaya may be taken at the earliest since this issue is pending since last 5 years or more.*

#### **2.19 Regarding irregular deposit of Revenue receipts into the PDs/PLAs:**

Attention is invited to the Government of Maharashtra Higher and Technical Education Department's GR No. artha Sankalp-2411/2014/pra kra 1/vyashi 2 dated 01-01-2015 where in it is provided that :

The amount of only the following receipt should be credited to Personal Ledger Account.

- a. Caution Money
- b. Gathering Fee
- c. Contribution to student Aid Fund from Resourceful Students
- d. Scholarship to SC/ST Student
- e. Contribution to Adjustment Fund from Universities

The Other items listed in the GR dated 26-11-2002 are revenue receipt and are required to be credited to Revenue Account of Department. Direct utilization of these receipts towards expenditure is not permissible in terms of Rule 8 and Rule 488 of Maharashtra Treasury Rules 1968.

The illustrative cases of the concerned Administrators wrongly credited revenue receipts of Government into their Personal Deposit Accounts are shown in *Annexure 17*

Further, as per circular of Public Health Department Government of Maharashtra No. saaroop-2001/pra.kra- 455 /09/aarogya-04 dated 25/05/2011 the hospital charges recovered from patients are the revenue receipts of the Government. As such these should be credited to the revenue head of the department since the head of the account to which these receipts are to be accounted is known it cannot be credited to the deposit head vide Rule 488 of MTR 1968. Further similar provisions also exist in Rule 50 of Accounting Rule for Treasury 1992 and Rule 617 of Central Treasury Rules. Illustrative cases shown in *Annexure 18*.

In reply, the Government stated that as per GR dated 11.11.2002 issued by Higher and Technical Education Department Admission fees included gathering fees, gymkhana fees, library, student development fund and so were deposited in PD/PLA. As per GR dated 01.01.2015 only caution money, Caution Money, Gathering Fee, Contribution to student Aid Fund from Resourceful Students, Scholarship to SC/ST Student Contribution to Adjustment Fund from Universities were to be deposited under PD/PLA.. As the concerned Administrator deposits the amount through challan the role of Treasury officer was very much limited.

*Recommendation:- ITI should follow the GR dated 01.01.2015 instead of 11.11.2002 as seen from the reply given by the Government.*

## **2.20 Misclassification of Refund of deposit under MH 8443 instead of MH-2075:**

As per Rule 51 of Accounts Code Vol. II the amount of lapsed deposit refunded under the rule should appear in the treasury accounts as a miscellaneous refund and not as a repayment of deposit i.e. it has to be classified under 2075 Miscellaneous expenditure instead of classifying under 8443 Civil Deposit as repayment of deposit.

Scrutiny of the Repayment register of Security Deposit for the year 2015-16 2016-17 2017-18 revealed that the Sub Treasury Officer had classified the following refund of deposits as debit to MH 8443 instead of MH 2075- Civil Deposit. Since the deposit lapsed was credited to the Government account the refund of deposit should have been classified under MH-2075 as per the accounting Rules. Details shown below:-

Item No.	Date of Deposit	Type of Deposit	Amount	Date of Refund
1	30.10.2015	Security	40000	03.02.2020

Thane

Sr. No.	Item No. of the Register 2016-17	Type of Deposit	Amount	Date of Refund
1	966	Security	16307	31.03.2021
2	15	Security	23977	31.03.2021
3	52	Security	3404	31.03.2021
4	377	Security	28432	31.03.2021
5	493	Security	12337	31.03.2021



6	523	Security	10073	31.03.2021
7	588	Security	10486	31.03.2021
8	614	Security	10724	31.03.2021
	<b>2017-18</b>			
9	650	Security	5331	31.03.2021
10	904	Security	29863	31.03.2021
11	1057	Security	19165	31.03.2021
12	1059	Security	11216	31.03.2021
13	1060	Security	18876	31.03.2021
14	1064	Security	41285	31.03.2021

**In reply, Govt. stated that they have submitted the proposal for correction memo of Major Head 8443 to MH 2075 Civil Deposit vide letter dt.11.04.2023. The sanctioned order from Accountant Generals Office is still pending.**

**On verification from the Deposit section it is seen that no such proposal has been received from the Thane Treasury.**

***Recommendation:- Thane Treasury office may send the proposal again with all the details, so that necessary action may be taken at the earliest.***

***2.21 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	Osmanabad	256724	306698762
2	Hingoli	1268301	115870089
3	Nanded	540871	336621770
4	Latur	1170399	178414277
5	Jalna	897212	363381765
6	Beed	877329	278937012
7	Buldhana	99822	110013516
<b>Total</b>		<b>5110658</b>	<b>1689937191</b>

In reply, the Government stated that DO letter was issued by the Chief Secretary, Finance department to all departments insisting to make use of GRAS. Also a running message requesting all offices to enroll into GRAS is displayed on Bill Portal.

*Recommendation: Even with repeated objections during the inspection, the DDOs do not adhere to the GRs of the Finance department is a serious irregularity. The DDOs should adhere to the GRs on the GRAS issued by the Finance*

#### **2.22 Non-Reconciliation of receipt/recovery of co-operative society under M.H. 6216 Loan for Housing:**

As per Rule 135 of Bombay Financial Rules, 1959, a government servant who is a member of a Co-operative Housing Society may also be paid HBA under the above rule for constructing a house on the society's land, either by himself or through the Society. As per Rule 533 of Maharashtra Treasury Rules, 1968, in repaying a loan or advance, the memorandum or challan presented at the Treasury/Bank, or if the repayment is made by deduction from the amount of a claim against the Government, the bill for such a claim, must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification.

During test check it was seen that the schedule of recovery of HBA has been forwarded to the Desk officer, Co-operative Housing Society, New India Insurance Building, 3<sup>rd</sup> floor, Mahatma Gandhi Marg, Mumbai every month by the Treasury Officer but the reconciliation of the above recovery/receipt has not been done by the concerned departmental officers. As such, misclassification of receipt under Major Head 7610-Loans to Government servants cannot be ruled out. Details are shown in *Annexure 19*

In reply, the Government stated that out of 10 treasuries, two Treasuries had reconciled the receipts/recoveries under MH 6216 Loan for Housing with the concerned DDOs and remaining eight treasuries have instructed all the concerned DDOs to reconcile the receipts at the earliest.

*Recommendation: The reconciliation in case of remaining 8 treasuries may be done at the earliest.*

### **2.23    *Reconciliation of Deposit balances:***

Each year Treasury Officers are required to reconcile the balances of deposit transactions with the balances appearing in the books of the Office of the 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 Deposits as shown in ***Annexure- 20.***

## CHAPTER - 3 - GENERAL PROVIDENT FUNDS

### (A) GENERAL.

Pr.Accountant General (A&E)-I Maharashtra Mumbai maintains 123692 live General Provident Fund accounts of state government employee other than CI-IV. Due to misclassification, there were 58 unposted items and 8998 Missing credit. Accountant General (A&E)-II Maharashtra Nagpur maintains 63874 live General Provident Fund accounts of state government employee other than CI-IV.

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

Nil

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

#### 3.1 *Payment on time barred General Provident Fund Authority (GPF) in Pune Treasury/Sub-treasuries:*

As per the provisions of Para 9.21 of Manual of General Provident Fund, the GPF authorities issued by the Office of the Accountant General, remains in currency for 6 months from the date of issue. If any claims are required to be paid after the validity period, the authority needs to be revalidated by the issuing authority before payment.

Scrutiny of the GPF authorities for the year 2019-20 & 2020-21 along with GPF register revealed that, the following authorities as detailed below were passed and paid by Treasury Officer without revalidating the same by the issuing authority i.e. the Office of the PAG(A&E)-I, Maharashtra.

Sr. No.	Name of Subscriber	Authority No	Amount	Date of Issue	Date of Payment	Delayed By	Pertains to
1	Shri Ashok Baburao Mane	1371347 PF-13	180949	09/03/2020	30/09/2020	23 days	T O, Pune
2	Smt. Seema B Deshmukh	1358861 PF-8	318242	05/04/2019	06/11/2019	34 days	T O, Pune
3	Smt. Kamal B Deshmukh	1355614 PF-7	19500	06/12/2018	11/06/2019	6 days	T O, Pune
4	Smt. Anita G Rathod	64793	990079	07/09/2020	19/03/2021	14 days	T O, Pune

		PF-22					
5	Shri D G Ghone	1370876 PF - 8	1826367	13/02/2020	02/09/2020	33 days	T O, Pune
6	Shri Sanjay B Zagade	1371122 PF-14	1292976	26/02/2020	10/11/2020	93 days	T O, Pune
7	Shri Vitthal T Pawar	34280 PF-5	10881	10/04/2019	06/11/2019	31 days	T O, Pune
8	Shri Govind R Pawar	RB-15344 PF-5	3015	16/11/2018	19/05/2019	4 days	T O, Pune
9	Shri Harishchandra M Gaikwad	1368529 PF-13	458417	27/11/2019	28/05/2020	2 days	T O, Pune
10	Shri M G Saswade	1365786 PF-20	15601	30/08/2019	26/03/2020	27 days	T O, Pune
11	Late Shri Dilip D Mhaske	1355764 PF-14	8828	11/12/2018	01/07/2019	22 days	T O, Pune
12	Shri Bhalchandra A Kulkarni	1371561 PF-14	489045	16/03/2020	17/09/2020	2 days	T O, Pune
13	Shri Suresh R Kalkhair	1369290 PF-20	653649	19/12/2019	22/06/2020	4 days	T O, Pune
14	Shri Vijayshankar M Tiwari	61541 PF-5	38506	04/02/2020	18/08/2020	16 days	T O, Pune
15	Shri Anil V Jagtap	1371611 PF-8	154447	17/03/2020	09/10/2020	23 days	T O, Pune
16	Shri A L Supekar	1357707 PF-9	36204	18/02/1920	23/08/2019	6 days	T O, Pune
17	Shri Soma S Mundhe	1377732 PF-14	678986	16/11/2020	06/07/2021	53 days	S T O Ambegaon
18	Shri Somnath Waman Landge	1378882 PF14	6231	02/12/2020	21/06/2021	19 days	S T O Junnar

**The Government stated that the matter was under scrutiny with the concerned treasury.**

***Recommendation:- It is seen that the payments were made even after 3 months of expiry of validity period. Treasury Officers should check the validity of the authorities before making the payment.***

### ***3.2 Non revalidation of General provident Fund Authority (GPF) by the STO Velhe & Sirur (TO Pune):***

As per the provisions of Para 9.21 of Manual of General Provident Fund, the GPF authorities issued by the Office of the Accountant Generals, remains in currency for 6 months from the date of issue. If any claims are required to be paid after the validity period, the authority needs to be revalidated by the issuing authority before payment.

i) Scrutiny of GPF authority in respect of Shri B D Jadhav, received from the Office of the Pr.AG(A&E)-I, Maharashtra, and the register of the STO-Velhe it was found that the GPF authority No.PF- AGMH/PUNE/FR/617 dated 09/07/2019, for Rs. 25,214/- was received by the Sub Treasury Officer Velhe, on 26/07/2019. The above GPF authority became time barred on 09/01/2020 and so the STO had to return it (through TO Pune) to the Office of the Pr.AG (A&E)-I, Maharashtra, immediately after 09/01/2020. However, it was forwarded to Treasury Officer Pune on 04/01/2021, (i.e. after a lapse of one and half year) for returning the same to the Office of the Pr.AG (A&E)-I, Maharashtra, Mumbai. This resulted in non-payment of GPF amount during the year, time consumption in revalidation process of the authority and delay in payment of GPF amount thereby depriving the subscriber from getting his own money.

ii) Scrutiny of GPF authority issued by the Office of the Pr.AG (A&E)-I, Maharashtra, for the period 2019-20 and 2020-21 along with register (STO Sirur) revealed that GPF authority of Rs.8,315/- issued vide No. PF-10/AG-MH/Pune/FR dated 04/02/2019 in favour of Shri S S Mane was not paid till the date of inspection. Due to non-presentation of bill by the concerned department (Tal. Agriculture Officer, Sirur), the authority became time barred and was not sent to the issuing Authority for revalidation.

**The Government stated that the para was under scrutiny with the concerned treasury.**

***Recommendation:-The Treasury Officers should take initiative and ask the DDOs to present the bills well before the expiry period of the authorities to avoid the delay in the process of revalidation from the Issuing Authorities.***

## CHAPTER - 4 - PENSION

### (A) GENERAL.

During the year, 65986 pension cases were received in the office of the Pr.Accountant General (A&E)-I Maharashtra, Mumbai. Out of which, 25541 cases were regular pension, 3385 were family pension & 37060 were pension revision. In the office of the Accountant General (A&E)-II Maharashtra, Nagpur, 50122 pension cases were received during the year. Out of this, 15054 cases were regular pension, 2440 were family pension, 31304 were pension revision and 1324 were other cases.

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

Nil

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

#### 4.1 Outstanding dues not recovered from monthly pension:

As per the pension proposal sanctioned by the concerned department, Office of the Pr.AG(A&E)-I, Maharashtra, processes the pension case and pensionary benefits are authorized to the retired Govt. servant with the instruction to recover dues if any from the gratuity amount, (As per Form 7 or No dues certificate issued by the Department). If the amount payable is not sufficient, then the balance needs to be recovered from the monthly payable pension.

Scrutiny of the Death-Cum Retirement Gratuity (DCRG) authorities in case of the Treasury Officer Pune for the year 2019-20 and 2020-21 revealed that though the recovery was effected from the gratuity amount, the balance amount was not recovered from the concerned monthly payable pension as detailed below:

(Amount in Rs.)						
Sr. No.	Name	Authority No.	Gratuity Amount	Amount to be recovered	Recovered from DCRG	Balance Amount to be recovered from Pension
1.	Shri Bajirao S. More T O Pune	M122006460454, 14/09/2020	276375	383174	276375	106799
2.	Smt. Hema B. Gaikwad	M122008455294, 21/07/2020	102360	400327	—	400327

	T O Pune					
3.	Smt. Kumudini n Ranbhise T O Pune	M122101482927 30/01/2021	53790	97722	53790	43932
4.	Kirti S Asgekar T O Pune	M121901391031 14/03/2019	133200	170069	133200	36869
5.	Kishor Ekanathrao Pawar T O Pune	M121901387886 04/02/2019	540870	641811	540870	100941
6	Govardhan Shankar Zaware STO Ambegaon	M-122001465157 04- 11-2020	1026300	119429	—	119429
7	Smt. KalubaiChabuL ande STO Ambegaon	M-122001472641 16/12/2020	678150	155435	—	155435
8	Chandrakant DnyanobaSatav STO Ambegaon	M-121801374541 Dt. 6-08-18	491792	54193	—	54193
9	Shri. Ramesh Suklal Chavan, Ex. Engn. Bhatsa Dam, Bhatsnagar, Shahapur, Thane.	121901436346	36680	64134	.....	64134
10	Shri. Kishore Triambak Kulkarni Asstt. Director Ayush Konkan Bhavan	M121901418477	227385	36842	-----	36482
11	Shri. Usha Vishwas KhaireAsstt. Director Ayush Konkan bhavan	M121901396910	18975	86201	-----	86201
12	Shri. Shashi B Singh Ayush Konkan bhavan	M121901401428	191895	57471	-----	57471
13	Shri. Madhukar M Bhalerao  Addl. Comm. of Police(Admn) Thane	GPO No.121401181864-1	74900	132030	-----	57130

**In reply, the Government stated that out of eight pending cases of Pune Treasury recovery was initiated in 6 cases. In case of Thane treasury recovery was effected from Monthly pension of the pensioner and in remaining pension cases the respective Treasury Offices were intimated about the recoveries to be initiated.**



#### **4.2 Undisbursed pensions lying with various Banks:**

As per the Finance Department GR No.TRW-1386/996/CR-8.65/86/Admn-9 dated 8.6.1986, it is necessary to obtain from the Bank branches, six monthly statements of pensions details showing in-operative pension account and undisbursed pension lying with the various banks due to death of the pensioners.

On scrutiny of records it was noticed that 373 cases of undisbursed pension/family pension (due to death of pensioners) amounting to Rs.1,70,10,349/- were lying with the various branches of bank of the following treasuries under the jurisdiction of the office of the AG Nagpur.

<b>Sr. No.</b>	<b>Treasury</b>	<b>Items</b>	<b>Amount (Rs.)</b>
1.	Aurangabad	190	9837555
2.	Osmanabad	58	1198493
3.	Hingoli	12	416132
4.	Jalna	22	1931208
5.	Parbhani	04	622517
6.	Beed	20	426464
7.	Gadchiroli	16	532408
8.	Buldhana	51	2045572
	<b>Total</b>	<b>373</b>	<b>1,70,10,349</b>

**In reply, the Government stated that out of Rs.1,70,10,349/- an amount of Rs. Rs.91,77,058/- was recovered from various branches of banks. The Treasury Officer had taken regular follow up with the banks for the remaining recoveries and necessary instructions were also issued in the quarterly meetings held with the various banks.**

#### **4.3 Payment of Additional Pension/Family Pension:**

As per Government Resolution No. PEN 1014/CR-36/Seva-4 dated 09.06.2014, the additional pension/family pension on attaining the age of 80 year and above shall be admissible @ 10 % and it will be the responsibility of Pension Disbursing Authority i.e. Treasury Officer to calculate the amount of increase in the additional pension payable in each individual case.

On scrutiny of the relevant pension records, it was seen that in 6915 cases the admissible additional pension/family pension was not been granted to Pensioners/Family Pensioners as detailed below.

<b>Sr. No</b>	<b>Treasuries under jurisdiction of the Office of the Pr.AG (A&amp;E)-I, Maharashtra, Mumbai and AG, (A&amp;E)-II, Maharashtra, Nagpur</b>	<b>No. of Pensioners</b>
<b>1</b>	Thane	611
<b>2</b>	Aurangabad	1463
<b>3</b>	Osmanabad	369
<b>4</b>	Hingoli	145
<b>5</b>	Nanded	1269
<b>6</b>	Latur	825
<b>7</b>	Jalna	445
<b>8</b>	Parbhani	476
<b>9</b>	Beed	573
<b>10</b>	Gadchiroli	99
<b>11</b>	Buldhana	640
	<b>Total</b>	<b>6915</b>

**In reply, the Government stated additional pension/family pension was not given to 6915 pensioners due to non verification of their Date of Birth. The Directorate had also instructed Treasury Officers to look into the matter w.r.t the instructions in Finance Department GR. Dt 24.01.2019.**

#### ***4.4 Regarding non Submission of Life Certificate by the Pensioners:***

On scrutiny of the records of Life Certificate of Pensioners of the following treasuries it was found that the Pension of 12302 pensioners as detailed below was stopped due to non-submission of Life Certificate.

<b>Name of the Treasury</b>	<b>Number of Pensioners</b>
Pune	3225
Thane	1300
Aurangabad	169
Osmanabad	630
Hingoli	168
Nanded	3194
Latur	987
Jalna	219
Parbhani	714

Beed	1079
Gadchiroli	15
Buldhana	602
<b>Total</b>	<b>12302</b>

In reply, the Government stated that due to continued restrictions imposed from time to time on account of Covid 19 Pandemic, the Pensioners could not submit life certificates on time thus increasing the pendency. However, out of 8310 pensioners, treasury offices could collect life certificates from 3478 pensioners and take action to stop the pension of the remaining pensioners with immediate effect.

#### **4.5 Non Revision of Pension cases as per 4<sup>th</sup>, 5<sup>th</sup> Pay and 6<sup>th</sup> Pay Commission Recommendations:**

On scrutiny of the information regarding pending Revision of pension cases, it was observed that pension of 6764 pensioners as detailed below were not revised as per 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> Pay Commission Recommendation respectively.

Treasury officers may take action on the revision pension cases pertaining to 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> pay commission and direct DDOs to forward revised pension proposal only in case of 6<sup>th</sup> pay commission to this office.

<b>Name of the Treasury</b>	<b>Number of Pensioners</b>
Thane	2587
Aurangabad	84
Osmanabad	81
Hingoli	176
Latur	594
Jalna	507
Parbhani	1386
Beed	413
Gadchiroli	513
Buldhana	423
<b>Total</b>	<b>6764</b>

In reply, the Government stated that out of 6764 revision cases as per 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> Pay commission, 2110 cases were submitted to the office of the Accountant Generals. Remaining revision cases were under process.

**Recommendation:-** Efforts may be taken to minimize the number of revision cases as the pensioners are deprived of the revised pension which is the source of their livelihood.

#### **4.6 Pension details of MLA/MLC:**

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

On scrutiny of Pension Cases Tracking Report in respect of MLA/MLC, it was observed that the Treasury Officers, have not deducted income tax in respect of 27 MLA/MLC pensioners for the year 2021-22 as detailed below.

<b>Name of the Treasury</b>	<b>Number of MLA/MLC Pensioners</b>
Aurangabad	27
Osmanabad	08
Hingoli	08
Nanded	20
Latur	21
Parbhani	15
Beed	25
Buldana	08
<b>Total</b>	<b>132</b>

**In reply, the Government stated that some Ex-MLA/MLCs pensioners submitted their income tax payment certificate and some of them deducted income tax from their monthly pension. The pending cases of income tax deduction of the Ex MLA/MLC pensioners was brought to the notice of Aurangabad and Beed treasuries**

***Recommendation:- The Income Tax of the EX MLA/MLC pensioners may be deducted from their monthly pension in future.***

## CHAPTER - 5 - Integrated Financial Management System (IFMS)

The Government of India under National e-Governance Action Plan (NEGAP) had approved (July 2010) the scheme for Mission Mode Project (MMP) to provide financial support to the State Governments to computerize the Treasury functions in order to make the budgeting process more efficient, improve cash flow management, promote real time reconciliation of accounts, improve the accuracy and timeliness in Accounts preparation and bringing about better financial management, transparency and efficiency in public delivery system.

The Government Receipt Accounting System (GRAS) was also introduced with a vision to transform the state receipt transactions from manual to electronic mode by building a safe, secure, sound, efficient and accessible system. This system enables taxpayers/other revenue payers to make payments through e-Challan on its website using participating banks internet banking facility. GRAS is a web based application and the transactions take place through a webportal <https://gras.mahakosh.gov.in>. GRAS is operated and maintained by the Virtual Treasury Officer (VTO)

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

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

- a) The Maharashtra State Government has a legacy system of Treasury Accounts System i.e Treasury-net functions which is in a distributed mode and each treasury not connected to each other. The State Government has initiated a project to take up

the Treasury net system on centralized servers connecting all treasuries and sub treasuries.

- b) After connecting, treasuries centrally, the State Government Treasury Net system would require a change management in the processing of voucher generation and accounting work flow accounts. NIC is working towards the required change management of Treasury Net System.
- c) The pre requisites for implementing e-vouchers are e-sanction, e-billing, e-schedules and e-signatures. Government Process Re-engineering (GPR) is required for e-sanction, e-bills, e-voucher and e- payment. These areas are at developmental stages with the State Government.

The Government of Maharashtra completed a pilot study on e voucher during the year 2021. In the month of May, 2022 e-vouchers were drawn by the Pune Treasury for low risk Contingent Voucher under Major Head 2054. In Nashik Treasury e-vouchers were also drawn in the month of February 2023. The e-vouchers details are now made available in the AG Login of Arthwahini Portal. Modification in the Sanction order of the DDO and e bill format is under process by the NIC team. The State Government has agreed to take up the e vouchers of Establishment type of bills.

E-kuber is the payment portal of the Reserve Bank of India. State Government has successfully implemented the payment through e-kuber at PAO Mumbai, Nagpur Treasury in the first phase. Now e-kuber has been implemented in 29 Sub treasuries where the agency bank is other than State Bank of India and payment is not through CMP portal is accepted and one Treasury i.e Akola.

Some of the different Modules under IFMS and their functions are:

Sr. No.	Modules under IFMS	Functions
1	<b><u>BEAMS:</u></b> (Budget Estimation Allocation and Monitoring System):	To provide online data of Budget, distribution of grants, expenditure authorisation and for monitoring expenditure.
2	<b><u>Treasury Net</u></b>	For processing of bills in treasuries and accounting of all receipts and payments in the treasuries.
3	<b><u>SEVAARTH:</u></b>	Data base of employees and for generation of pay bills and making the payments directly into the bank account of the employees.
4	<b><u>Bill Portal:</u></b>	Data base of employees and for generation of pay bills and making the payments directly into the bank account of the employees.
5	<b><u>Government Receipt Accounting System (GRAS)</u></b>	To collect all types of receipts of the State Government through e-payment gateway
6	<b><u>Pension (Nivruttivetanwahini):</u></b>	On line submission of Pension proposals to PAG (A&E) and electronic transfer of PPO by PAG for

		further payment of Pension
7	<b><u>Arthwahini:</u></b>	Portal for all Masters and to upload data from treasury on daily basis
8	<b><u>Koshwahini:</u></b>	MIS in public domain using data from Arthwahini
11	<b><u>Vetanika:</u></b>	Application for Pay fixation and verification

Although these modules are functional as standalone modules, the integration between them is under development

#### **5.1 Violation of data integrity :**

NivruttiVetanVahini (NVV) is the pension module of the IFMS. The electronic data of PPOs is provided to Treasuries by O/o the Accountant Generals which is uploaded into the NVV. The Pension payment bill/ vouchers generated based on the electronic data is validated with the physical copy of the Pension authority from the O/o the Accountant Generals.

It was observed in Thane District Treasury that, most of the important fields like Pension amount, Family members details were editable in NVV which overrides the electronic information received from the Pr.AG office, Mumbai. This could lead to violation of data integration and incorrect pension authorization.

**In reply, the Government stated that some fields like rates of pension, name of pensioner etc. were kept editable to avoid return of payment from the bank.**

***Recommendation:- Nomination, Name, Family details, Rates and amount of pension should not be editable. If such fields are editable, it may lead to overpayment of pension/other benefits and payment to wrong beneficiary. Any discrepancies noticed must be brought to the notice of the office of the AGs who is the final Issuing Authority***

## CHAPTER -6 - IT CONTROL & IT SECURITY

### 6.1 *Absence of control in Treasury Net system for duplicate payment:*

It was observed in Thane Treasury that no control exists in the Treasury Net system for checking the payment made against a particular bill to prevent duplicate payment against the same bill.

- (i) As per records of the Pr A.G Mumbai, GPF Final Payment Authority was issued bearing Authority No. 1384393 dated 11.03.2021 for Rs. 11,13,394/- in respect of Shri B.S. Shinde (GPF Account No. F/MAH/19208).
- (ii) As per AG office records, GPF Residual Balance Payment Authority were issued bearing Authority No. 1385169 dated 22.03.2021 for Rs. 8,852/- in respect of Shri Dattatray Jethu Satpute (GPF Account No. FMAH/17805).

A letter had been issued by the Treasury Officer, Thane on 30.11.2021 along with Non-payment certificate stating that the said authority is time-barred and requested Pr. AG Office, Mumbai to revalidate the same and issue a fresh authority.

Audit scrutiny revealed that the payment against the said authority was already paid by the Treasury Officer, Thane on 03.06.2021 and corresponding debit entry was reflected in the subscriber's account.

**In reply, the Government stated that if the online sanction order/GPF final withdrawal authority was made available by the AG office to the concerned treasuries, the necessary development in the Treasury Net system to prepare the watch register can be implemented and the Treasuries can verify the validity and other details of the sanction order/GPF final withdrawal authority before making the payment.**

***Recommendation:-The work of sending the authorities online by A.G offices was under process. All Treasury Officers were requested to make the payments only after proper audit checks.***



## ***6.2 Non-availability of failed transactions report in respect of Sevaarth related transactions in CMP portal :***

Most treasury payments are made through SBIs CMP Portal. It was observed that Cash section of Treasury Office was uploading the data in the CMP portal for payment to the beneficiary. In case of failed transactions Demand Drafts were issued by the Bank to the Treasury Officer for payment to concerned beneficiary.

The failed transactions could be tracked by the Treasury officer by generating a report available in the portal. However, audit scrutiny revealed that there was no facility available in the system for tracking the failed transactions in respect of Sevaarth related transactions to ensure whether the payment has been made to the concerned beneficiary.

**In reply, the Government stated that report of the Demand draft cases in respect of failed CMP transactions was made available in the Treasury Net system to all the District Treasuries and Sub-Treasuries vide the DAT office circular number Treasury Net/2023/371 dated 15/02/2023.**

***Recommendation:-On verification at one of sub treasury level it was noticed that in CMP portal there were 3 failed transactions in the Month of March 2023, but the same was not available in the Treasury net system. The report was active but was showing NIL instead showing 3 transactions. The same may be verified at your end and necessary changes may be made in Treasury Net System.***

**ANNEXURE – 1**  
**(Refer Para 1.2)**

**LIST OF DISTRICT TREASURIES AND SUB TREASURIES IN THE STATE  
OF MAHARASHTRA**

**I – Konkan Region:**

Treasury	Sr. No.	Sub Treasury
<b>1) Palghar</b>	<b>1</b>	Dahanu
	<b>2</b>	Jawahar
	<b>3</b>	Mokhada
	<b>4</b>	Talasari
	<b>5</b>	Vasai
	<b>6</b>	Vikramgad
	<b>7</b>	Wada
<b>2) Thane</b>	<b>8</b>	Ambernath
	<b>9</b>	Bhiwandi
	<b>10</b>	Kalyan
	<b>11</b>	Konkan Bhavan
	<b>12</b>	Murbad
	<b>13</b>	Shahapur
	<b>14</b>	Ulhasnagar
<b>3) Raigad</b>	<b>15</b>	Karjat
	<b>16</b>	Khalapur
	<b>17</b>	Mahad
	<b>18</b>	Mangaon
	<b>19</b>	Matheran
	<b>20</b>	Mhasala
	<b>21</b>	Murud
	<b>22</b>	Panvel
	<b>23</b>	Pen
	<b>24</b>	Poladpur
	<b>25</b>	Roha
	<b>26</b>	Shriwardhan
	<b>27</b>	Sudhagad
	<b>28</b>	Tala
	<b>29</b>	Uran
<b>4) Ratnagiri</b>	<b>30</b>	Chiplun
	<b>31</b>	Dapoli
	<b>32</b>	Deorukh
	<b>33</b>	Guhagar
	<b>34</b>	Khed
	<b>35</b>	Lanja
	<b>36</b>	Mandangad
	<b>37</b>	Rajapur
<b>5) Sindhudurg</b>	<b>38</b>	Deogad
	<b>39</b>	Dodamarg
	<b>40</b>	Kankavli

Treasury	Sr. No.	Sub Treasury
	<b>41</b>	Kudal
	<b>42</b>	Malwan
	<b>43</b>	Sawantwadi
	<b>44</b>	Vaibhavwadi
	<b>45</b>	Vengurla
<b>e- Treasury</b>		

## **II – Pune Region:**

Treasury	Sr. No.	Sub Treasury
<b>6) Pune</b>	<b>46</b>	Ambegaon(Ghodegaon)
	<b>47</b>	Baramati
	<b>48</b>	Bhor
	<b>49</b>	Daund
	<b>50</b>	Indapur
	<b>51</b>	Junnar
	<b>52</b>	Khed (Rajgurunagar)
	<b>53</b>	Mulshi
	<b>54</b>	Saswad (Purandar)
	<b>55</b>	Shirur
	<b>56</b>	Wadgaon(Maval)
	<b>57</b>	Welhe
<b>7) Kolhapur</b>	<b>58</b>	Ajara
	<b>59</b>	Chandgad
	<b>60</b>	Gadhinglaj
	<b>61</b>	Gaganbawada
	<b>62</b>	Gargoti (Bhudargad)
	<b>63</b>	Hatkanangale
	<b>64</b>	Ichalkaranji
	<b>65</b>	Kagal
	<b>66</b>	Panhala
	<b>67</b>	Radhanagari
	<b>68</b>	Shahuwadi
	<b>69</b>	Shirol
<b>8) Satara</b>	<b>70</b>	Man ( Dahiwadi)
	<b>71</b>	Karad
	<b>72</b>	Khandala (Bawda)
	<b>73</b>	Koregaon
	<b>74</b>	Mahabaleshwar
	<b>75</b>	Medha (Jaoli)
	<b>76</b>	Patan
	<b>77</b>	Phaltan
	<b>78</b>	Vaduj (Khatav)
	<b>79</b>	Wai
<b>9) Sangli</b>	<b>80</b>	Atpadi
	<b>81</b>	Islampur
	<b>82</b>	Jath
	<b>83</b>	Kadegaon
	<b>84</b>	Kawathe – Mahankal

Treasury	Sr. No.	Sub Treasury
	<b>85</b>	Miraj
	<b>86</b>	Palus
	<b>87</b>	Shirala
	<b>88</b>	Tasgaon
	<b>89</b>	Vita (Khanapur)
<b>10) Solapur</b>	<b>90</b>	Akkalkot
	<b>91</b>	Barshi
	<b>92</b>	Karmala
	<b>93</b>	Madha
	<b>94</b>	Malshiras
	<b>95</b>	Mangalwedha
	<b>96</b>	Mohol
	<b>97</b>	Pandharpur
	<b>98</b>	Sangola

### III – Nasik Region:

Treasury	Sr. No.	Sub Treasury
<b>11) Nasik</b>	<b>99</b>	Chandwad
	<b>100</b>	Deola
	<b>101</b>	Dindori
	<b>102</b>	Igatpuri
	<b>103</b>	Kalwan
	<b>104</b>	Malegaon
	<b>105</b>	Nandgaon
	<b>106</b>	Niphad
	<b>107</b>	Peth
	<b>108</b>	Satana
	<b>109</b>	Sinner
	<b>110</b>	Surgana
	<b>111</b>	Trimbakeshwar
	<b>112</b>	Yeola
<b>12) Jalgaon</b>	<b>113</b>	Amalner
	<b>114</b>	Bhadgaon
	<b>115</b>	Bhusawal
	<b>116</b>	Bodhwad
	<b>117</b>	Chalisgaon
	<b>118</b>	Chopda
	<b>119</b>	Dharangaon
	<b>120</b>	Muktainagar
	<b>121</b>	Erandol
	<b>122</b>	Jamner
	<b>123</b>	Pachora
	<b>124</b>	Parola
	<b>125</b>	Raver
	<b>126</b>	Yawal
<b>13) Dhule</b>	<b>127</b>	Sakri
	<b>128</b>	Shirpur

Treasury	Sr. No.	Sub Treasury
	<b>129</b>	Sindkheda
<b>14) Nandurbar</b>	<b>130</b>	Akkalkuwa
	<b>131</b>	Dhadgaon
	<b>132</b>	Navapur
	<b>133</b>	Shahada
	<b>134</b>	Taloda
<b>15) Ahmednagar</b>	<b>135</b>	Akole
	<b>136</b>	Jamkhed
	<b>137</b>	Karjat
	<b>138</b>	Kopergaon
	<b>139</b>	Newasa
	<b>140</b>	Parner
	<b>141</b>	Pathardi
	<b>142</b>	Rahata
	<b>143</b>	Rahuri
	<b>144</b>	Sangamner
	<b>145</b>	Shevgaon
	<b>146</b>	Shrigonda
	<b>147</b>	Shrirampur

**Treasuries under Nagpur Area**

**IV – Amravati Region:**

Treasury	Sr. No.	Sub Treasury
<b>16) Amravati</b>	<b>148</b>	Achalpur
	<b>149</b>	Anjangaon Surji
	<b>150</b>	Chandur Bazar
	<b>151</b>	Chandur Rly
	<b>152</b>	Chikhaldara
	<b>153</b>	Daryapur
	<b>154</b>	Dhamangaon Rly
	<b>155</b>	Dharni
	<b>156</b>	Morshi
	<b>157</b>	Nandgaon Khandeshwar
	<b>158</b>	<i>Tiosa</i>
	<b>159</b>	Warud
<b>17) Akola</b>	<b>160</b>	Akot
	<b>161</b>	Balapur
	<b>162</b>	Barshitakli
	<b>163</b>	Murtijapur
	<b>164</b>	Patur
	<b>165</b>	Telhara
<b>18) Buldana</b>	<b>166</b>	Chikhali
	<b>167</b>	Deulgaon Raja
	<b>168</b>	Jalgaon Jamod
	<b>169</b>	Khamgaon
	<b>170</b>	Lonar
	<b>171</b>	Malkapur
	<b>172</b>	Mehkar

Treasury	Sr. No.	Sub Treasury
	173	Motala
	174	Nandura
	175	Sangrampur
	176	Shegaon
	177	Sindkhed Raja
19) Washim	178	Karanja
	179	Malegaon
	180	Mangrurpir
	181	Manora
	182	Risod
20) Yavatmal	183	Arni
	184	Bhabulgaon
	185	Darwha
	186	Digras
	187	Ghantaji
	188	Kalamb
	189	Kelapur
	190	Mahagaon
	191	Maregaon
	192	Ner
	193	Pusad
	194	Ralegaon
	195	Umarkhed
	196	Wani
	197	Zari Jamani

**V – Aurangabad Region:**

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

Treasury	Sr. No.	Sub Treasury
<b>24) Latur</b>	<b>217</b>	Ahmedpur
	<b>218</b>	Ausa
	<b>219</b>	Chakur
	<b>220</b>	Devani
	<b>221</b>	Jalkot
	<b>222</b>	Nilanga
	<b>223</b>	Renapur
	<b>224</b>	Shirur Anantpal
	<b>225</b>	Udgir
<b>25) Osmanabad</b>	<b>226</b>	Bhoom
	<b>227</b>	Kallam
	<b>228</b>	Lohara
	<b>229</b>	Omerga
	<b>230</b>	Paranda
	<b>231</b>	Tuljapur
	<b>232</b>	Washi
<b>26) Parbhani</b>	<b>233</b>	Gangakhed
	<b>234</b>	Jintur
	<b>235</b>	Manwat
	<b>236</b>	Palam
	<b>237</b>	Pathri
	<b>238</b>	Purna
	<b>239</b>	Sailoo
	<b>240</b>	Sonapeth
<b>27) Nanded</b>	<b>241</b>	Ardhapur
	<b>242</b>	Bhokar
	<b>243</b>	Billoli
	<b>244</b>	Degloor
	<b>245</b>	Dharmabad
	<b>246</b>	Hadgaon
	<b>247</b>	Himayatnagar
	<b>248</b>	Kandhar
	<b>249</b>	Kinwat
	<b>250</b>	Loha
	<b>251</b>	Mahur
	<b>252</b>	Mudkhed
	<b>253</b>	Mukhed
	<b>254</b>	Naigaon
	<b>255</b>	Peth Umri
<b>28) Beed</b>	<b>256</b>	Ambejogai
	<b>257</b>	Ashti
	<b>258</b>	Dharur
	<b>259</b>	Georai
	<b>260</b>	Kaij
	<b>261</b>	Majalgaon
	<b>262</b>	Parli Vaijnath
	<b>263</b>	Patoda

Treasury	Sr. No.	Sub Treasury
	<b>264</b>	Shirur Kasar
	<b>265</b>	Vadvani

## VI – Nagpur Region:

Treasury	Sr. No.	Sub Treasury
<b>29) Nagpur</b>	<b>266</b>	Bhiwapur
	<b>267</b>	Hingna
	<b>268</b>	Kalmeshwar
	<b>269</b>	Kamptee
	<b>270</b>	Katol
	<b>271</b>	Kuhi
	<b>272</b>	Mouda
	<b>273</b>	Narkhed
	<b>274</b>	Parseoni
	<b>275</b>	Ramtek
	<b>276</b>	Saoner
	<b>277</b>	Umrer
<b>30) Bhandara</b>	<b>278</b>	Lakhandur
	<b>279</b>	Lakhani
	<b>280</b>	Mohadi
	<b>281</b>	Pauni
	<b>282</b>	Sakoli
	<b>283</b>	Tumsar
<b>31) Chandrapur</b>	<b>284</b>	Ballarpur
	<b>285</b>	Bhadrawati
	<b>286</b>	Bramhapuri
	<b>287</b>	Chimur
	<b>288</b>	Gondpipri
	<b>289</b>	Korpana
	<b>290</b>	Mul
	<b>291</b>	Nagbhid
	<b>292</b>	Pobhurna
	<b>293</b>	Rajura
	<b>294</b>	Saoli
	<b>295</b>	Sindewahi
	<b>296</b>	Warora
	<b>297</b>	Jivati
<b>32) Gadchiroli</b>	<b>298</b>	Aheri
	<b>299</b>	Armori
	<b>300</b>	Bhamragad
	<b>301</b>	Chomorshi
	<b>302</b>	Dhanora
	<b>303</b>	Ettapalli
	<b>304</b>	Korchi
	<b>305</b>	Kurkheda
	<b>306</b>	Mulchera



Treasury	Sr. No.	Sub Treasury
	<b>307</b>	Sironcha
	<b>308</b>	Wadsa
<b>33) Gondia</b>	<b>309</b>	Amgaon
	<b>310</b>	Arjuni Morgaon
	<b>311</b>	Deori
	<b>312</b>	Goregaon
	<b>313</b>	Sadak Arjuni
	<b>314</b>	Salekasa
	<b>315</b>	Tirora
<b>34) Wardha</b>	<b>316</b>	Arvi
	<b>317</b>	Ashti
	<b>318</b>	Devali
	<b>319</b>	Hinganghat
	<b>320</b>	Karanja
	<b>321</b>	Pulgaon
	<b>322</b>	Samudrapur
	<b>323</b>	Seloo

## ANNEXURE – 2

(Refer Para 1.2)

### 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 Vaibhav Rajeghatge	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. Anudeep S Dighe	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. Deepak S Kedar	Jt. Director	Joint Director of Accounts and Treasuries, Amravati

### NAMES OF THE OFFICERS IN-CHARGE OF THE TREASURIES DURING THE YEAR 2021-22

Sr. No.	Treasury	Treasury Officer	Period
<b>PR. ACCOUNTANT GENERAL (A&amp;E)-I, MUMBAI</b>			
1.	Ahmednagar	Smt. Bhagyashri S Jadhav	01-04-2021 to 31.03.2022
2.	Dhule	Shri G R Patil Shri. Pravin Sitaram Pandit	01.04.2021 to 27.12.2021 (B.N) 27.12.2021 (AN) to 31.03.2022
3.	Jalgaon	Shri. Pravin Sitaram Pandit Shri. Sharad Waman Nikum	12.06.2017 to 10.12.2021 (B.N) 16.12.2021 (B.N) to 31.03.2022
4.	Kolhapur	Shri. M S Karande	01.04.2021 to 31.03.2022
5.	Nandurbar	Smt. Vaishali Gulab Jagtap Shri. Gajanan Rambau Patilij	01.04.2021 to 05.01.2022 (B.N.) 05.01.2022 to 31.03.2022
6.	Nasik	Dr. Rajendra U Gadekar	01.04.2021 to 31.03.2022
7.	Palghar	Shri Sujit M Deokar	01.04.2021 to 31.03.2022
8.	Pune	Shri Shekhar A Shete	01.04.2021 to 31.03.2022
9.	Raigad	Shri Firoj I Mulla Shri. Manoj S Shete	01.04.2021 to 07.09.2021 08.09.2021 to 31.03.2022

Sr. No.	Treasury	Treasury Officer	Period
10.	Ratnagiri	Shri M S Waghmare	01.04.2021 to 31.03.2022
11.	Sangli	Shri Sushilkumar B Kemble Smt. Suhasini Sardar Patil	01.04.2021 to 31.08.2021 01.09.2021 to 31.03.2022
12.	Satara	Shri Danaji H Shinde	01.04.2021 to 31.03.2022
13.	Sindhudurg	Shri Shivprasad V Khot	01.04.2021 to 31.03.2022
14.	Solapur	Smt Rupali V Koli	01.04.2021 to 31.03.2022
15.	Thane	Shri Rajesh Bhoir	01.04.2021 to 31.03.2022
<b>ACCOUNTANT GENERAL (A&amp;E)-II, NAGPUR</b>			
16.	Akola	Shri. Manji B. Goregaonkar	01.04.2021 to 31.03.2022
17.	Amravati	Smt. Shilpa Pawar	01.04.2021 to 31.03.2022
18.	Aurangabad	Shri R B Linganwad	01.04.2021 to 31.03.2022
19.	Beed	Shri D R Zirape	01.04.2021 to 31.03.2022
20.	Bhandara	Shri Shankar Ramji Bali Shri. Ramesh Somaji Kumare	01.04.2021 to 30.09.2021 01.10.2021 to 31.03.2022
21.	Buldhana	Shri Dinkar B Bawaskar Shri. Pandit S Mandogade Shri. Rishikesh A Waghmare	01.04.2021 to 07.09.2021 08.09.2021 to 24.01.2022 25.01.2022 to 31.03.2022
22.	Chandrapur	Shri D M Pendam Smt. Priti B Khartude	01.04.2021 to 19.09.2021 20.09.2021 to 31.03.2022
23.	Gadchiroli	Shri U G Khadse Shri. M U Kangali	01.04.2021 to 10.01.2022 11.01.2022 to 31.03.2022
24.	Gondia	Shri. Lakichand H Baviskar Shri. Shankar R Bali Shri. Lakichand H Baviskar Shri. Nitin L Padmere Shri. Lakichand H Baviskar	01.04.2021 to 22.08.2021 23.08.2021 to 06.08.2021 27.08.2021 to 07.11.2021 08.11.2021 to 14.11.2021 15.11.2021 to 31.03.2022
25.	Hingoli	Shri Madhav B Zunjare	01.04.2021 to 31.03.2022
26.	Jalna	Shri Sachin C Dhas	01.04.2021 to 31.03.2022
27.	Latur	Shri Radhakrishna S.Raut	01.04.2021 to 31.03.2022
28.	Nagpur	Shri. Gajanan B Hirulkar Shri Arvind E Gode Shri. Vilin Khadse Shri. Gajanan B Hirulkar	01.04.2021 to 31.05.2021 01.06.2021 to 21.11.2021 22.11.2021 to 10.01.2022 11.01.2022 to 31.03.2022
29.	Nanded	Shri A M Chaudhary	01.04.2021 to 31.03.2022
30.	Osmanabad	Shri Sachin S Ige	01.04.2021 to 31.03.2022
31.	Parbhani	Shri S K Waykar Smt Sunita S Sunkwad	01.04.2021 to 13.09.2021 14.09.2021 to 31.03.2022
32.	Wardha	Shri. V B Andraskar	01.04.2021 to 31.03.2022
33.	Washim	Shri. Chandrakant S. Kharode	01.04.2021 to 31.03.2022

Sr. No.	Treasury	Treasury Officer	Period
34.	Yavatmal	Smt Seema H Kale Shri. S S Meshram Shri. Rajesh A Nakil	01.04.2021 to 07.09.2021 08.09.2021 to 19.12.2021 20.12.2021 to 31.03.2022

### ANNEXURE – 3

(Refer Para 2.1)

#### PENDING ABSTRACT CONTINGENT BILLS FROM TREASURIES IN OFFICE OF THE PR. ACCOUNTANT GENERAL (A&E)-I, MAHARASHTRA, MUMBAI & PAO, MUMBAI DURING THE YEAR 2021-22

Sr. No.	Name of the Treasury	1993-94 to 2019-20		2020-21		2021-22 till March 2022		Grand Total (₹)	
		Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Ahmednagar	1	25000	1	2500000	4	2174390	6	4699390
2.	Dhule	17	315694156	2	23252430	10	32329001	29	371275587
3.	Jalgaon	7	214387555	8	82630848	9	66109184	24	363127587
4.	Kolhapur	6	143484630	7	86635716	12	41319216	25	271439562
5.	Nandurbar	3	2346650	0	0	6	12277573	9	14624223
6.	Nasik	0	0	2	392500	8	2073115	10	2465615
7.	Palghar	17	30129806	2	400000	5	415775	24	30945581
8.	Pune	83	1430101190	52	5115002131	61	2483738989	196	9028842310
9.	Raigad	7	1268859	0	0	8	513657	15	1782516
10.	Ratnagiri	2	40000	0	0	3	42380	5	82380
11.	Sangli	20	231653278	13	106056348	13	155217901	46	492927527
12.	Satara	0	0	0	0	2	20062254	2	20062254
13.	Sindhudurg	1	280000	0	0	11	39200467	12	39480467
14.	Solapur	18	114398321	12	76613438	17	75987504	47	266999263
15.	Thane	0	0	0	0	0	0	0	0
16.	PAO Mumbai	478	10277195563	70	5670327774	208	6044223043	756	21991746380
	<b>Total</b>	<b>660</b>	<b>12761005008</b>	<b>169</b>	<b>11163811185</b>	<b>377</b>	<b>8975684449</b>	<b>1206</b>	<b>32900500642</b>

## ANNEXURE – 4

(Refer Para 2.1)

### PENDING ABSTRACT CONTINGENT BILLS FROM TREASURIES IN OFFICE OF THE ACCOUNTANT GENERAL (A&E)-II, NAGPUR DURING THE YEAR 2021-22

Sr. No.	Name of the Treasury	1993-94 to 2019-20		2020-21		2021-22 till March 2022		Grand Total (₹)	
		Items	Amount ₹	Items	Amount ₹	Items	Amount ₹	Items	Amount ₹
1.	Akola	16	330173501	10	70600801	15	53068619	41	453842921
2.	Amravati	2	79000	1	5000	5	190710	8	274710
3.	Aurangabad	55	1123442285	18	377508577	46	132046053	119	1632996915
4.	Beed	16	169706797	7	132077111	16	67117782	39	368901690
5.	Bhandara	31	3691545	12	1117000	4	86605	47	4895150
6.	Buldhana	1	21000	1	300000	8	1098620	10	1419620
7.	Chandrapur	8	1959926320	5	33857745	10	1367246735	23	3361030800
8.	Gadchiroli	6	141503	2	34964	8	157921	16	334388
9.	Gondia	10	65665039	9	24172255	12	34336771	31	124174065
10	Hingoli	3	3500	1	100000	4	563770	8	667270
11	Jalna	0	0	0	0	9	228205	9	228205
12	Latur	33	289792259	19	142437722	17	241595079	69	673825060
13	Nagpur	54	1531194532	29	553264665	36	492732486	119	2577191683
14	Nanded	25	327514612	11	97072916	20	278077875	56	702665403
15	Osmanabad	12	17578852	7	2364400	10	165956	29	20109208
16	Parbhani	2	739000	0	0	2	118405	4	857405
17	Wardha	0	0	0	0	6	1694874	6	1694874
18	Washim	3	19000	1	5000	6	1580295	10	1604295
19	Yavatmal	13	220060855	9	58127651	29	59581881	51	337770387
	<b>Total:</b>	<b>290</b>	<b>6039749600</b>	<b>142</b>	<b>1493045807</b>	<b>263</b>	<b>2731688642</b>	<b>695</b>	<b>10264484049</b>

## ANNEXURE –5

(Refer Para 2.2)

### 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 - 2022							
SR. NO.	TRESURY	BANK	YEAR	BRANCH	MONTH	DIFFERENCE IN RBD	
						CREDIT	DEBIT
1	Akola	SBI	2019-20	Balapur	Aug-19		27,01,459.00
2	Akola	SBI	2018-19	Barshi-Takil	Feb-19	37,566.00	
3	Akola	SBI	2019-20	Balapur	Oct-19	1,459.00	
4	Akola	SBI	2019-20	Balapur	Feb-20	75.00	
5	Akola	SBI	2018-19	Barshi-Takil	Feb-19	37,566.00	
6	Amravati	SBI	2020-21	Chandur Bazar	Aug-20		40.00
7	Amravati	SBI	2020-21	Dhamangaon	May-20		61,404.75
8	Amravati	SBI	2020-21	Dhamangaon	Jun-20	53,204.75	
9	Amravati	SBI	2019-20	Dharni	Jun-19	4,19,466.00	
10	Amravati	SBI	2020-21	Nandgaon (Khand)	Jul-20		2,300.00
11	Amravati	SBI	2020-21	Nandgaon (Khand)	Jul-20		2,300.00
12	Amravati	SBI	2019-20	Nandgaon (Khandeshwar)	Sep-19	5,72,267.00	
13	Aurangabad	SBI	2020-21	Kannad	Oct-20	9,25,763.00	
14	Aurangabad	SBI	2018-19	Khultabad	Mar-19	13,900.00	
15	Beed	SBI	2019-20	Ambejogai	Mar-20	5,56,66,371.00	
16	Beed	SBI	2021-22	Ambejogai	Dec-21		500.00
17	Beed	SBI	2019-20	Ambejogai	Dec-19	4,04,490.00	
18	Beed	SBI	2020-21	Ambejogai	May-20	17,024.97	
19	Beed	SBI	2020-21	Ambejogai	Jun-20		30,640.97

20	Beed	SBI	2020-21	Ambejogai	Mar-21	23,51,878.00	
21	Beed	SBI	2019-20	Beed	Oct-19	4,00,000.00	
22	Beed	SBI	2019-20	Beed	Nov-19	52,35,59,407.00	
23	Beed	SBI	2019-20	Beed	Dec-19		10,38,919.00
24	Beed	SBI	2019-20	Beed	Feb-20	21,20,350.00	
25	Beed	SBI	2020-21	Beed	May-20		11,01,861.28
26	Beed	SBI	2020-21	Beed	Jun-20		3,400.61
27	Beed	SBI	2020-21	Beed	Jul-20	19,686.00	
28	Beed	SBI	2021-22	BEED	Jan-22	44,269.00	
29	Beed	SBI	2018-19	Georai	Feb-19	52,100.00	
30	Beed	SBI	2020-21	Kille Dharur	Mar-21	30.00	
31	Beed	SBI	2020-21	Patoda	Sep-20		1,200.00
32	Beed	SBI	2020-21	Wadwani	Feb-21	2,525.00	
33	Bhandara	SBI	2019-20	Bhandara	Jan-20		4,22,931.00
34	Bhandara	SBI	2020-21	Bhandara	May-20		2,29,364.98
35	Bhandara	SBI	2020-21	Bhandara	Jul-20	6,000.00	
36	Bhandara	SBI	2020-21	Lakhani	May-20		12,225.00
37	Bhandara	SBI	2020-21	Loknandur	Jul-20		21,104.18
38	Bhandara	SBI	2021-22	Tumsar	Oct-21	2,856.00	
39	Bhandara	SBI	2020-21	Tumsar	Jun-20	2,82,789.77	
40	Buldhana	SBI	2019-20	Malkapur	Nov-19		548.00
41	Buldhana	SBI	2020-21	Motala	Apr-20		1,400.00
42	Buldhana	SBI	2018-19	Nandura	Mar-19	3,400.00	
43	Buldhana	SBI	2020-21	Nandura	Jul-20		9,18,768.00
44	Buldhana	SBI	2019-20	Sindkhedraja	Dec-19		2,10,112.00
45	Chandrapur	SBI	2019-20	Chimur	Nov-19	3,64,815.00	
46	Chandrapur	SBI	2019-20	Chimur	Mar-20		2,21,532.00
47	Chandrapur	SBI	2020-21	Chimur	May-20		87,252.50
48	Chandrapur	SBI	2020-21	Chimur	Jun-20		2,70,236.00
49	Chandrapur	SBI	2020-21	Chimur	Aug-20		2,82,333.00
50	Chandrapur	SBI	2020-21	Chimur	Sep-20		18,95,338.00
51	Chandrapur	SBI	2021-22	Chimur	Feb-22		10,20,000.00

52	Chandrapur	SBI	2021-22	Chimur	Mar-22	15,55,354.00	
53	Dhule	SBI	2019-20	Dhule	Jun-19	9,01,62,825.00	
54	Dhule	SBI	2021-22	Dhule	Sep-21	15,83,85,795.00	
55	Dhule	SBI	2021-22	Dhule	Oct-21	73,77,61,380.00	
56	Dhule	SBI	2021-22	Dhule	Nov-21		89,61,32,185.00
57	Dhule	SBI	2021-22	Dhule	Dec-21	2,560.00	
58	Dhule	SBI	2021-22	Dhule	Feb-22	1,84,973.00	
59	Dhule	SBI	2021-22	Dhule	Mar-22		1,85,000.00
60	Dhule	SBI	2020-21	Sakri	Nov-20		24,765.00
61	Dhule	SBI	2020-21	Sakri	Dec-20		72,992.00
62	Dhule	SBI	2019-20	Sakri	Apr-19		1,16,743.00
63	Dhule	SBI	2021-22	Shirpur	Feb-22	60,10,006.00	
64	Dhule	SBI	2021-22	Shirpur	Mar-22		2,38,174.00
65	Dhule	SBI	2019-20	Shirpur	Apr-19		4,000.00
66	Dhule	SBI	2019-20	Shirpur	Jan-20	175.00	
67	Gadchiroli	SBI	2020-21	Aheri	Jul-20	4,42,848.00	
68	Gadchiroli	SBI	2019-20	Gadchiroli	Oct-19		1,08,754.00
71	Gadchiroli	SBI	2019-20	Gadchiroli	Oct-19		1,08,754.00
72	Gadchiroli	SBI	2019-20	Warsa	Jun-19	3,51,882.00	
73	Gadchiroli	SBI	2019-20	Warsa	Jul-19		3,49,382.00
74	Gadchiroli	SBI	2019-20	Warsa	Dec-19	1,73,000.00	
75	Gadchiroli	SBI	2019-20	Warsa	Mar-20	19,70,281.00	
76	Gadchiroli	SBI	2019-20	Yetapali	Dec-19		13,39,401.00
77	Gadchiroli	SBI	2019-20	Yetapalli	Jan-20	13,93,361.00	
78	Gadchiroli	SBI	2019-20	Yetapalli	Feb-20	15,216.00	
79	Gadchiroli	SBI	2019-20	Yetapalli	Mar-20	2,500.00	
80	Gadchiroli	SBI	2020-21	Yetapalli	Apr-20		28,700.00
81	Gadchiroli	SBI	2020-21	Yetapalli	Jul-20		17,950.00
82	Gondia	SBI	2018-19	Gondia	Dec-18	3,36,851.00	
83	Gondia	BOM	2021-22	Goregaon	Feb-22		1,42,39,949.00
84	Gondia	BOM	2021-22	Goregaon	Mar-22		25,80,740.00
85	Hingoli	SBI	2018-19	Hingoli	Feb-19	1,09,63,955.00	
86	Hingoli	SBI	2019-20	Hingoli	Apr-19	17,65,57,214.00	



87	Hingoli	SBI	2019-20	Hingoli	Jun-19	54,92,175.00	
88	Hingoli	SBI	2021-22	Hingoli	Oct-21		56,875.00
89	Hingoli	SBI	2019-20	Kallamnuri	Dec-19	200.00	
90	Jalgaon	SBI	2018-19	Bodwad	Feb-19		20,955.00
91	Jalgaon	SBI	2021-22	Chopda	Jul-21		5,000.00
92	Jalgaon	SBI	2018-19	Edlabad (Muktai)	Mar-19		10,382.00
93	Jalgaon	SBI	2019-20	Jalgaon	Sep-19	1,050.00	
94	Jalgaon	SBI	2019-20	Jalgaon	Aug-19	1,175.00	
95	Jalgaon	SBI	2019-20	Pachora	Nov-19		3,85,230.00
96	Jalgaon	SBI	2021-22	Yawal	Aug-21	2,905.00	
97	Jalgaon	SBI	2020-21	Yawal	Jun-20	3,19,271.00	
98	Jalna	SBI	2019-20	Ambad	Feb-20		1,71,810.00
99	Jalna	SBI	2019-20	Ambad	Mar-20	1,90,962.00	
100	Jalna	SBI	2021-22	Badnapur	Sep-21	10,27,043.00	
101	Jalna	SBI	2021-22	Badnapur	Oct-21	46,59,266.00	
102	Jalna	SBI	2021-22	Badnapur	Nov-21		55,60,763.00
103	Jalna	SBI	2020-21	Bhokardan	Jul-20	57,202.60	
104	Jalna	SBI	2019-20	Jalna	Sep-19	71,24,320.00	
105	Jalna	SBI	2021-22	Jalna	Sep-21	51,52,460.00	
106	Jalna	SBI	2021-22	Jalna	Oct-21	25,11,45,060.00	
107	Jalna	SBI	2021-22	Jalna	Nov-21		18,77,64,574.00
108	Jalna	SBI	2020-21	Mantha	May-20		29,702.00
109	Jalna	SBI	2018-19	Partur	Apr-18	11,76,766.00	
110	Jalna	SBI	2018-19	Partur	Nov-18	1,500.00	
111	Jalna	SBI	2018-19	Partur	Mar-19	52,06,994.00	
112	Jalna	SBI	2020-21	Partur	Jun-20		2,63,224.00
113	Jalna	SBI	2020-21	Partur	Jul-20	24,96,224.00	
114	Kolhapur	SBI	2019-20	Shahuwadi	Nov-19	548.00	
115	Kolhapur	SBI	2020-21	Shahuwadi	Feb-21	66,300.00	
116	Latur	SBI	2018-19	Chakur	Dec-18	10,000.00	
117	Latur	SBI	2018-19	Chakur	Jan-19	10,000.00	
118	Latur	SBI	2018-19	Chakur	Feb-19	6,000.00	
119	Latur	SBI	2019-20	Chakur	May-19	10,000.00	
120	Latur	SBI	2019-20	Chakur	Jun-19	10,000.00	
121	Latur	SBI	2019-20	Chakur	Sep-19	94,284.00	
122	Latur	SBI	2019-20	Chakur	Oct-19		875.00
123	Latur	SBI	2019-20	Chakur	Feb-20		30.00
124	Latur	SBI	2020-21	Chakur	Apr-20		7,134.27

125	Latur	SBI	2020-21	Chakur	Sep-20		301.00
126	Latur	SBI	2020-21	Chakur	Feb-21	6,435.00	
127	Latur	SBI	2021-22	Chakur	Aug-21		2,000.00
128	Latur	SBI	2021-22	Chakur	Oct-21	3,524.40	
129	Latur	SBI	2018-19	Nilanga	Dec-18	3,30,000.00	
130	Latur	SBI	2018-19	Nilanga	Jan-19		1,87,900.00
131	Latur	SBI	2018-19	Nilanga	Feb-19	40,000.00	
132	Latur	SBI	2018-19	Nilanga	Mar-19		10,55,000.00
133	Latur	SBI	2019-20	Nilanga	Apr-19	40,000.00	
134	Latur	SBI	2019-20	Nilanga	Jun-19	38,400.00	
135	Latur	SBI	2019-20	Nilanga	Jul-19	17,200.00	
136	Latur	SBI	2019-20	Nilanga	Dec-19		8,010.00
137	Latur	SBI	2019-20	Nilanga	Feb-20	12,05,694.00	
138	Latur	SBI	2020-21	Nilanga	May-20		12,225.50
139	Latur	SBI	2020-21	Nilanga	Jun-20	13,975.50	
140	Latur	SBI	2019-20	Renapur	Dec-19	2,426.00	
141	Latur	SBI	2018-19	Udgir	Jan-19	50,500.00	
142	Latur	SBI	2018-19	Udgir	Feb-19	50,000.00	
143	Latur	SBI	2018-19	Udgir	Mar-19	50,000.00	
144	Latur	SBI	2019-20	Udgir	Oct-19	82,273.00	
145	Latur	SBI	2019-20	Udgir	Dec-19	21,193.00	
146	Latur	SBI	2019-20	Udgir	Feb-20		12,900.00
147	Latur	SBI	2019-20	Udgir	Mar-20	52,526.00	
148	Latur	SBI	2020-21	Udgir	Apr-20	47,312.00	
149	Latur	SBI	2020-21	Udgir	May-20	8,142.00	
150	Latur	SBI	2020-21	Udgir	Aug-20		1,19,273.00
151	Latur	SBI	2018-19	Udgir	Dec-18		500.00
152	Nagpur	SBI	2019-20	Hingna	Dec-19		4,000.00
153	Nagpur	SBI	2019-20	Hingna	Jan-20	3,940.00	
154	Nagpur	SBI	2021-22	Hingna	Sep-21		5,880.00
155	Nagpur	SBI	2020-21	Kalmeshwar	Feb-21		14,67,565.00
156	Nagpur	SBI	2018-19	Kamptee	Aug-18	5,14,562.00	
157	Nagpur	SBI	2018-19	Kamptee	Sep-18		21,48,763.00
158	Nagpur	SBI	2018-19	Kamptee	Mar-19	1,12,651.00	

159	Nagpur	SBI	2019-20	Kamptee	Aug-19	19,785.00	
160	Nagpur	SBI	2019-20	Kamptee	Oct-19	2,000.00	
161	Nagpur	SBI	2019-20	Kamptee	Dec-19	20,66,226.00	
162	Nagpur	SBI	2019-20	Kamptee	Jan-20		19,97,428.00
163	Nagpur	SBI	2019-20	Kamptee	Mar-20		3,000.00
164	Nagpur	SBI	2020-21	Kamptee	Apr-20	2,000.00	
165	Nagpur	SBI	2020-21	Kamptee	Jul-20		7,865.00
166	Nagpur	SBI	2020-21	Kamptee	Sep-20		60,913.00
167	Nagpur	SBI	2020-21	Katol	May-20	1,000.00	
168	Nagpur	SBI	2018-19	Maudha	Dec-18	8,28,221.00	
169	Nagpur	SBI	2018-19	Maudha	Feb-19	13,21,022.00	
170	Nagpur	SBI	2018-19	Maudha	Mar-19		13,72,173.00
171	Nagpur	SBI	2019-20	Narkhed	Jan-20	1,90,458.00	
172	Nagpur	SBI	2019-20	Narkhed	Feb-20	16,20,644.00	17,99,319.00
173	Nagpur	SBI	2019-20	Narkhed	Mar-20		
174	Nagpur	SBI	2020-21	Narkhed	Oct-20	10,38,125.00	
175	Nagpur	SBI	2019-20	Parseoni	Oct-19	1,19,462.00	
176	Nagpur	SBI	2020-21	Parseoni	Mar-21		2,23,793.00
177	Nagpur	SBI	2020-21	Ramtek	Jul-20	10,77,065.00	
178	Nagpur	SBI	2020-21	Ramtek	Nov-20	3,000.00	
179	Nagpur	SBI	2018-19	Saoner	Mar-19		2,852.00
180	Nanded	SBI	2019-20	Ardhapur	May-19		35,620.00
181	Nanded	SBI	2019-20	Ardhapur	Jan-20		30.00
182	Nanded	SBI	2020-21	Ardhapur	Jul-20		708.00
183	Nanded	SBI	2021-22	Bhokar	Feb-22	15,430.00	
184	Nanded	SBI	2019-20	Billoli	Oct-19	20,000.00	
185	Nanded	SBI	2021-22	Billoli	Sep-21	10,000.00	
186	Nanded	SBI	2020-21	Degloor	Jun-20	8,549.50	
187	Nanded	SBI	2020-21	Degloor	Dec-20		301.00
188	Nanded	SBI	2018-19	Dharmabad	Dec-18	3,984.00	
189	Nanded	SBI	2018-19	Dharmabad	Feb-19	16,604.00	
190	Nanded	SBI	2018-19	Dharmabad	Mar-19	27,396.00	

191	Nanded	SBI	2019-20	Dharmabad	Apr-19	22,000.00	
192	Nanded	SBI	2019-20	Dharmabad	Jun-19	22,000.00	
193	Nanded	SBI	2019-20	Dharmabad	Dec-19		17,766.00
194	Nanded	SBI	2019-20	Dharmabad -Rfs	Jul-19	22,000.00	
195	Nanded	SBI	2019-20	Dharmabad-RFS	Oct-19	15,040.00	
196	Nanded	SBI	2019-20	Dharmada-Rfs	Nov-19		1,76,000.00
197	Nanded	SBI	2019-20	Hadgaon	Sep-19	4,640.00	
198	Nanded	SBI	2019-20	Hadgaon	Oct-19		2,198.00
199	Nanded	SBI	2019-20	Hadgaon	Dec-19	40.00	
200	Nanded	SBI	2020-21	Hadgaon	Jun-20		867.00
201	Nanded	SBI	2020-21	Hadgaon	Oct-20		581.00
202	Nanded	SBI	2021-22	Hadgaon	Jun-21	1,400.00	
203	Nanded	SBI	2018-19	Himayatnagar	Oct-18		712.00
204	Nanded	SBI	2018-19	Himayatnagar	Mar-19	4,110.00	
205	Nanded	SBI	2019-20	Himayatnagar	Dec-19		1,750.00
206	Nanded	SBI	2019-20	Himayatnagar	Jan-20	18,331.00	
207	Nanded	SBI	2019-20	Himayatnagar	Feb-20	2,30,343.00	
208	Nanded	SBI	2019-20	Himayatnagar	Mar-20	56,772.00	
209	Nanded	SBI	2020-21	Himayatnagar	Jun-20		3,03,690.86
210	Nanded	SBI	2021-22	Himayatnagar	Jun-21		760.00
211	Nanded	SBI	2020-21	Khandhar	Feb-21	4,496.00	
212	Nanded	SBI	2019-20	Kinwat	Oct-19	500.00	
213	Nanded	SBI	2021-22	Mukhed	Jan-22	39,975.00	
214	Nanded	SBI	2021-22	Mukhed	Feb-22	26,880.00	
215	Nanded	SBI	2018-19	Naigaon	Dec-18	2,20,000.00	
216	Nanded	SBI	2018-19	Naigaon	Jan-19	2,20,000.00	
217	Nanded	SBI	2018-19	Naigaon	Feb-19	2,20,000.00	
218	Nanded	SBI	2019-20	Naigaon	Dec-19	1,511.00	
219	Nanded	SBI	2019-20	Naigaon	Jan-20		1,480.00
220	Nanded	SBI	2019-20	Nanded	Aug-19		670.00
221	Nanded	SBI	2019-20	Nanded	Sep-19	4,983.00	
222	Nanded	SBI	2020-21	Nanded	Sep-20	20,08,108.00	
223	Nanded	SBI	2021-22	Nanded	Dec-21	75,67,679.00	
224	Nanded	SBI	2021-22	Pethumbri	Sep-21	269.00	

225	Nandurbar	SBI	2021-22	Nandurbar	Feb-22	90,06,187.00	
226	Nandurbar	SBI	2021-22	Nandurbar	Mar-22		97,08,629.00
227	Nandurbar	SBI	2020-21	Shahada	Apr-20		2,140.00
228	Nasik	SBI	2020-21	Kalwan	May-20	1,901.50	
229	Nasik	SBI	2020-21	Malegaon	Nov-20	74,08,064.00	
230	Nasik	SBI	2018-19	Peint	Feb-19	2,858.00	
231	Nasik	SBI	2018-19	Yeola	Feb-19	1,07,025.00	
232	Nasik	SBI	2018-19	Yeola	Mar-19		1,000.00
233	Osmanabad	SBI	2018-19	Bhoom	Dec-18	1,05,000.00	
234	Osmanabad	SBI	2018-19	Bhoom	Mar-19	400.00	
235	Osmanabad	SBI	2020-21	Bhoom	May-20	10,34,737.00	
236	Osmanabad	SBI	2020-21	Bhoom	Jun-20	11,12,630.00	
237	Osmanabad	SBI	2018-19	Kallam	Mar-19		10,154.00
238	Osmanabad	SBI	2019-20	Kallam	Dec-19	700.00	400.00
239	Osmanabad	SBI	2020-21	Kallam	May-20		
240	Osmanabad	SBI	2020-21	Kallam	Jun-20		600.00
241	Osmanabad	SBI	2018-19	Omerga	Dec-18	1,70,000.00	
242	Osmanabad	SBI	2018-19	Omerga	Jan-19	1,70,000.00	
243	Osmanabad	SBI	2018-19	Omerga	Feb-19		18,90,000.00
244	Osmanabad	SBI	2018-19	Omerga	Mar-19	1,90,000.00	
245	Osmanabad	SBI	2019-20	Omerga	Dec-19		38,19,572.00
246	Osmanabad	SBI	2019-20	Omerga	Mar-20	38,33,066.00	
247	Osmanabad	SBI	2018-19	Osmanabad	Jan-19		38,800.00
248	Osmanabad	SBI	2019-20	Osmanabad	Apr-19	2,832.00	
249	Osmanabad	SBI	2019-20	Osmanabad	Jul-19	1,000.00	
250	Osmanabad	SBI	2021-22	Osmanabad	Apr-21		361.00
251	Osmanabad	SBI	2021-22	Osmanabad	Feb-22	1,52,42,221.00	
252	Osmanabad	SBI	2019-20	Paranda	Dec-19	325.00	
253	Osmanabad	SBI	2021-22	Washi	Dec-21	7,800.00	
254	Osmanabad	SBI	2021-22	Washi	Jan-22		11,600.00
255	Osmanabad	SBI	2021-22	Washi	Feb-22		15,263.00
256	Palghar	SBI	2019-20	Vasai	Jan-20		99,499.48

257	Palghar	SBI	2019-20	Vasai	Feb-20	1,200.00	
258	Palghar	SBI	2019-20	Vasai	Mar-20	15,500.00	
259	Palghar	SBI	2020-21	Vasai	Sep-20		450.00
260	Palghar	SBI	2020-21	Vasai	Dec-20	1,100.00	
261	Palghar	SBI	2020-21	Vasai	Jan-21	1,40,188.00	
262	Palghar	SBI	2021-22	Vasai	Jun-21	7,000.00	
263	Palghar	SBI	2021-22	Vasai	Jul-21		51,628.00
264	Palghar	BOM	2021-22	Vikramgad	Jan-22	100.00	
265	Parbhani	SBI	2021-22	Gangakhed	Aug-21	90.00	
266	Parbhani	SBI	2019-20	Jintur	Oct-19	6,025.00	
267	Parbhani	SBI	2021-22	Manwat - RFS	Oct-21	30,123.00	
268	Parbhani	SBI	2018-19	Manwat	Feb-19		1,850.00
269	Parbhani	SBI	2019-20	Palam	Jul-19	41,200.00	
270	Parbhani	SBI	2019-20	Palam	Dec-19	3,600.00	
271	Parbhani	SBI	2019-20	Palam	Jan-20		1,600.00
272	Parbhani	SBI	2020-21	Palam	May-20	20,29,599.00	
273	Parbhani	SBI	2020-21	Palam	Aug-20		15,00,000.00
274	Parbhani	SBI	2020-21	Palam	Sep-20	15,082.00	
275	Parbhani	SBI	2018-19	Parbhani	Feb-19	4,16,06,449.00	
276	Parbhani	SBI	2019-20	Parbhani	Jun-19	5,18,44,377.00	
277	Parbhani	SBI	2019-20	Parbhani	Jul-19		600.00
278	Parbhani	SBI	2020-21	Parbhani	Mar-21	4,71,09,259.00	
279	Parbhani	SBI	2019-20	Pathri ADB	Oct-19		60,000.00
280	Parbhani	SBI	2018-19	Sailu	Jan-19	10,000.00	
281	Parbhani	SBI	2018-19	Sailu	Mar-19	19,992.00	
282	Parbhani	SBI	2019-20	Sailu	Jul-19	10,000.00	
283	Parbhani	SBI	2019-20	Sailu	Sep-19	20,000.00	
284	Parbhani	SBI	2019-20	Sailu	Oct-19	10,000.00	
285	Parbhani	SBI	2019-20	Sailu	Nov-19	10,000.00	
286	Parbhani	SBI	2019-20	Sailu	Dec-19	26,105.00	
287	Parbhani	SBI	2019-20	Sailu	Jan-20	10,000.00	
288	Parbhani	SBI	2019-20	Sailu	Feb-20	10,000.00	

289	Parbhani	SBI	2019-20	Sailu	Mar-20	6,880.00	
290	Parbhani	SBI	2020-21	Sailu	Jun-20	10,000.00	
291	Parbhani	SBI	2020-21	Sailu	Jul-20	10,000.00	
292	Parbhani	SBI	2020-21	Sailu	Sep-20	10,000.00	
293	Parbhani	SBI	2020-21	Sailu	Oct-20	38,676.00	
294	Parbhani	SBI	2020-21	Sailu	Nov-20		28,676.00
295	Parbhani	SBI	2019-20	Sonpeth	Dec-19		7,600.00
296	Parbhani	SBI	2020-21	Sonpeth	Mar-21		399.00
297	Parbhani	SBI	2020-21	Sonpeth	May-20		1,04,197.00
298	Pay & Accounts office	RBI	2020-21	Pay & Accounts office	Mar-21		7,78,213.00
299	Pune	SBI	2021-22	ADB Indapur	Nov-21	54,730.00	
300	Pune	SBI	2021-22	ADB Indapur	Feb-22	58,114.50	
301	Pune	SBI	2020-21	Bhor	Jun-20		15,236.00
302	Pune	SBI	2020-21	Bhor	Sep-20	1,38,600.00	
303	Pune	SBI	2021-22	Bhor	Jul-21	2,33,466.00	
304	Pune	SBI	2021-22	Bhor	Aug-21	5,46,468.00	
305	Pune	SBI	2021-22	Bhor	Sep-21		4,05,974.00
306	Pune	SBI	2021-22	Bhor	Oct-21	1,03,66,885.00	1,06,40,845.00
307	Pune	SBI	2021-22	Bhor	Nov-21		
308	Pune	BOM	2021-22	Ghodegaon, Ambegaon	Feb-22	60,897.00	
309	Pune	BOM	2021-22	Ghodegaon, Ambegaon	Mar-22		21,266.00
310	Pune	SBI	2019-20	Junnar	Nov-19		17,836.00
311	Pune	SBI	2019-20	Junnar	Jan-20	23,07,493.00	
312	Pune	SBI	2019-20	Junnar	Feb-20		23,37,512.00
313	Pune	SBI	2020-21	Junnar	Jun-20		9,968.00
314	Pune	SBI	2020-21	Junnar	Jul-20	23,484.00	
315	Pune	SBI	2020-21	Junnar	Dec-20	19,98,793.00	
316	Pune	SBI	2020-21	Junnar	Jan-21	12,17,458.00	
317	Pune	SBI	2020-21	Junnar	Feb-21	31,39,380.00	
318	Pune	SBI	2020-21	Junnar	Mar-21		47,10,755.00
319	Pune	SBI	2021-22	Junnar	Jun-21	9,73,116.00	

320	Pune	SBI	2021-22	Junnar	Jul-21	3,83,563.00	
321	Pune	SBI	2021-22	Junnar	Aug-21	33,61,068.00	
322	Pune	SBI	2021-22	Junnar	Sep-21		32,83,645.00
323	Pune	SBI	2021-22	Junnar	Oct-21		2,03,015.00
324	Pune	SBI	2021-22	Junnar	Nov-21		12,31,537.00
325	Pune	SBI	2019-20	Khandkvasla	Jun-19		1,800.00
326	Pune	UBI	2021-22	Mulshi	Mar-22		3,20,93,889.00
327	Pune	SBI	2021-22	Pimpri (RBD)	Aug-21		3,31,84,988.00
328	Pune	SBI	2020-21	Pune	Mar-21		45,50,000.00
329	Pune	SBI	2021-22	Pune	Aug-21	4,44,54,027.00	
330	Pune	SBI	2021-22	Pune	Sep-21	4,75,55,83,037.00	
331	Pune	SBI	2021-22	Pune	Oct-21		1,34,59,47,698.00
332	Pune	SBI	2021-22	Pune	Nov-21		3,06,31,73,270.00
333	Pune	SBI	2021-22	Pune	Dec-21		76,316.00
334	Pune	SBI	2021-22	Pune	Feb-22	8,63,03,424.00	
335	Pune	SBI	2021-22	Pune	Mar-22		6,06,44,126.00
336	Pune	SBI	2019-20	Rajgurunagar	Sep-19	15,500.00	
337	Pune	SBI	2020-21	Sirur Godnadi	Oct-20	33,92,586.00	
338	Pune	SBI	2021-22	Sirur Godnadi	Dec-21		1,05,000.00
339	Pune	SBI	2021-22	Sirur Godnadi	Feb-22	64,960.00	
340	Raigad	SBI	2021-22	Karjat (Alibag)	Mar-22		150.00
341	Raigad	SBI	2019-20	Mahad	Feb-20		4,694.00
342	Raigad	SBI	2021-22	Mahad	Jan-22	686.00	
343	Raigad	SBI	2021-22	Mahad	Jul-21		665.00
344	Raigad	SBI	2021-22		Nov-21		1,09,22,691.00
345	Raigad-Alibag	SBI	2017-18	Mahad	Nov-17	18,09,925.00	
346	Raigad-Alibag	SBI	2017-18	Mahad	Dec-17	1,652.00	
347	Raigad	SBI	2019-20	Mahad	Nov-19	7,89,100.00	
348	Raigad-Alibag	SBI	2019-20	Mahad	Mar-20	1,86,65,283.00	
349	Raigad-Alibag	SBI	2020-21	Mahad	Jun-20		67,95,745.50
350	Raigad-Alibag	SBI	2020-21	Mahad	Jul-20	3,086.00	
351	Raigad-Alibag	SBI	2020-21	Mahad	Nov-20		350.00
352	Raigad	SBI	2021-22	Mahad	Oct-21	1,10,89,471.00	
353	Raigad	SBI	2021-22	Panvel	Sep-21	33,18,62,576.00	



354	Raigad	SBI	2021-22	Panvel	Sep-21	29,85,42,043.00	
355	Raigad	SBI	2021-22	Panvel	Dec-21		7,94,261.00
356	Raigad	SBI	2021-22	Panvel	Jan-22		5,100.00
357	Raigad	SBI	2021-22	Panvel	Jul-21	32,85,799.00	
358	Raigad	SBI	2021-22	Panvel	Aug-21	9,51,44,870.00	17,79,910.00
359	Raigad	SBI	2021-22	Panvel	Nov-21		4,28,86,442.00
360	Raigad	SBI	2021-22	Panvel	Oct-21		25,63,62,129.00
361	Raigad	SBI	2019-20	Pen	Feb-20		15,000.00
362	Raigad	SBI	2019-20	Pen	Jan-20	21,400.00	
	Raigad			Pen			
363	Raigad	SBI	2020-21	Pen	Aug-20	6,815.00	
	Raigad			Pen			
364	Raigad	SBI	2021-22	Pen	Jan-22	36,492.00	
365	Raigad	SBI	2019-20	Pen	Mar-20	63,126.00	
366		SBI	2020-21	Pen	Jun-20	62,607.00	
367	Raigad	SBI	2019-20	Raigad-Alibag Roha	Nov-19	1,24,91,249.00	
368		SBI	2019-20		May-19	4,200.00	
369	Raigad-Alibag	SBI	2019-20	Roha	Jun-19		18,800.00
370	Raigad-Alibag	SBI	2019-20	Roha	Jul-19		350.00
371	Raigad-Alibag	SBI	2019-20	Roha	Mar-20	900.00	
372	Raigad-Alibag	SBI	2020-21	Roha	Jun-20		4,86,39,068.00
373	Raigad-Alibag	SBI	2020-21	Roha	Jul-20	1,220.00	
374	Raigad-Alibag	SBI	2019-20	Shriwardhan	Mar-20	16,66,212.00	
375	Raigad-Alibag	SBI	2020-21	Shriwardhan	Jun-20	2,628.50	
376	Raigad-Alibag	SBI	2020-21	Shriwardhan	Jul-20		2,104.00
377	Raigad-Alibag	SBI	2020-21	Shriwardhan	Oct-20		1,625.00
378	Raigad-Alibag	SBI	2020-21	Tala	Oct-20		630.00
379	Ratnagiri	SBI	2018-19	Dapoli	Dec-18		30.00
380	Ratnagiri	SBI	2018-19	Ratnagiri	Jan-19		37,760.00
381	Ratnagiri	SBI	2018-19	Lanja	Jan-19	308.00	
382	Ratnagiri	SBI	2019-20	Ratnagiri	Sep-19		2,360.00
383	Ratnagiri	SBI	2019-20	Ratnagiri	Mar-20		9,440.00
384	Ratnagiri	SBI	2020-21	Sangameshwar- Dev	Apr-20	11,241.00	

385	Ratnagiri	SBI	2021-22	Guhagar	May-21		3,85,596.00
386	Ratnagiri	SBI	2021-22	Ratnagiri	Oct-21		1,300.00
387	Ratnagiri	SBI	2018-19	Ratnagiri	Dec-18		80.00
388	Ratnagiri	SBI	2021-22	Ratnagiri	Dec-21	95,06,398.00	
389	Satara	SBI	2020-21	Karad	Aug-20		94,526.00
390	Satara	SBI	2021-22	Karad	Feb-22	28,10,798.00	
391	Satara	SBI	2021-22	Karad	Mar-22		36,785.00
392	Satara	SBI	2018-19	Koregaon	Mar-19		65,786.00
393	Satara	SBI	2019-20	Koregaon	Aug-19	43,205.00	
394	Satara	SBI	2021-22	Mahabaleshwar	Apr-21		400.00
395	Satara	SBI	2021-22	Mahabaleshwar	Sep-21	5,895.00	
396	Satara	SBI	2021-22	Man, Dahiwadi	May-21	2,800.00	
397	Satara	SBI	2021-22	Man, Dahiwadi	Jun-21	7,300.00	
398	Satara	SBI	2019-20	Patan	Jun-19	22,58,282.00	
399	Satara	SBI	2019-20	Patan	Mar-20	4,000.00	
400	Satara	SBI	2019-20	Phaltan	Feb-20		9,73,630.00
401	Satara	SBI	2020-21	Phaltan	Apr-20	28,20,690.00	
402	Satara	SBI	2020-21	Phaltan	Sep-20		18,46,880.00
403	Satara	SBI	2020-21	Phaltan	Nov-20		7,735.00
404	Satara	SBI	2020-21	Phaltan	Feb-21	775.00	
405	Satara	SBI	2021-22	Phaltan	Apr-21		800.00
406	Satara	SBI	2021-22	Phaltan	Oct-21	1,000.00	
407	Satara	SBI	2021-22	Phaltan	Feb-22	4,07,499.00	
408	Satara	SBI	2021-22	Phaltan	Mar-22		3,97,499.00
409	Satara	SBI	2020-21	Satara	Sep-20	1,250.00	
410	Satara	SBI	2021-22	Satara	Feb-22	4,52,64,433.00	
411	Satara	SBI	2021-22	Satara	Mar-22		4,52,81,558.00
412	Satara	SBI	2021-22	Vaduj-khatav	Dec-21		100.00
413	Satara	SBI	2018-19	Vaduj-khatav	Mar-19		180.00
414	Satara	SBI	2019-20	Vaduj-Khatav	Jan-20		3,000.00
415	Satara	SBI	2019-20	Vaduj-Khatav	Mar-20	73,068.00	
416	Satara	SBI	2020-21	Vaduj-Khatav	Apr-20		3,986.00
417	Satara	SBI	2020-21	Vaduj-Khatav	Jun-20	60,065.00	
418	Satara	SBI	2020-21	Vaduj-Khatav	Jul-20		400.00

419	Satara	SBI	2020-21	Vaduj-Khatav	Oct-20		1,100.00
420	Satara	SBI	2020-21	Vaduj-Khatav	May-20		59,829.00
421	Satara	SBI	2020-21	Wai	Jun-20	39,442.50	
422	Satara	SBI	2020-21	Wai	Aug-20		93,177.00
423	Sindhudurg	SBI	2021-22	Devgad	Feb-22	1,54,949.00	
424	Sindhudurg	SBI	2019-20	Kankavali	Jan-20	1,000.00	
425	Sindhudurg	SBI	2020-21	Vaibhav Wadi	Apr-20		60.00
426	Sindhudurg	SBI	2021-22	Vaibhav Wadi	Feb-22	9,33,554.00	
427	Sindhudurg	SBI	2019-20	Vaibhavwadi	Dec-19	4,116.00	
428	Solapur	SBI	2020-21	Akluj	Oct-20	45,720.00	
429	Solapur	SBI	2020-21	Karmala	Sep-20		21,265.00
430	Solapur	SBI	2020-21	Pandharpur	Aug-20		2,53,176.24
431	Solapur	SBI	2019-20	Sangola	Jan-20	16,479.00	
432	THANA	SBI	2021-22	Bhiwandi	Nov-21	1,63,300.00	
433	Thane	SBI	2018-19	Murbad	Dec-18	1,822.00	
434	Thane	SBI	2020-21	Murbad	Jun-20	45,540.00	
435	VRTL TREASURY	RBI	2021-22	Virtual Treasury	Mar-22	0.00	11,46,458.00
436	Wardha	SBI	2021-22	Arvi	Mar-22		1,25,568.00
437	Wardha	SBI	2020-21	Wardha	Jan-21	1,53,05,616.00	
438	Washim	SBI	2018-19	Malegaon- Washim	Jan-19		11,240.00
439	Washim	SBI	2018-19	Manglurpir	Dec-18	31,875.00	
440	Washim	SBI	2019-20	Manglurpir	Oct-19		49,620.00
441	Washim	SBI	2019-20	Manglurpir	Dec-19		12,64,176.00
442	Washim	SBI	2020-21	Manglurpir	Aug-20	15,11,116.00	
443	Washim	SBI	2020-21	Manora	May-20		44,050.00
444	Washim	SBI	2019-20	Risod	Dec-19	25.00	
445	Washim	SBI	2021-22	Risod	Aug-21		305.93
446	Yavtmal	SBI	2019-20	Darwha	Oct-19	10,000.00	
447	Yavtmal	SBI	2019-20	Ghatanji	Nov-19		49,240.00
448	Yavtmal	SBI	2018-19	Kelapur-Pandhar	Aug-18		79,28,736.00
449	Yavtmal	SBI	2018-19	Ner	Dec-18	13,425.00	
450	Yavtmal	SBI	2020-21	Ner	Jul-20		301.00
451	Yavtmal	SBI	2020-21	Ner	Sep-20		200.00
452	Yavtmal	SBI	2019-20	Ralegaon	Jan-20	1,820.00	

453	Yavtmal	SBI	2021-22	Ralegaon	Sep-21		550.00
454	Yavtmal	SBI	2019-20	Relegaon	Jul-19		500.00
455	Yavtmal	SBI	2020-21	Umerkhed	Jul-20		528.00
456	Yavtmal	SBI	2020-21	Umerkhed	Oct-20		12,190.00
457	Yavtmal	SBI	2021-22	Umerkhed	Jul-21		310.00
458	Yavtmal	SBI	2021-22	Umerkhed	Oct-21	2,560.00	
459	Yavtmal	SBI	2021-22	Umerkhed	Jan-22		200.00
460	Yavtmal	SBI	2018-19	Wani	Dec-18	17,78,863.00	
461	Yavatmal	SBI	2018-19	Wani	Jan-19		17,71,819.00
462	Yavatmal	SBI	2019-20	Wani	Sep-19	100.00	
463	Yavatmal	SBI	2020-21	Wani	May-20	2,000.00	
464	Yavatmal	SBI	2018-19	Yavatmal	Mar-19	600.00	
465	Yavatmal	SBI	2019-20	Yavatmal	Dec-19		2,868.00
466	Yavatmal	SBI	2019-20	Yavatmal	Jan-20	600.00	
467	Yavatmal	SBI	2019-20	Yavatmal	Feb-20	1,600.00	
468	Yavatmal	SBI	2020-21	Yavatmal	Jun-20		5,36,208.00
469	Yavatmal	SBI	2020-21	Yavatmal	Jul-20	5,43,608.00	
470	Yavatmal	SBI	2020-21	Yavatmal	Aug-20		3,351.00
471	Yavatmal	BOM	2021-22	Zari Jhamani	Mar-22	3,15,436.00	
					<b>TOTAL</b>	<b>8,04,57,10,201.49</b>	<b>6,14,29,40,487.05</b>
					<b>NET</b>	<b>1,90,27,69,714.44</b>	

## ANNEXURE – 6

(Refer Para 2.4)

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

Sr. No.	Name of Treasury	Amount of Difference (₹)	Month & year
1	<b>Ahmednagar</b>	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
		-367688	10/2020
		-52000	12/2020
		40000	12/2020
		-12566	12/2020
		-11326	01/2021
		-255132	03/2021
		-30000	06/2021
		-1717559	08/2021
		-10	11/2021
		596791	03/2022
	<b>Total</b>	<b>(-)6717858</b>	
2	<b>Jalgaon</b>	(-)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
		-256469	05/2021
		-1130000	06/2021
		-39379807	07/2021
		-103527	08/2021
		6029069920	12/2021
		-31987	01/2022
	<b>Total</b>	<b>5985423993</b>	
3	<b>Kolhapur</b>	(-)2251174	10/2019
		(-)237986	10/2019
		(-)4200	10/2019
		(-)90322	05/2021
		(-)90322	07/2021
	<b>Total</b>	<b>(-)2674004</b>	
4	<b>Nandurbar</b>	(-)15800	02/2019
		(-)17019216	11/2020
		(-)12500	08/2021
	<b>Total</b>	<b>(-)17047516</b>	

Sr. No.	Name of Treasury	Amount of Difference (₹)	Month & year
5	<b>Nasik</b>	(-)178006	03/2012
		(-)11185	08/2012
		(-)4985	03/2013
		255580	06/2013
		-1864791	10/2017
		-152392	10/2019
		1864791	11/2020
		4985	11/2020
		-1179616	11/2020
		-667000	01/2021
		1179616	02/2021
		-121048	03/2021
		-66800	08/2021
		667000	08/2021
		-747450	03/2022
		-157554	03/2022
	<b>Total</b>	<b>(-)1178855</b>	
6	<b>Pune</b>	<b>3000</b>	01/2021
7	<b>Raigad/Alibag</b>	190	09/2008
		(-)27990	07/2010
		23794	11/2011
		(-)19663	11/2011
		(-)2000	02/2015
		(-)47432	07/2017
		(-)40000	02/2020
	<b>Total</b>	<b>(-)113101</b>	
8	<b>Sindhudurg</b>	(-)39680681	07/2019
		(-)20237	07/2019
		(-)21681	07/2019
		(+) 41918	
	<b>Total</b>	<b>(-)39680681</b>	
9	<b>Satara</b>	(-)793773	12/2020
		(-)58000	03/2022
		(-)676614	03/2022
	<b>Total</b>	<b>(-)1528387</b>	
10	<b>Ratnagiri</b>	1	01/2001
		(-)2997	05/2008
		(-)544844	10/2008
		(-)283179	03/2010
		(-)206162	03/2010
		(-)372727	03/2010
		18900	05/2010
		(-)24592	07/2010
		<b>(-)1415600</b>	
11	<b>Solapur</b>	(-)166371	03/2012
		(-)280000	03/2022
	<b>Total</b>	<b>(-)446371</b>	
	<b>Sangli</b>	(-)360	03/2019
12	<b>Nanded</b>	1,54,965	11/2008
		-29,451	11/2016
	<b>Total</b>	<b>1,25,514</b>	
13	<b>Parbhani</b>	-34,642	07/2012
	<b>Grand Total</b>	<b>(-)5954901887</b>	

## ANNEXURE –7

(Refer Para 2.5 )

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 OFFICES OF THE ACCOUNTANT GENERAL (A&E) AT THE END OF 2021-22

Sr. No.	Name of Treasury	No. of Certificates of acceptance due	No. of Certificates yet to be received
<b>Pr. ACCOUNTANT GENERAL (A&amp;E)-I, Mumbai</b>			
1	Ahmednagar	46	40
2	Dhule	14	12
3	Jalgaon	40	33
4	Kolhapur	38	34
5	Nandurbar	20	15
6	Nasik	44	43
7	Palghar	20	18
8	Pune	52	51
9	Raigad	43	41
10	Ratnagiri	21	20
11	Sangli	28	18
12	Satara	33	25
13	Sindhudurg	18	10
14	Solapur	35	33
15	Thane	49	46
	<b>Total</b>	<b>501</b>	<b>439</b>
<b>ACCOUNTANT GENERAL (A&amp;E)-II, Nagpur</b>			
16	Akola	61	61
17	Amravati	66	66
18	Aurangabad	67	67
19	Beed	50	50
20	Bhandara	48	48
21	Buldhana	72	72
22	Chandrapur	78	78
23	Gadchiroli	59	59
24	Gondia	46	31
25	Hingoli	30	30
26	Jalna	53	53
27	Latur	54	54
28	Nagpur	118	118
29	Nanded	83	83
30	Osmanabad	62	62
31	Parbhani	44	44
32	Wardha	51	51
33	Washim	39	39
34	Yavatmal	92	92
	<b>Total</b>	<b>1173</b>	<b>1158</b>
	<b>Grand Total</b>	<b>1674</b>	<b>1597</b>

**ANNEXURE –8****(Refer Para 2.6)****DETAILS OF ± MEMOS OF STAMPS NOT RECEIVED FROM TREASURIES  
ALONG WITH ACCOUNTS FOR THE YEAR 2021-22**

Sr. No.	Name of Treasury	Nature of stamps	Month for which Memos not received
<b>(A) PR.ACCOUNTANT GENERAL (A&amp;E)-I, MUMBAI</b>			
1	Ahmednagar	0030	04/2021, 05/2021, 08/2021, 09/2021, 12/2021 to 03/2022
2	Dhule		05/2021,09/2021,12/2021 to 03/2022
3	Jalgaon		04/2021,01/2022 to 03/2022
4	Kolhapur		04/2021,01/2022 to 03/2022
5	Nandurbar		07/2021,10/2021,12/2021 to 03/2022
6	Nashik		01/2022 to 03/2022
7	Sangli		04/2021 to 03/2022
8	Pune		01/2022 to 03/2022
9	Thane		01/2022 to 03/2022
10	Palghar		10/2021 to 03/2022
11	Ratnagiri		04/2021,01/2022 to 03/2022
12	Raigad		04/2021,05/2021,8/2021 to 03/2022
13	Solapur		10/2021,01/2022 to 03/2022
14	Satara		05/2021, 11/2021 to 03/2022
15	Sidhudurg		05/2021, 12/21 to 03/2022
<b>(B) ACCOUNTANT GENERAL (A&amp;E)-II, NAGPUR</b>			
16	Nagpur	0030	03/2022



**ANNEXURE – 9****(Refer Para 2.7)****NON CLOSURE OF PERSONAL DEPOSIT /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	Thane	359	Superintendent Of Police Rural Thane
2		1079	Dy. Insp General & Contr Of R&St, Thane
3		1108	Dy.Cons.Social Forest Dn.Thane
4		1898	Education Officer Z.P. Secondary Edu. Thane
5		3895	Suptd Eng Vigil M'bai Cir Irri Div Thane
6		4224	SLAO Ulhasnagar V Project Thane
7		261	SLAO Mum. Talasari Exp.H.No.2 Thane
8		261	SLAO.Mum.Talasari Exp.High Way 2.
9		478	Dist Prison Kalyan
10		2537	Medical Supdt.Cl. I Rural Hospital Shaha
11		8538	Warden, Govt. Bc/Ebc Girls Palghar
12	Raigad	8596	Warden B C Boys Hostel Mahad
13		8118	Pri Lady Jr College Mangaon
14		8716	Regional Transport officer, panvel
15		8717	Dy. Regional Transport Officer, Pen
16	Sindhudurg	8510	Collector & Chairman D L C, Sindhudurg
17	Pune	343	AO RTO, Pune
18		345	DY. RTO Pimpri Chinchwad
19		474	Addl.D.G.Police &I.G.of Prison&Tata Trus
20		575	Commndt SRPF GRP II PUNE
21		948	Collector Office, Pune
22		1341	Commissioner Of Animal Husbandry, Pune
23		2006	Director Of Education (Higher Education)
24		2968	Panan Sanchalak Panan Sanchanalay Pune
25		5619	Warden Sant Janabai Girls Hostel, Pune
26		8284	Prin. D Y Patil Maharashtra College Pimp
27		8355	Prin Lmf Homeopathic Med.Coll.Chinchwad
28		8551	Commr Of Sports And Youth Service Pune
29		976	Bhumi Sampadan Vishesh Adh. Ghatak no 3
30		976	S L AO Special UNIT NO 4 Pimpri 18
31		8276	Prin P J Neharu College Ambegaon
32		345	DY RTO Baramati
33		5646	Warden Govt Girls Hostel, Daund
34		5607	Warden Govt B C Boys Hostel
35		5623	Warden Govt. B.C.& E.B.C Girls Hostel
36		7109	Warden S T Boys Hostel

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator
37	Satara	345	Dy.Regional Transport office, satara.
38		8509	Principal Govt.Poly Coll.Karad (Sch)
39		8510	Principal Govt.Engg.Coll.Karad.(Cmd)
40		5623	Warden Govt B C Girls Hostel, Wai
41	Sangli	345	DY.R.T.O. Sangli
42		956	Tahasildar ,Palus
43		8182	Pri Krida Prabhodhini, Sangli
44	Solapur	8641	DY R T O Akluj Malshiras
45	Nasik	8576	Reg.Referral Hospital,Nasik
46		8583	Warden Govt S T Boys Hostel Nashik
47		8639	Dy.Regional Transport Officer, Malegaon
48		8282	Medical Supdt.Rural Hosp.Yeola
49		8472	Warden Govt ST Boys Girls Hostel Trimbk
50	Nandurbar	345	Dy. Regional Transport officer, Nandurb
51		7111	S T Girls Hostel,Khandbara Nawapur
52		2544	Med.Officer Rural CL(I) Hosp. Nandurbar
53		5607	Warden BC Boy Hostel (Old) Nawapur
54		8130	Warden BC Boys Hostel (New) Nawapur
55		7109	Warden BC Boy Hostel,(Old) Taloda
56	Pay & Accounts Office Mumbai	6184079007	Judge 3 <sup>rd</sup> Co-Op Court, Bombay
57		6181013006	Principal Industrial Training I
58		6184060001	Principal, J J College Of Architecture, Bombay
59		6184516007	The Dy. Director(Fin & Acc.) Maharashtra State Lottery
60		6184353082	The Project Coordinator, HMIS Project, Medical Education and Drugs Department

**ANNEXURE – 10****(Refer Para 2.7)****NON- CLOSURE OF PERSONAL DEPOSIT/PERSONAL LEDGER ACCOUNTS  
NOT IN OPERATION FOR MORE THAN ONE YEAR HAVING BALANCES.**

Sr. No.	Name of the Treasury	A/C Code	Name of Administrator	Closing Balance
1.	Akola	947	Sub-Divisional Officer & LAO, Akola	3665743
2.		2522	MS Diet Hospital for Women, Akola	986391
3.		4821	Astt Commissioner of Labour, Akola	1086917
4.		956	Tahsildar, A&T, Balapur	215347
5.		956	Tahsildar Murtizapur	1031751
6.		2047	HM Govt Tech HS Murtizapur	22537
7.		2524	Medical Supdt LD Hospital Murtizapur	6304084
8.	Amravati	1541	Judge Co-operative Court Amt	10511568
9.		2469	Medical Supdt Govt GGRTB Hospital Amt	15366740
10.		4821	Astt Commissioner of Labour, Amravati	257661
11.		8278	Medical Supdt District Hospital for Women, Amt	2762227
12.		8251	MSRH Chandur Railway	5092739
13.		8321	Dy Conservator of Forest West Melgha Chikhaldara	3775537
14.		5650	Warden Govt BC Boys Hostel Dharvi	10650
15.		8256	MSRH Anjangaon Surji	4558633
16.		8262	MSRH Chandur Bazar	3978330
17.		5607	WardenDrBRAmbedkar BCHostel Nandgaon khurd	10160
18.		8254	MSRH Teosa	1976467
19.	Beed	8074	Civil Surgeon DH Beed	15290316
20.		8354	Dy Regional Transport Office Beed	500000
21.		8355	District Labrary Officer Beed	4000
22.		8093	SPL LAO (No2 URT) Beed	500000
23.	Bhandara	8502	Medical Supdt Rural Hospital Sihora	2293892
24.	Buldhana	8103	Civil Surgeon Buldhana	20946427
25.		8194	Medical Officer Rural Hospital Dhad	1730754
26.		8189	MSRH Chikhali	5760981
27.		8191	MSRH D Mali	1426583
28.		8224	MSRH Deulgaon Raja	1786322
29.		8193	MSRH Lakhanwada	1667093
30.		8172	MSRH Mehekar	1904414
31.		8225	MSRH Lonar	1712523
32.		8190	MSRH Bibi	2694622
33.		8195	MSRH Motala	2407849
34.		8188	MSRH W Bakal	2012928
35.		8128	Medical Supdt Medical Host Shegaon	5137575
36.		8196	MSRH Sindkhedraja	3195118

37.	Chandrapur	976	Spl LAO General Chandrapur	61650611
38.		2460	Civil Surgeon(adrm-officer)General Hospital Chandrapur	5778255
39.		2537	MSRH Naghid	1339366
40.		2537	MSRH Bhadrawati	4565706
41.		2537	MSRH Ballarpur	4948361
42.		2460	Civil Surgeon General Hospital Chandrapur	305592
43.	Gadchiroli	2537	Medical Supdt (CL-1) Ashti	3353134
44.		2537	MSRH (CL-1) Dhanora	1804495
45.		2016	Pri ITI Etapalli	773956
46.		2537	MSRH (CL-1) Etapalli	973680
47.		2537	MS Ro(CL-1) Mulchera	1683571
48.		2537	MSRH (CL-1) Bhamragad	1015335
49.	Gondia	8135	Civil Surgeon General Hospital Gondia	16020674
50.		8197	MSRH Arjuni Morgaon	3151966
51.		8200	MSRH Navegaon	1615877
52.		8361	Pri ITI Arjuni Morgaon	1444624
53.		8156	Warden Govt BC Girls Hostel Deori	12286
54.		8198	MSRH Chichgoan	1195783
55.		8207	MSRH Deori	1781970
56.		8269	MSRH Goregaon	1738595
57.		8208	MSRH Salekasa	1762017
58.		8189	MSRH Tirora	2176023
59.		8262	MSRH Sadak Arjuni	1659909
60.		8324	Pri ITI sadak Arjuni	692874
61.		8369	उप विभागीय अधिकारी तथा भूसंपदान अधिकारी अर्जुनीमोर-गोंदिया	180658
62.	Wardha	2016	Pri ITI Wardha	3051471
63.		2537	Supdt Rural Hospital Bhidi	3663087
64.		2537	MSRH Selloo	7050071
65.	Nagpur	2047	HM Tech HS Center Ramtek	101170
66.		2537	MSRH Narkhed	2434082
67.		2016	Pri ITI Parseoni	645141
68.		2537	MSRH Parseoni	3094561
69.	Washim	345	Dy Regional Transport Officer Washim	98720
70.		2537	MSRH Manora	2854428
71.		2537	MSRH Manrulpur	4464518
72.	Yavatmal	362	OS & PASupdt of Police Yavatmal	154705
73.		4190	SplLAO Miner Irrworks 1 Yavatmal	7422890
74.		930	Collector Yavatmal	1000995
75.		2460	Civil Surgeon Gen Hospital Yavatmal	16903045
76.		8526	Comm For work comp CJ Sr Div Yavatmal	1676127
77.		2537	MSRH Arni	4159890
78.		2367	MSRH Lohi	2263617
79.		2537	MSRH Darwha	3661249
80.		8583	Tehsildar Darwha	7804
81.		2844	MSCottage Hospital Kelapur	24692673
82.		8518	SDO Spl LAO Kelapur	54658526

83.		2537	MSRH Pusad	1805540
84.		4204	Spl LAO LPP Pusad	2688049
85.		2537	MSRH Wani	4693424
86.		2537	MSRH Babhulgaon	4512339
87.		2537	MSRH Digras	3873193
88.		2537	MSRH Kalam	3460015
89.		2537	MSRH Maregaon	2499106
90.		2537	MSRH Mahagaon	2491642
91.		2537	MSRH Ner	2329743
92.		2537	MSRH Ralegaon	4613423
93.	Osmanabad	8091	Civil Surgeon P RFund Osmanabad	26270316
94.		8120	MSRH Ter Osmanabad	2712232
95.		8309	ARTO Osmanabad	9400
96.		8106	MSRH Paranda	1059260
97.		8105	MSRH Tuljapur	5714753
98.		8107	MSRH Omerga	4153035
99.		8109	MSRH Murum	2679026
100.		8108	MSRH Washi	5282218
101.	Latur	8347	MSRH Murud	6724965
102.		8529	Dy RTO Latur	1224735
103.		8282	MSRH Killari Ausa	3486741
104.		8347	MSRH Ausa	6545933
105.		8347	MSRH Chakur	4656781
106.		8347	MSRH Udgir	6870161
107.	Jalna	8141	MSRH Bhokardan	3950626
108.		8136	MSRH Jafrabad	752918
109.		8140	MSRH Tembhurni	2163435
110.		8134	MSRH Partoor	1909068
111.		8114	MSRH Mantha	1780141
112.		8101	Spl Officer MIW Jalna	34832661
113.		8118	Distt Civil Surgeon Gen hospital Jalna	23948003
114.		8147	Medical Officer Ner	1244336
115.	Nanded	8083	CJ (WC) Nanded	41390
116.		8101	Asstt Commr Of Labour Nanded	16317124
117.		8124	Judge Co-operative Court Nanded	6236727
118.		8285	Dy Cons Of Forest Nanded	4429679
119.		8118	MSRH Gokunda	5026159
120.		8439	Pri ITI Mukhed	224803
121.		8117	MSRH Loha	4480719
122.	Hingoli	8602	Civil Surgeon Hingoli	11219814
123.		8603	MSRH Basmath	2370410
124.		8604	MSRH Kalamnuri	3470455
125.		8618	MSRH Aundha	2870450
126.		8660	Dy RTO Hingoli	279980
127.		8627	Collector Scre DPCom	7716000
128.	Parbhani	8514	Civil Surgeon Parbhani	19753542
129.		8605	Dy Consumer of forest Parbhani	108922
130.		8616	Collector Parbhani	160227

131.		8576	MSRH Gangakhed	4642021
132.		8580	MSRH Bori	1670898
133.		8582	MSRH Jintur	1698991
134.		8588	MSRH Palam	1479239
135.		8589	MSRH Pathri	2555280
136.		8590	MSRH Pruna	2002000
137.		8587	MSRH Manvath	2789181
138.	Aurangabad	8035	Supdt A'bad central prison	42321196
139.		8038	Collector A'bad	55933296
140.		9031	MSRH Soegaon	1816014
141.		8054	Tehsildar Paithan A'Bad	614821
142.		9030	MSRH Pachod	3361587
143.		9066	MSRH Gangapur	10417429
144.		9005	MSRH Sillod	4779750
145.		9006	MSRH Vaijapur	2117429
146.		9051	MSRH Pishore	3115700
147.		9032	MSRH Khultabad	2432103
148.		9270	RTO A'bad	924166
149.		9281	अध्यक्ष महाराष्ट्र राज्य वक्फ न्यायालय औरंगाबाद	3665743
150.			<b>TOTAL</b>	<b>812249430</b>

151	Thana	1203005607	Warden St/Bc Boys Hostel Bhiwandi	8271
152		1203008531	Warden St/Bc Boys Hostel Bhiwandi	2625
153		1206000345	A R T O Kalyan Thana	2297190
154		1206008535	WardenSt Girls Hostel Kalyan	5695
155	Raigad	1301008533	Civil Surgeon PatFund Alibag	2778757
156		1302008536	Medical Supdt Rural Hospital Chawk Karjat	2084458
157		1302008563	Medical Supdt Rural Hospital Kashele A	1113708
158		1303008560	MedSupdtRural HospChawk Khalapur	1656926
159		1304008565	Medical Supdt Rural Hospital Mahad Ali	2726965
160		1309008623	Medical Supdt Rural Hospital Panvel	1474810
161		1310008534	Medical Supdt Rural Hospital PenAlibaug	3228652
162		1311008562	Med Supdt Rural Hospital Poladpur	1017363
163		1312008561	Med Suptd Rural Hosp Roha	791694
164		1313008548	Medical Supdt Rural Hosp Shriwardhan	1037189
165		1313008618	Medical Supdt Rural Hosp Shriwardhan	100243
166		1314008701	Prin Iti Sudhagad Pali	399067
167		1315008549	Med SupdtRural Hospital Uran	3810433
168	Sindhudurg	1501002460	Civil Surgeon Sindhudurg	6342297
169	Palghar	1601008537	Warden Bc Girls Hostel Palghar	1760
170		1602000345	Deputy Rto Vasai	1190936
171		1602000956	Tahsildar Palghar	455706
172		1602002047	H M Govt Technical High School Vasai	18817
173		1602002537	M O Rural Hospital Virar Vasai	3146005
174		1602008545	M O Rural Hospital Virar Old Palghar	33038
175		1603002488	M S Cottage Hospital Dahanu	1720475
176		1603002537	MSuptd Rural Hospital Dahanu	2145579

177		1603005607	Warden St/Bc Boys Hostel Jawhar	14870
178		1603005623	Warden Govt Bc Girls Hostel Kasa	27020
179		1603007111	Warden Govt Hostel For Bc/St Girls	7080
180		1603007117	Warden Govt Hostel For St Boys Agar	2580
181		1603008544	Cottage Hospital Old Dahanu Palghar	93197
182		1603017109	Warden Govt St Boys Hostel Kasa	650
183		1604002047	H M Govt Tech High School Talasari	7225
184		1604002537	Medical Supdt Rural Hospital Talasari	2908036
185		1604008539	Warden Bc Boys Hostel Talasari	2620
186		1605001043	Slao Ws And Sp Jawhar	47894
187		1605001047	Tah (SSY) Addl Collector Hq Jawhar	515509
188		1605008532	Warden St/Bc Boys Hostel Jawhar	27330
189		1605008533	Warden St Firls Hostel Jawhar	4488
190		1605008534	Warden Bc Boys Hostel Jawhar	3870
191		1606005607	Warden St Bc Boys Hostel Palghar	12296
192		1606008542	Warden St Girls Hostel Wada Palghar	13316
193		1606008543	Warden St Boys Hostel Wada Palghar	17960
194		1607002537	Med Supdt Rural Hospital Mokhada	1207474
195		1607005607	Warden St Bc Boys Hostel Mokhada	22620
196		1607008103	FCWP Mokhada	39785
197	Pune	2201000471	Inspgenofprisonfamilywelfund Ig Prison	1173289
198		2201000524	Dist Commandt Home Guards Pune	025
199		2201000825	DyDir Of Land Records Pune Region Pune	625
200		2201001108	Conservator Of Forest (Wild Life) Pune	16899512
201		2201001348	AsstCommrAniHus Central Hatchery Pun	1178200
202		2201001821	Director Of Education MSPune	8584849
203		2201001839	PrinGovtUrduJrCol Of Edu	1911329
204		2201001844	Prin Govt Urdu JrCol Of Edu	197457
205		2201002064	AsstDirDeptOfvocEdu&TrgPune	514947
206		2201002100	Pri Govt Polytechnic Pune	7422891
207		2201002205	Jt Dir Of Higher Education Pune	3124852
208		2201002236	CF & Silivic Pune	263000
209		2201002353	Dy Dir Of H S (Transport) Pune	7608090
210		2201002354	JtDirHealth Malaria Hatti Jaljany Pune	230648
211		2201002417	Supdt For Chest HospitalAundh	4063831
212		2201003540	Asst Sperd EngElecRegElecCirPune	6150
213		2201005511	Dir Of Sports & Youth Services Pune	241811
214		2201005607	Warden Govt B C Boys Hostel Saswad	1769645
215		2201005640	House Master Govt B C Boys Hostel Yeraw	20730
216		2201005641	Warden Govt BC Boys Hostel Pune	23250
217		2201005673	Warden St Girls Hostel Manchar	14970
218		2201008146	Pri Sanghvi Kesari College Chinchwad	709559
219		2201008153	Prin S G K Arts & Comm & Science	187152
220		2201008160	Pri Dr Ambedkar Coll Of Arts & Commerce	2005065
221		2201008161	PrinMarathwada Mitra Mandal's	667549
222		2201008163	Associated Dean College Of Agriculture	293761

223	2201008177	Pri Swami Vivekanand V M&Jr Coll Dapodi	393244
224	2201008182	Pri Bharti Vidyapeethsocialsci InstPune	84020
224	2201008187	PrinMGandhi Adhyapak Vidyal	74241
225	2201008198	PrinDistInst Of Edu & Traini	1046204
226	2201008254	Principal Vidhyabhavan College Of Commer	22700
227	2201008293	Prin B V College Of Engg For Girls	212701
228	2201008325	Prin FJain Pharmacy College Chinchawad	130225
229	2201008326	Prin DYPatil Homeopathy Medical Coll &	276130
230	2201008330	PrinsrMartand Bhairav Adhyapak Vidya Ba	108125
231	2201008341	PrinModern EduSocColl Of Engg	71387
232	2201008345	PrMahInstOf Printing Technology Pune	26670
233	2201008360	Prin Spayasar MemColl Of Education Aud	25000
234	2201008363	Prin Dr Dy Patil Education Sanstha	3816
235	2201008375	Vadgao PrinSinhgad CollOf Pharmacy Nb	493250
236	2201008376	Prin Singh Coll Of Pharmacy Pune	785354
237	2201008384	Abhi Edu Soc Coll Of Education Pune	166191
238	2201008391	Prin Genba S Moze Coll Of Engg Balewadi	177718
239	2201008395	Prin K Navale Inst Of Edu B Ed	610
240	2201008406	DrShivaji Maratha Inst Of Mgt & Res	566150
241	2201008413	PrinColl Of Education Kondhwa	70348
242	2201008414	Prin Jamila Arif Fajlani Urdu Coll Of Ed	27280
243	2201008429	PrinRajgad Dnyapeeths Adhyapak Mah Dha	24078
244	2201008462	Prin P D Dhankude Adhy Mahavid Banersr	136231
245	2201008472	DirPrin N G Naralkar Inst Of Career De	164578
246	2201008481	PrinSmtSudhtai Mandik CollPune	764
247	2201008489	PrinMetro Inst Of H M And CaterTech	500720
248	2201008533	Commr Apang Kalyan Maha Pune	7628957
249	2201008604	PrSharad Adapak VidPune	1281383
250	2201008616	Mce Scty Prin Inst Of Pharmacy Pune	58000
251	2201008623	PrCollOf ComSci & InfnTechPune	72207
252	2201008647	Hms Mhceph Sc Hr Sec For Girls Huzurpaga	59230
253	2201008661	PrAnnasaheb Awate Coll Of EnggPune	467560
254	2201008716	PrShri Jain Vidya AdhyVidyDEd Pune	71458
255	2201008725	PrVikas D Ed Coll Narhe Pune	39120
256	2201008729	PrCollOf CompuSci& BusiAdmnPune	110240
257	2201008743	PrShJain V P Mandal Coll Of EduPune	350980
258	2201008748	PrBhalchandra Inst Of Pharmacy Pune	1560430
259	2201008766	Hm S Maratha Jijamata Mulinche Hs Pune	51870
260	2201008780	Shri Shivaji Maratha Hs & JrCollPune	108775
261	2201008797	Prin Bsd Trust Ayurved MahavidPune	1122
262	2201008799	PrinPd Dhankude AhdyVidy Baner	112470
263	2201008810	PrinGenba Sopanrao Moze InstOf TechPu	59390
264	2201008828	Pratiba InstOf BusiMangMidc Pune	256
265	2201008829	Pratiba Coll Of Comm & CompStuPune	954
266	2201008837	DirData Systems ResFounKhardi Pune	6300
267	2201008841	Hm Netaji SubashchBose VidyYerawada	367180



268		2201008866	DirNovel InstOf MangStudies Pune	72605
269		2201008873	Apex InstOf Mang & Res Atur Pune	780
270		2201008900	DirMerc InstOf MangBhukum Pune	71850
271		2201008901	DirDy Patil Centre For Mang & ResChik	7545
272		2201008907	PrKannada Sangha Pune Coll Of CommPun	53320
273		2201008929	Gendibai T Chopda High School & Jr Coll	2550
274		2201008951	Pr Dnyanvardhini Pra ArtsComSci Chik	11455
275		2201008954	Pr Genba S Moze Coll Of Pharmacy Waghhol	114060
276		2201008969	Lilawati ComCompStudies Warge Malwadi	2010
277		2201009024	PrMit Sant Dnyaneshwar Ded Mahavidyalya	41610
278		2201009061	Pr Savitribai Phule Jr & High School Bh	10000
279		2201017109	Warden Govt St Boys Hostel Hadpsar	14850
280		2202005607	War GovtHosFbc Boys Ghodegao	23080
281		2202005608	Warden Scheduled Tribes Girls Ambegaon	16375
282		2202008505	Warden Govt S T Boys Hostel	38620
283		2202008536	Med SupdtRural Hos Ghodegaon	4399328
284		2202008537	Gruhpal Adiwasi Shaskiya Vastigruh Hinol	7550
285		2202008538	Gruhpal Adiwashi GovtGirls Hostel Ghode	11340
286		2202008740	PrinShivaji A Patil AdhyVidyLandewadi	20
287		2202008798	J M Shaikh Adhyapak Vidyalaya Manchar	33600
288		2203002544	Medical Superintendent Rural HospitalB	5059732
289		2203002546	M Suptd Rural Hospital Supa	2845904
290		2203005607	Warden Govt BC Boys Hostel Baramati	9570
291		2205000576	Commdt S R P F Gr V Daund	1000008
292		2205008310	Pri Sidheshwar S&H-S Deulgaon	200
293		2205008537	MedSupdt Rural Hospital Daund	1450540
294		2206002513	MedOfficer Rural Hospital Nimgaon K	2199627
295		2206008538	Medical Suptd Rural Hospital Indapur	1263781
296		2207002544	Medical SuptdI/C Rural Hospital Junnar	2904975
297		2207005607	Warden Tribal Girls Hostel Junner	9830
298		2207005623	Warden Govt B C & E B C Girls	16410
299		2207008535	Warden GovtSTBoy's Hostel Otur	15060
300		2207008536	Gruhpal Adivasi Sashkiya Vastigruh Otur	8140
301		2208000401	Principal Regional Police Training Scho	116123
302		2208002490	Medical Suptd Rural Hospital Vadga	2502183
303		2210002545	Medical Officer Incharge Rural Hospital	5443811
304		2210008130	Pri Govt Tech High School Jejuri	99218
305		2211002545	Medical Officer Rural Hospital KhedPu	7763185
306		2211008506	H M Govt Tech H S Khed	109558
307		2212002549	Med Suptd Cl - I Rural Hospital Shirur	7016779
308		2212008431	PrinVidyadham Arts Sci Comm CollShikr	138
309		2215002016	Prin I T I Mawal	119390
310	Satara	2301001541	The Judge Coop Court Satara	14856857
311		2301004821	Assistant Commissioner Of LabourSatara	3000
312		2301012426	Civil Surgeon Satara	19794510
313		2302002537	MSRural Hosp (Somardi) Jaoli	1410284

314		2303008508	PrinGovtEnggCollKarad (Ngm)	9108434
315		2304002537	MO/MSRural HospKhandala	1258422
316		2305002537	Mo /Ms Rural Hospital Khatav Satara	3136736
317		2306002537	MSRural HospitalKoregaon	2487241
318		2306012537	MSRural HospKoregaon	1505242
319		2307002537	MOMS Rural HospMahabaleshwar	902221
320		2309002537	MOMSRural HospitalPatan	3572508
321		2310002537	MOMSRural HospitalPhaltan	3291439
322		2311002537	MORural Hospital Wai	3960851
323	Sangli	2401004821	Asst Labour Commissioner Sangli	85714
324		2402002537	Medical Officer Rural Hospital Atpadi	1999782
325		2403002537	Medical SupdtRural Hospital	2550977
326		2404002537	MedOfficer Rural Hospital KMhankal	3760884
327		2404008151	H M Govt Tech HighschoolcentreKavathe M	621988
328		2405002537	Medl Supdt Ruralm Hosp VitaSangli	2944548
329		2407002537	MedOfficer Rural Hospital Shirala	2326041
330		2408002537	Medical Supdt Rural HospitalTasgaon	1744199
331		2409002537	MedSupdtCII Rural HospIslam	1651289
332		2410002537	Medical Supdt Rural Hospital Palus	3093444
333		2411002537	MedSupdt Rural Hospital Kadegaon	1784527
334	Solapur	2501008410	SLAONo3solapur	25831565
335		2502008325	M S Rural Hospital Akkalkot	3673297
336		2503008334	M S Rural Hospital Pangri Barshi	2230647
337		2503008340	M O Rural Hospital Barshi	4864038
338		2505008355	MSRural Hospital Kurduwadi	3877499
339		2506008362	MSRural Hospital Akluj	2150116
340		2506008418	MSRural Hospital Natepute	3066498
341		2507008419	MSRural Hospital Mangalwedha	3487775
342		2508008120	Principal I T I Mohol Solapur	1428256
343		2509008426	MSCottege Hospital Pandharpur	7259567
344		2510008428	MSRural Hospital Sangola	1447889
345	Kolhapur	2602002535	Medical Officer RH Ajara	807715
346		2610002537	Medical Supdt RHSolankur	3015392
347	Nasik	5101008160	B C Girls HostelNashik	28940
348		5101008214	Tahsildar (ALT Pla) Nasik	431465
349		5102008649	Sub Divisional Officer Baglan Nasik	16263405
350		5103008204	Medical Supdt Rural Hosiptal Nasik	1058087
351		5106008648	Sub Divisional Officer Kalwan Nasik	26181270
352		5107008276	MedlSupdtRural HospitalDabhadiMalega	2364322
353		5107008646	Sub Divisional Officer Malegaon Nasik	39550242
354		5108008206	Medical Supdt Rural Hospital Manamd Na	1823889
355		5109008205	Medical Supdt Rural Hospital Niphad	2581461
356		5110008283	Medical Supdt Rural Hospital Harsul Na	3302711
357		5113008272	Medical Supdt Rural Hsopital Nagarsul	1424131
358	Jalgaon	5301008058	Dist Forum Jalgaon	441391
359		5302008124	MORHospital Amalner Jalgaon	4009284

360		5303008142	MORural Hospital Bhadgaon Jalgaon	2253907
361		5312008569	PrinIti Raver	574957
362		5314008251	MSRural Hospital Dharangaon Jalgaon	3720633
363		5315008161	M S Rural Hospital Bodwad	2782801
364	Ahmednagar	5405001541	Co-OpCourt No2 Kopergaon	3547455
365		5413001541	Co-OpCourt Shirampur	4542074
366		5413002544	MedSupdt Rural Hospital Loni	2446655
367	Nandurbar	5501008126	MSupdtRural Hosp Ranala	1587765
368		5502002544	MedOfficer Cottage Hospital Taloda	1317044
369		5503002544	MedOfficer Rural Hospital Akkalkuwa	2404801
370		5504002016	Pri ITI Dhadgaon	948447
371		5504002537	Med Supdt Rural Hospital Dhadgaon	2043424
372		5504007203	Proj Off Gov Tri Iti Tal Akranan Nbar	77764
373		5505002016	Pri ITI Nawapur	3715727
374		5505002544	MedOfficer Rural Hospital Nawapur	660735
375		5505007109	S T Boys HostelKhandbara Nawapur	3590
376		5505008131	Warden STGirls Hostel Chinchpada N'pur	2998
377		5506002537	SupdtRural Hosp Mhasawad Shahada	2376069
			<b>Total</b>	<b>43206876453</b>
			<b>Grand Total</b>	<b>44019125883</b>

# ANNEXURE –11

(Refer Para 2.10)

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

Sr No	Name of Treasury	2016-17 IR/Para	2017-18 IR/Para	2018-19 IR/Para	2019-20 IR/Para	2020-21 IR/Para	Total
1	Thane	--	--	01-06		01-25	02-31
2	Nasik	--	--	01-15			01-15
3	Raigad	01-01	--	01-08	--	--	02-09
4	Ratnagiri		01-01	01-04			02-05
5	Sangli	--		01-02			01-02
6	Ahmednagar			01-05			01-05
7	Jalgaon	01-04	01-01	01-10	--		03-15
8	Satara	--	--	01-06	--		01-06
9	Dhule	--	01-01	01-11	--		02-12
10	Nandurbar	--	--	01-05	--	--	01-05
11	Pune	--	...	01-02	--	01-08	02-10
12	Solapur	01-01	01-01	01-01	--		03-03
13	Sindhudurg	--	--	01-01	--	--	01-01
14	Kolhapur	01-01	01-02	01-03	--	--	03-06
15	Palghar	01-01	--	01-01	--		02-02
16	DAT Mumbai	--	01-04	01-07	--	--	02-11
17	Jt DAT Pune	--	--	--	--	--	...
18	Jt DAT Nasik	01-01	01-01	01-07	--	--	03-09
19	Jt DAT Konkan Bhavan	--	--	01-08	--	--	01-08
20	PAO	--	--	01-08	--		01-08
	<b>Total</b>	<b>06-09</b>	<b>07-11</b>	<b>19-110</b>	<b>--</b>	<b>02-33</b>	<b>34-163</b>
21	Nagpur	--	01-01		01-01	...	02-02
22	Bhandara	--	--	--	--	...	...
23	Wardha	--	--		01-01	...	01-01
24	Amravati	--	--	--		...	...
25	Akola	--	--		01-01	...	01-01
26	Washim	--	--			...	.....
27	Yavatmal	--	--			.....	.....
28	Gondia	--		01-01		.....	01-01
29	Chandrapur	--	--	--	01-01	...	01-01
30	Buldhana	--	--	--	01-01	01-16	02-17
31	Gadchroli	--	--		01-01	01-20	02-21
32	Nanded	--	--	01-01	--	01-12	02-13
33	Aurangabad	--		--	01-04	01-19	02-23
34	Latur	--			--	01-16	01-16
35	Beed	--	--	--	01-02	01-16	02-18
36	Osmanabad	--	01-01	--	01-04	01-18	03-23
37	Jalna	--		01-01	01-02	01-14	03-17
38	Parbhani	--	01-01	01-04	01-03	01-17	04-25
39	Hingoli	--	--	01-01	01-02	01-15	03-18
	<b>Total</b>	<b>--</b>	<b>03-03</b>	<b>05-08</b>	<b>12-23</b>	<b>10-163</b>	<b>30-197</b>
<b>Grand Total</b>		<b>06-09</b>	<b>10-14</b>	<b>24-118</b>	<b>12-23</b>	<b>12-196</b>	<b>64-360</b>

## ANNEXURE –12

(Refer Para 2.13)

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

Sr No	Name of DDO	Personal Deposit/Personal Ledger Account No	Closing Balance as on 31-03-2022 (Rs)
<b>Aurangabad</b>			
1	Sub Divisional Officer Kannad	9277	61558654
2	Sub Divisional Officer LA Sillod	8040	77167671
3	Spl LAO Krishnavally Aurangabad	8031	45337966
4	Collector Aurangabad	8038	55933296
5	Sub-Divisional Officer Aurangabad	8039	231137350
6	Spl Land Acq Officer Aurangabad	8069	390566574
7	Spl Land Acq Officer JP Aurangabad	9007	109289489
8	Spl Land Acq Officer Aurangabad	9050	42770080
9	Exe Dir Godavari Marathwadairrigation Development Corporation Aurangabad	9190	11970729129
<b>Osmanabad</b>			
1	Sub-Divisional Officer and Special Land Acquisition Officer Osmanabad	8095	136652465
2	Special Land Acquisition Officer No2 Osmanabad	8100	102606813
3	Special Land Acquisition Officer (Manjara Project) Osmanabad	8101	159974224
4	Sub-Divisional Officer LA Bhoom	8096	1654167
5	Sub-Divisional Officer Bhoom	8316	281722863
6	Sub-Divisional Officer Kallam	8315	121167152
7	Sub-Divisional Officer Omarga	8314	83241668
<b>Hingoli</b>			
1	Special Land Acquisition Officer UPP Hingoli	8470	51797411
2	Sub-Divisional Officer & Land Acquisition Officer Hingoli	8662	9942333
3	Sub-Divisional Officer & Special Land Acquisition Officer Basmat	8663	314640
4	Sub-Divisional Officer & Special Land Acquisition Officer Kalamnur	8664	76476890
<b>Nanded</b>			
1	Special Land Acquisition Officer(MIW) Nanded	8263	606407991
2	Special Land Acquisition Officer PTMIW No2 Nanded	8262	784660495
3	Sub-Divisional Officer Nanded	8444	226068948

4	Sub-Divisional Officer Bhokar	8485	103130788
5	SDO Special Land Acquisition Officer Kinwat	8445	6718197
<b>Latur</b>			
1	Sub-Divisional Officer & Land Acquisition Officer Latur	8295	139516838
2	Sub-Divisional Officer AUSA Renapur	8342	26714035
3	Sub-Divisional Officer Ahmedpur	8343	54004996
4	Sub-Divisional Officer & Land Acquisition Officer Nilanga	8316	393461630
5	Sub-Divisional Officer Udgir	8367	69701761
<b>Jalna</b>			
1	Sub-Divisional Officer Ambad Jalna	8286	33709142
2	Sub-Divisional Officer Bhokardan jalna	8287	62874837
3	Sub-Divisional Officer Partur Jalna	8288	114174371
4	Sub-Divisional Officer Jalna	8184	11945151
<b>Parbhani</b>			
1	Sub-Divisional Officer Sailu Parbhani	8571	9853163
2	Dy Collector Land Acquisition Parbhani	8583	507783096
<b>Beed</b>			
1	Special Land Acquisition Officer M I Beed	8090	17813423
2	Special Land Acquisition Officer J P Beed	8091	568669783
3	Sub Divisional Officer Beed	8094	60228070
4	Special Land Acquisition Officer J P No4 Ambajogai Beed	8096	48788408
5	Sub Divisional Officer Majalgaon	8095	64029681
6	Special Land Acquisition(No2 ORI) Beed	8093	120203803
7	Sub Divisional Officer Parali	8092	21523689
<b>Gadchiroli</b>			
1	Sub-Divisional Officer Gadchiroli	947	861280
2	Special Land Acquisition Officer (General) Gadchiroli	976	3878496
3	Sub-Divisional Officer Aheri	947	688278
4	Sub-Divisional Officer Chamorshi	947	5414421
5	Sub-Divisional Officer Kurkheda	947	8411
6	Sub-Divisional Officer Wadsa	947	2995
<b>Buldhana</b>			
1	Special Land Acquisition Officer MP Buldhana	8097	3954346126
2	Special Land Acquisition Officer M I W Buldhana	8099	886447676
3	Special Land Acquisition Officer Buldhana	8100	1367291205

4	Sub-Divisional Officer Buldhana	8108	76226390
5	Sub-Divisional Officer & Special Land Acquisition Officer JalgaonJamod	8140	392610247
6	Sub-Divisional Officer & Special Land Acquisition Officer Khamgoan	8321	6903339
7	Sub-Divisional Officer & Special Land Acquisition Officer Malkapur	8294	13552172
8	Sub-Divisional Officer & Special Land Acquisition Officer Mehkar	8323	4985742
9	Sub-Divisional Officer Sindkhed Raja	8320	57848119
	<b>Gross Total</b>		<b>6,76,02,11,016</b>

**ANNEXURE –13****(Refer Para 2.15)****DIFFERENCE BETWEEN SUB-TREASURY AND ADMINISTRATOR BALANCE**

<b>Sr No</b>	<b>Name of the PD/PLA</b>	<b>STO balances</b>	<b>Administrator balances</b>
1	CJJD, Criminal Court, Shahapur	1520983882	1522008882
2	Civil Court, Civil Judge, Shahapur	59288243	59053200
3	Addl Tahsildar, Agril Land Tribunal, Shahapur	542114	528183
4	Warden, Govt ST Boys Hostel, Shahapur	9426	10866
5	Warden, Govt ST Girls Hostel, Shahapur	5729	4289
6	Warden govt ST Boys Hostel Kinhavali, Shahpur	4680	9330
7	Civil Court, Murbad	427493	416963
8	Criminal Court, Murbad	4824578	4813729
9	Principal, Industrial Training Institute, Murbad	1808602	1844702
10	Medical Superintendent Rural Hospital Murbad	4135966	4133146
11	Addl Tahsildar Agriculture Land Tribunal Murbad	2509623	250462361
12	Civil Judge, SrDivn Kalyan	53305781	52677947
13	Civil judge, JrDivn Kalyan	4608183356	46092639
14	Addl Dist Judge, Kalyan	9576224	8977646
15	JMFC (Railway) Kalyan	5611356398	5619196198
16	JMFC 1st Court Kalyan	7793158150	7752566650
17	JMFC IIIrd Court Kalyan	101231385	101671039
18	Addl Dist and Sessions Judge Kalyan	30559575	30491370
19	R TO Kalyan	4754763	0
20	Prin I T I Kalyan	1858623	1849683
21	Asstt, Commr of Labour, Kalyan	13001	1
22	Member, Motor Accident Claims Tribunal, Kalyan	736305778	5176316
23	Sub Divisional Officer, Kalyan	492676260	486855929
24	Tahasildar, Kalyan	319004878	3109613
25	Supdt Krishi Vidyalaya Soniwali,Ambernath	67919	68815
26	Prin BhausahabParanjpe Vidyalaya, Ambernath	264415	235192
27	Tahsildar Ambernath	3946136	4029374
28	Civil Judge, Jr Divn Bhiwandi	41423237	39834198



29	Civil Judge, Jr Division, Criminal Court, Bhiwandi	10950046	14652696
30	2nd Jt Civil Court, JMFC, Bhiwandi	113960979	115118383
31	Jt Civil Court, Bhiwandi	28507289	26360023
32	Prin Ambikabai Jadhav MahilaMahavidyalaya, Bhiwandi	6822	3089
33	PadmashreeAnnasaheb Jadhav Vidalaya & Jr College, Bhiwandi	49700	126512
34	Librarian, Government District Library, Thane	13000	15500
35	Civil Judge, JrDivn Konkan Bhavan	4124124	4183873
36	Civil Judge, JrDivn, Vashi	247257095	242640946
37	Registrar, Addl CDRF, Thane	4048453	3692711
38	Principal Industrial Training Institute, Belapur	1627273	162828
39	Principal Karamvir Bhaurao Patil College Vashi	0	370189
40	Director, BU Institute of Management of IT Konkan Bhavan, Navi Mumbai	31360	0
41	ICLES Motilal JrCollege Vashi	200000	215973
42	Criminal Court Jr Division Daund	15236635	15195135
43	Civil Court Jr Division Daund	1264873	1230873
44	Criminal Court Jr Division Indapur	15236635	15195135
45	Civil Court Jr Division Indapur	1478823	1777964
46	Dist Judge, Civil, Baramati	70131302	68825379
47	Addl Judge Criminal court Jr Division Baramati	5187744	5219618
48	Sub Division Divisional, Baramati, Pune	1105946453	1095160936

#### DIFFERENCES BETWEEN TREASURY AND ADMINISTRATOR BALANCES

SrNo	PD/PLA No	PD/PLA Name	TO balances	Administrator balances
1	120100947	Sub Div Officer Thane	97942226	94742226
2	1201002536	AO Regional Mental Hospital Thane	5648708	5643708
3	1201004224	SLAO Ulahas V Project Thane	38308624	57079246
4	1201004881	Judge Labour Court Thane	6506695	7423222
5	1201005623	Warden Gov T BC/EBC Girls Hostel	7390	8510
6	1201008367	Konkan Pathbandhare Vikas Mahamandal	3521024022	4707044022
7	1201008516	Civil Judge Sd Thane	63909190	640399957
8	1201012016	Prin ITI Wagle Estate Thane	9575840	10314740
9	1203008102	B N N College Bhiwandi	2924592	287256
10	1203008118	Anna Saheb Jadhav School & Jr College Bhiwandi	8478	126512
11	1203008503	Civil Judge JD Bhiwandi	39482330	398341982
12	1206000345	R T O Kalyan	2297190	0
13	1206000956	Tahsildar Kalyan	2541286	3109613
14	1206002016	Principal ITI Kalyan	1858623	1849683
15	1206002537	Med Supdt Rural Hospital Kalyan	4107837	4133146
16	1206004498	JMFC (Rlys) Kalyan	61465435	56191962
17	1206004505	JMFC 1st Court Kalyan	73797238	775256665
18	1206004523	JMFC IIIrd Court Kalyan	115834453	101671039
19	1206004542	Add Dist & Session Judge Kalyan	29871342	30491370
20	1206004821	Asst Comm Of Labour Kalyan	63441	1

21	1206005607	Warden Govt B C Boys Hostel Kalyan	0	22830
22	1206005646	Warden G B G S Kalyan	98631	11070
23	1206008190	Prin JAE High School & Jr College Kalyan	299327	127455
24	1206008195	Prin GEIS New HS & Jr Coll Kalyan	229501	571430
25	1206008221	S H Jondhale Jr College Dombivli	98290	97828
26	1206008225	SV Arts & Comm Night College Dombivli	4794	0
27	1206008279	Prin LD Sanawane Vidya Sankul	418	134854
28	1206008298	Prin Saket College Kalyan	143299	242979
29	1206008310	Prin Model College Dombivli	54096	134650
30	1206008319	Prin MBDegree College Kalyan	29825	57295
31	1206008331	SVBS Coll Of Pharmacy Dombivli East	15690	0
32	1206008332	Prin Saket College Of Education Kalyan	75900	13250
33	1206008336	Ganesh Vidyalay Titwala Kalyan Prin MBDegree College Kalyan	80064	82764
34	1206008506	Civil Judge SD Kalyan	40593451	52677947
35	1206008506	Civil Judge SD Kalyan	40593451	52677947
36	1206008507	Civil Judge JD Kalyan	46066655	46092639
37	1206008508	Addl Dist Judge Kalyan	9648724	8977646
38	1206010590	Member Motor Accident Claim Tribunal, Kalyan	736305778	5176316
39	1206030251	Sub Divisional Officer Kalyan	488821760	486855929
40	1208002047	Govt Tech High School Murbad	6090	7065
41	1208004476	Criminal Court Murbad	5002102	4813729
42	1208005607	Warden St/Bc Boys Hostel Murbad	9420	11590
43	1208008509	Civil Judge JD Murbad	404502	416963
44	1210000956	Tahsildar Shahapur	532647	542114
45	1210002016	Prin ITI Shahapur	2364066	2363666
46	1210002561	Medical Supdt Sub Dist Hospital Shahapur	5504524	5602937
47	1210005607	Warden ST/BC Boys Hostel Shahapur	7560	7470
48	1210007109	Warden St Boys Hostel Khardi Shahapur	2930	4930
49	1210007111	Warden G H For Bc St Girls Shahapur	3869	5729
50	1210008510	Civil Judge JD Shahapur	574147	59288243
51	1210017109	Warden ST Boys Govt Hostel Kinwhali	7470	4680
52	1210017111	Warden ST/BC Girls Govt Hostel Khardi Shahapur	2880	5100
53	1210027109	Warden St Boys Hostel Shahapur	8341	9426
54	1212000947	Sub Div Officer Ulhasnagar	226714938	320385316
55	1212002047	Govt Tech High School Ulhasnagar	7306804	7410934
56	1212002489	AOCenter Hospital Ulhasnagar	21312884	21414197
57	1212002505	MO Govt Maternity Hosp & Di Ulhasnagar	1641519	1905188
58	1212004476	Civil Judge & JMFC 2nd Ulhasnagar	35108781	288409896
59	1212004478	Jt Civil Judge (JD) Ulhasnagar	72506308	7735293206
60	1212008101	C H M College Ulhasnagar	67932	37366265
61	1212008255	National Teach Training Coll Ulhasnagar	504489	501039
62	1212008256	National Teach Training D,Ed Coll Ulhasnagar	175236	160696
63	1212008512	Civil Judge JD Ulhasnagar	3187437	430478519

Aurangabad

SrNo	PD/PLA No	DDOName	TO Balance as on 31/03/21	Administrator Balance As on 31/03/21
1	9023	Judge Labour court,A'bad	9,72,81834	Balance certificates not obtained by DTO

2	9050	Special Land Acquisition Officer, A'bad	4,27,70,080
3	8071	JointDistt Registrar,A'bad	4,,01,46,159

Osmanabad

Sr No	PD/PLA No	Name of Personal Deposit/Personal Ledger Account	Treasury Officer balance as on 31-03-2021(Rs)	Administrator's balance as on 31-03-2021 (Rs)
1	8135	PrincipalITI,Kallam,Osmanabad/	11,66,850	11,18,250

Jalna

Sr No	Name of Personal Deposit/Personal Ledger Account	Treasury Officer balance as on 31-03-2021 (Rs)	Administrator's balance as on 31-03-2021 (Rs)
1	Tahsildar Jafrabad, Jalna	9,25,886	9,21,617
2	District Stamp and Collector, Jalna	9,04,253	9,25,593
3	Sub Divisional Officer, Jalna	1,19,45,151	86,70,298

Parbhani

Sr No	Name of Personal Deposit/Personal Ledger Account	Treasury Officer balance as on 31-03 2021 (Rs)	Administrator's balance as on 31-03-2021 (Rs)
1	Ex Officio, MACT, Parbhani	6,36,102	6,31,782
2	Deputy Conservator of Forest, Parbhani	5,08,922	Nil
3	Collector, Parbhani	1,59,852	Nil
4	Medical Superintendent Rural Hospital, Gangakhed	47,09,779	Nil
5	Ex Officio, MACT, Gangakhed	1,14,910	1,14,865
6	Medical Superintendent Rural Hospital, Bori	4,48,480	16,70,898
7	Medical Superintendent Rural Hospital, Jintur	16,98,991	16,40,621
8	Medical Superintendent Rural Hospital, Palam	8,40,705	14,07,779
9	Sub Divisional Officer, Pathri	2,85,198	19,28,956
10	Medical Superintendent Rural Hospital, Manvath	27,63,251	28,18,463
11	Joint Register & Collector Stamp, Parbhani	10,80,410	Nil

Gadchiroli

Sr No	PD/PLA No	Name of Administrators	Treasury Officer balance as on 31-03-2021 (Rs)	Administrator's balance as on 31-03-2021 (Rs)
1	2537	Medical Superintendent of Rural Hospital,Dhanora	18,04,495	18,04,485

Buldhana

Sr No	PD/PLA No	Name of Administrators	Treasury Officer balance as on 31-03-2021 (Rs)	Administrator's balance as on 31-03-2021 (Rs)
1	8097	Special Land Acquisition Officer ,MP Buldana	395,43,46,126	393,32,90,472

2	8099	Special Land Acquisition Officer, MIW Buldana	88,64,47,676	89,07,37,789
3	8100	Special Land Acquisition Officer B&C Buldana	136,72,91,205	136,06,55,792

**Beed**

Sr No	Name of Personal Deposit/Personal Ledger Account	Treasury Officer balance as on 31-03-2021 (Rs)	Administrator's balance as on 31-03-2021 (Rs)
7	Joint District Registrar, Beed	1,14,910	4,94,211
8	Registrar, District Consumer Redressal Forum	4,48,480	31,50,377
9	Dean, SRTR Medical College And Hospital	16,98,991	26,90,806
10	Special Land Acquisition Officer, Ambajogai	8,40,705	2,15,23,689
11	Sub-Divisional Officer, Majalgaon	25,55,280	6,40,29,681
12	Special Land Acquisition Officer, JP4, Ambajogai	2,85,198	4,87,88,408
13	Ex Member of MAC, Ambajogai	98,53,163	68,39,777
17	Additional District Session Judge, Ambajogai	2,13,60,226	2,13,60,222
19	Civil Judge JR DN, Ambajogai	12,56,523	12,50,723
21	Additional District And Session Judge, Majalgaon	1,13,257	1,15,017
22	Civil Judge SR DN, Majalgaon	97,67,247	97,68,130
23	Civil Judge JR DN, Patoda	2,69,378	2,79,878
24	Civil Judge JR DN, Parli	7,14,094	0
25	Civil Judge JR DN, Wadvani	59910	59910
26	Civil Judge JR DN, Shirur, Kasar	1,49,071	1,53,071

**DIFFERENCES BETWEEN TREASURY AND SUB TREASURY BALANCES**

SrNo	PD/PLA No	PD/PLA Name	TO Bal	STO Bal
1	1203008102	B N N College Bhiwandi	2924592	287256
2	1203008118	Anna Saheb Jadhav School & Jr College Bhiwandi	8478	49700
3	1206000345	R T O Kalyan	2297190	4754764
4	1206002016	Principal ITI Kalyan	1858623	0
5	1206002537	Med Supdt Rural Hospital Kalyan	4107837	4135966
6	1206004821	Asst Comm of Labour Kalyan	63441	13001
7	1206005607	Warden Govt B C Boys Hostel Kalyan	0	22830
8	1206005646	Warden G B G S Kalyan	98631	11070
9	1206008150	Manjunath College	0	1200
10	1206008190	Prin JAE High School & Jr College Kalyan	299327	127455
11	1206008195	Principal, GEIS New HS & Jr Coll Kalyan	229501	571430
12	1206008221	S H Jondhale Jr College Dombivli	98290	97828
13	1206008225	SV Arts & Comm Night College Dombivli	4794	0

14	1206008279	Prin LD Sanawane Vidya Sankul	418	134854
15	1206008298	Prin Saket College Kalyan	143299	242979
16	1206008319	Prin MBDegree College Kalyan	29825	57295
17	1206008331	SVBS Coll Of Pharmacy Dombivli East	15690	0
18	1206008332	Principal, Saket College Of Education Kalyan	75900	13250
19	1206008336	Ganesh Vidyalay Titwala Kalyan Prin MBDegree College Kalyan	80064	82764
20	1208002016	Principal, ITI Murbad	1844702	1808602
21	1208002047	Govt Tech High School Murbad	6090	7065
22	1208004476	Criminal Court Murbad	5002102	4824578
23	1208005607	Warden ST/BC Boys Hostel Murbad	9420	11590
24	1208008509	Civil Judge JD Murbad	404502	427493
25	1210000956	Tahsildar Shahapur	532647	528183
26	1210002016	Principal, ITI Shahapur	2364066	2363666
27	1210002561	Medical Supdt Sub Dist Hospital Shahapur	5504524	5602837
28	1210005607	Warden ST/BC Boys Hostel Shahapur	7560	7470
29	1210007109	Warden ST Boys Hostel Khardi Shahapur	2930	4930
30	1210007111	Warden G H For Bc St Girls Shahapur	3869	4289
31	1210008510	Civil Judge JD Shahapur	574147	590532
32	1210017109	Warden ST Boys Govt Hostel Kinhwhali, Shahpur	7470	4680
33	1210017111	Warden ST/BC Girls Govt Hostel Khardi Shahapur	2880	4100
34	1210027109	Warden ST Boys Hostel Shahapur	8341	10866
35	1212002047	Govt Tech High School Ulhasnagar	7306804	7405349
36	1212002489	AOCenter Hospital Ulhasnagar	21312884	21764107
37	1212002505	MO Govt Maternity Hosp & Di Ulhasnagar	1641519	1820266
38	1212004476	Civil Judge & JMFC 2nd Ulhasnagar	35108781	28593702
39	1212004478	Jt Civil Judge (JD) Ulhasnagar	72506308	7727892706
40	1212008101	C H M College Ulhasnagar	67932	37366265
41	1212008255	National Teach Training Coll Ulhasnagar	504489	501039
42	1212008256	National Teach Training D,Ed Coll Ulhasnagar	175236	160696
43	1212008512	Civil Judge JD Ulhasnagar	3187437	46815932
44		Pr Industrial Training Institute, Bhore, Pune	3931033	3925293
45		Med Suptd Rural Hosp Sirur, Pune	7013161	7013152

**ANNEXURE –14****(Refer Para 2.15)****STATEMENT SHOWING NON RECEIPT OF CERTIFICATE OF BALANCES FROM  
THE ADMINISTRATORS**

<b>Sr No</b>	<b>Name of Administrators</b>	<b>PD/PLA No</b>
<b>Aurangabad</b>		
1	Judge Labour Court Aurangabad	9023
2	Special Land Acquisition Officer Aurangabad	9050
3	Joint District Register Aurangabad	8071
<b>Osmanabad</b>		
1	Chief Judicial Magistrate Osmanabad	8052
2	Apl LAO Manjara Project Osmanabad	8101
4	Principal Industrial Training Institute Osmanabad	8130
5	Medical Superintendent of Rural Hospital Kallam	8110
6	Warden Government Hostel Paranda	8311
7	Tahsildar Omerga	8075
8	Medical Superintendent of Rural Hospital Murum	8109
<b>Hingoli</b>		
1	Medical Superintendent of Rural Hospital Basmat	8603
2	Sub-Divisional Officer Special Land Acquisition Officer Basmat	8663
3	Medical Superintendent of Rural Hospital Kalamnuri	8604
4	Civil Surgeon Hingoli	8602
5	Asstt Registrar Stamps Parbhani	8614
6	Sub-Divisional Officer Special Land Acquisition Officer Hingoli	8662
<b>Latur</b>		
1	Medical Superintendent of Rural Hospital Murud	8347
<b>Jalna</b>		
1	Medical Officer Ner	8147
<b>Parbhani</b>		
1	Dy Conservator of Forest Parbhani	8605
2	Collector Parbhani	8615
3	Medical Superintendent Rural Hospital Gangakhed Parbhani	8576
4	Joint Register & Collector Stamp Parbhani	8577
<b>Beed</b>		
1	Civil Judge Junior Division Parli	8072
2	Civil Judge Junior Division Dharur	8238

3	Civil Judge Magistrate Dharur	8239
<b>Gadchiroli</b>		
1	Sub-Divisional Officer Gadchiroli	947
2	Principal Government Polytechnic Gadchiroli	2100
3	Sub-Divisional Officer Aheri	947
4	Deputy Conservator of Forest Aallapalli	1173
5	MS (CL-1) Sub District Hospital Aheri	2537
6	POP Basic Aashram School Khamancheru	6720

### **Thane**

1	Medical Supdt Rural Hospital Kalyan	1206002537
2	PA to Commissioner of Police	1206000450
3	Supdt Beggars Home Male Jambul	1206005589
4	Warden Govt BC Boys Hostel Kalyan	1206005607
5	Warden GB GS Kalyan	1206005646
6	Warden ST Girls Hostel Kalyan	1206008535
7	HM TV Mandir Dombivli	1206008113
8	Prin GE IS MahilaMahavidyalayaDombili	1206008196
9	RayateVibhag High School &JrCollege Rayate	1206008209
10	Samyak Sankaple College of Arts	1206008253
11	Prin Irene Institute of Education Kalyan	1206008274
12	Prin Gurukrupa College of Education and Research Kalyan	1206008276
13	Prin Shri Swami Samarth DED Vidyalaya	1206008328
14	Prin Shri Swami Samarth Jr College	1206008330
15	Prin Seth Hirachand Mutha College of Arts Commerce Science Kalyan	1206008341
16	PrinHS NSBS College of Commerce Ulhasnagar	1212008229
17	Prin Technical School Ulhasnagar	1212008277

**ANNEXURE –15****(Refer Para 2.16)****STATEMENT SHOWING NON RECONCILIATION OF BALANCES UNDER  
8336-CIVIL DEPOSITS**

<b>Sr No</b>	<b>Name of the Administrators</b>	<b>Treasury Officer balance as on 31/03/2021 (Rs)</b>	<b>Administrator's balance as on 31/03/2021 (Rs)</b>	<b>Difference (Rs)</b>
1	Superintendent Pay & Provident Fund Unit (Primary) Hingoli/002	151307306	1484651349	-1333044043
2	Social Welfare Officer State Jalna/ 008	88448612	10706182	77742430
3	Aided Secondary School Provident Funds Parbhani/001	2350956069	2350795686	160383
4	Zill Parishad Employ PF/003 Parbhani	3331666107	3327959534	3706573
5	Ashram Shala Teacher Provident Funds (District Social Welfare)/008Parbhani	190870526	206773668	-15903142
6	Government Recognized PS School PF/013 Parbhani	58071942	59833404	-1761462
7	Aided Blind and Handicap School/018 Parbhani	79139530	0	79139530
8	Aided Secondary School PF/001 Buldhana	2354147938	3258805495	-904657557
9	Primary School Teacher PF/002 Buldhana	110499223	155666385	-45167162
10	Zilla Parishad Employee PF/003 Buldhana	3555358434	9257696519	-5702338085
11	Ashram Shala Teacher PF (District Social Welfare)/008 Buldhana	69995236	80168489	-10173253
12	Govt Recognized Pry And Sec School PF (Vocational) Education)/013 Buldhana	937233653	109241200	827992453
13	Aided Secondary School PF/001 Gadchiroli	111504179	1998326358	-1886822179
14	Primary School Teacher PF/002 Gadchiroli	49817998	85032525	-35214527
15	ZillaParishad Employee PF/003 Gadchiroli	2830770654	4257949324	-1427178670
16	Ashram Shala Teacher PF (District Social Welfare)/008 Gadchiroli	49825534	Balance Certificate not received	...



17	Government Recognized Primary And Secondary School PF (Vocational Education)/013 Gadchiroli	4079313338	Balance Certificate not received	.....
18	Teaching and Non-Teaching Ashramshala, (ITDP)/014 Gadchiroli	49825534	Balance Certificate not received	...
19	Aided Blind and Handicap School, PF/018 Gadchiroli	58881522	Balance Certificate not received	----
20	Aided Secondary and Special School Provident Fund(8336503101) Thane	11085238949	23056567560	-11971328611
21	GPF of Gov Recognised Private Primary and Secondary School staff(8336515601) Thane	1797586463	Balance Certificate not received	-----
22	GPF of Teachers from teaching staff in the Pr And Sec Ashramshala DTNT(8336514701) Thane	5398039	882234601	-876836562
23	GPF of Teacher & Non-Technical staff of Ashramshala Post Basic Ashram Tribal Development Department (8336516501) Thane	297695017	20583236	277111781
24	GPF of teaching and non teaching staff of aided non-Govt Vocational and Training Institutes (8336521801) Thane	62142832	124631	62018201
25	School for Handicapped Employees Provident Fund (8336518301) Thane	63285122	Balance Certificate not received	-
26	Zilla Parishad employees Provident Fund (8336501101) Thane	3779567020	3954557440	-174990420

**ANNEXURE –16****(Refer Para 2.17)****STATEMENT SHOWING NON-OBSERVATION OF PAYMENT THROUGH CMP****Nanded**

SrNo	Bill No/CMP date	Name of DDO	Amount
1	20935/050121	Dy Conservator of forest Nanded	10452
2	28506/200321	Principal Gov Polytechnic Nanded	12600
3	26896/090321	Administrative Officer GovernmentAyurvedCollege Nanded	27114

**Gadchiroli**

SrNo	Bill No/CMP date	Name of DDOs	Amount (Rs)
1	8508/08102020	DeputyConservator of Forest Working Plan Gadchiroli	27996
2	8842/16102020	Taluka Agriculture Officer Gadchiroli	6700
3	8415/21102020	Education Officer Secondary ZillaParishad	76004
4	17109/020321	Agriculture Development Officer ZillaParishad	46098
5	19067/22032021	Executive Engineer National Highway Division	15005
6	19878/30032021	Sub Divisional Agriculture Officer Gadchiroli	10743

**Ambernath and Bhiwandi:-**

SrNo	Bill No	CMP Date	Name Of DDO	Amount (Rs)
1	148	11052020	Medical supt Hospital Ambarnath	109600
2	467	05102020	Tahsildar	1193828
3	926	21122020	Registrar ITI	167950
4	1897	25032021	Taluka AgriOfficer	8500000
5	72	23042019	Tahsildar	1373417
6	2366	13032020	Taluka AgriOfficer	169330
7	2580	27032020	Taluka AgriOfficer	475223

**Thane:-**

SrNo	Bill No	Amount (Rs)	Object of Bill
1	52461	48000	Contractual work
2	52462	45600	Contractual work
3	54009	472487	Contractual work
4	54129	15373	Contractual work
5	52462	45600	Contractual work
6	54400	189256	Contractual work
7	55463	34100	Contractual work
8	55464	69063	Contractual work
9	55375	696558	Contractual work
10	55604	441128	Contractual work

11	55730	169995	Contractual work
12	56787	1087350	DCRG(F)
13	56865	12086235	NPS
14	47611	1321650	DCRG (F)
15	48270	1400000	DCRG (F)
15	48288	1113625	DCRG (F)
16	49496	933334	DCRG (F)
17	54805	427348	GPF(F)
18	51375	388740	Diet Charges
19	24631	112862	Diet Charges
20	24629	27776	Diet Charges
21	24625	27408	Diet Charges
22	23612	1752077	GPF(F)
23	19895	33588	Contractual work
24	24228	1241100	DCRG(F)

**Kalyan:-**

SrNo	Bill No	Amount	Object of Bill
1	117	1000000	Other Payment
2	166	100000	GPF
3	167	400000	GPF
4	168	30000	GPF
5	172	721288	Diet Charges
6	173	721278	Diet Charges
7	174	1096000	Contractual work

**ANNEXURE –17**

**(Refer Para 2.19)**

### IRREGULAR DEPOSIT OF REVENUE RECEIPT INTO PD/PLAs

Sr No	Name of the Administrators	Challan No/Date	Nature of transaction	Amount (Rs)	Remark
<b>Osmanabad</b>					
1	Dean Government Ayurvedic College Osmanabad	63 06/03/2021	Receipt	15000	Admission fees
<b>Latur</b>					
1	Administrative Officer Government Medical College Latur	06/ 29/04/2021	Receipt	158695	Admission Fees
2	Dean Government Medical College Latur	04/ 25/04/2021	Receipt	2642299	Admission Fees
3	Administrative Officer Vilasrao Deshmukh Government Institute of Medical Sciences Latur	232/ 19/03/2021	Receipt	192280	Admission Fees
4	Dean Vilasrao Deshmukh Government Institute of Medical Sciences Latur	231/ 19/03/2021	Receipt	3268473	Admission Fees
5	Administrative Officer Vilasrao Deshmukh Government Institute of Medical Sciences Latur	213/ 08/03/2021	Receipt	86665	Admission Fees
6	Administrative Officer Vilasrao Deshmukh Government Institute of Medical Sciences Latur	210/ 08/03/2021	Receipt	498960	Admission Fees
7	Administrative Officer Vilasrao Deshmukh Government Institute of Medical Sciences Latur	212/ 08/03/2021	Receipt	225130	Admission Fees
8	Administrative Officer Vilasrao Deshmukh Government Institute of Medical Sciences Latur	211/ 08/03/2021	Receipt	124430	Admission Fees
9	Administrative Officer Vilasrao Deshmukh Government Institute of Medical Sciences Latur	220/ 08/03/2021	Receipt	74910	Admission Fees
10	Administrative Officer Vilasrao Deshmukh Government Institute of Medical Sciences Latur	218/ 08/03/2021	Receipt	138465	Admission Fees
11	Administrative Officer Vilasrao Deshmukh Government Institute of Medical Sciences Latur	219/ 08/03/2021	Receipt	144465	Admission Fees
12	Administrative Officer Vilasrao Deshmukh Government Institute of Medical Sciences Latur	225/ 10/03/2021	Receipt	1062120	Admission Fees
<b>Jalna</b>					
1	Principal Industrial Training	01	Receipt	57950	Admission fees

	Institute Partur Jalna	30/03/2021			
<b>Parbhani</b>					
1	Principal Industrial Training Institute Jintur Parbhani	01 02/01/2021	Receipt	2960	Admission fees
2	Head Master Technical High School Jintur Parbhani	01 08/03/2021	Receipt	990	Deposit
<b>Gadchiroli</b>					
1	Principal Government Polytechnic Gadchiroli	Nil/ 17/03/2021	Receipt	404250	Admission Fees for First year & Direct Second year 2020-21
2	Principal Industrial Training Institute Armori	2016/ 17/03/2021	Receipt	3650	Admission Fees for February 2021
3	Principal Industrial Training Institute Dhanora	Nil/ 24/03/21	Receipt	83550	Admission Fees for Aug 2020

**ANNEXURE –18**  
**(Refer Para 2.19)**

**STATEMENT SHOWING IRREGULAR CREDIT OF HOSPITAL CHARGES  
RECOVERED FROM PATIENTS CREDITED INTO PD/PLAs**

Sr No	Name of DDOs	Challan No/Date	Cash in hand (Rs)	Remarks
<b>Osmanabad</b>				
1	Dean Govt Ayurvedic College Osmanabad	24/ 12012021	7906	OPD fees
2	Dean Govt Ayurvedic College Osmanabad	25/ 28012021	7469	OPD fees
3	Dean Govt Ayurvedic College Osmanabad	31/ 01032021	6578	OPD fees
4	Dean Govt Ayurvedic College Osmanabad	34/ 22032021	5625	OPD fees
<b>Washim</b>				
1	Dean DrShankarrao Chavan Medical College and Hospital Nanded	229 18-12-2020	399890	OPD fees
2	Dean DrShankarrao Chavan Medical College and Hospital Nanded	231 31-12-2020	286711	OPD fees
3	Dean DrShankarrao Chavan Medical College and Hospital Nanded	241 18-03-2021	447680	OPD fees
4	Dean Government Ayurvedic College Nanded	37 23-03-2021	47554	OPD fees
<b>Latur</b>				
1	Administrative Officer General Hospital Latur	01 03042020	87563	OPD fees
2	Administrative Officer General Hospital Latur	03 09042020	229480	OPD fees
3	Administrative Officer General Hospital Latur	04 15042020	136706	OPD fees
4	Administrative Officer General Hospital Latur	06 16042020	68600	OPD fees
5	Administrative Officer General Hospital Latur	08/090420	28430	OPD fees
6	Administrative Officer General Hospital Latur	09 20042020	92077	OPD fees
7	Administrative Officer General Hospital Latur	11 21042020	51035	OPD fees
8	Administrative Officer General Hospital Latur	12 22042020	50265	OPD fees
9	Administrative Officer General Hospital Latur	13 23042020	42445	OPD fees
10	Administrative Officer Vilasrao Deshmukh Government Institute of Medical Sciences (Hospital) Latur	183 01032021	63735	OPD fees
11	Administrative Officer Vilasrao Deshmukh Govt Institute of Medical Sciences (Hospital) Latur	184 02032021	161104	OPD fees
12	Administrative Officer Vilasrao Deshmukh Govt Institute of Medical Sciences (Hospital) Latur	185 03032021	86880	OPD fees

13	Administrative Officer Vilasrao Deshmukh Govt Institute of Medical Sciences (Hospital) Latur	186 04032021	78160	OPD fees
14	Administrative Officer Vilasrao Deshmukh Govt Institute of Medical Sciences (Hospital) Latur	187 05032021	50265	OPD fees
15	Administrative Officer Vilasrao Deshmukh Govt Institute of Medical Sciences (Hospital) Latur	188 06032021	74810	OPD fees
16	Administrative Officer Vilasrao Deshmukh Govt Institute of Medical Sciences (Hospital) Latur	189 08032021	77730	OPD fees
<b>Beed</b>				
1	Administrative Officer Swami Ramanand Teerth Rural Govt Medical Hospital Ambajogai Beed/8084	06 16/07/2020	544605	OPD fees
2		16 17/03/2020	958972	OPD fees
3		09 11/11/2021	693924	OPD fees
4		10 17/11/2021	333233	OPD fees

**ANNEXURE –19**  
**(Refer Para 2.22)**

**STATEMENT SHOWING NON-RECONCILIATION OF RECEIPT/RECOVERY OF  
CO-OPERATIVE SOCIETY UNDER MH 6216 LOAN FOR HOUSING**

<b>Treasury</b>	<b>Month</b>	<b>Amount (Rs)</b>	<b>Month</b>	<b>Amount (Rs)</b>
<b>Aurangabad</b>	4-2020	7,65,335	10-2020	6,14,636
	5-2020	2,64,818	11-2020	2,99,596
	6-2020	4,28,764	12-2020	9,47,935
	7-2020	6,94,490	01-2021	6,30,310
	8-2020	14,97,324	02-2021	7,62,692
	9-2020	5,25,853	03-2021	13,75,620
<b>Osmanabad</b>	4-2020	1,965	10-2020	6,907
	5-2020	3,771	11-2020	2,977
	6-2020	3,771	12-2020	18,061
	7-2020	5,736	01-2021	2,977
	8-2020	7,701	02-2021	12,643
	9-2020	3,771	03-2021	10,678
<b>Hingoli</b>	4-2020	7,377	10-2020	21,825
	5-2020	10,065	11-2020	6,545
	6-2020	2,688	12-2020	17,705
	7-2020	22,102	01-2021	6,545
	8-2020	10,388	02-2021	47,125
	9-2020	12,753	03-2021	12,125
<b>Nanded</b>	4-2020	7,995	10-2020	38,488
	5-2020	10,357	11-2020	2,63,992
	6-2020	96,775	12-2020	52,044
	7-2020	14,202	01-2021	6,587
	8-2020	16,830	02-2021	11,219
	9-2020	11,990	03-2021	870
<b>Latur</b>	4-2020	Nil	10-2020	4,616
	5-2020	4,616	11-2020	Nil
	6-2020	Nil	12-2020	4,616
	7-2020	2,308	01-2021	Nil
	8-2020	2,308	02-2021	2,308
	9-2020	2,308	03-2021	2,308
<b>Jalna</b>	4-2020	4,89,960	10-2020	8,86,207
	5-2020	1,08,505	11-2020	8,26,390
	6-2020	1,11,574	12-2020	2,04,686
	7-2020	3,92,812	01-2021	1,55,017
	8-2020	3,77,011	02-2021	88,631
	9-2020	1,05,773	03-2021	7,05,652
<b>Parbhani</b>	4-2020	61,265	10-2020	83,387
	5-2020	93,638	11-2020	21,593
	6-2020	76,962	12-2020	95,170
	7-2020	68,604	01-2021	8,62,696
	8-2020	1,01,500	02-2021	95,180
	9-2020	72,479	03-2021	52,240
	4-2020	39,734	10-2020	21,84,352



<b>Beed</b>	5-2020	8,04,020	11-2020	8,00,902
	6-2020	1,83,937	12-2020	11,45,619
	7-2020	7,70,794	01-2021	15,89,631
	8-2020	1,06,646	02-2021	2,17,022
	9-2020	14,39,405	03-2021	13,52,132
<b>Gadchiroli</b>	4-2020	9,137	10-2020	61,042
	5-2020	33,373	11-2020	42,180
	6-2020	38,322	12-2020	92,145
	7-2020	2,74,146	01-2021	27,719
	8-2020	34,315	02-2021	34,682
<b>Buldhana</b>	9-2020	4,61,470	03-2021	46,564
	4-2020	4,77,180	10-2020	3,12,227
	5-2020	1,56,056	11-2020	3,90,131
	6-2020	3,02,521	12-2020	11,88,134
	7-2020	2,60,269	01-2021	4,28,785
	8-2020	1,72,994	02-2021	6,13,959
	9-2020	3,55,907	03-2021	1,48,169

## **ANNEXURE – 20**

**(Refer para 2.23)**

### **STATEMENT SHOWING ARREARS IN RECONCILIATION OF**

## DEPOSIT HEADS

Sr No	Name of Treasury	MH 8336 - CD	MH 8443 - CD
1	Akola	All schemes pending since 2021-22 1 schemes pending from 2019-20 onwards	All schemes pending since 2020-21
2	Amravati	All schemes pending since 2009-10 onwards	All schemes pending since 2020-21
3	Aurangabad	All schemes pending since 2021-22	All schemes pending since 2020-21 3 accounts pending for 2018-19
4	Beed	All schemes pending since 2021-22 5 accounts pending for 2020-21	All schemes pending since 2020-21
5	Bhandara	All schemes pending for 2021-22 3 accounts pending for 2018-19	All schemes pending since 2020-21
6	Buldhana	All schemes pending since 2020-21	All schemes pending since 2020-21 12 accounts pending for 2018-19
7	Chandrapur	All schemes pending since 2020-21	All schemes pending since 2020-21
8	Gadchiroli	All schemes pending since 2020-21	All schemes pending since 2020-21
9	Gondia	All schemes pending since 2020-21	All schemes pending since 2020-21
10	Hingoli	All schemes pending since 2020-21 1 accounts pending for 2020-21	6 accounts pending for 2018-19
11	Jalna	All schemes pending since 2021-22 1 accounts pending for 2020-21	All schemes pending since 2020-21
12	Latur	All schemes pending since 2020-21	All schemes pending since 2020-21
13	Nagpur	All schemes pending since 2021-22	All schemes pending since 2020-21
14	Nanded	All schemes pending since 2021-22	All schemes pending since 2020-21 2 accounts pending for 2018-19
15	Osmanabad	All schemes pending since 2020-21	All schemes pending since 2020-21
16	Parbhani	All schemes pending since 2020-21	All schemes pending since 2020-21 7 accounts pending for 2018-19
17	Wardha	All schemes pending since 2021-22 1 accounts pending for 2020-21	All schemes pending since 2020-21
18	Washim	All schemes pending since 2020-21	All schemes pending since 2020-21
19	Yavatmal	All schemes pending since 2020-21	All schemes pending since 2020-21 30 accounts pending from 2017-18 & 48 accounts pending for 2018-19

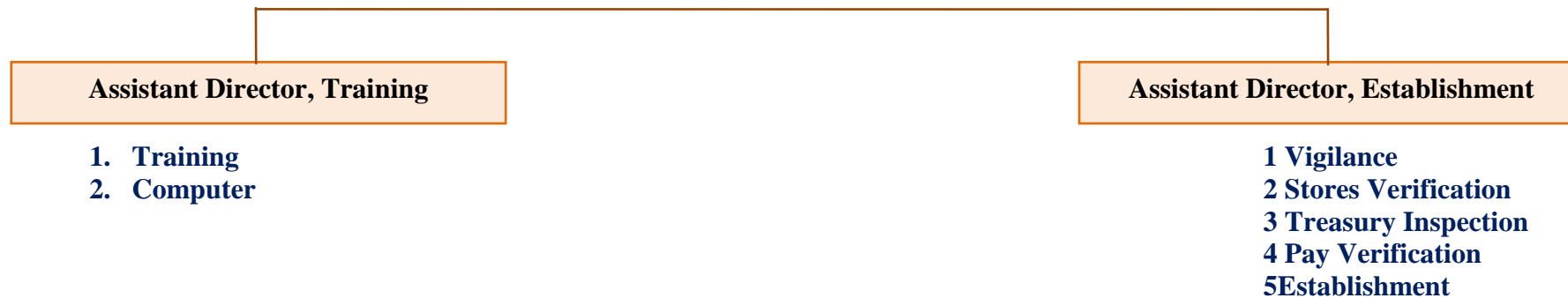
**ORGANISATION CHART**  
Setup in the Directorate of Accounts and Treasuries, Maharashtra State, Mumbai

Jt. Director (Admn)	Jt. Director (Treasury)	Jt. Director (Other Dept)	Jt. Director Reform	Jt. Director DCPS & Computer
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Regional, District & Taluka Level Set Up



Setup of the Office of the Regional Joint Director



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