



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

**REPORT ON ANNUAL REVIEW ON THE WORKING OF TREASURIES,  
DIRECTORATE OF ACCOUNTS & TREASURIES  
AND PAY & ACCOUNTS OFFICE, MUMBAI,  
MAHARASHTRA  
FOR THE YEAR 2019-20**



**लोकहितार्थ सत्यनिष्ठा**  
Dedicated to Truth in Public Interest



**GOVERNMENT OF MAHARASHTRA**

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DIRECTORATE OF ACCOUNTS & TREASURIES  
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**FOR THE YEAR 2019-2020**

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## PREFACE


The Annual Review Report on the Working of Treasuries for the year 2019-20 is prepared as required under Rule 84 of Maharashtra Treasury Rules, 1968 and as required under Paragraph 20.17 of 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. 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 2019-20 has been divided into six chapters. Chapter I contains an introduction including a broad overview of the organizational functions in treasury offices, Chapter II contains annual status of state accounts and defects noticed during checking and compilation of the Accounts, Chapter III contains general information on GPF Accounts and irregularities noticed in refunds during Inspection. Chapter IV contains general information on pension cases and irregularities noticed during Inspection of records, Chapter V contains status of IFMS and irregularities noticed during Inspection of computerization and Chapter VI Implementation of Information Technology Control & IT Security.

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



(C.M. Sane)

Principal Accountant General (A&E)-I,  
Maharashtra

Mumbai

Dated: 12.02.2021



## 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. Pay and Accounts Office and Training Unit are located in Mumbai at Bandra and Chembur respectively.

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

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

#### **1.2 Organizational Setup:**

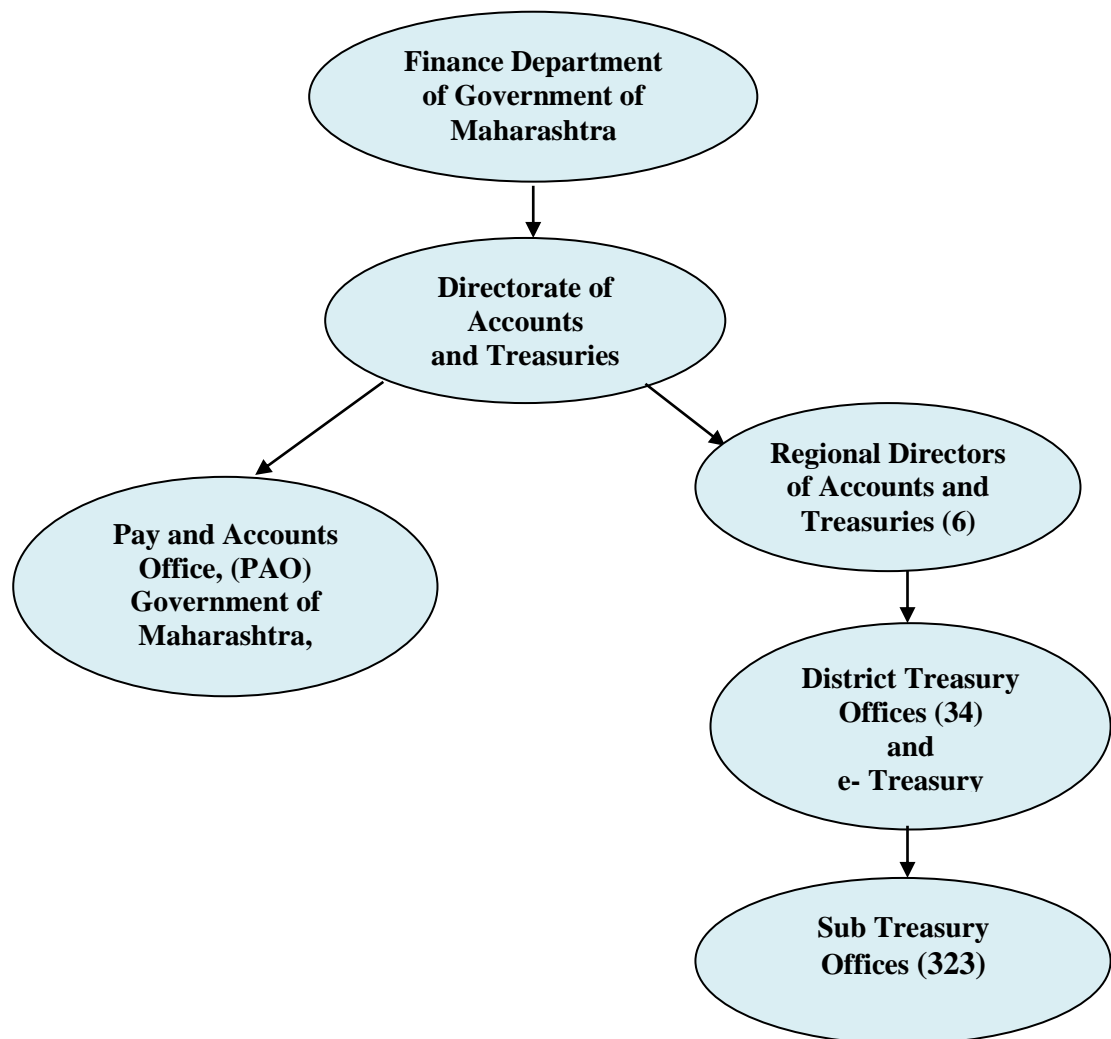
There are **34** Treasuries in Maharashtra which are functioning in the Six Divisions i.e. Konkan Region (5 Treasuries) Pune Region (5 Treasuries) Nasik Region (5 Treasuries) Amravati Region (5 Treasuries) Aurangabad Region (8 Treasuries) and Nagpur Region (6 Treasuries). There are **323** Sub Treasuries.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

Pay and Accounts Office Mumbai is controlled by the Pay & Accounts Officer (PAO) who is assisted by 1 Deputy PAO 12 Assistant PAOs 1 Accounts Officer and 474 other subordinate officials (Total 489).

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

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

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

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

Policy decision on computerization of the accounting process and requirement of any change management in application is done by Directorate of Accounts & Treasuries in consultation with the Finance department and other stake holders. The program development of IFMS modules is done by NIC Pune except of the two modules SEVAARTH and Nivrutti Vetan Vahini for which the development and technical support is provided by the MAHA IT Team of the State Government. Data ownership is with Directorate of Accounts & Treasuries, 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 P.A.O. Mumbai are governed by Rules Manuals and Procedures set forth by the Govt. of Maharashtra.

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

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

## **GPF**

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

## **Pension**

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

Treasury Generates 1<sup>st</sup> Payment Bill and sends Pension payments to 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 Pension System. Electronic Data of First Payment of Pension is given electronically to Accountant General Office.

### **1.4 Position of Treasury Staff:--**

The Sanctioned Strength of staff for the 34 Districts Treasuries and 1 PAO of Mumbai is **3938 out of which the Men in position is 2750** i.e. 70 % of the total strength indicating a vacancy of 30 %. Review of the shortage in Staff requirement is generally done by the DAT regularly in co-ordination with other department. Occasionally on need basis contractual temporary staff are hired to cope with the shortage. Treasury wise Sanction

Strength and Person in position with details of IFMS training to the staff members is as under:-

Name of the Treasury	Sanctioned Strength*	Men in position	Trained in IFMS	Untrained
Ahmednagar	114	85	70	15
Dhule	63	47	57	06
Jalgaon	119	90	66	24
Kolhapur	130	65	45	20
Nandurbar	56	41	34	07
Nasik	135	102	90	12
Palghar	49	34	0	34
Pay and Accounts Officer Mumbai	693	485	395	90
Pune	169	128	122	06
Raigad	111	86	77	13
Ratnagiri	92	68	44	24
Sangli	108	46	31	15
Satara	121	90	77	13
Sindhudurg	78	57	37	20
Solapur	117	80	69	11
Thane	139	89	75	14
Akola	71	42	37	05
Amravati	109	83	78	05
Aurangabad	116	89	70	19
Beed	88	67	56	11
Bhandara	69	42	36	06
Buldhana	92	65	59	06
Chandrapur	105	64	57	07
Gadchiroli	74	48	44	04
Gondia	75	47	40	07
Hingoli	52	39	33	06
Jalna	58	43	23	20
Latur	64	53	45	08
Nagpur	174	127	121	06
Nanded	108	79	68	11
Osmanabad	71	48	39	09
Parbhani	79	57	46	11
Wardha	78	49	42	07
Washim	56	41	33	08
Yavatmal	105	74	64	10
<b>TOTAL</b>	<b>3938</b>	<b>2750</b>	<b>2280</b>	<b>490</b>

1.4.1. Out of the 2750 Men in position about 83 % Staff ie 2280 are trained in IFMS. The Training is generally over the functional aspects of IFMS applications for the users based on

their roles vis-à-vis accounting processes. There are 6 Regional Joint directors (Training) who arrange training for the Staff where topics of 'Security and Security awareness' is also covered. In Maharashtra State the concept of digitally signed vouchers is yet to be introduced. As such, training for using digital signatures is not imparted in general.

**1.4.2** The Maharashtra State processes about 135543 vouchers per month for which the staff in position is 2750 in total across the 34 District Treasuries and PAO Mumbai. The periodicity of bill processing cycle is already defined as a policy matter. All bills generated by DDOs and submitted to Treasuries are processed within 30 days. Every year the volume of work in March increases approximately to 1.5 times of the regular work in a month. Generally, there are no significant delays in processing of bills.



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

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

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

#### a] Annual Receipts and Payments of Treasuries:

Treasury	Opening Balance	Receipt	Disbursement	Closing Balance
PAO Mumbai		826865193629.77	1868655200905.34	
Virtual Treasury		1694953108236.59	1694953108236.59	
<b>Total(A)</b>		<b>2521818301866.36</b>	<b>3563608309141.93</b>	
<b>Treasuries under preview of Pr A.G. (A&amp;E)-I Mah Mumbai</b>				
Ahmednagar		146587835888.00	146587835888.00	
Dhule		79282772297.00	79282772297.00	
Jalgaon		153704820533.00	153704820533.00	
Kolhapur		144419893717.00	144419893717.00	
Nandurbar		53346316632.00	53346316632.00	

Nasik		204138138721.00	204138138721.00	
Palghar		56080743430.00	56080743430.00	
Pune		883607034144.31	883607034144.31	
Raigad		88824156834.00	88824156834.00	
Ratnagiri		61870746833.00	61870746833.00	
Sangli		98879025191.00	98879025191.00	
Satara		100781053084.00	100781053084.00	
Sindhudurg		38959971561.00	38959971561.00	
Solapur		139531511917.00	139531511917.00	
Thana		265987742593.82	265987742593.82	
<b>Total(B)</b>		<b>2516001763376.13</b>	<b>2516001763376.13</b>	
<b>Treasuries under preview of A.G. (A&amp;E)-II Mah Nagpur</b>				
Akola		75044267877	75044267877	
Amravati		144265101459	144265101459	
Aurangabad		219654580896	219654580896	
Beed		103215474276	103215474276	
Bhandara		46988059532	46988059532	
Buldhana		86650922100	86650922100	
Chandrapur		106084961528	106084961528	
Gadchiroli		61834594457	61834594457	
Gondia		52410133831	52410133831	
Hingoli		38365249965	38365249965	
Jalna		62863747235	62863747235	
Latur		99458432906	99458432906	
Nagpur		335734988737	335734988737	
Nanded		136540086412	136540086412	
Osmanabad		72762382028	72762382028	
Parbhani		60530946176	60530946176	
Wardha		54218114722	54218114722	
Washim		42124716299	42124716299	
Yavatmal		100569604012	100569604012	
<b>Total( C)</b>		<b>1899316364448</b>	<b>1899316364448</b>	
<b>Grand Total (A+B+C)</b>		<b>6937136429690</b>	<b>7978926436966</b>	

**b] Monthwise No. of Vouchers during the year 2019-20**

TRY	Apr	May	Jun	July-	Aug-	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
PAO Mumbai	6223	11837	11030	11862	13995	11282	13554	13476	14999	12583	13719	26262	160822
<b>Total(A)</b>	<b>6223</b>	<b>11837</b>	<b>11030</b>	<b>11862</b>	<b>13995</b>	<b>11282</b>	<b>13554</b>	<b>13476</b>	<b>14999</b>	<b>12583</b>	<b>13719</b>	<b>26262</b>	<b>160822</b>

**Pr.A.G.(A&E)-I Mumbai**

Ahmednagar	2047	2928	3014	3640	4443	3687	5900	3599	4467	4386	4558	8391	51060
Dhule	1025	1758	1517	2210	2300	2112	3137	2097	2269	2716	2254	5962	29357
Jalgaon	1584	2410	2738	3178	3978	2772	5117	3222	3826	3712	3878	8416	44831
Kolhapur	2001	3103	2969	4235	4443	3508	5740	4045	4761	5232	4421	11121	55579
Nandurbar	817	1236	1298	1701	1927	1825	2707	1687	2000	2049	1871	5959	25077
Nasik	2993	4132	4096	5222	6037	4945	7413	5755	5698	6000	6475	13414	72180
Palghar	1089	1340	1415	1993	2754	1691	3918	1950	2374	2580	2615	6821	30540
Pune	4351	7833	6953	9690	11152	9041	12249	10026	9794	11248	11154	22107	125598
Raigad/Alibag	1813	2499	2474	3139	4262	1777	4657	2721	3627	3482	3591	8995	43037
Ratnagiri	1259	1829	1891	2349	3296	1294	3600	2126	2564	2893	2888	7139	33128
Sangli	1376	1987	2293	2823	2609	2310	3533	2591	3106	3639	2791	6254	35312
Satara	1441	2262	2499	2865	3557	2534	4098	2497	3793	4061	3602	8234	41443
Sindhudurg	1079	1469	1495	1948	2463	1147	2860	1646	2160	2040	2202	5335	25844
Solapur	1757	2871	2607	3887	3995	2662	4801	3193	3763	4125	3473	7787	44921
Thana	2844	4397	4546	5522	7355	4629	7586	5742	6649	6397	6209	13274	75150
<b>Total(B)</b>	<b>27476</b>	<b>42054</b>	<b>41805</b>	<b>54402</b>	<b>64571</b>	<b>45934</b>	<b>77316</b>	<b>52897</b>	<b>60851</b>	<b>64560</b>	<b>61982</b>	<b>139209</b>	<b>733057</b>

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

TRY	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Akola	1146	1803	1623	2144	2600	1956	3201	2024	2576	2743	2313	5899	30028
Amravati	2383	3625	3986	4842	5031	4624	6708	4287	5434	5324	5223	12038	63505
Aurangabad	2652	3983	3398	4606	5092	4037	6963	3760	5705	5505	4999	10852	61552
Beed	1258	1811	2034	2518	2733	2326	3210	1997	2473	2593	2373	5651	30977
Bhandara	983	1756	1766	2107	2046	1739	3198	2009	2198	2417	2390	5220	27829
Buldhana	1036	1895	1899	2318	2600	1878	3839	2217	2669	2955	2325	6409	32040
Chandrapur	1845	2961	3349	3736	4504	3486	5710	3535	4179	4278	4131	9329	51043
Gadchiroli	1373	2456	2802	3359	3274	2492	4624	3229	3946	3257	3605	8096	42513
Gondia	1073	1542	1797	2151	2209	2111	3449	2533	2685	2821	2382	7068	31821
Hingoli	465	979	806	1100	1378	786	1863	880	1176	1301	1252	3115	15101
Jalna	1033	1335	1596	1741	2019	1703	3053	1752	1727	2094	1843	3993	23889
Latur	1540	2006	1893	2502	2892	2080	3665	2280	2730	2789	2884	6582	33843
Nagpur	4473	7297	6043	7828	8391	7410	9895	7183	9114	7827	8218	16219	99898
Nanded	1903	2913	2371	3084	3796	2743	5054	2860	3235	3675	3623	7813	43070
Osmanabad	1008	1487	1435	1887	2153	1521	2727	1483	2022	2062	2014	4843	24642
Parbhani	1050	1538	1444	2066	2078	1717	2687	1718	1789	2115	2089	4285	24576
Wardha	1201	1785	1874	2257	2712	1908	3349	1962	2688	2744	2724	5646	30850
Washim	551	1088	1083	1223	1599	1198	2157	1091	1446	1668	1377	3954	18435
Yavatmal	1557	2906	2932	3489	3870	3438	5780	2966	3707	4019	3391	8968	47023
<b>Total( C )</b>	<b>28530</b>	<b>45166</b>	<b>44131</b>	<b>54958</b>	<b>60977</b>	<b>49153</b>	<b>81132</b>	<b>49766</b>	<b>61499</b>	<b>62187</b>	<b>59156</b>	<b>135980</b>	<b>732635</b>
<b>Grand Total(A+B+C)</b>	<b>62229</b>	<b>99057</b>	<b>96966</b>	<b>121222</b>	<b>139543</b>	<b>106369</b>	<b>172002</b>	<b>116139</b>	<b>137349</b>	<b>139330</b>	<b>134857</b>	<b>301451</b>	<b>1626514</b>

## c] Status of GIA Bills

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

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

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

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

Treasury	Opening Balance		Additions		Clearance		Closing Balance	
	Item	Amount	Item	Amount	Item	Amount	Item	Amount
<b>PAOMumbai</b>								
PAO Mumbai	2983	459904625500	1198	205639622000	2614	250359827000	1567	415184420500
<b>Total (A)</b>	<b>2983</b>	<b>459904625500</b>	<b>1198</b>	<b>205639622000</b>	<b>2614</b>	<b>250359827000</b>	<b>1567</b>	<b>415184420500</b>
<b>Pr.A.G. (A&amp;E)-I Mah Mumbai</b>								
Ahmednagar	3652	25362799051	1935	17595797456	4878	33832151366	709	9126445141
Dhule	1657	9438152230	1087	7985523614	2475	15900553952	269	1523121892
Jalgaon	1865	20254479476	2559	31793169750	4005	48626888459	419	3420760767
Kolhapur	1455	14541029331	2369	31474288773	3367	39637270979	457	6378047125
Nandurbar	3164	15830529895	1802	15486645223	4548	26180381550	418	5136793568
Nasik	3800	51607776062	3351	40027743418	6633	84045427850	518	7590091630
Palghar	958	7554697924	1776	13528456436	2371	18736704479	363	2346449881
Pune	2831	69189322319	2594	102521653401	4752	141025495968	673	30685479752
Raigad/ Alibag	1715	12165351458	1386	7551945349	2804	16093372509	297	3623924298
Ratnagiri	712	1140914461	1174	4025224340	1789	4985006833	97	181131968
Sangli	1588	10329603729	823	5719206477	2105	11867602123	306	4181208083
Satara	1961	14082067712	1606	8387041398	2818	16082364457	749	6386744653

Sindhudurg	672	4826457399	776	4589385446	1252	8556318275	196	859524570
Solapur	1559	17321046759	1440	22215487335	2630	34788938411	369	4747595683
Thane	2634	33982121400	2053	23097589658	4333	54344011431	354	2735699627
<b>Total (B)</b>	<b>30223</b>	<b>307626349206</b>	<b>26731</b>	<b>335999158074.00</b>	<b>50760</b>	<b>554702488642</b>	<b>6194</b>	<b>88923018638</b>
<b>A.G. (A&amp;E)-II Mah Nagpur</b>								
Akola	426	1922879430	4754	17737157027	4939	17910686547	241	1749349910
Amravati	287	992118542	2894	11344115002	2778	9656813854	403	2679419690
Aurangabad	116	1985662957	2150	13006377126	2119	10945992100	147	4046047983
Beed	253	4121527175	1898	13717710610	1904	11251156040	247	6588081745
Bhandara	156	571784028	2935	7890524204	2844	7224562321	247	1237745911
Buldhana	363	4085049330	3687	21930623993	3756	22171371775	294	3844301548
Chandrapur	432	3207155843	4047	17380787052	3979	15465002684	500	5122940211
Gadchiroli	350	2263715837	2116	11400585369	2115	10385545905	351	3278755301
Gondia	302	1816312036	2001	7764414863	1892	6493343397	411	3087383502
Hingoli	190	2247693272	1801	7689657578	1806	7037474472	185	2899876378
Jalna	354	6304814169	2975	16854690446	3074	19764543368	255	3394961247
Latur	160	1460068587	2778	12205130164	2780	11985386973	158	1679811778
Nagpur	284	4987790747	4355	21355195020	4310	22941177622	329	3401808145
Nanded	379	5080909588	2331	12664667086	2394	14439594111	316	3305982563
Osmanabad	181	2208173076	1319	3789210574	1373	4100679172	127	1896704478
Parbhani	283	2552761721	1806	7865012382	1853	7800132716	236	2617641387
Wardha	307	3227788722	2903	10437582477	3005	11947205621	205	1718165578
Washim	451	2881365142	3837	13388643669	3901	12289284242	387	3980724569
Yavatmal	629	3719986762	3299	18457405533	3491	18480620134	437	3696772161
<b>Total (C)</b>	<b>5903</b>	<b>55637556964</b>	<b>53886</b>	<b>246879490175</b>	<b>54313</b>	<b>242290573054</b>	<b>5476</b>	<b>60226474085</b>
<b>G. Total (A+B+C)</b>	<b>39109</b>	<b>823168531670</b>	<b>81815</b>	<b>788518270249</b>	<b>107687</b>	<b>1047352888696</b>	<b>13237</b>	<b>564333913223</b>

d] **Position of AC/DC BILLS**

<b>PAO Mumbai</b>								
<b>Treasury</b>	<b>Opening Balance</b>		<b>Addition</b>		<b>Clearance</b>		<b>Closing Balance</b>	
	<b>Item</b>	<b>Amount</b>	<b>Item</b>	<b>Amount</b>	<b>Item</b>	<b>Amount</b>	<b>Item</b>	<b>Amount</b>
PAOMumbai	1851	16018061711	732	4023383290	1366	5337148434	1217	14704296567
<b>Total (A)</b>	1851	16018061711	732	4023383290	1366	5337148434	1217	14704296567
<b>Pr.A.G.(A&amp;E)-I Mah Mumbai</b>								
Ahmednagar	9	1463493	6	4371330	9	1253402	6	4581421
Dhule	19	81865010	29	287421712	15	2564595	33	366722127
Jalgaon	10	147115299	28	92476266	19	21894141	19	217697424
Kolhapur	12	74601493	35	86485380	24	7573329	23	153513544
Nandurbar	9	1908542	31	2165236	29	614593	11	3459185
Nasik	20	8029168	31	13074444	33	11086255	18	10017357
Palghar	38	5455775	625	132819684	365	42457106	298	95818353
Pune	135	496605264	135	1109265919	141	110032356	129	1495838827
Raigad/ Alibag	39	5539381	403	161765103	296	45999623	146	121304861
Ratnagiri	10	7006306	247	64447528	218	60140922	39	11312912
Sangli	23	68404964	36	178024668	24	9288623	35	237141009
Satara	4	520000	12	2398898	11	2381666	5	537232
Sindhudurg	22	4395872	163	64103352	145	35752306	40	32746918
Solapur	27	71293002	41	100913515	28	23897071	40	148309446
Thana	58	14338104	196	353101136	83	13446192	171	353993048
<b>Total (B)</b>	<b>435</b>	<b>988541673</b>	<b>2018</b>	<b>2652834171</b>	<b>1440</b>	<b>388382180</b>	<b>1013</b>	<b>3252993664</b>
<b>A.G.(A&amp;E)-II Mah Nagpur</b>								
<b>TRY</b>	<b>Openig Balance</b>		<b>Addition</b>		<b>Clearance</b>		<b>Closing Balance</b>	
	<b>Item</b>	<b>Amount</b>	<b>Item</b>	<b>Amount</b>	<b>Item</b>	<b>Amount</b>	<b>Item</b>	<b>Amount</b>
Akola	29	176086906	23	176127395	21	16836606	31	335377695
Amravati	9	1828014	29	3927368	32	5149882	6	605500
Aurangabad	59	962234734	98	293344599	72	104671620	85	1150907713
Beed	25	111047860	38	115484918	28	49639583	35	176893195
Bhandara	27	4668862	34	29473710	9	1483929	52	32658643
Buldhana	12	1928680	22	12591999	28	4483679	6	10037000
Chandrapur	15	25678604	15	1946648595	14	9426329	16	1962900870
Gadchiroli	11	435403	25	2320000	27	2433150	9	322253
Gondia	19	86803196	23	27220973	16	16871906	26	97152263
Hingoli	14	1713636	7	957988	14	1904374	7	767250
Jalna	34	2527248	19	3196399	34	2538337	19	3185310
Latur	37	185129234	37	113492682	24	2999873	50	295622043
Nagpur	53	860095366	64	781947643	44	19807509	73	1622235500
Nanded	34	117350574	36	282363053	29	7777024	41	391936603
Osmanabad	23	18650379	48	33676980	33	2089370	38	50237989
Parbhani	4	1144250	11	4235500	7	1830500	8	3549250
Wardha	1	84000	19	33819000	14	26009000	6	7894000

Washim	12	739235	10	1586841	13	1870576	9	455500
Yavatmal	12	111831447	19	83425186	10	-28080293	21	223336926
<b>Total (C)</b>	<b>430</b>	<b>2669977628</b>	<b>577</b>	<b>3945840829</b>	<b>469</b>	<b>249742954</b>	<b>538</b>	<b>6366075503</b>
<b>Grand Total (A+B+C)</b>	<b>2716</b>	<b>19676581012</b>	<b>3327</b>	<b>10622058290</b>	<b>3275</b>	<b>5975273568</b>	<b>2768</b>	<b>24323365734</b>

e] Treasury wise Details of PD/PLA Account for 2019-20

PAO Mumbai								
Treasury	Opening BALANCE		Receipt		Payment		Closing Balance	
	PD/PLA	Amount	PD/PLA	Amount	PD/PLA	Amount	PD/PLA	Amount
PAOMumbai	89	13208534110	83	91849942752.79	83	91625560340.85	84	13432916522.09
<b>Total (A)</b>	<b>89</b>	<b>13208534110</b>	<b>83</b>	<b>91849942752.79</b>	<b>83</b>	<b>91625560340.85</b>	<b>84</b>	<b>13432916522.09</b>
Pr.A.G.(A&E)-I Mah Mumbai								
Thana	195	5008380959	195	13799823435.81	195	13499743290.82	195	5308461103.99
Raigad	75	8488641488	75	6409818525.00	75	9783736294.00	75	5114723719.00
Ratnagiri	61	1396387889	61	183561288.00	61	637142063.00	61	942807114.00
Sindhudurg	41	1391152507	41	180027901.00	41	485135191.00	41	1086045217.00
Palghar	95	445498605.2	95	104563859.19	95	167176355.00	95	382886109.39
Pune	213	24579553536	213	31988544204.18	213	35425341116.31	212	21142756623.87
Satara	68	6672885770	68	2044587345.00	68	1252486634.00	68	7464986481.00
Sangli	57	1701476968	57	198107274.00	57	203034999.00	56	1696549243.00
Solapur	49	1696820823	49	448455697.00	49	397372002.00	49	1747904518.00
Kolhapur	64	3188102419	64	848761630.04	64	1011070697.00	64	3025793352.04
Nasik	111	3978980819	111	1979095530.00	111	2578488767.00	102	3379587582.00
Dhule	31	625491396	31	318924885.00	31	113689713.00	31	830726568.00
Jalgaon	75	3536406480	75	1103411453.00	75	2978651462.00	75	1661166471.00
Ahmednagar	60	1848710566	60	1629504128.00	60	1036060271.00	60	2442154423.00
Nandurbar	42	330492869.2	42	369128426.00	42	140376439.00	42	559244856.20
<b>Total(B)</b>	<b>1237</b>	<b>64888983094.40</b>	<b>1237</b>	<b>61606315581.22</b>	<b>1237</b>	<b>69709505294.13</b>	<b>1226</b>	<b>56785793381.49</b>
A.G.(A&E)-II Mah Nagpur								
Treasury	Opening Balance		Receipt		Payment		Closing Balance	
	PD/PLA	Amount	PD/PLA	Amount	PD/PLA	Amount	PD/PLA	Amount
Akola	40	1038271292	37	704927598	37	677071650	37	1065127240
Amravati	46	3416238331	46	1474386163	46	1643239954	46	3247384540
Aurangabad	49	4681927669	47	29076016177	47	27599820355	47	6158123491
Beed	28	856197466	27	812103238	27	1201350943	27	466949761
Bhandara	40	1550041421	39	137929883	39	166649030	39	1521322274
Buldana	46	6580191504	42	1332097988	42	2262589737	42	5649699755
Chandrapur	51	1350191338	49	1913459003	49	955157723	49	2308492618
Gadchiroli	53	80495106	51	76442605	51	38126813	51	118810898
Gondia	37	445460809	34	124840729	34	105662328	34	464639210
Hingoli	18	250176733	15	106313996	15	170342723	15	186148006
Jalna	37	325044900	35	579383483	35	495992849	35	408435534
Latur	31	527932518	27	1678597060	27	1475426893	27	731102685
Nagpur	85	5439404086	85	455195597717	85	44463880022	85	416171121781
Nanded	55	2532278671	52	1205631098	52	1163723808	52	2574185961
Osmanabad	41	1511052472	38	2296199001	38	2459400165	38	1347851308
Parbhani	25	125319465	22	127619930	22	124924619	22	128014776

Wardha	40	853358674	37	250280553	37	293662710	37	809976517
Washim	25	743205829	24	103113384	24	219470654	24	626848559
Yavatmal	52	2059782829	48	553705719	48	927435119	48	1686053429
<b>Total (C)</b>	799	34366571113	755	<b>497748645325</b>	755	86443928095	755	<b>445670288343</b>
<b>Grand Total (A+B+C)</b>	<b>2125</b>	<b>112464088317</b>	<b>2075</b>	<b>651204903659</b>	<b>2075</b>	<b>247778993729</b>	<b>2065</b>	<b>515888998246</b>



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

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

Vouchers that were not received with the Monthly Accounts are shown as wanting and are booked under Objection Book Suspense. The total number of wanting vouchers (where payment involved is more than ₹ 50000/-) in respect of expenditure heads during the year 2019-20 involving ₹. 86.92 lakh, are as detailed in *Annexure - 3*.

### **2.2 Pending Abstract Contingent Bills from Treasuries:**

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

However, **2230 AC bills** amounting to ₹ **1795.57 crore** in respect of **15 Treasuries and PAO Mumbai** under the jurisdiction of office of the Pr. Accountant General (A&E)-I Maharashtra Mumbai and **538 AC Bills** amounting to ₹ **636.61 crore** in respect of **19 Treasuries** under the jurisdiction of Office of the Accountant General(A&E)-II Maharashtra Nagpur were pending (during the year 2019-20) for want of submission of DC bills as detailed in *Annexure – 4 and 5*.

**In reply, Government stated that 876 AC Bills amounting to ₹ 258.56 crore and 135 AC Bills amounting to ₹.51.38 crore were submitted to the Pr.A.G. Mumbai and the AG Nagpur respectively.**

#### **Recommendations:-**

*Non submission of supporting DC Bills renders the expenditure through AC Bills opaque. A controlling mechanism may be evolved in the system for monitoring of*

*submission of DC Bills within the prescribed time-limit or to restrict withdrawals from Govt. Account.*

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

As per provision in Rule 34 of Accounting Rules for Treasuries the Treasury Officer has to reconcile the net Reserve Bank Deposits (RBD) worked out as per Treasury Accounts with Date-wise Monthly Statement received from Agency Banks. During the 2019-20 it was found that in **674 cases**, the net RBD did not agree with Date-wise Monthly Statement as indicated in **Annexure - 6**.

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

**In reply, Government stated that the difference in RBD was due to revised statements submitted by the concerned Agency Banks to FSLO/ RBI but the copies of the statement were not forwarded to the concerned Treasury Offices. The matter was taken up with RBI for necessary action. The Government further stated that out of 674 cases of differences in RBD, 664 cases were settled by the concerned Treasury Offices. The remaining 10 cases with the concerned Banks & A.G Offices were under process for settlement.**

#### **Recommendation:-**

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

### **2.4 Delay in submission of Monthly Accounts by Treasuries:**

The Monthly Accounts are submitted by Treasuries in two parts. The due date for submission of first part (List-I) covering payment transactions from 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 no delay in submission of Monthly Accounts by Treasuries under the jurisdiction of Pr. Accountant General (A&E)-I, Maharashtra, Mumbai office except for March Accounts which were received during the period from 26<sup>th</sup> June to 24<sup>th</sup> July due to

lockdown. However, there were delays in submission of account as indicated in **Annexure-7** in respect of Treasuries under the jurisdiction of Accountant General(A&E)-II Maharashtra Nagpur office.

**In reply, Government stated that delay in submission of accounts was mainly due to unprecedented situation of Covid-19 pandemic and unavailability of transport and also as the employees were engaged on election duty during the months from March to August 2019.**

**Recommendation:-**

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

**2.5 Incorrect classification of Challans:**

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

During inspection of Treasuries there were some instances of incorrect classification of challans noticed during the year 2019-20. The credits required to be taken to one Major Head were erroneously booked by the Treasuries to other Major Head. However, all such items had been rectified and accounted for under the correct Major Heads on receipt of correction memos in Accountant General Offices. Details are shown in **Annexure – 8**.

**In reply, Government stated that errors in posting of challans were due to clerical mistakes, technical problems & posting mistakes in DDO offices. Efforts to reduce the mistakes in classification of challans were made by giving proper training to the concerned staff.**

**2.6 Outstanding Railway Pension claims:**

Pension payments to Railway pensioners are made by Treasuries in the first instance and subsequently the amount is reimbursed by the Railways on production of vouchers by the Treasuries. The Treasuries debit the expenditure under suspense account viz Major Head (8658-102-Railways) and transmit supporting vouchers to the respective Railway Divisions directly. On receipt of monthly accounts from the Treasuries the claim is sent to the Railway Divisions by the Office of the Pr. Accountant General (A&E)-I Maharashtra Mumbai. On receipt of the amount from the Railway Divisions, the suspense account is cleared. However

due to non-submission/incomplete submission of vouchers by Pune Treasury and PAO Mumbai to Railway authorities, the amount of pension claimed was not reimbursed in full. Until reimbursement, the debit continues to appear under the Suspense head. Such amount lying under the Suspense head as on March 31 2020 worked out to ₹ **2.38 lakh** as given in *Annexure -9*.

### ***2.7 Outstanding differences in the Broadsheet of Cheques and Bills:***

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

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

**In reply, Government stated that out of 73 items of differences in 13 Treasuries under Pr.A.G. Mumbai, an amount of ₹ 57,74,263/- in case of 26 items were settled. & in case of 3 items pending under A.G. Nagpur clearance was awaited from concerned Treasuries.**

### ***2.8 Checking of vouchers selected by stratified sampling techniques:***

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

Some of the minor errors seen are as under:

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

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

**In reply, Government stated that the concerned Treasury Offices were instructed to follow extra caution to check any misclassification done at their level.**

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

#### **2.9 Non receipt of Certificates of Acceptance of Deposits:**

As per para 578 of Maharashtra Treasury Manual, the certificates of acceptance of deposits are to be obtained by the Treasuries from the concerned Departmental Officers and furnished to the Office of the Pr. Accountant General (A&E)-I Maharashtra, Mumbai/Accountant General (A&E)-II Maharashtra, Nagpur. Out of 1273 certificates for the year 2019-20 due from various Treasuries, 525 certificates were not received as shown in the *Annexure - II*.

**In reply, Government stated that out of 525 pending certificates, 329 pending certificates were submitted to A.G. Offices by respective Treasury Officers. for the remaning cases, the concerned Treasury Officers were instructed to obtained balance certificates from the concerned Administrators and submit to A.G. Office.**

#### **Recommendation:-**

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

#### **2.10 Non Submission of plus and Minus Memorandum:**

As per Rules 91 and 98 of Accounting Rules for Treasuries 1992 the Treasuries should prepare plus minus memo in form IST 37 for the transactions on account of each class of deposit/each kind of stamp (judicial and non-judicial) and the  $\pm$  memo should be attached to the list of payment when monthly accounts are rendered by Treasury Officers to the Office of the 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 32 Treasury Officers had not furnished the  $\pm$  memos of stamps along with the Monthly Accounts. Details are shown in *Annexure – 12 (12A and 12B)*.

**In reply, Government stated that all concerned Treasury Offices had submitted the memo of stamps along with the monthly accounts to the Accountant General Offices.**

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

The transfers from the Consolidated Fund to the PD/PLA account shall be effected through 'NIL Payment Bill' procedure as per Rule 19 of Accounting Rules for Treasuries and Government of Maharashtra Finance Department G. R. No. sankirna/2015/Pra.Kra 6/Kosh Pra 5 dated 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.

**In reply, Government stated that DAT had issued instructions to all District Treasuries in Maharashtra State to follow the 'NIL Bill' procedure mentioned in Government Resolution dated 27.09.2016 vide circular letter dated 09.09.2019. Further, all Treasury Offices were instructed to make it mandatory for administrators to follow NIL Bill procedure.**

**Recommendations:-**

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

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

As per Rule 495 of Maharashtra Treasury Rules Volume-I revised vide Government of Maharashtra Finance Department Government Resolution No.1014/Pra Ka 5/Kosha Admn 5 dated 24.01.2014 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 either be paid to the PD/PLA holder after taking the cheque book back or credited to Government Accounts as Misc. Revenue under M.H. 0075 – Miscellaneous General Services 101 – Unclaimed Deposits.

During the year 2019-20 it was noticed that (a) 9 PD/PLAs with Nil Balance and (b) 192 PD/PLAs with the balance of ₹ 93.15 crore which were non operative for more than one accounting year were not closed. As per provision of above rule the aforesaid Accounts should have been closed and the balance in the accounts should have been credited to Government Accounts. Treasury wise details of such in-operative PD/PLA accounts are given in ***Annexure -13*** and ***Annexure -14*** respectively.

**In reply, Government stated that out of 9 cases, of non closure of PD/PLA with Nil Balances, 5 proposals of PD/PLAs were sent to RBI for closure by PAO and 2 cases proposals were submitted to AG Nagpur office for closing of PD/PLA accounts. In remaining 2 cases action to close the PLA was pending for want of reconciliation at administrator level. Further the Govt assured to close all in-operataive PD/PLA Accounts on reconciliation of balance.**

### **Recommendation:-**

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

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

### ***2.13 Details of Treasuries/Sub Treasuries inspected during the year:***

During the year 2019-20 offices of the 34 District Treasuries and 239 Sub Treasuries have been inspected (Mumbai office 63 Sub treasuries, PAO Mumbai, 3 Joint DATs and

DAT Mumbai and Nagpur office 176 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. **35** Inspection Reports containing **572** paras were issued to the District Treasuries as detailed in *Annexure –15*.

#### **2.14 Outstanding Inspection Reports and Paras:**

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

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 2020, there were **78 Inspection Reports and 673** paras outstanding with Treasuries in Maharashtra. Treasury wise details of outstanding Inspection Reports and paras are listed in the *Annexure –15*.

**In reply, Government stated that out of 673 paras, compliance for 506 paras were sent to AG Offices and for remaining 167 paras concerned Treasury Offices were instructed to furnish the compliance at the earliest.**

#### **Recommendation:-**

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

#### **2.15 Keeping Government Revenue outside the Consolidated Fund of State and expenditure made therefrom:**

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

To make adequate funds available to the Government Hospitals, the Govt of Maharashtra had authorised (November 1999 and December 2008) the Heads of the Government Hospitals to open Personal Ledger Accounts (PLAs) in their names for keeping the fees received from the patients and utilise of the same for repairs and maintenance of



Buildings, Vehicle, machinery, equipment, purchase of life saving medicines in emergency and incurring office expenses like telephone bills, electricity bills, security charges etc.

Scrutiny of Personal Ledger Accounts of the Rural Hospitals and Civil Hospitals revealed that OPD/IPD fees, sonography, fees sale of admission form, hostel room rent, hostel gymkhana fees, inquiry fees, arbitration fees and laboratory fees etc. to the tune of **₹ 47.69 crore** had been credited to the PLA of Medical Superintendent of Rural Hospitals during the year 2018-19. The details are shown in ***Annexure -16***.

Similarly withdrawals to the tune of **₹ 18.30 crore** were made during 2018-19 by Rural Hospitals and Civil Hospitals from concerned Personal Ledger Accounts to meet expenditure on electricity, water charges, repair of machinery in hospitals, payment of wages to security forces on contract basis and work of cleaning of hospitals as detailed in ***Annexure - 17.***

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

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

**In reply, Government stated that Finance Department vide their letter dated 30.03.2019, had issued instructions to Health Department to credit various fees recovered from patients to Govt Account through GRAS system.**

**Regrding withdrwal of funds from PLA Accounts, the Govt. stated that the Hospitals withdrew the amounts as per GR dated 07.03.2006. Treasury Officers have now limited control on the nature of transactions done by the PLA administrators & have taken up the matter with Finanace Department.**

**Recommendation:-**

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

## **2.16 Huge unspent balance lying in PLAs:**

As per Rule 8 of M. T. R. 1968 Vol. I all moneys received by Govt. Officers on account of the revenue shall without undue delay paid in full into bank and shall be included in the treasury accounts.

During inspection of Sangli, Jalgaon, Sindhudurg and Ratnagiri Treasuries it was noticed that the Administrators mentioned in *Annexure -18* had huge unspent amount since last 3 years in the Personal Ledger Accounts which is Government receipt. Crediting Government receipt in Personal Ledger Accounts and the interest earned thereupon was not shown anywhere in the books of account seems to be incorrect and irregular.

Further during inspection of Thane Treasury it was observed from the letter dated Budget/Grants/2006-07/Section4/ 931/Pune 1 dated 31.01.2007 from Accounts Officer Directorate of Prison Maharashtra State Pune 411001 that an amount of ₹.5.10 crore was received from Central Government for construction of Central Prison. The amount was transferred by the Director of Central Prison Maharashtra State Pune and credited to Superintendent Thane Central Prison PLA No. 476. The said amount was to be utilized during the year 2006-07. However the amount of Rs.5.10 crore is lying idle in PLA Account of Thane Central Prison since 2007.

**In reply, Government stated that various fees collected & deposited to the PLAs was as per the GR dated 01.01.2018 and is in order. Also, the lapsed deposit amounts were credited to Govt Account from time to time. The huge amounts of deposit lying in PLA accounts pertains to Land and Acquisition Department due to amounts credited to the PLA as per the court orders.**

**The Govt. however, did not comment upon The grants of ₹ 5.10 crore received from the central Govt for construction of prison & lying idle 2007 onward.s.**

### **Recommendation:-**

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

**2.17 Blocking of Government Revenue crediting in Personal Ledger Account  
₹ 3.47 Crore:**

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.

On scrutiny of Annual Verification Certificate in respect of following PLA during inspection of Nandurbar Treasury it was observed that the amount received out of amount chargeable against Scanning of Registration Document @ ₹. 20=00 per page was credited to respective Personal Ledger Account. On verification of Personal Ledger Account under Nandurbar Treasury Office. it was seen that the amounts credited in the Personal Ledger Accounts were not withdrawn years together. The Personal Ledger Account is to be maintained for specific purpose for which permission from Accountant General obtained. The amount so credited in the Personal Ledger Account without using it for specific purpose years together is a block of Government Revenue. Statement is as follows.

Sr. No.	Name of TO/STO	Name of the DDO	PLA No.	Closing Balance ₹
1	Nandurbar	Joint District Registrar & Collector of Stamps Nandurbar.	55010001179	5419495
2	Shahada	Sub Registrar Class-I Sahada	55060001179	22508590
3	Navapur	Sub Registrar Class-I Navapur	55040001179	4645025
4	Akkalkuwa	Sub Registrar Class-I Akkalkuwa.	55030001179	1904370
5	Dhadgaon	Joint District Registrar and Collector of StampsDhadgaon.	55040001179	267560
			Total	34745040

**In reply, Government stated that the matter regarding blocking of Govt. revenue was taken up with Finance Department vide letter dated 07.12.2018 and also further reminder was sent on 07.01.2019. A clarification from the Govrnment was awaited.**

***Recommendations:-***

***The matter needs to be pursued vigorously with the Government.***

**2.18 Unspent balance ₹ 43.06 lakh in Personal Ledger Account of Regional Transport Office (RTO) not credited to Consolidated Fund:**

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

Scrutiny of records during Inspection of Treasuries revealed that the Deputy Regional Transport Offices of Palghar,Thane and Nasik had not credited the unspent balance of ₹ 43.06 lakh at the quarter ending March 2019 to the of the State Government as detailed in **Annexure 19.**

**In reply, Government stated that the concerned RTO offices in Thane and Palghar district were instructed to credit the unspent amount to the Government Account. In case of RTO Nasik, the Govt stated that after reconciliation of unspent balances, necessary action to credit the amount to Government accounts would be taken.**

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

As per para 589 of Maharashtra Treasury Manual Treasury Officer is required to obtain a certificate of balance at the end of each year from the Administrators of PLA. After obtaining such balance certificates difference if any is required to be reconciled and after the reconciliation with the Treasury the balance certificates for confirmation of balances are to be forwarded to the Office of the Pr.Accountant General (A&E)-I Maharashtra Mumbai.

However it was noticed that:-

- In **217 cases** there was a difference between the Treasury Balance and Administrator's Balance.
- In **188 cases** there was a difference between the Treasury Balance and Sub-Treasury Balance.
- In **129 cases** there was a difference between the Sub-Treasury Balance and Administrator's Balance.

Besides it was seen that **249** Administrators of PLAs under the jurisdiction of Pr.Accountant General (A&E)-I Maharashtra Mumbai had not furnished the certificates of balances to the concerned Treasury Officers. Details are cited in **Annexure –20** .

**In reply, Government stated that out of 249 balance certificates of PD/PLA, 66 balance certificates were already submitted to AG Office. In remaining 183 PD/PLAs the government stated that the concerned Administrators were instructed to submit balance certificates to Treasury offices for reconciliation.**

#### **2.20 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-21**.

**In reply, Government stated that the concerned DDOs and Treasury Officers were told to co-operate and reconcile the balances under MH 8336 & 8443-Civil Deposits with the AG offices as per Finance Department circular dated 30.03.2009 & further instructions from DAT Mumbai vide letter dated 20.02.2019.**

#### **Recommendation:-**

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

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

#### **2.21 Non-recovery of penal interest on delayed credit of Govt. receipts with Banks:**

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

shall be imposed on the banks for the actual delayed period. The interest should be charged @ Bank rate + 2 % for delayed transaction.

During inspection of Palghar, Pune, Raigad, Thane Treasuries and PAO it was observed that penal interest of ₹ 27.82 lakh for the delayed credits by State Bank of India was not accounted for in Govt. Account till date. The details are exhibited in **Annexure-22**.

**In reply, Government stated that the issue of penal interest pending with banks was taken up with RBI & Agency banks repeatedly during Standard Advisory Committee meetings organised by RBI.**

**2.22 Incorrect procedure in the Treasury Net system for booking transactions related with reduction of expenditure:**

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

However it was observed that the above transactions were booked under receipt major heads instead of booking them under expenditure major heads as reduction of expenditure. It was observed that in the Treasury Net System there was no provision for allowing such transactions of such recovery under expenditure head and hence these transactions were booked under corresponding receipt heads. All the treasuries were instructed to note specific expenditure head in the challan with the reason for recovery of expenditure so that the amount can be taken as reduction in expenditure by AG office.

**In reply, Government stated that classification of Accounts on vouchers of deduction in expenditure is done in red ink by the DDOs. The Treasury Office forward such vouchers to AG for cognizance & booking the reduction of expenditure in AG Accounts.**

**Recommendation:-**

*In this regard it is suggested that a module on vouchers of reduction in expenditure may be prepared and kept at each level to show the recoveries of Pay & Allowances and savings in grants under the relevant minor heads i.e. 911 & 912 below each service head of account for final adjustment in the state finance account.*

### **2.23 Lapses in credit of NPS in Treasury Offices ( Employer's Contribution):**

On scrutiny of Pay Bill of Staff members of Treasury Offices at Pune Sangli Satara Solapur Raigad Kolhapur and Thane it was observed that the first page of BDS under Deductions adjusted by Treasury Office, an amount was adjusted being deduction Adjustable on Account of NPS and no Major Head of Account and Head of Account Code was mentioned against this expenditure. It was further observed that Government contribution was included in the salary payable to government servant and in the schedule at the end it was stated that the Government Contribution is credited to Major Head of Account 8342.

Secondly it was observed that the BDS is common for all DDOs who are covered under NPS and non NPS.

In this matter the Inspection had brought to notice some shortcoming with regards to crediting and payment of government contribution with regards to National Pension Scheme as under:

1. Separate BDS may be prepared for the employees who are covered under NPS and Non NPS.
2. Major Head of Account and Head of Account Code may be mentioned in 1<sup>st</sup> page of BDS for Pay Bill with respect to NPS amount.
3. Government Account is broadly classified into 3 types viz. Consolidated Fund of Maharashtra Contingency Fund of Maharashtra and Public Fund of Maharashtra. Out of which Public Fund of Maharashtra is maintained for keeping deposits received from government employees and other people. To credit into Public Fund, a individual account number of the person for crediting the amount is mandatory such as GPF Account No. under M.H.8009 M.H. 8336 M H 8342 and PLA etc. But it was noticed that the Employer's contribution in respect of NPS was credited to M.H. 8342 without an account number which is not in order. Thus Inspection is of the opinion that the Employer's contribution with regards to NPS may be credited to Major Head 0071 as the nature of the expenditure is Retirement Benefits and debit to Major Head 2071 at the time of making payment to NSDL.
4. For Employer's contribution with regards to NPS a separate Nil Bill BDS may be prepared and a provision may be made in IFMS system to generate automatic Nil Bill for those covered under NPS at the time of generation of salary bill.

**In reply, Government stated that in preparing separate bills for NPS/ Non-NPS employees, the process for deduction of NPS & depositing NPS contribution in Government Accounts, as per the instructions issued in GR dated 6.4.2015 & 9.12.2020 have been followed by the Treasury Officers. Treasury Offices act upon the recommendations /shortcoming pointed out by Inspection. It is a policy level decision which needs prior permission from Govt of Maharashtra, Finance Department & A.G. Office before accepting & implementing the recommendations on NPS scheme made by the Inspection.**

**2.24 Incorrect Classification on Challans:**

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

During test check of challans of Pune, Nasik, Jalgaon, Dhule and Ahmednagar Treasuries in respect of M.H. 8782- Remittances it was noticed that account classification noted on challans by the Executive Engineer P.W. Division and Executive Engineer EGS Works Dn. were incomplete. It was simply noted as Misc. cash receipt under the M.H. 8782- Remittances. The source of cash receipt i.e. whether departmental receipts or deposits etc. were not noted with detailed classification. Details are shown in *Annexure – 23*.

**In reply, Government stated that all the concerned DDOs under MH 8782-Remittances were instructed to fill complete details of classification on the challans before submitting it to the Treasuries.**

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

As per Government of Maharashtra Finance Department's Resolution No. VIKAA-2001/P.K.88/KAR-2 dated 02.01.2010 read with 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 inspection of almost all Treasuries and PAO Mumbai it was observed that 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 GRAS.

**In reply, Government stated that regular follow up was taken with office of the Transport Commissioner for credit of the taxes through GRAS only. In case of Sales Tax Department, the Government stated that the department had developed its new portal to collect tax receipts only. PTEC & PTRC payments of Sales Tax Department are collected through GRAS.**

## **(D) MISCELLANEOUS**

### **2.26 Stamp Account: Huge retention of stamps in the Treasuries:**

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

On scrutiny of Double lock register of stamps with plus minus memos it was noticed that existing stock as on 31.03.2019 of some categories of stamps was found surplus than their actual requirements as detailed in *Annexure-24*.

**In reply, Government stated that DAT had collected the relevant data of stamps from all District Treasury Offices and forwarded the proposal to the Registrar, Inspector General of Stamp, Pune vide letter dated 20.03.2019 & further reminded on 08.10.2020. The matter is pending with Finance Department & Registrar, Inspector General of Stamps, M.S. Pune. The District Treasury Officers were instructed to avoid excess stock of stamps in future.**

### **2.27 Inspection of Strong Room and Issuance of Safety Certificates:**

As per Rule 127 [(i) & (ii)] of MTR Vol-I existing strong room should be inspected annually by the Executive Engineer and such Certifying Officer should grant a certificate of safety of strong room. It is a duty of Treasury Officer/ Sub Treasury Officer to obtain such

certificate annually. Further vide Sub Rule (iii) and (iv) of Rule 127 of MTR District Superintendent of Police should record an order describing the position of the sentries and copies of the Certifying Officer's Certificate and of the District Superintendent's order should be hung in conspicuous places within the strong room.

During the inspection of Strong Room of Sub Treasuries of Patur Telhara (Akola District) Chamroshi, Mulchera, Aheri, Bhamragad, Sironcha, Korchi and Manwat of Gadchiroli District it was noticed that annual certificate were not received from 01.04.2016 onwards.

**In reply, Government stated that delay in allotment of fitness certificates to strong rooms by Executive Engineer of PWD in case of 2 Sub-Treasury Offices of Akola District & 7 Sub Treasury Offices in the Gadchiroli District, was due to pandemic situation of Covid-19 in the districts. But subsequently the Fitness certificates were obtained from the concerned Ex. Engineers.**

**Recommendation:-**

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

**2.28 Annual Verification of Valuables deposited in the Treasuries:**

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

Articles lying without permission in the strong room of the Treasuries without permission during 2018-19 are listed in ***Annexure -25***.

**In reply, Government stated that 44 offices had subsequently withdrawn their valuable articles from Treasury Offices and an amount of ₹ 34500/- towards fine was collected from the concerned DDOs. Articles in case of 2 DDOs are still in custody of the Treasury Offices as the articles are still in validity period.**

### **2.29 Non-observation of procedure for payment through CMP (Cash Management Product):**

As per Government of Maharashtra Finance Department Resolution No.1010/Pra./Kra.68/Bhag2/Kosh.pra dated 31/01/2013 all third Party payment above Rupees five thousand are required to be made by means of ECS/NEFT/RTGS to the payee's bank Account. After presentation of bills by DDO on Treasury/Sub Treasury TO and STOs are required to make third party payment directly to the Payee's bank account instead of making EFT/CMP to the DDO's Bank Account (After applying all Treasury Checks and if bill passed for payment). The said GR was made Mandatory by Govt. of Maharashtra to the TO/STO and DDOs in order to (1) avoid time consumption in transition, (2) to observe transparency in the Government transaction and (3) to avoid risk of fraud. However Test Check of records of the Treasuries for the Financial Year 2018-19 revealed that still norms were not observed while making payments to the third party in respect of Thane, Palghar, Sangli, Nasik, Jalgaon, Dhule Treasuries and PAO Mumbai. The payments to be made to third parties were credited by CMP to the DDO's bank accounts instead of payees bank accounts.

**In reply, Government stated that all Treasury Offices were instructed to take appropriate action for making third party payment above ₹ 5000/- by EFT/CMP as per GR dated 01.01.2013 & 31.01.2013 & object bills of such DDOs who do not register for third party payments. The Treasury Officers & Sub Treasury Officers had been instructed that necessary precaution may be taken not to repeat such irregularities in future as all technical support was already provided to DDOs to enter data of their third party payment details in the Government System.**

#### **Recommendation:-**

*The violation of the prescribed procedure indicates that the norms under GR dated 01.01.2013 & 31.01.2013 were violated by the DDOs and the Treasury Officers by allowing payments to third party beneficiaries through DDO bank accounts. Hence it is recommended that compliance to the above mentioned Govt. GRs may be closely monitored throughout the year.*

### **2.30 Over payment of GIS:**

As per Para 6.2 of G.R. dated 26-04-1982 regarding 'GIS' (Group Insurance Scheme) an employee after retirement is eligible to get the benefits under the schemes. As

such the GIS bill is prepared and submitted to STO/DTO for payment. Before making payment the bill is checked with reference to order enclosed with the bill in regard to GIS chart and its units and amount eligible. During the inspection, it was noticed that overpayment was made in respect of the 8 cases mentioned in the *Annexure 26*.

**In reply, Government stated out of 7 cases, 5 were pending with DDOs, in case of 2 cases there was no overpayment of GIS bill.**

## CHAPTER– 3 GENERAL PROVIDENT FUNDS

### (A) GENERAL

Pr.Accountant General (A&E)-I Maharashtra Mumbai maintains 143701 live General Provident Fund accounts of state government employee other than CI-IV. Due to misclassification, there were 57 unposted items and 12048 Missing credit. Accountant General (A&E)-II Maharashtra Nagpur maintains 78054 live General Provident Fund accounts of state government employee other than CI-IV.

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

#### **3.1 Wrong inclusion of transactions under GPF (State):**

During the year 2019-20 it was noticed that in a number of cases there were misclassification of transactions under the Sub head “Other than Class IV under the Minor Head 101-General Provident Fund. Treasury-wise misclassification of transactions is given in **Annexure- 27** . However, rectification/necessary action on the misclassified items was already been taken in this office.

#### **Recommendations:-**

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

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

#### **3.2 Non-Revalidation of GPF authority after six months:**

As per para 476 and 488 of MTM the GPF orders issued by A.G. shall remain in currency for six months from the date of its issue. If any claims are required to be paid after the validity period the authority will have to be revalidated from the issuing authority.

During the Inspection of various Treasuries it was noticed that the 14 GPF authorities in respect of 6 Treasuries were not sent to AG office for their revalidation after expiry of six month from the date of its issue as mentioned in **Annexure- 28**.

**In reply, Government stated that out of 14 GPF authorities 13 authorities were already sent to AG Office for revalidation and payment was already made on 1 GPF authority.**

**3.3 Non obtaining of conditional certificates from DDO before passing the final payment of GPF by Sub Treasury:**

On scrutiny of GPF authorities issued by AG Mumbai with GPF register of Treasury Offices of Jalgaon and Nandurbar for the year of 2018-19 it was observed that there are GPF authorities which was not attached with conditional certificates by respective DDOs for passing of final payment of GPF authority. The details are as follows:-

Sr No	Name and Authority no.	Final amount ₹
	<b>Jalgaon</b>	
1	V R Choudhari 1344595	2446801
2	R D Tadavi 1344584	594249
3	D D Choudhari 1346079	1564040
4	C H Patil 1345624	1498338
5	A D Gaikwad 1356362	3497661
6	S I Khan 1355667	1611207
7	C S Jadhav 1356091	1621853
8	S M Kulkarni 1355644	627483
9	S K Patil 1355684	654621
10	S S Tadvi 1355617	437823
11	N B Shaikh 1355645	1250527
12	P S lohar 1355700	348700
13	Akbar S A Shaikh 1355683	1772261
14	S.B.Suryawanshi 1354002	199013
15	A B Pawar 1353883	78127

16	N L Mahajan 1352913	497275
17	M A Kabje 1352827	1611379
18	R H More 1352209	102239
19	S K Deore 1351977	884686
20	A V Choudhari 1351905	1348308
21	S S More 1354415	573343
22	P B Morekar 1350503	633797
	<b>Nandurbar</b>	
23	M V Choudhari 1342768	354872
24	M S Varade 49902	1024151
25	V K Wagh 1350075	340204

**In reply, Government stated that in case of 15 out of 25 cases, conditional certificates were obtained from the concerned DDOs and in respect of 10 cases would be obtained on priority basis.**

## CHAPTER – 4 PENSIONS

### (A) GENERAL

During the year in Pr.Accountant General (A&E)-I Maharashtra Mumbai 63316 pension cases were received. Out of that 16341 cases were regular pension 1557 cases were family pension & 45418 were revision cases. In the office of the Accountant General (A&E)-II Maharashtra Nagpur, 44969 pension cases were received. Out of that 11028 cases were regular pension, 1189 cases were family pension, 31872 were revision cases and 880 were other cases.

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

Nil

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

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

On scrutiny of DCRG authorities in Treasury Offices for year of 2018-2019, it was observed that neither payment was done nor the authorities were returned to Accountant General Offices for revalidation after the expiry of one year in respect of 15 DCRG orders in respect of 6 Treasuries mentioned in the **Annexure 29** .

**In reply, Government stated that out of 15 GPO authorities mentioned payment on 3 authorities was already made & 12 authorities were forwarded to AG Office for revalidation.**

#### **Recommendation:-**

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



#### **4.2 Excess payment of Pension and Gratuity:**

During Inspection of Treasuries and Sub-Treasuries for 2018-19, excess payment of pension /Family pension in respect of 8 cases were noticed in the jurisdiction of Office of the Accountant General (A&E)-II Maharashtra Nagpur. Treasury-wise details of excess/irregular payment of pensionary benefits are exhibited in **Annexure-30**.

**In reply, Government stated that out of 8 cases of excess payment of pensionary benefits, recovery in 5 cases was made & in 3 cases was in progress.**

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

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

On scrutiny of relevant records during inspection of treasuries for the accounting year 2018-19 it was noticed that pension/ family pension amounting to ₹ 3.38 crore in respect of 3110 cases were lying with respective branch of Banks due to death of the pensioners and family pensioners as detailed in **Annexure-31**.

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

**In reply, Government stated that out of 3110 cases of undrawn pension, recovery in case of 459 cases amounting to ₹ 1.14 crore was made & in 2561 cases amounting to ₹ 2.24 crore recovery in instalments was in progress. Treasury Officers were instructed to check such cases on priority & recover such amounts from banks & credit into Government Account immediately.**

#### **Recommendation:-**

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

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

As per Section 194 of Income Tax Act 1964, in case of the payment of salary/pension which is more than the taxable limit for a Financial Year, the Organization/Authority who make the payment of salary/pension shall be liable to deduct Income Tax from the

Salary/Pension Payable and issue a TDS Certificate in Form 16 for the effect of deduction of Income Tax to the pensioner whose tax was deducted.

On a Test Check of first payment of pension against the PPOs issued in respect of various Treasuries it was observed that the Treasury Office has not deducted TDS amounting to ₹ 21.94 lakh while making the payment of first pension to pensioners as detailed in **Annexure-32**.

**In reply, Government stated that DAT, Mumbai had already instructed all Treasury Officers to deduct TDS on pension as per guidelines and rates given by Income Tax Department in stipulated timeframe.**

**4.5 Non recovery of Govt. dues from DCRG :**

As per the provisions of Rule 220 of MTR Vol.I any objection / over payment communicated by the A G should be promptly attended to. Further as per Rule 134A of MCSR (Pension) 1982 read with Para-12 of G.R. No-1007 /PRA-KrR 120/Kosh-5 dated 18<sup>th</sup> Aug2008 it is the responsibility of Sub Treasury Officer to effect recovery / Govt. dues as mentioned in Gratuity payment orders from pensionery benefits.

On scrutiny of GPOs with GPO payment register it was noticed that in the following cases Govt. dues were not recovered from the gratuity payable.

Sr. No.	Name of Pensioner & DCRG authority No.	GPO No.	DCRG Authorised by A.G. &adjusted ₹	Recovery intimated ₹	Balance recovery. ₹
1	Shri. Bhagwat B Patil Project Officer Integrated Tribal Development Project Yawal	12060104721	77280/-	96261	92621
2	Shri Sidharth Narayan Mahire (PAO Mumbai)	M121801383853	407968	253121	253121
3	Smt. Sapna Rahul Pawar (PAO Mumbai)	M121808371484	102984/-	9000	9000

**In reply, Government stated that the PAO, Mumbai office had recovered Govt.dues in respect of cases at Sr No.2 & 3 and Sr. No.1 was pending for recovery.**

#### **4.6 Payment of Gratuity before the actual date of Payment:**

During inspection of Pune Treasury it was observed that payment of Gratuity was made before due date of payment in respect of two pensioner as detailed below:

SrNo	Name of the Pensioner	GPO No.	Amount ₹	Actual Date of Payment	Payment made
1	Shri Ramesh Ramchandra Parkhe	M121701353855	267520	30/04/2018	27/04/2018
2	Shri Dilip Maruti	M121801380770	427863	31/12/2018	19/12/2018

**In reply, Government stated that the AG Office had brought the irregularity to the notice of the concerned Treasury office & subsequently dropped the observation vide letter dated 30.01.2020.**

#### **4.7 Non-Payment of additional Pension to Pensioners/family pensioners:**

As per Government of Maharashtra Finance Department's GR No.lsfuos&2019@iz-dz-&59@lsok&4 dated 30/07/2019 additional pension @10% is admissible to pensioners/family pensioners after their completion of 80 years of age. Similarly additional pension @ 15% 20% 25% and 50% is admissible after their completion of 85 years 90 years 95 years and 100 years respectively. It was however seen that the additional pension was not paid accordingly to the pensioners/family pensioners as mentioned in the **Annexure-33**.

**In reply, Government stated that out of 3815 regular & 4754 family pension cases, additional pension benefits were given to 1328 regular & 261 Family pension cases.**

## 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 web portal <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.

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

<b>Sr. No.</b>	<b>Modules under IFMS</b>	<b>Functions</b>
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

The shortfalls noticed under some of the modules of IFMS are:

**5.1 Pending recovery of Interest on delayed Remittances (₹ 50.83 lakh) and Non-Generation of Penal Interest for two participating agency banks. (₹ 169.65 lakh):**

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

During inspection it was noticed that:

- i. Outstanding Penal interest recovery from the financial year 2016-17 till the end of December 2019 in respect of 19 participating Banks in GRAS stood at ₹ 50, 83,527/-
- ii. Out of the 19 participating Banks 13 banks had not paid any penal interest during the entire period from 2016-17 till December 2019.
- iii. Two banks viz. State Bank of India and Bank of India which were integrated into the GRAS application since 2010 were not being levied penal interest since the application was not generating penal interest in respect of these two banks. As on date the penal interest due from State Bank of India stood at ₹160,72,112/ and for Bank of India was ₹ 8,92,560.

The VTO in its reply stated that

a) the process of recovery from the agency banks was underway and if the problem of recovery continues, then as per the 42nd Standing Advisory Committee meeting instructions of RBI, the RBI would be requested to debit the bank account of the concerned agency bank for recovery of penal interest for credit to government account.

b) Regarding non recovery of penal interest from SBI and BOI, the VTO stated that although they are issuing quarterly statements for penal interests to the SBI and BOI, the banks replied that there were errors of date and time stamp in their challans which was at variance with the date and time stamp of the GRN number. Since penal interest is calculated on payment date, the process of resolving this issue with the technical teams of the banks and VTO-NIC was under process and would be pursued on priority.

In reply, Govt. stated that RBI had debited the agency banks account on 01.10.2020 by making recovery of penal interest of ₹.35.08 lakhs out of total recovery of ₹.50.83 lakhs for the delayed remittances in Govt. Account.

Regarding non generating of penal interest of ₹169.65 lakhs by two participating banks, the Govt. stated that there was an error in the system of the two banks in generation of exact date of payment in Govt. account. The issue was raised with the technical team of the a agency banks to sort out the problem.

**Recommendation:**

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

**5.2 Awaited transactions in GRAS (₹ 530.52 lakh) not credited to Government account:**

The Directorate of Accounts & Treasuries (DAT), Maharashtra State, Mumbai in February 2009 prescribed that the participating banks in GRAS shall remit to RBI all receipts at the end of the day by any payment mechanism/mode acceptable to the RBI. In GRAS for every challan created, a unique GRN number is generated, and the Participating Bank receiving the payment generates its own CIN number when it receives payment from the payer. The Bank after remitting the receipts to RBI daily uploads a digitally signed scroll into the GRAS system for reconciliation of GRAS receipts with the challans generated in GRAS at Virtual Treasury Office. The year wise amount pending credit to government is given below.

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

From the above it is evident that an amount of ₹.530,92,438/-was remaining to be remitted into Government account as on date. The VTO mentioned that Banks were informed about these pending transactions regularly and few old pending amounts could be test data which would be verified and necessary action like reversal or removal of test transactions would be initiated.

**In reply, Govt. stated that awaited transaction report is available in banks login and the banks are required to check and send the report to GRAS (VTO) and RBI. The VTO had received remark for the awaited transactions from banks. It was noticed that the transactions were not included in scroll due to test transaction, another GRN was made for same payer and in some cases banks had reverted transaction amounts to the customer at their end. The Govt. stated that VTO was confirming the correctness of transaction and would take necessary action.**

**Recommendation:**

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

**5.3 Revocation of Defacement and Refund Claim in GRAS:**

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

During inspection it was noticed that:

- i. the revocation of challan which otherwise should be in exceptional cases
- ii. revocation was being done in routine manner and with a generic user id in the application.  
Policy for authorization at different levels for high value revocation did not exist.
- iii. there is no process to cross verify the authenticity of the proposal of Revocation of Defacement and Refund Claim received from the appropriate authority of the department.

The details of revocation of defaced challan for last two years are given below:



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

### Revocation of challan for Refund Claims

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

The VTO replied that due to lack of knowledge the Departmental users selected incorrect challans for defacement which were required to be revoked. The users select options like Refund Claim instead of deface or Deface instead of Refund Claim. In Mining Offices, there is a need to issue partial refund orders after three to four years in compliance of court orders/other reasons.

**In reply, Government stated that action to provide online request option for revocation of Refund Claims is under process with NIC & instructions for controlling of Revocation of Refund cases would be circulated to treasuries shortly.**

#### **Recommendation:**

*It was recommended that*

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

#### **5.4 Defacement of e-Receipts in GRAS on providing services to the payee:**

Defacement is the process by which the department marks the e-Receipt in GRAS as “Defaced” after verifying and providing service against it. On defacement a watermark “Deface” appears on the e-Receipt. As per the Finance Department’s circular dated December 2011, it is binding on the concerned Department to deface the e-Receipts in GRAS on providing services to the payee. It is the responsibility of the head of the department to deface the e-Receipts. Scrutiny of GRAS database revealed that the departments had not

defaced the e-Receipts aggregating Rs 10,3572 crore, which amounts to 55% of the challans not defaced after providing service as indicated in the Table below:

Year	No. of challans	Amount	No. of challans not defaced	Amt. of challans not defaced	% of not defaced challans
2018-19	11569251	1075329056381	4347474	592011055696	55.005
2019-20 Upto Dec 19	5247149	799470095611	3254446	443718512060	55.50

In its reply, the VTO emphasized that non-defacement was due to lack of awareness and knowledge among the departmental users and the responsibility of defacement was with the departments. Further in some departments there is no requirement of defacement of challans, hence NIC has been requested to create a facility of deemed defacement for such e-Challans.

**In reply, Government stated that NIC Pune was instructed to ensure that the defacement requirements in the GRAS System as per the Finance department circular issued in the month of December 2011. The modification in the system was delayed due to non-availability professional skills in the field & further lockdown due to Covid-19 pandemic.**

**Recommendation:**

*It was recommended that VTO and Directorate of Accounts and Treasuries continue their efforts for imparting training and increase awareness among Departmental employees towards the need of defacement of challans once the service is delivered. A regular follow up action plan may be designed to ensure the defacement requirement as per Govt GR. VTO may also pursue with NIC to develop the facility of creation of deemed defacement process in GRAS.*

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

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

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

the treasury net system. The electronic integration between Sevaarth and Treasury net is non-existent.

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

**In reply, Government stated that the A.G. Mumbai's recommendations for necessary modifications in Sevarath & Treasury Net system for paperless work would be considered. Regarding automated updation of voucher nos., the Govt. Stated that the same was already started in the system at District Treasury level and the automation work on vouchers at Sub-Treasury level was being developed by NIC, Pune.**

**Recommendation:**

*Since both the system viz. SEVAARTH and Treasury Net are fully computerized*

- 1) An integration of both the system may be considered where in the details of Salary bill data (SEVAARTH) can be viewed, checked, audited in Treasury net and consider need for printing of salary bills.*
- 2) A system for populating the voucher nos. generated for passed bills directly into the Sevaarth system and a facility to submit only those schedules to AG office, which have been passed by the treasury system needs to be developed.*
- 3) A concept of control total to validate the GPF deductions as per Sevaarth and GPF deductions as per Treasury system at granular level for each voucher may be developed for integrity of data.*

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

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

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

**In reply, Government stated that the electronic data of PPOs sent by A.G. Office is required to be edited at Treasury level due to subsequent revision of pension cases by A.G. Offices. In case A.G. Office insists not to edit specific fields in electronic data of PPOs, the same may be recommended for necessary action.**

**Recommendation:**

*It was recommended that the provision of editing the electronic Pension data received from AG office may be reviewed to check correctness in pension payments. Methodology may be developed to get even the corrected data in electronic format from AG office so that the editing of important fields can be disabled as a control measure.*

**5.7 Non Generation of GPO payment bills through NivruttiVetan Vahini.(NVV):**

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

**In reply, Government stated that due to non-availability of staff & it being policy decision that DDO's other than education department should submit GPO bills in Treasury Office, the GPO payment bills are not generated through NVV.**

**Recommendation:**

*It was recommended that the DAT may initiate required process so that the GPO payment and bill generation is done through NVV for all departments as being followed by education department.*

### **5.8 Non capture of PPO number in Treasury Net system processed in NVV:**

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

**In reply, Government stated that for first Payment on pension and commutation Authorities, all Treasury offices generate bills from Nivruttivetanvahini and submit the bills in Treasury net System. The generations of pension bills are as per the MTR Form ID where PPO number of pensioner is not captured on bill as well as Treasury net system. If AG required the data as per PPO number then such a requirement /change in MTR Form ID may be suggested. Further AG office may get the required data from Nivruttivetanvahini along with voucher No and PPO No of pensioners.**

#### **Recommendation :**

*It was recommended that suitable changes maybe made in the Treasury net system to capture the PPO number in the Pension vouchers so that the PPO numbers could be included in the Pension payment data which is electronically forwarded to AG office.*

### **5.9 Misclassification of e-Receipts:**

Accounts classification codes are to be mapped with the concerned department so that such information would be available for the Users at the time of making payment in GRAS system. Account classification code for all the payments relating to an office should be available in GRAS.

Analysis of data relating e-receipt revealed that:

- 1372 challans amounting to ₹. 7,53,36,813 and 731 challans amounting to ₹.7,43,49,207 were wrongly classified in the year 2018-19 and 2019-20 respectively and rectified using Correction Memos.
- Similarly, 642 challans amounting to ₹ 6,16,21,264.00 and 396 challans amounting to ₹94,40,020 for the year 2018-19 and 2019-20 were rectified proposing Transfer Entries.
- Audit scrutiny also revealed that request letters for correction of scheme codes are not available in the system online and they are maintained in hard copy format which makes it difficult to trace back and link for any cross audit verification.

**In reply, Government stated that Accounts classification codes were already mapped with the concerned department in GRAS System. At present online requests for Correction Memo/Transfer Entry are sent by the district treasury offices through the office login and official letters (hard copy) are sent by email.**

**Further, Govt. stated that the matter of uploading request letters in the GRAS system was discussed with NIC Team which clarified that there may be a problem of database storage capacity if hard copies of request letters are uploaded in system and such practice may occupy more space of database.**

**Recommendation:**

*It was recommended that Directorate of Accounts and Treasuries impart user training to verify the correctness of the account code classification in GRAS and facilitate the electronic uploading of official letters for Correction Memo/Transfer Entry for better auditability.*

**5.10 Lack of access controls in Sevaarth module:**

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

**Recommendation:**

*The assignment of roles in Sevaarth modules may be looked into keeping in view the nature and functions being performed.*

ii) The computation of date of retirement is a critical component in any pay bill system. Additionally in Sevaarth, it assumes greater significance as the Pension proposals are forwarded to AG office based on the Date of retirement/end of service. It was seen that the Date of retirement of an employee/ end of service of an employee was being captured through a screen. Further, it was seen that this was not authenticated by the DDO. Lack of

access controls and application controls in capturing the Date of retirement may lead to incorrect capture of end of service details leading to attendant errors in preparation of salary bills and forwarding of Pension papers.

**In reply Government stated that:**

**1. Mapping/ modifying/ removal of DDO's functions are not assigned to DDO Asst. These powers are delegated to Treasury Officers. Treasury officers control DDOs configuration and DDO controls activity for DDO Assistant. Maker- Checker concept is considered i.e. activity by DDO assistant is checked/approved by DDO.**

**2. Date of retirement is calculated automatically based on rules which is a prime factor considered while preparation of pension cases.**

**3. Date of retirement is updated only in the case of Voluntary retirement/ death cases /Resignation with proper documents from Department & this has been controlled by Master Data Controller.**

**The Govt further stated that due to above reasons DDO is responsible to communicate the Date of retirement to update in Sevaarth module.**

**Recommendation:**

*The process of determining the date of end of service except in unforeseen circumstances such as Vol. retirement, Death etc. may be based on the Date of birth and in cases where the end of service of an employee has to be manually captured, the same may be duly authenticated by the DDO.*

## **CHAPTER– 6**

### **IT CONTROL AND IT SECURITY**

*Introduction: A pilot IT audit had been initiated and the following issues were noticed.*

#### **6.1 Lack of formal Documentation:**

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

The VTO team and Thane Treasury could not provide key documentations which would demonstrate its ability to reasonably protect all business critical information and related information processing assets from loss and conformity to applicable contractual and regulatory.

**Requirements.** The following documents related to GRAS were requested from VTO which could not be provided.

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

**In reply, Government stated that GRAS is developed by NIC, Pune & all documentation on GRAS required by A.G. Inspection was in the custody of the NIC Pune. However, the documents of appraisal formal IT strategy & Policy documents on GRAS required by A.G. Inspection from Treasury Officer Thane & VTO at Sr.No.(i) to (viii) were subsequently furnished.**

#### **Recommendation:**

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



## 6.2 Errors in Download function of AG data:

Following links were provided to the AG office for downloading challan data from GRAS application.

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

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

In reply, VTO stated that issues faced in downloading of challan data has been forwarded to NIC for resolution.

**In reply, Government stated that for downloading challan wise text data of GRAS and SGST, an option was already provided to A.G. Office. Further, it was stated that there was an error while downloading GRAS data & SGST data in A.G login which was reported to NIC Pune for necessary correction in the GRAS.**

### **Recommendation:**

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

## 6.3 Security Audit of GRAS application:

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

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

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

The VTO informed that the tender for security audit of GRAS is under process.

**In reply, Government stated that Request for Proposal for security audit was floated as there were limited tender to empanelled vendors in the year 2020-21.**

***Recommendation***

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

**6.4 Required Change Management in Treasury Net Application Process Post Connectivity on Central Servers:**

The Sub Treasuries of Thane District are connected on Central Server. However, it was observed that the accounting process of generation of voucher numbers by main Thane treasury after submission of accounts by Sub Treasury remains the same i.e. voucher nos. still continue to be generated only at the main treasury, instead of being generated at the Sub treasuries itself.

The treasury net app which the sub treasuries were using on a local desktop, they are now using the Treasury net app on a Central server through internet. It is thus seen that even after the implementation of Central Treasury server, process of account submission and voucher number generation at a later date by main Treasury remains the same. This defies the very purpose of connectivity on the Central server which envisages real-time integration and compilation of sub-treasury accounts with Main treasury accounts. The objective of centralized accounting process is not resolved.

**In reply, Government stated that development in the software of the Treasury Net System in respect of generation of the real time voucher numbers for the bills passed by S.T.O's, was under process by the NIC, Pune so that the STOs would directly submit their daily accounts on central server so that the STOs would make all payments electronically.**

**Recommendation:**

*It is recommended that DAT and NIC review the process of connectivity of sub treasuries to Central server and work on concept of single source of truth to ensure data redundancy and distribution. Further, process re-engineering requirement may also be*

*defined in consultation with Stake holders to achieve real time integration of sub treasury and treasury accounts.*

#### **6.5 Computerization of Personal Claims of employees:**

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

**In reply, Government stated that all payments to the employees are made through SBI's CMP portal except in case of the employees who are transferred from one DDO to new DDO. Govt. further informed that employees personal claim generation was under process in Bill Portal.**

#### **Recommendation:**

*It is recommended that*

- 1) personal claims of employees may be linked to Sevaarth for appropriate validation and also provision for automation processes may be made to enable claims initiation by the employee himself and after due verification process as per rules, the disbursement of claim may be done directly to the employees account instead of through DDOs bank account.*
- 2) All 100 % transactions of payment to beneficiaries directly to their bank account need to be ensured.*

#### **6.6 Logical Access in Bill portal:**

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

**In reply, Government stated that in Bill Portal logins of all DDOs & their assistants are maintained which can be tracked by the unique DDO code. Hence there was no need to disrupt the logical access in Bill Portal.**

**Recommendation:**

*It is recommended to review such an arrangement of logical access for Bill portal and consider that each user has its separate user ID for better audit trail and security.*

**6.7 Audit Trail & Log collection method:**

NIC has intimated that the following logs are maintained

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

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

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

**In reply, Government stated that as recommended by AG Inspection, necessary modification in the Treasury Net, BEAMS & Bills Portal would be made in consultation with NIC Pune.**

**Recommendation:**

*It is recommended that:*

- 1) *Discrepancies in the capturing the right Client Desktop IP in bill portal may be verified and rectified.*
- 2) *Audit logs be monitored regularly to analyzed for identifying unusual transactions. Log monitoring procedures be defined and documented.*
- 3) *DAT and NIC may also define the process of log collection methods and Audit trail for digitally signed bills, vouchers and payments.*

**6.8 Areas yet to be computerized in Treasury Net System:**

In the era of computerization, the following bills are prepared manually.

- 1) Bills of Leave Travel Concession of employees are prepared manually and the bill portal is not used as there is no provision in bill portal for LTC bills.
- 2) D C bills are prepared manually against the AC bills drawn and being submitted to AG office through Treasury. The AC bills which are already processed in Treasury Net application are therefore not linked through system due to the manual process of D C bills. Hence Treasuries find difficult to keep track of outstanding AC bills which is required as per rules.
- 3) Refund vouchers are prepared manually for refunding the excess revenue collected by the Government. Refund vouchers are adjusted as Deduct receipt in AG office. At present no provision for such classification of deduct receipt for refund vouchers exist in Treasury net system hence these vouchers are prepared manually and accounted as payments instead of deduct revenue (minus credit).

**In reply, Government stated that (1)LTC Bills are generated on Bill Portal system (2) NPDC Bills are generated online in BEAMS and linking of NPDC Bills with Treasury Net System was under Process by NIC Pune.**

**Regarding refund vouchers payment, the Government stated that computerisation for online payment on refund vouchers would be done in consultation with NIC, Pune.**

**Recommendation :**

*It is recommended that computerization of the above areas may be taken up with NIC with suitable change management in the existing IFMS modules so that the automation process is complete.*

**6.9 CMP Portal and seamless integration of bank scroll:**

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

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

**In reply, Government stated that regular payments are made through CMP Portal & most of the receipts are collected through GRAS as online receipt mechanism. But very few portions of the receipts were collected through challans at Bank counters. Further the Govt. stated that follow up action for the failed payments through CMP Portal, would be taken up and SBI would be instructed to make reverse credit to the respective Treasury in case of failed payments so that the Treasury may make payments to the concerned beneficiaries by debiting the MH 8670 after due verification which may minimize the period of parking of funds in Suspense Account with the bank. Further, Govt stated that the CMP Mandate file is secured & therefore there is no risk of double payment by renaming the mandate file. The Govt. further informed that the SBI had successfully developed a new CMP Portal as “SBI Fast Plus”. The Govt further stated that based on the experience in pilot study in a Sub Treasury under Treasury Office, Pune, all District Treasury Offices & Sub Treasury offices in Maharashtra**

would be on boarded with the “SBI fast Plus” as the new CMP portal is stated to be more secure version & fast payment portal developed by SBI.

**Recommendation :**

*It is recommended that the DAT may consider review of voucher payments through faster methodology where bank scroll can be received on same day so that the treasuries can integrate the scroll seamlessly to provide required information to stakeholders on real time basis.*

**6.10 Lack of Application controls in Sevaarth:**

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

**In reply, Government stated that**

**(i) BEAMS (Budget Estimation Allocation Monitoring system) is tightly integrated with Sevaarth system for generation of pay bill. All DDO’s are allotted Grants by their administrative departments only for various schemes. In case, DDO has entered wrong scheme code or in case non availability of grant, the bill is rejected by BEAMS & DDO cannot generate Salary bills. Hence possibility of leading wrong expenditure to others scheme which are not allotted to DDO, is avoided.**

**(ii) Regarding non-linkage of HRA/LIC & and grant allotment in Sevaarth the Govt Stated that addition of Government Accommodation details in Sevaarth is a sole responsibility of DDO. If Govt. Accommodation details are entered and HRA is ticked then at the time of change Statement generation, Sevaarth system gives alert to user and thus prohibits to Generate Change Statement.**

**Recommendation:**

*The List of Values (LOV) to add schemes code may be restricted to the authorised scheme codes of the department.*

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

**6.11. Backup and Restoration:**

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

**In reply, Government stated that all the Treasuries including PAO and Sub Treasuries are migrated on the Central Treasury Server. Therefore, the database in respect of the Treasury Net System are recorded and preserved at Central Server only. The Backup of the entire database is ensured at D R site of M/s T C L Data centre. There were no Treasury & Sub/Treasuries working on local server.**

**Recommendation:**

*The existing backup facility and procedures in Treasuries and Sub Treasuries be reviewed and for the data not stored on Central Server adequate and Secured backup provision be made for the data stored locally in treasuries including Fire proof safes for storing external media.*



**ANNEXURE – 1**

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

**I – Konkan Region:**

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

Treasury	Sr. No.	Sub Treasury
	44	Vaibhavwadi
	45	Vengurla
<b>e- Treasury</b>		

## II – Pune Region:

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

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

### III – Nasik Region:

Treasury	Sr. No.	Sub Treasury
<b>11) Nashik</b>	99	Chandwad
	100	Deola
	101	Dindori
	102	Igatpuri
	103	Kalwan
	104	Malegaon
	105	Nandgaon
	106	Niphad
	107	Peth
	108	Satana
	109	Sinner
	110	Surgana
	111	Trimbakeshwar
	112	Yeola
<b>12) Jalgaon</b>	113	Amalner
	114	Bhadgaon
	115	Bhusawal
	116	Bodhwad
	117	Chalisingaon
	118	Chopda
	119	Dharangaon
	120	Muktainagar
	121	Erandol
	122	Jamner
	123	Pachora
	124	Parola
	125	Raver
	126	Yawal
<b>13) Dhule</b>	127	Sakri
	128	Shirpur
	129	Sindkheda
<b>14) Nandurbar</b>	130	Akkalkuwa
	131	Dhadgaon
	132	Navapur
	133	Shahada

Treasury	Sr. No.	Sub Treasury
	134	Taloda
<b>15) Ahmednagar</b>	135	Akole
	136	Jamkhed
	137	Karjat
	138	Kopergaon
	139	Newasa
	140	Parner
	141	Pathardi
	142	Rahata
	143	Rahuri
	144	Sangamner
	145	Shevgaon
	146	Shrigonda
	147	Shrirampur

#### Treasuries under Nagpur Area

#### IV – Amravati Region:

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

Treasury	Sr. No.	Sub Treasury
<b>19) Washim</b>	178	Karanja
	179	Malegaon
	180	Mangrurpir
	181	Manora
	182	Risod
<b>20) Yavatmal</b>	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
<b>21) Aurangabad</b>	198	Fulambari
	199	Gangapur
	200	Kannad
	201	Khultabad
	202	Paithan
	203	Sillod
	204	Soyagaon
	205	Vaijapur
<b>22) Jalna</b>	206	Ambad
	207	Badnapur
	208	Bhokardhan
	209	Ghansawangi
	210	Jafrabad
	211	Mantha
	212	Partur
<b>23) Hingoli</b>	213	Aundha Nagnath
	214	Basmatnagar
	215	Kalamnuri
	216	Sengaon
<b>24) Latur</b>	217	Ahmedpur
	218	Ausa
	219	Chakur
	220	Devani
	221	Jalkot
	222	Nilanga

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

**VI – Nagpur Region:**

Treasury	Sr. No.	Sub Treasury
<b>29) Nagpur</b>	266	Bhiwapur
	267	Hingna
	268	Kalmeshwar
	269	Kamptee
	270	Katol
	271	Kuhi
	272	Mouda
	273	Narkhed
	274	Parseoni
	275	Ramtek
	276	Saoner
	277	Umrer
<b>30) Bhandara</b>	278	Lakhandur
	279	Lakhani
	280	Mohadi
	281	Pauni
	282	Sakoli
	283	Tumsar
<b>31) Chandrapur</b>	284	Ballarpur
	285	Bhadrawati
	286	Bramhapuri
	287	Chimur
	288	Gondpipri
	289	Korpana
	290	Mul
	291	Nagbhid
	292	Pobhurna
	293	Rajura
	294	Saoli
	295	Sindewahi
	296	Warora
	297	Jivati
<b>32) Gadchiroli</b>	298	Aheri
	299	Armori
	300	Bhamragad
	301	Chomorshi
	302	Dhanora
	303	Ettapalli
	304	Korchi
	305	Kurkheda
	306	Mulchera
	307	Sironcha
	308	Wadsa
<b>33) Gondia</b>	309	Amgaon
	310	Arjuni Morgaon
	311	Deori

Treasury	Sr. No.	Sub Treasury
	312	Goregaon
	313	Sadak Arjuni
	314	Salekasa
	315	Tirora
<b>34) Wardha</b>	316	Arvi
	317	Ashti
	318	Devali
	319	Hinganghat
	320	Karanja
	321	Pulgaon
	322	Samudrapur
	323	Seloo



**ANNEXURE – 2**

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

Sr. No.	Name of the Officer	Designation	Offices Covered
1.	Shri J R Menon	Director	Directorate of Accounts and Treasuries, Mumbai
2.	Shri N T Rajurkar	Jt. Director	Joint Director of Accounts and Treasuries, Nasik Region, Nasik
3.	Smt. S. D. Mane 01.04.2019 to 10.07.2019 Smt S.A Patole 10.07.2019 to 31.03.2020	Jt. Director	Joint Director of Accounts and Treasuries, Pune Region, Pune
4.	Shri Sitaram S Kale	Jt. Director	Joint Director of Accounts and Treasuries, Konkan Region, Konkan Bhavan Navi Mumbai
5.	Shri. V.N. Kolhe	Jt. Director	Joint Director of Accounts and Treasuries, Nagpur
6.	Shri D. V. Jagtap 23.07.2018 to 31.10.2019 Shri R. B. Linganwad 01.11.2019 to 31.03.2020	Jt. Director	Joint Director of Accounts and Treasuries, Aurangabad
7.	Shri U N Sonkamble	Jt. Director	Joint Director of Accounts and Treasuries, Amravati

**NAMES OF THE OFFICERS IN-CHARGE OF THE TREASURIES DURING THE  
YEAR 2019-20**

Sr. No.	Treasury	Treasury Officer	Period
<b>PR.ACCOUNTANT GENERAL (A&amp;E)-I, MUMBAI</b>			
1.	Ahmednagar	Shri M N Ghodake	01/04/2019 to 31/03/2020
2.	Dhule	Shri G R Patil	01/04/2019 to 31/03/2020
3.	Jalgaon	Shri P. S. Pandit	01/04/2019 to 31/03/2020
4.	Kolhapur	Shri M S Karande	01/04/2019 to 31/03/2020
5.	Nandurbar	Shri V G Jagtap Shri D N Paatil (Additional Charge)	01/04/2019 to 29/10/2019 30/10/2019 to 31/03/2020
6.	Nasik	Shri Vilas G Gangurde	01/04/2019 to 31/03/2020
7.	Palghar	Shri Sujit M Deokar	01/04/2019 to 31/03/2020
8.	Pune	Shri Ramesh V Kulgod Shri Harish Borawake Shri Shekhar A Shete	01/04/2019 to 31/01/2020 01/02/2020 to 16/03/2020 17/03/2020 to 31/03/2020
9.	Raigad	Shri Firoj I Mulla	01/04/2019 to 31/03/2020

Sr. No.	Treasury	Treasury Officer	Period
10.	Ratnagiri	Shri Uttam H Surve Shri M S Waghmare	01/04/2019 to 15/06/2019 15/06/2019 to 31/03/2020
11.	Sangli	Shri Sushilkumar B Kemble	01/04/2019 to 31/03/2020
12.	Satara	Shri Deepak N. Shinde	01/04/2019 to 31/03/2020
13.	Sindhudurg	Shri Shivprasad V Khot	01/04/2019 to 31/03/2020
14.	Solapur	Shri R S Kadam Smt Rupali V Koli	01/04/2019 to 12/06/2019 13/06/2019 to 31/03/2020
15.	Thane	Shri Ravindra D Datar (Additional charge) Shri Rakesh P Bhoir	01/04/2019 to 02/09/2019 03/09/2019 to 31/03/2020
<b>ACCOUNTANT GENERAL (A&amp;E)-II, NAGPUR</b>			
16.	Akola	Shri M B Zhunjare	01/04/2019 to 31/03/2020
17.	Amravati	Shri R. B. Linganwad Shri B K Deshmukh	01/04/2019 to 31/08/2019 01/09/2019 to 31/03/2020
18.	Aurangabad	Smt Rehana A Kazi Shri P.S. Nibhalkar Shri R.B. Linganwad	01/04/2018 to 29/05/2019 30/05/2019 to 02/09/2019 03/09/2019 to 31/03/2020
19.	Beed	Shri D R Zirpe	01/04/2019 to 31/03/2020
20.	Bhandara	Shri S R Bali	01/04/2019 to 31/03/2020
21.	Buldhana	Shri Dinkar B Bawaskar	01/04/2019 to 31/03/2020
22.	Chandrapur	Shri D. M. Pendam	01/04/2019 to 31/03/2020
23.	Gadchiroli	Shri P.C. Deore (officiating) Shri N.M. Kusram Shri U.G. Khadse	01/04/2019 to 16/06/2019 17/06/2019 to 02/09/2019 09/09/2019 to 31/03/2020
24.	Gondia	Shri V.A. Jawanjale Shri N S Bhandare	01/04/2019 to 10/01/2020 11/01/2020 to 31/03/2020
25.	Hingoli	Shri P D Pundge	01/04/2019 to 31/03/2020
26.	Jalna	Smt Vaishali K Thorat	01/04/2019 to 31/03/2020
27.	Latur	Shri Radhakrishna S.Raut	01/04/2019 to 31/03/2020
28.	Nagpur	Smt D N Bharne Shri P S Akare	01/04/2019 to 31/07/2019 01/08/2019 to 31/03/2020
29.	Nanded	Shri Manoj S. Gaggad Shri Abhay M. Choudhary	01/04/2019 to 05/06/2019 06/06/2019 to 31/03/2020
30.	Osmanabad	Smt Minakshi R Vaidya Shri Sachin Ege	01/04/2019 to 14/06/2019 15/06/2019 to 31/03/2020
31.	Parbhani	Shri S R Channa Smt. Jyoti L Bagate Shri S K Waykar	01/04/2019 to 04/06/2019 05/06/2019 to 08/07/2019 09/07/2019 to 31/03/2020
32.	Wardha	Shri Chandrakant Kharode Shri Suraj R Barapatre	01/04/2019 to 29/05/2019 30/05/2019 to 31/03/2020
33.	Washim	Shri C T Kharode	01/04/2019 to 31/03/2020
34.	Yavatmal	Smt Seema H Kale	01/04/2019 to 31/03/2020

**ANNEXURE – 3**

(Refer Para No. 2.1)

**NON RECEIPT/DELAY IN RECEIPT OF AWAITED VOUCHERS FROM  
TREASURIES DURING THE YEAR 2019-20 (AMOUNT ₹ 50,000 AND ABOVE).**

Sr. No.	Month	Treasury	Major Head	DDO Code	DDO Address	Voucher No/Date	Amount (₹)
1	Feb-20	Dhule	2406	5209001134	O/o The Range Forest Officer,Social Forestry,Sindkheda, Dist. Dhule	000077/ 20.02.2020	3,80,824
2	Feb-20	Dhule	2059	5201903428	Sub Divisional Engineerp.W.D.Sub.Div.No.2dhulia	000005 / 07.02.2020	2,31,836
3	Feb-20	Nasik	4402	5111001669	Taluka Agricultural Officer Sinnar, Nasik	000012 / 07.02.2020	20,82,919
4	Feb-20	Nasik	2401	5101001669	Taluka Agricultural Officer, Nasik.	000023 / 13.02.2020	1,02,606
5	Feb-20	Pune	2401	2205001669	Taluka Agricultural Officerdaundpune	000383/ 26.02.2020	65,432
6	Feb-20	Pune	2401	2211006123	Agriculture Officer,Agricultural Polyclinics Fruit Nursery,Rajgurunagar, Dist. Pune	000343/ 24.02.2020	68,858
7	Feb-20	Pune	2401	2211001669	Taluka Agricultural Officer,Rajgurunagar (Khed),District. Pune	000344 / 24.02.2020	2,17,079
8	Feb-20	Satara	2235	2308001044	Man,Dahiwadi Sanjay Gandhi Yojana,Satara	000085/ 07.0202020	2,09,100
9	Mar-20	Beed	2055	3301000357	Supdt.of Police, Beed	166/ 26.03.2020	1,05,621
10	Mar-20	Hingoli	2211	3801002530	Dist. Health Officer,Zilla Parishad, Hingoli	3/ 30.03.2020	2,00,930
11	Mar-20	Hingoli	2211	3801002530	Dist. Health Officer,Zilla Parishad, Hingoli	2/ 30.03.2020	2,57,328
12	Mar-20	Hingoli	2211	3801002530	Dist. Health Officer,Zilla Parishad, Hingoli	1/ 30.03.2020	47,70,407
<b>Total</b>							<b>86,92,940</b>

*\*All vouchers are received subsequently.*

**ANNEXURE – 4**

(Refer Para 2.2)

**PENDING ABSTRACT CONTINGENT BILLS FROM TREASURIES DURING  
THE YEAR 2019-20 IN OFFICE OF THE PR.ACCOUNTANT GENERAL (A&E)-I,  
MAHARASHTRA, MUMBAI & PAO, MUMBAI**

Sr. No.	Name of the Treasury	1993-94 to 2017-18		2018-19		2019-20 till March 2020		Grand Total (₹)	
		Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Ahmednagar	--	--	2	11,50,421	4	34,31,000	6	45,81,421
2.	Dhule	6	3,75,33,875	7	4,25,18,033	20	28,66,70,219	33	36,67,22,127
3.	Jalgaon	1	3,82,55,694	3	10,76,85,911	15	7,17,55,819	19	21,76,97,424
4.	Kolhapur	--	--	7	7,27,87,380	16	8,07,26,164	23	15,35,13,544
5.	Nandurbar			1	16,00,000	10	18,59,185	11	34,59,185
6.	Nasik	2	6,75,000	5	35,46,627	11	57,95,730	18	1,00,17,357
7.	Palghar	--	--	8	26,59,020	290	9,31,59,333	298	9,58,18,353
8.	Pune	30	16,69,31,732	37	30,46,69,125	62	1,02,42,37,970	129	1,49,58,38,827
9.	Raigad	8	13,18,859	--	--	138	11,99,86,002	146	12,13,04,861
10.	Ratnagiri	1	30,000	--	--	38	1,12,82,912	39	1,13,12,912
11.	Sangli	1	97,20,300	10	5,68,26,787	24	17,05,93,922	35	23,71,41,009
12.	Satara	--	--	--	--	5	5,37,232	5	5,37,232
13.	Sindhudurg	--	--	3	25,42,704	37	3,02,04,214	40	3,27,46,918
14.	Solpaur	4	1,26,49,000	12	3,65,70,242	24	9,90,90,204	40	14,83,09,446
15.	Thane	5	2,25,068	11	59,83,585	155	34,77,84,395	171	35,39,93,048
16.	PAO Mumbai	676	6,93,71,30,445	150	42,93,96,2107	391	3,47,32,04,015	1217	14,70,42,96,567
	<b>Total</b>	<b>734</b>	<b>7,20,44,69,973</b>	<b>256</b>	<b>4,93,25,01,942</b>	<b>1240</b>	<b>5,82,03,18,316</b>	<b>2230</b>	<b>17,95,72,90,231</b>

\*878 AC Bills amounting to Rs.258.56 crore were cleared subsequently.

**ANNEXURE – 5**

(Refer Para 2.2)

**PENDING ABSTRACT CONTINGENT BILLS FROM TREASURIES DURING  
THE YEAR 2019-20 IN OFFICE OF THE ACCOUNTANT GENERAL (A&E)-II,  
NAGPUR**

Sr. No.	Name of the Treasury	1993-94 to 2017-18		2018-19		2019-20 till March 2020		Grand Total (₹)	
		Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Akola	6	31113690	11	130165658	14	174098347	31	335377695
2.	Amravati	1	49000	1	30000	4	526500	6	605500
3.	Aurangabad	8	448440735	23	439484342	54	262982636	85	1150907713
4.	Beed	3	12420935	14	54413981	18	110058279	35	176893195
5.	Bhandara	11	1476492	9	1920785	32	29261366	52	32658643
6.	Buldhana	1	1000	0	0	5	10036000	6	10037000
7.	Chandrapur	3	155200	6	24275050	7	1938470620	16	1962900870
8.	Gadchiroli	5	247750	1	10000	3	64503	9	322253
9.	Gondia	4	172100	7	80411513	15	16568650	26	97152263
10	Hingoli	2	2500	1	24750	4	740000	7	767250
11	Jalna	4	174550	5	1091510	10	1919250	19	3185310
12	Latur	9	25864750	18	157035326	23	112721967	50	295622043
13	Nagpur	15	377012185	32	476115919	26	769107396	73	1622235500
14	Nanded	5	29685068	11	80069903	25	2282181632	41	391936603
15	Osmanabad	9	17438140	6	747500	23	32052349	38	50237989
16	Parbhani	0	0	0	0	8	3549250	8	3549250
17	Wardha	1	84000	0	0	5	7810000	6	7894000
18	Washim	5	32000	2	403500	2	20000	9	455500
19	Yavatmal	2	5111000	10	137001240	9	81224686	21	223336926
	<b>Total:</b>	<b>94</b>	<b>949481095</b>	<b>157</b>	<b>1583200977</b>	<b>287</b>	<b>3833393431</b>	<b>538</b>	<b>6366075503</b>

\*135 AC Bills amounting to Rs.51.38 crore were cleared subsequently.

**ANNEXURE –6**

(Refer Para 2.3)

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

<b>NON AGREEMENT OF RESERVE BANK DEPOSIT WITH DATE WISE MONTHLY STATEMENTS RECEIVED FROM AGENCY BANKS</b>							
<b>List Showing outstanding discrepancies under Major Head 8675 Reserve Bank Deposit ( State ) Up to March - 2020</b>							
Sr. No.	Treasury	Bank	Branch	Year	MONTH	Difference in RBD	
						Credit	Debit
1	Ahmednagar	SBI	Sangamner	2018-19	Jun-18	404,704.00	
2	Ahmednagar	SBI	Sangamner	2018-19	Nov-18	17,866.00	
3	Ahmednagar	SBI	Shrigonda	2018-19	Jan-19		14,644.00
4	Ahmednagar	SBI	Shrirampur	2018-19	Jan-19	37,690.00	
5	Ahmednagar	SBI	Sangamner	2018-19	May-19	34,544,777.00	
6	Ahmednagar	SBI	Newasa	2019-20	Jun-19	108.00	
7	Ahmednagar	SBI	Shrirampur	2019-20	Sep-19	200,220.00	
8	Ahmednagar	SBI	Shrirampur	2019-20	Oct-19	1,780,659.00	
9	Ahmednagar	SBI	Pathardi	2019-20	Jan-20		954.00
10	Ahmednagar	SBI	Ahmednagar	2019-20	Feb-20	6,801,690.00	
11	Ahmednagar	SBI	Rahata	2019-20	Feb-20	1,000.00	
12	Ahmednagar	SBI	Karjat	2019-20	Feb-20	2,300.00	
13	Ahmednagar	SBI	Ahmednagar	2019-20	Mar-20	4,303,804.00	
14	Ahmednagar	SBI	Newasa	2019-20	Mar-20	12,200.00	
15	Ahmednagar	SBI	Karjat	2019-20	Mar-20	91,852.00	
16	Ahmednagar	SBI	Shevgaon	2019-20	Mar-20	13,800.00	
17	Ahmednagar	SBI	Kopergaon	2019-20	Mar-20	0.00	398,833.00
18	Ahmednagar	SBI	Sangamner	2019-20	Mar-20	0.00	6,414.00
19	Akola	SBI	Akola	2018-19	Mar-19	20,950,949.57	
20	Akola	SBI	Akola	2019-20	Jul-19		0.80
21	Akola	SBI	Balapur	2019-20	Aug-19	1,459.00	
22	Akola	SBI	Balapur	2019-20	Oct-19	1,459.00	
23	Akola	SBI	Akola	2019-20	Nov-19	464,050.00	
24	Akola	SBI	Patur	2019-20	Dec-19	2,965,417.00	

25	Akola	SBI	Akola	2019-20	Jan-20	600,000.00	
26	Akola	SBI	Akola	2019-20	Feb-20	29,297,262.00	
27	Akola	SBI	Balapur	2019-20	Feb-20	75.00	
28	Akola	SBI	Patur	2019-20	Feb-20	71,800.00	
29	Akola	SBI	Akola	2019-20	Mar-20	358,871.00	
30	Akola	SBI	Telhara	2019-20	Mar-20		1,331.00
31	Amravati	SBI	Dharni	2019-20	Jun-19	419,466.00	
32	Amravati	SBI	Nandgaon (Khandeshwar)	2019-20	Sep-19	572,267.00	
33	Amravati	SBI	Nandgaon _Khandeshwar	2019-20	Dec-19	130,235.00	
34	Amravati	SBI	Dharni	2019-20	Jan-20	513,532.00	
35	Amravati	SBI	Dharni	2019-20	Feb-20	8,011,152.00	
36	Amravati	SBI	Dharni	2019-20	Mar-20	160,543.00	
37	Amravati	SBI	Nandgaon (Khabnde)	2019-20	Mar-20		1,210.00
38	Amravati	SBI	Chandur Bazar	2019-20	Mar-20		50.00
39	Aurangabad	SBI	Khultabad	2018-19	Feb-19	500.00	
40	Aurangabad	BOM	Soygaon	2018-19	Feb-19		24,055.00
41	Aurangabad	SBI	Kannad	2018-19	Mar-19	182,082.00	
42	Aurangabad	SBI	Khultabad	2018-19	Mar-19	13,900.00	
43	Aurangabad	SBI	Sillod	2019-20	Sep-19		70,169.00
44	Aurangabad	SBI	Paithan	2019-20	Oct-19		8,830.00
45	Aurangabad	SBI	Paithan	2019-20	Nov-19		215,483.00
46	Aurangabad	SBI	Kannad	2019-20	Dec-19	50,110.00	
47	Aurangabad	SBI	Paithan	2019-20	Dec-19	7,803.00	
48	Aurangabad	SBI	Phulambri	2019-20	Dec-19		1,555,148.00
49	Aurangabad	SBI	Sillod	2019-20	Dec-19	101,802.00	
50	Aurangabad	SBI	Vaijapur	2019-20	Dec-19	6,240,258.00	
51	Aurangabad	SBI	Aurangabad	2019-20	Jan-20	22,407,981.18	
52	Aurangabad	SBI	Paithan	2019-20	Feb-20	3,000.00	
53	Beed	SBI	Majlegaon	2018-19	Dec-18		120,367.00
54	Beed	SBI	Patoda	2018-19	Dec-18		412,962.00
55	Beed	SBI	Majlegaon	2018-19	Jan-19	45,547.00	
56	Beed	SBI	Patoda	2018-19	Jan-19	216,967.00	

57	Beed	SBI	Shirur Kasar	2018-19	Jan-19	126,931.00	
58	Beed	SBI	Georai	2018-19	Feb-19	52,100.00	
59	Beed	SBI	Majalgaon	2018-19	Feb-19	45,547.00	
60	Beed	SBI	Majlegaon	2018-19	Mar-19	45,547.00	
61	Beed	SBI	Ambejogai	2019-20	Jun-19	4,491,799.00	
62	Beed	SBI	Beed	2019-20	Jun-19		0.50
63	Beed	SBI	Patoda	2019-20	Jun-19	12,282,250.00	
64	Beed	SBI	Ambejogai	2019-20	Jul-19	2,276,982.00	
65	Beed	SBI	Kaij	2019-20	Jul-19	687,728.00	
66	Beed	SBI	Patoda	2019-20	Jul-19		1,440,000.00
67	Beed	SBI	Majlegaon	2019-20	Aug-19		30.00
68	Beed	SBI	Beed	2019-20	Oct-19	40,000.00	
69	Beed	SBI	Patoda	2019-20	Oct-19	0.00	652.00
70	Beed	SBI	Beed	2019-20	Nov-19	523,559,407.00	
71	Beed	SBI	Ambejogai	2019-20	Dec-19	404,490.00	
72	Beed	SBI	Ashti	2019-20	Dec-19	18,008.00	
73	Beed	SBI	Beed	2019-20	Dec-19		1,038,919.00
74	Beed	SBI	Georai	2019-20	Dec-19	11,407.00	
75	Beed	SBI	Kaij	2019-20	Dec-19	7,578.00	
76	Beed	SBI	Parli-Vaijnath	2019-20	Dec-19	250,898.00	
77	Beed	SBI	Patoda	2019-20	Dec-19		206,280.00
78	Beed	SBI	Patoda	2019-20	Jan-20	211,380.00	
79	Beed	SBI	Ambejogai	2019-20	Feb-20	55,658,921.00	
80	Beed	SBI	Beed	2019-20	Feb-20	2,120,350.00	
81	Beed	SBI	Kaij	2019-20	Feb-20	25,599.75	
82	Beed	SBI	Ambejogai	2019-20	Mar-20		55,666,421.00
83	Beed	SBI	Ashti	2019-20	Mar-20		911.00
84	Beed	SBI	Kaij	2019-20	Mar-20	109,160.00	
85	Bhandara	SBI	Bhandara	2017-18	Nov-17	212,851,557.00	
86	Bhandara	SBI	Jalgaon-Jamod	2018-19	Feb-19	800,000.00	
87	Bhandara	SBI	Bhandara	2019-20	Jun-19	39,966,993.00	
88	Bhandara	SBI	Bhandara	2019-20	Oct-19	7,385,788.00	
89	Bhandara	SBI	Bhandara	2019-20	Nov-19		7,385,788.00
90	Bhandara	SBI	Paoni	2019-20	Dec-19	48,000.00	



91	Bhandra	SBI	Loknandur	2019-20	Dec-19	10,698.00	
92	Bhandara	SBI	Bhandara	2019-20	Jan-20		422,931.00
93	Bhandara	SBI	Paoni	2019-20	Jan-20	6,379.00	
94	Bhandara	SBI	Mohadi	2019-20	Jan-20		3,200,000.00
95	Bhandara	SBI	Lokanandur	2019-20	Jan-20	48,336.10	
96	Bhandara	SBI	Loknandur	2019-20	Feb-20		1,258,798.00
97	Bhandara	SBI	Loknandur	2019-20	Mar-20	1,210,461.00	
98	Buldhana	SBI	Nandura	2018-19	Mar-19	3,400.00	
99	Buldhana	SBI	Deulgaon Raja	2019-20	Jul-19		5,200.00
100	Buldhana	BOM	Sindkhedraja	2019-20	Jul-19		102,046.00
101	Buldhana	BOM	Sindkhedraja	2019-20	Aug-19		180.00
102	Buldhana	BOM	Sindkhedraja	2019-20	Sep-19		560,216.00
103	Buldhana	SBI	Buldhana	2019-20	Oct-19		10,000.00
104	Buldhana	SBI	Khamgaon	2019-20	Oct-19		1,000.00
105	Buldhana	SBI	Sangrampur	2019-20	Oct-19		59,900.00
106	Buldhana	SBI	Chikhali	2019-20	Nov-19		0.50
107	Buldhana	SBI	Jalgaon Jamod	2019-20	Nov-19		78,200.00
108	Buldhana	SBI	Lonar	2019-20	Jan-20	245,662.00	
109	Buldhana	SBI	Deulgaon Raja	2019-20	Feb-20		18,810.50
110	Buldhana	SBI	Jalgaon-Jamod	2019-20	Feb-20		300.00
111	Buldhana	SBI	Khamgaon	2019-20	Feb-20		839,239.00
112	Buldhana	SBI	Lonar	2019-20	Feb-20	409,596.00	
113	Buldhana	SBI	Malkapur	2019-20	Mar-20	2,300.00	
114	Buldhana	SBI	Lonar	2019-20	Mar-20	176,568.00	
115	Buldhana	SBI	Sangrampur	2019-20	Mar-20		21,394.00
116	Chandrapur	SBI	Warora	2018-19	Oct-18	68,870.00	
117	Chandrapur	SBI	Ballapur	2018-19	Feb-19	20,200.00	
118	Chandrapur	BIO	Korpana (Vansadi)	2019-20	May-19		3,400.00
119	Chandrapur	BIO	Korpana (Vansadi)	2019-20	May-19		400.00
120	Chandrapur	SBI	Ballapur	2019-20	Jun-19	932.00	
121	Chandrapur	SBI	Chandrapur	2019-20	Jun-19	33,231,942.00	
122	Chandrapur	SBI	Chimur	2019-20	Sep-19		173,518.00
123	Chandrapur	SBI	Chimur	2019-20	Nov-19	364,815.00	

124	Chandrapur	SBI	Ballarpur	2019-20	Dec-19		0.85
125	Chandrapur	SBI	Bhadrawati	2019-20	Dec-19		1,580.00
126	Chandrapur	SBI	Chimur	2019-20	Dec-19	7,294,098.00	
127	Chandrapur	SBI	Nagbhir	2019-20	Dec-19		710,076.00
128	Chandrapur	SBI	Chimur	2019-20	Jan-20		7,294,088.00
129	Chandrapur	SBI	Chimur	2019-20	Feb-20		270,760.00
130	Chandrapur	SBI	Chimur	2019-20	Mar-20		221,532.00
131	Dhule	SBI	Shirpur	2019-20	Apr-19		4,000.90
132	Dhule	SBI	Sakri	2019-20	Apr-19		116,743.00
133	Dhule	SBI	Sindkheda	2019-20	May-19		800,000.00
134	Dhule	SBI	Dhule	2019-20	Jun-19	90,162,825.00	
135	Dhule	SBI	Sindkheda	2019-20	Dec-19	17,400.00	
136	Gadchiroli	SBI	Gadchiroli	2019-20	Feb-18	54.00	
137	Gadchiroli	BOI	Sironcha	2019-20	May-19		9,960.00
138	Gadchiroli	SBI	Warsa	2019-20	Jun-19	351,882.00	
139	Gadchiroli	BOM	Mulchera	2019-20	Jun-19		200.00
140	Gadchiroli	BOM	Bamragad	2019-20	Jul-19		460.00
141	Gadchiroli	SBI	Warsa	2019-20	Jul-19		349,382.00
142	Gadchiroli	SBI	Aheri	2019-20	Nov-19	38,158.00	
143	Gadchiroli	SBI	Arjuni Moregaon	2019-20	Nov-19		343.00
144	Gadchiroli	SBI	Dhanora	2019-20	Nov-19	203.00	
145	Gadchiroli	SBI	Aheri	2019-20	Dec-19		348,724.00
146	Gadchiroli	SBI	Armori	2019-20	Dec-19		3,366,020.00
147	Gadchiroli	SBI	Charmoshi	2019-20	Dec-19	2,232.00	
148	Gadchiroli	SBI	Warsa	2019-20	Dec-19	173,000.00	
149	Gadchiroli	SBI	Yetapali	2019-20	Dec-19		1,339,401.00
150	Gadchiroli	SBI	Dhanora	2019-20	Jan-20		2,970.00
151	Gadchiroli	SBI	Yetapalli	2019-20	Jan-20	1,393,361.00	
152	Gadchiroli	SBI	Yetapalli	2019-20	Feb-20	15,216.00	
153	Gadchiroli	SBI	Dhanora	2019-20	Feb-20	103,945.00	
154	Gadchiroli	SBI	Yetapalli	2019-20	Mar-20	2,500.00	
155	Gadchiroli	SBI	Dhanora	2019-20	Mar-20	12,661.00	
156	Gadchiroli	SBI	Warsa	2019-20	Mar-20	1,970,281.00	

157	Gondia	SBI	Gondia	2018-19	Dec-18	393,882.00	
158	Gondia	SBI	Arjuni Moregaon	2019-20	Oct-19		42,500.00
159	Gondia	SBI	Arjuni Moregaon	2019-20	Dec-19	9,400.00	
160	Gondia	SBI	Deori	2019-20	Dec-19	313,559.00	
161	Gondia	SBI	Sadak Arjuni	2019-20	Dec-19	405.00	
162	Hingoli	SBI	Hingoli	2018-19	Feb-19	10,963,955.00	
163	Hingoli	SBI	Hingoli	2019-20	Apr-19	216,755,748.00	
164	Hingoli	SBI	Hingoli	2019-20	Jun-19	5,492,175.00	
165	Hingoli	SBI	Audhenagnath	2019-20	Dec-19	14,687.00	
166	Hingoli	SBI	Hingoli	2019-20	Dec-19	453,002.00	
167	Hingoli	SBI	Kallamnuri	2019-20	Dec-19	877,301.00	
168	Hingoli	SBI	Sengaon	2019-20	Dec-19	9,381.00	
169	Hingoli	SBI	Aundhe Nagnath	2019-20	Mar-20	0.00	4,545.00
170	Jalgaon	SBI	Chalisingaon	2017-18	Dec-17	643,810.00	
171	Jalgaon	SBI	Pachora	2018-19	Aug-18	4,373,713.00	
172	Jalgaon	SBI	Bodwad	2018-19	Feb-19		20,955.00
173	Jalgaon	SBI	Edlabad(Muktai)	2018-19	Mar-19		10,382.00
174	Jalgaon	SBI	Pachora	2018-19	Mar-19		8,506.00
175	Jalgaon	SBI	Chalisingaon	2019-20	Apr-19		14,550.00
176	Jalgaon	SBI	Jalgaon	2019-20	Jun-19		113,998.00
177	Jalgaon	SBI	Raver	2019-20	Jun-19	100.00	
178	Jalgaon	SBI	Jalgaon	2019-20	Aug-19		9,700.00
179	Jalgaon	SBI	Pachora	2019-20	Aug-19		189.00
180	Jalgaon	SBI	Bhusawal	2019-20	Sep-19	21,000.00	
181	Jalgaon	SBI	Chopda	2019-20	Sep-19		306.00
182	Jalgaon	SBI	Jalgaon	2019-20	Sep-19	1,050.00	
183	Jalgaon	SBI	Jamner	2019-20	Nov-19	14,689.00	
184	Jalgaon	SBI	Pachora	2019-20	Nov-19		385,230.00
185	Jalgaon	SBI	Raver	2019-20	Nov-19	64,000.00	
186	Jalgaon	SBI	Bhadgaon	2019-20	Dec-19	800.00	
187	Jalgaon	SBI	Bodwad	2019-20	Dec-19	3,356.00	
188	Jalgaon	SBI	Jamner	2019-20	Dec-19		352,466.00
189	Jalgaon	SBI	Dharngaon	2019-20	Jan-20	176,584.50	

190	Jalgaon	SBI	Dharangaon	2019-20	Feb-20		4,590.00
191	Jalgaon	SBI	Jalgon	2019-20	Feb-20		2,950.00
192	Jalgaon	SBI	Bhadgaon	2019-20	Mar-20		0.95
193	Jalgaon	SBI	Dharangaon	2019-20	Mar-20		105,400.00
194	Jalgaon	SBI	Edlabad Muktai	2019-20	Mar-20		16,638.00
195	Jalna	SBI	Partur	2018-19	Apr-18	1,176,766.00	
196	Jalna	SBI	Partur	2018-19	Jun-18	22,979,809.00	
197	Jalna	SBI	Partur	2018-19	Nov-18	1,500.00	
198	Jalna	SBI	Partur	2018-19	Mar-19	5,206,994.00	
199	Jalna	SBI	Jalna	2019-20	Sep-19	7,124,320.00	
200	Jalna	SBI	Ambad	2019-20	Dec-19	39,222.00	
201	Jalna	SBI	Badnapur	2019-20	Dec-19	1,050.00	
202	Jalna	SBI	Bhokardan	2019-20	Dec-19		85,875.60
203	Jalna	SBI	Jafrabad	2019-20	Dec-19	382,806.00	
204	Jalna	SBI	Mantha	2019-20	Dec-19	2,600.00	
205	Jalna	SBI	Partur	2019-20	Dec-19	2,600.00	
206	Jalna	BOM	Ghansawangi	2019-20	Dec-19		0.30
207	Jalna	SBI	Ambad	2019-20	Feb-20		171,810.00
208	Jalna	SBI	Badnapur	2019-20	Feb-20		1,749,968.00
209	Jalna	SBI	Ambad	2019-20	Mar-20	190,962.00	
210	Jalna	SBI	Badnapur	2019-20	Mar-20	1,746,639.00	
211	Kolhapur	BOI	Chandgad	2018-19	Apr-18	1,800.00	
212	Kolhapur	SBI	Gadhingalaj	2018-19	Mar-19		11,475.00
213	Kolhapur	BOM	Kagal	2019-20	Sep-19	6,909,010.00	
214	Kolhapur	SBI	Shahuwadi	2019-20	Nov-19	548.00	
215	Kolhapur	SBI	Ajara	2019-20	Dec-19	181,460.00	
216	Kolhapur	SBI	Ajara	2019-20	Jan-20		69,000.00
217	Kolhapur	SBI	Kagal	2019-20	Jan-20	465.00	
218	Kolhapur	SBI	Radhanagiri	2019-20	Jan-20	653,325.00	
219	Kolhapur	SBI	Bhudargad	2019-20	Feb-20	900.00	
220	Kolhapur	SBI	Radhanagari	2019-20	Feb-20	42,554.00	
221	Kolhapur	SBI	Bhudargad	2019-20	Mar-20	200.00	
222	Kolhapur	SBI	Radhanagari	2019-20	Mar-20	44,112.00	
223	Kolhapur	BOI	Gaganbawda	2019-20	Mar-20	20.00	

224	Latur	SBI	Ahmedpur	2018-19	Mar-18	200,108.00	
225	Latur	SBI	Nilanga	2018-19	May-18	526,871.00	
226	Latur	SBI	Chakur	2018-19	Dec-18	10,000.00	
227	Latur	SBI	Nilanga	2018-19	Dec-18	330,000.00	
228	Latur	SBI	Udgir	2018-19	Dec-18		500.00
229	Latur	SBI	Chakur	2018-19	Jan-19	10,000.00	
230	Latur	SBI	Nilanga	2018-19	Jan-19		187,900.00
231	Latur	SBI	Udgir	2018-19	Jan-19	50,500.00	
232	Latur	SBI	Chakur	2018-19	Feb-19	6,000.00	
233	Latur	SBI	Nilanga	2018-19	Feb-19	40,000.00	
234	Latur	SBI	Udgir	2018-19	Feb-19	50,000.00	
235	Latur	SBI	Nilanga	2018-19	Mar-19		1,055,000.00
236	Latur	SBI	Udgir	2018-19	Mar-19	50,000.00	
237	Latur	SBI	Nilanga	2019-20	Apr-19	40,000.00	
238	Latur	SBI	Chakur	2019-20	May-19	10,000.00	
239	Latur	SBI	Chakur	2019-20	Jun-19	10,000.00	
240	Latur	SBI	Nilanga	2019-20	Jun-19	38,400.00	
241	Latur	SBI	Nilanga	2019-20	Jul-19	17,200.00	
242	Latur	SBI	Chakur	2019-20	Sep-19	94,284.00	
243	Latur	SBI	Ahmedpur	2019-20	Oct-19	166,176.00	
244	Latur	SBI	Chakur	2019-20	Oct-19		875.00
245	Latur	SBI	Udgir	2019-20	Oct-19	82,273.00	
246	Latur	SBI	Renapur	2019-20	Nov-19	43,233.00	
247	Latur	SBI	Ahmedpur	2019-20	Dec-19	666,396.00	
248	Latur	SBI	Ausa	2019-20	Dec-19		26,788.00
249	Latur	SBI	Chakur	2019-20	Dec-19	1,600.00	
250	Latur	SBI	Jalkot	2019-20	Dec-19	2,590.00	
251	Latur	SBI	Latur	2019-20	Dec-19		30,165,721.00
252	Latur	SBI	Nilanga	2019-20	Dec-19		8,010.00
253	Latur	SBI	Renapur	2019-20	Dec-19	2,426.00	
254	Latur	SBI	Udgir	2019-20	Dec-19	21,193.00	
255	Latur	SBI	Chakur	2019-20	Feb-20		30.00
256	Latur	SBI	Udgir	2019-20	Feb-20		12,900.00
257	Latur	SBI	Nilanga	2019-20	Feb-20	1,205,694.00	

258	Latur	SBI	Chakur	2019-20	Mar-20		1.00
259	Latur	SBI	Udgir	2019-20	Mar-20	52,526.00	
260	Nagpur	SBI	Kamptee	2018-19	Jun-18	1,635,701.00	
261	Nagpur	SBI	Kamptee	2018-19	Aug-18	514,562.00	
262	Nagpur	SBI	Kamptee	2018-19	Sep-18		2,148,763.00
263	Nagpur	SBI	Maudha	2018-19	Dec-18	828,221.00	
264	Nagpur	SBI	Maudha	2018-19	Jan-19		765,370.00
265	Nagpur	SBI	Maudha	2018-19	Feb-19	1,321,022.00	
266	Nagpur	SBI	Kamptee	2018-19	Mar-19	112,651.00	
267	Nagpur	SBI	Maudha	2018-19	Mar-19		1,372,173.00
268	Nagpur	SBI	Saoner	2018-19	Mar-19		2,852.00
269	Nagpur	SBI	Kamptee	2019-20	Aug-19	19,785.00	
270	Nagpur	SBI	Kamptee	2019-20	Oct-19	2,000.00	
271	Nagpur	SBI	Parseoni	2019-20	Oct-19	119,462.00	
272	Nagpur	SBI	Bhiwapur	2019-20	Dec-19		967,195.00
273	Nagpur	SBI	Hingna	2019-20	Dec-19		4,000.00
274	Nagpur	SBI	Kamptee	2019-20	Dec-19	2,066,226.00	
275	Nagpur	SBI	Saoner	2019-20	Dec-19		0.55
276	Nagpur	SBI	Hingna	2019-20	Jan-20	3,940.00	
277	Nagpur	SBI	Kamptee	2019-20	Jan-20		1,997,428.00
278	Nagpur	SBI	Kuhi	2019-20	Jan-20		5,312,766.00
279	Nagpur	SBI	Narkhed	2019-20	Jan-20	190,458.00	
280	Nagpur	SBI	Bhiwapur	2019-20	Feb-20	7,166.00	
281	Nagpur	SBI	Kamptee	2019-20	Feb-20		0.28
282	Nagpur	SBI	Kuhi	2019-20	Feb-20		17,486,960.00
283	Nagpur	SBI	Maudha	2019-20	Feb-20	354,689.00	
284	Nagpur	SBI	Narkhed	2019-20	Feb-20		1,799,319.00
285	Nagpur	SBI	Bhiwarpur	2019-20	Mar-20	11,743.00	
286	Nagpur	SBI	Kamptee	2019-20	Mar-20		3,000.00
287	Nagpur	SBI	Kuhi	2019-20	Mar-20		1,500,017.00
288	Nagpur	SBI	Maudha	2019-20	Mar-20		354,689.00
289	Nagpur	SBI	Nagpur	2019-20	Mar-20	1,620,644.00	
290	Nanded	SBI	Kinwat	2018-19	Jan-18	300.00	
291	Nanded	SBI	Himayatnagar	2018-19	Oct-18		712.00

292	Nanded	SBI	Bhokar	2018-19	Dec-18		7,000.00
293	Nanded	SBI	Degloor	2018-19	Dec-18	170,500.00	
294	Nanded	SBI	Dharmabad	2018-19	Dec-18	3,984.00	
295	Nanded	SBI	Naigaon	2018-19	Dec-18	220,000.00	
296	Nanded	SBI	Degloor	2018-19	Jan-19	96,616.00	
297	Nanded	SBI	Dharmabad	2018-19	Jan-19	22,000.00	
298	Nanded	SBI	Mahur	2018-19	Jan-19		350.00
299	Nanded	SBI	Naigaon	2018-19	Jan-19	220,000.00	
300	Nanded	SBI	Nanded	2018-19	Jan-19	5,228.00	
301	Nanded	SBI	Degloor	2018-19	Feb-19	190,500.00	
302	Nanded	SBI	Dharmabad	2018-19	Feb-19	16,604.00	
303	Nanded	SBI	Khandar	2018-19	Feb-19	661,000.00	
304	Nanded	SBI	Naigaon	2018-19	Feb-19	220,000.00	
305	Nanded	SBI	Himayatnagar	2018-19	Mar-19	4,110.00	
306	Nanded	SBI	Degloor	2018-19	Mar-19	260,500.00	
307	Nanded	SBI	Dharmabad	2018-19	Mar-19	27,396.00	
308	Nanded	SBI	Khandhar	2018-19	Mar-19	651,000.00	
309	Nanded	SBI	Mudkhed	2018-19	Mar-19		6,694.00
310	Nanded	SBI	Nanded	2018-19	Mar-19		1,703,674.00
311	Nanded	SBI	Dharmabad	2019-20	Apr-19	22,000.00	
312	Nanded	SBI	Ardhapur	2019-20	May-19		35,620.00
313	Nanded	SBI	Dharmabad	2019-20	Jun-19	22,000.00	
314	Nanded	SBI	Khandar	2019-20	Jun-19	641,000.00	
315	Nanded	SBI	Mudkhed	2019-20	Jun-19	23,062.00	
316	Nanded	SBI	Degloor	2019-20	Jul-19	220,500.00	
317	Nanded	SBI	Dharmabad -Rfs	2019-20	Jul-19	22,000.00	
318	Nanded	SBI	Khandhar	2019-20	Jul-19	641,000.00	
319	Nanded	SBI	Nanded	2019-20	Jul-19	39,994.00	
320	Nanded	SBI	Degloor	2019-20	Aug-19	631,951.00	
321	Nanded	SBI	Nanded	2019-20	Aug-19		670.00
322	Nanded	SBI	Degloor	2019-20	Sep-19		191,615.00
323	Nanded	SBI	Hadgaon	2019-20	Sep-19	4,640.00	
324	Nanded	SBI	Nanded	2019-20	Sep-19	4,983.00	
325	Nanded	SBI	Billoli	2019-20	Oct-19	20,000.00	

326	Nanded	SBI	Degloor	2019-20	Oct-19	19,217,000.00	
327	Nanded	SBI	Dharmabad-RFS	2019-20	Oct-19	24,000.00	
328	Nanded	SBI	Hadgaon	2019-20	Oct-19		2,198.00
329	Nanded	SBI	Kandhar	2019-20	Oct-19		3,395,000.00
330	Nanded	SBI	Kinwat	2019-20	Oct-19	500.00	
331	Nanded	SBI	Dharmabad-RFS	2019-20	Nov-19		176,000.00
332	Nanded	SBI	Nanded	2019-20	Nov-19		44,307.00
333	Nanded	SBI	Bhokar	2019-20	Dec-19	58,353.00	
334	Nanded	SBI	Degloor	2019-20	Dec-19		28,237.00
335	Nanded	SBI	Dharmabad	2019-20	Dec-19		16,256.00
336	Nanded	SBI	Hadgaon	2019-20	Dec-19		16,748,975.00
337	Nanded	SBI	Himayatnagar	2019-20	Dec-19		1,750.00
338	Nanded	SBI	Khandhar	2019-20	Dec-19	10,780.00	
339	Nanded	SBI	Kinwat	2019-20	Dec-19	29,082.00	
340	Nanded	SBI	Mudkhed	2019-20	Dec-19	6,907.00	
341	Nanded	SBI	Mukhed	2019-20	Dec-19	6,311.00	
342	Nanded	SBI	Nanded	2019-20	Dec-19	1,511.00	
343	Nanded	SBI	Ardhapur	2019-20	Jan-20		30.00
344	Nanded	SBI	Himayatnagar	2019-20	Jan-20	18,331.00	
345	Nanded	SBI	Loha	2019-20	Jan-20	194,329.00	
346	Nanded	SBI	Naigaon	2019-20	Jan-20		1,480.00
347	Nanded	SBI	Nanded	2019-20	Jan-20	500.00	
348	Nanded	SBI	Himayatnagar	2019-20	Feb-20	230,343.00	
349	Nanded	SBI	Loha	2019-20	Feb-20	577,595.00	
350	Nanded	SBI	Himayatnagar	2019-20	Mar-20	56,772.00	
351	Nanded	SBI	Kinwat	2019-20	Mar-20	43,916.00	
352	Nanded	SBI	Loha	2019-20	Mar-20	36,003.00	
353	Nanded	SBI	Nanded	2019-20	Mar-20		620,100.00
354	Nandurbar	SBI	Nandurbar	2019-20	Aug-19	22,250.00	
355	Nandurbar	SBI	Nandurbar	2019-20	Dec-19		1,735,125.00
356	Nandurbar	SBI	Dhadgaon	2019-20	Jan-20	3,373,839.00	
357	Nandurbar	SBI	Nandurbar	2019-20	Jan-20	17,019,216.00	
358	Nandurbar	SBI	Taloda	2019-20	Jan-20	1,211,031.00	
359	Nandurbar	SBI	Dhadgaon	2019-20	Feb-20	3,594,095.00	



360	Nandurbar	SBI	Taloda	2019-20	Feb-20		1,211,461.00
361	Nandurbar	SBI	Dhadgaon	2019-20	Mar-20	31,804.00	
362	Nandurbar	SBI	Taloda	2019-20	Mar-20		599,570.00
363	Nasik	SBI	Trimbakeshwar	2018-19	Jan-19	410,074.00	
364	Nasik	SBI	Peint	2018-19	Feb-19	2,858.00	
365	Nasik	SBI	Trimbakeshwar	2018-19	Feb-19		5,240.00
366	Nasik	SBI	Yeola	2018-19	Feb-19	107,025.00	
367	Nasik	SBI	Yeola	2018-19	Mar-19		1,000.00
368	Nasik	SBI	Trimbakeshwar	2019-20	Apr-19		0.20
369	Nasik	SBI	Chandwad	2019-20	Oct-19		400.00
370	Nasik	SBI	Kalwan	2019-20	Oct-19	3,000.00	
371	Nasik	SBI	Niphad	2019-20	Oct-19		1,230.00
372	Nasik	SBI	Trimbakeshwar	2019-20	Oct-19		500.00
373	Nasik	SBI	Nandgaon	2019-20	Nov-19		0.50
374	Nasik	SBI	Nandgaon	2019-20	Dec-19		2,561.00
375	Nasik	SBI	Yeola	2019-20	Dec-19		895,825.00
376	Nasik	SBI	Nandgaon	2019-20	Jan-20	2,561.00	
377	Nasik	SBI	Nasik	2019-20	Jan-20		2,271.00
378	Nasik	SBI	Niphad	2019-20	Jan-20		200.00
379	Nasik	SBI	Yeola	2019-20	Jan-20	181,465.00	
380	Nasik	SBI	Trimbakeshwar	2019-20	Feb-20		226,740.00
381	Nasik	SBI	Yeola	2019-20	Feb-20		614,524.00
382	Nasik	SBI	Bagalan Satana	2019-20	Feb-20	10,000.00	
383	Nasik	SBI	Trimbakeshwar	2019-20	Mar-20	228,740.00	
384	Nasik	SBI	Yeola	2019-20	Mar-20	423,362.00	
385	Osmanabad	SBI	Osmanabad	2017-18	Nov-17	13,426,700.00	
386	Osmanabad	SBI	Omerga	2017-18	Dec-17	190,000.00	
387	Osmanabad	SBI	Osmanabad	2017-18	Dec-17	2,565,360.00	
388	Osmanabad	SBI	Bhoom	2018-19	Dec-18	105,000.00	
389	Osmanabad	SBI	Kallam	2018-19	Dec-18	9,600.00	
390	Osmanabad	SBI	Omerga	2018-19	Dec-18	170,000.00	
391	Osmanabad	SBI	Paranda	2018-19	Dec-18		2,113,402.00
392	Osmanabad	SBI	Tuljapur	2018-19	Dec-18		20,014.00
393	Osmanabad	SBI	Kallam	2018-19	Jan-19		30,000.00

394	Osmanabad	SBI	Omerga	2018-19	Jan-19	170,000.00	
395	Osmanabad	SBI	Osmanabad	2018-19	Jan-19		38,800.00
396	Osmanabad	SBI	Kallam	2018-19	Feb-19		48,900.00
397	Osmanabad	SBI	Omerga	2018-19	Feb-19		1,890,000.00
398	Osmanabad	SBI	Bhoom	2018-19	Mar-19	400.00	
399	Osmanabad	SBI	Kallam	2018-19	Mar-19		10,154.00
400	Osmanabad	SBI	Omerga	2018-19	Mar-19	190,000.00	
401	Osmanabad	SBI	Osmanabad	2018-19	Mar-19		13,668.00
402	Osmanabad	SBI	Osmanabad	2019-20	Apr-19	2,832.00	
403	Osmanabad	SBI	Kallam	2019-20	Jun-19	6,528,308.00	
404	Osmanabad	SBI	Omerga	2019-20	Jul-19	1,310,000.00	
405	Osmanabad	SBI	Kallam	2019-20	Aug-19	11,626.00	
406	Osmanabad	SBI	Osmanabad	2019-20	Aug-19	1,000.00	
407	Osmanabad	SBI	Paranda	2019-20	Oct-19	1,000.00	
408	Osmanabad	SBI	Bhoom	2019-20	Dec-19	19,400.00	
409	Osmanabad	SBI	Kallam	2019-20	Dec-19	700.00	
410	Osmanabad	SBI	Lohara	2019-20	Dec-19		225,117.00
411	Osmanabad	SBI	Omerga	2019-20	Dec-19		3,819,572.00
412	Osmanabad	SBI	Osmanabad	2019-20	Dec-19		3,977,137.00
413	Osmanabad	SBI	Paranda	2019-20	Dec-19	325.00	
414	Osmanabad	SBI	Tuljapur	2019-20	Dec-19	11,953.00	
415	Osmanabad	SBI	Bhoom	2019-20	Jan-20	9,517.00	
416	Osmanabad	SBI	Omerga	2019-20	Mar-20		19,162.00
417	Palghar	SBI	Dahanu	2017-18	May-17	503,335.00	
418	Palghar	SBI	Dahanu	2017-18	Jun-17		284,386.00
419	Palghar	SBI	Jawahar	2017-18	Nov-17	27,083,490.00	
420	Palghar	DENA	Mokhada	2017-18	Dec-17		1,200.00
421	Palghar	SBI	Dahanu	2019-20	Jan-19	2,800.00	
422	Palghar	BOM	Vikramgad	2019-20	May-19		836,905.00
423	Palghar	BOM	Vikramgad	2019-20	Jun-19		1,000.00
424	Palghar	SBI	Palghar	2019-20	Dec-19		300.00
425	Palghar	BOM	Vikramgad	2019-20	Dec-19		3,420.00
426	Palghar	SBI	Vasai	2019-20	Jan-20		99,499.48
427	Palghar	BOM	Vikramgad	2019-20	Jan-20	31,940,320.00	

428	Palghar	BOM	Vikramgad	2019-20	Feb-20		43,580.00
429	Palghar	SBI	Vasai	2019-20	Feb-20	1,200.00	
430	Palghar	SBI	Vasai	2019-20	Mar-20	15,500.00	
431	Palghar	DENA	Mokhada	2019-20	Mar-20		8,688,893.00
432	Parbhani	SBI	Pathri	2017-18	Feb-18	10,000.00	
433	Parbhani	SBI	Sonpeth	2018-19	Dec-18	49,994.10	
434	Parbhani	SBI	Gangakhed	2018-19	Jan-19	51,000.00	
435	Parbhani	SBI	Jintur	2018-19	Jan-19	4,600.00	
436	Parbhani	SBI	Pathri	2018-19	Jan-19	10,000.00	
437	Parbhani	SBI	Sailu	2018-19	Jan-19	10,000.00	
438	Parbhani	SBI	Sonpeth	2018-19	Jan-19	50,000.00	
439	Parbhani	SBI	Manwat	2018-19	Feb-19		1,850.00
440	Parbhani	SBI	Parbhani	2018-19	Feb-19	41,606,449.00	
441	Parbhani	SBI	Pathri	2018-19	Feb-19	10,000.00	
442	Parbhani	SBI	Sonpeth	2018-19	Feb-19	50,000.00	
443	Parbhani	SBI	Pathri	2018-19	Mar-19	10,000.00	
444	Parbhani	SBI	Sailu	2018-19	Mar-19	19,992.00	
445	Parbhani	SBI	Sonpeth	2019-20	Apr-19	100,000.00	
446	Parbhani	SBI	Parbhani	2019-20	Jun-19	51,869,377.00	
447	Parbhani	SBI	Gangakhed	2019-20	Jul-19	4,400.00	
448	Parbhani	SBI	Palam	2019-20	Jul-19	41,200.00	
449	Parbhani	SBI	Parbhani	2019-20	Jul-19		600.00
450	Parbhani	SBI	Sailu	2019-20	Jul-19	10,000.00	
451	Parbhani	SBI	Sonpeth	2019-20	Aug-19	500.00	
452	Parbhani	SBI	Purna	2019-20	Sep-19		517,099.00
453	Parbhani	SBI	Sailu	2019-20	Sep-19	20,000.00	
454	Parbhani	SBI	Sonpeth	2019-20	Sep-19	72,900.00	
455	Parbhani	SBI	Jintur	2019-20	Oct-19	6,025.00	
456	Parbhani	SBI	Palam	2019-20	Oct-19		400.00
457	Parbhani	SBI	Pathri ADB	2019-20	Oct-19		60,000.00
458	Parbhani	SBI	Sailu	2019-20	Oct-19	10,000.00	
459	Parbhani	SBI	Sonpeth	2019-20	Oct-19		725.00
460	Parbhani	SBI	Gangakhed	2019-20	Nov-19	21,505.00	
461	Parbhani	SBI	Purna	2019-20	Nov-19		5.00

462	Parbhani	SBI	Sailu	2019-20	Nov-19	10,000.00	
463	Parbhani	SBI	Gangakhed	2019-20	Dec-19	17,680.00	
464	Parbhani	SBI	Jintur	2019-20	Dec-19	8,235.00	
465	Parbhani	SBI	Manwat	2019-20	Dec-19	1,650.00	
466	Parbhani	SBI	Palam	2019-20	Dec-19	3,600.00	
467	Parbhani	SBI	Pathri	2019-20	Dec-19	4,925.00	
468	Parbhani	SBI	Sailu	2019-20	Dec-19	26,105.00	
469	Parbhani	SBI	Sonpeth	2019-20	Dec-19	7,600.00	
470	Parbhani	SBI	Palam	2019-20	Jan-20		1,600.00
471	Parbhani	SBI	Sailu	2019-20	Jan-20	10,000.00	
472	Parbhani	SBI	Sailu	2019-20	Feb-20	10,000.00	
473	Parbhani	SBI	Jintur	2019-20	Mar-20	1,000.00	
474	Parbhani	SBI	Sailu	2019-20	Mar-20	6,880.00	
475	Parbhani	SBI	Sonpeth	2019-20	Mar-20		18,090.00
476	Pune	SBI	Junnar	2017-18	Jun-17	1,897,545.00	
477	Pune	SBI	Daund	2018-19	Oct-18		3,000.00
478	Pune	SBI	Junnar	2018-19	Feb-19		1,110.00
479	Pune	SBI	Pune	2018-19	Feb-19	1,618,641.00	
480	Pune	SBI	Khadkvasla	2019-20	Jun-19		1,800.00
481	Pune	SBI	Purandar Saswad	2019-20	Jun-19	144,017.00	
482	Pune	SBI	Rajgurunagar	2019-20	Jun-19		18,550.00
483	Pune	BOM	Ghodegaon, Ambegaon	2019-20	Jul-19	90.00	
484	Pune	SBI	Bhor	2019-20	Sep-19		47,430.00
485	Pune	SBI	Rajgurunagar	2019-20	Sep-19	15,500.00	
486	Pune	BOM	Velhe	2019-20	Oct-19	300.00	
487	Pune	SBI	Junnar	2019-20	Nov-19		17,836.00
488	Pune	SBI	Junnar	2019-20	Dec-19		150.00
489	Pune	SBI	Junnar	2019-20	Jan-20	2,307,493.00	
490	Pune	UBI	Mulshi	2019-20	Jan-20	400.00	
491	Pune	SBI	Junnar	2019-20	Feb-20		2,337,512.00
492	Pune	UBI	Mawal	2019-20	Feb-20		600,000.00
493	Pune	UBI	Mawal	2019-20	Mar-20		1,927,547.00
494	Pune	SBI	Sirur Godnadi	2019-20	Mar-20		60,000.00

495	Pune	SBI	Pune	2019-20	Mar-20		51,510.00
496	Raigad-Alibag	SBI	Mahad	2017-18	Nov-17	1,809,925.00	
497	Raigad-Alibag	SBI	Mahad	2017-18	Dec-17	1,652.00	
498	Raigad-Alibag	SBI	Mahad	2018-19	Dec-18	500.00	
499	Raigad-Alibag	SBI	Raigad-Alibag	2018-19	Jan-19	1,497,750.00	
500	Raigad-Alibag	SBI	Raigad-Alibag	2018-19	Feb-19	2,320,842.00	
501	Raigad-Alibag	SBI	Pen	2018-19	Mar-19		60,000.00
502	Raigad-Alibag	SBI	Roha	2019-20	May-19	4,200.00	
503	Raigad-Alibag	SBI	Roha	2019-20	Jun-19		18,800.00
504	Raigad-Alibag	SBI	Raigad-Alibag	2019-20	Jul-19	701,268.50	
505	Raigad-Alibag	SBI	Roha	2019-20	Jul-19		350.00
506	Raigad-Alibag	SBI	Pen	2019-20	Aug-19		414,100.00
507	Raigad-Alibag	SBI	Roha	2019-20	Aug-19	1,559,990.00	
508	Raigad-Alibag	SBI	Karjat (Alibag)	2019-20	Sep-19	12,582.00	
509	Raigad-Alibag	SBI	Khalapur	2019-20	Sep-19	768,036.00	
510	Raigad-Alibag	SBI	Khalapur	2019-20	Oct-19	711,860.00	
511	Raigad-Alibag	SBI	Karjat (Alibag)	2019-20	Nov-19	3,105.00	
512	Raigad-Alibag	SBI	Khalapur	2019-20	Nov-19	0.00	2,928,802.00
513	Raigad-Alibag	SBI	Mahad	2019-20	Nov-19	789,100.00	
514	Raigad-Alibag	SBI	Murud, Janjira	2019-20	Nov-19		2,424,700.00
515	Raigad-Alibag	SBI	Raigad/Alibag	2019-20	Nov-19	26,660,941.00	
516	Raigad-Alibag	SBI	Roha	2019-20	Nov-19		1,563,840.00
517	Raigad-Alibag	SBI	Karjat	2019-20	Dec-19	195,125.00	
518	Raigad-Alibag	SBI	Mahad	2019-20	Dec-19	6.00	
519	Raigad-Alibag	SBI	Raigad-Alibag	2019-20	Dec-19		23,255,465.00

520	Raigad-Alibag	SBI	Karjat	2019-20	Jan-20		22,693.41
521	Raigad-Alibag	SBI	Mahad	2019-20	Jan-20		600.00
522	Raigad-Alibag	SBI	Mhasala	2019-20	Jan-20		14,300.00
523	Raigad-Alibag	SBI	Pen	2019-20	Jan-20		103,917.40
524	Raigad-Alibag	SBI	Roha	2019-20	Jan-20	176,034.00	
525	Raigad	SBI	Mahad	2019-20	Feb-20		4,694.00
526	Raigad	SBI	Mhasala	2019-20	Feb-20	6,804.00	
527	Raigad	SBI	Pen	2019-20	Feb-20		15,000.00
528	Raigad	SBI	Roha	2019-20	Feb-20		176,034.00
529	Raigad-Alibag	SBI	Sudhagad-Pali	2019-20	Mar-20		6,522.00
530	Raigad-Alibag	SBI	Shriwardhan	2019-20	Mar-20	1,666,212.00	
531	Raigad-Alibag	SBI	Panvel	2019-20	Mar-20	3,252,392.00	
532	Raigad-Alibag	SBI	Karjat	2019-20	Mar-20		628,396.00
533	Raigad-Alibag	SBI	Mahad	2019-20	Mar-20	18,665,283.00	
534	Raigad-Alibag	SBI	Pen	2019-20	Mar-20	63,126.00	
535	Raigad-Alibag	SBI	Roha	2019-20	Mar-20	900.00	
536	Ratnagiri	SBI	Ratnagiri	2018-19	Dec-18		80.00
537	Ratnagiri	SBI	Dapoli	2018-19	Dec-18		100.00
538	Ratnagiri	BOI	Lanja	2018-19	Jan-19		304.00
539	Ratnagiri	SBI	Chiplun	2018-19	Jan-19		
540	Ratnagiri	SBI	Lanja	2018-19	Jan-19	200.00	
541	Ratnagiri	SBI	Ratnagiri	2018-19	Jan-19	308.00	37,760.00
542	Ratnagiri	BOI	Lanja	2019-20	Apr-19	307.00	
543	Ratnagiri	SBI	Ratnagiri	2019-20	Sep-19		2,360.00
544	Ratnagiri	SBI	Dapoli	2019-20	Oct-19		2,895.00
545	Ratnagiri	SBI	Lanja	2019-20	Dec-19		957,043.00
546	Ratnagiri	SBI	Mandangad	2019-20	Dec-19		
547	Ratnagiri	SBI	Dapoli	2019-20	Mar-20	17,445.00	5,400.00
548	Ratnagiri	SBI	Madangad	2019-20	Mar-20		9,622.00

549	Ratnagiri	SBI	Ratnagiri	2019-20	Mar-20		9,440.00
550	RBI	RBI	PAO	2019-20	Jan-20		0.20
551	RBI	RBI	RBI-Nagpur	2019-20	Jan-20		8,400.00
552	Sangli	SBI	Khanapur,Vita	2017-18	Jun-17	52,413.00	
553	Sangli	SBI	Khanapur-Vita	2018-19	Dec-18		12,729.00
554	Sangli	SBI	Khanapur Vita	2018-19	Mar-19	79,207.00	
555	Sangli	SBI	Miraj	2019-20	Apr-19	376,259.00	
556	Sangli	SBI	Khanapur, Vita	2019-20	Aug-19	6,422.00	
557	Sangli	SBI	Khanapur, Vita	2019-20	Nov-19	20,800.00	
558	Sangli	SBI	Kadegaon	2019-20	Dec-19	8,707.00	
559	Sangli	SBI	Kawathe-Mahankal	2019-20	Dec-19	11,636.00	
560	Sangli	SBI	Miraj	2019-20	Feb-20	8,017,367.00	
561	Sangli	SBI	Kawathe Mahankal	2019-20	Mar-20	254.00	
562	Sangli	SBI	Khanapur Vita	2019-20	Mar-20		13,692.00
563	Sangli	SBI	Shirala	2019-20	Mar-20		18,583.00
564	Satara	SBI	Mahabaleshwar	2018-19	Sep-18	3,052,735.00	
565	Satara	SBI	Koregaon	2018-19	Jan-19		22,280.00
566	Satara	SBI	Satara	2018-19	Jan-19	4,498,105.00	
567	Satara	SBI	Phaltan	2018-19	Feb-19	12,000.00	
568	Satara	SBI	Koregaon	2018-19	Mar-19		181,560.00
569	Satara	SBI	Vaduj-khatav	2018-19	Mar-19		180.00
570	Satara	SBI	Satara	2019-20	Apr-19	482,413.00	
571	Satara	SBI	Patan	2019-20	Jun-19	2,258,282.00	
572	Satara	SBI	Satara	2019-20	Jun-19	58,352,661.00	
573	Satara	SBI	Koregaon	2019-20	Jul-19	45,716.00	
574	Satara	SBI	Koregaon	2019-20	Aug-19		88,921.00
575	Satara	SBI	Phaltan	2019-20	Sep-19		101,971.00
576	Satara	SBI	Koregaon	2019-20	Oct-19		301.00
577	Satara	SBI	Phaltan	2019-20	Nov-19	260.00	
578	Satara	SBI	Mahabaleshwar	2019-20	Dec-19		300.00
579	Satara	SBI	Jaoli-Medha	2019-20	Jan-20	69,080.00	
580	Satara	SBI	Vaduj-Khatav	2019-20	Jan-20		3,000.00
581	Satara	SBI	Jaoli Medha	2019-20	Feb-20	2,200,956.00	

582	Satara	SBI	Phaltan	2019-20	Feb-20		973,630.00
583	Satara	SBI	Patan	2019-20	Mar-20	4,000.00	
584	Satara	SBI	Vaduj-Khatav	2019-20	Mar-20	73,068.00	
585	Sindhudurg	SBI	Sawantwadi	2018-19	Feb-19	2,500.00	
586	Sindhudurg	SBI	Sindhudurg	2018-19	Feb-19	10,079.00	
587	Sindhudurg	SBI	Kudal	2019-20	Apr-19		30,690.00
588	Sindhudurg	SBI	Sindhudurg	2019-20	Jul-19		859,347.00
589	Sindhudurg	SBI	Vaibhavwadi	2019-20	Dec-19	4,116.00	
590	Sindhudurg	SBI	Kankavali	2019-20	Jan-20	1,000.00	
591	Sindhudurg	SBI	Sindhudurg	2019-20	Mar-20	37,448.00	
592	Solapur	SBI	Barshi	2018-19	Feb-19	2,200.00	
593	Solapur	SBI	Mohal	2019-20	Aug-19	2,525.00	
594	Solapur	SBI	Akluj(RDB)	2019-20	Sep-19	132,359.00	
595	Solapur	SBI	Barshi	2019-20	Oct-19		4,218.00
596	Solapur	SBI	Barshi	2019-20	Nov-19		5,095.00
597	Solapur	SBI	Malshiras	2019-20	Dec-19	67,715.00	
598	Solapur	SBI	Sangola	2019-20	Jan-20	16,479.00	
599	Solapur	SBI	Akluj	2019-20	Feb-20	7,140.00	
600	Solapur	SBI	Mohol	2019-20	Mar-20		48.00
601	Thane	SBI	Ulhasnagar	2017-18	Jul-17	167,083.00	
602	Thane	SBI	Murbad	2018-19	Dec-18		125,403.00
603	Thana	SBI	Konkan Bhavan	2019-20	May-19	25,000.00	
604	Thane	SBI	Shahapur	2019-20	Jun-19	60.00	
605	Thane	SBI	Konkan Bhavan	2019-20	Sep-19	1,614,006.00	
606	Thane	SBI	Konkan Bhavan	2019-20	Oct-19	122,406.00	
607	Thane	SBI	Konkan Bhavan	2019-20	Nov-19	25,000.00	
608	Thane	SBI	Konkan Bhavan	2019-20	Feb-20	9,650.00	
609	Thane	SBI	Ambernath	2019-20	Feb-20	20,000.00	
610	Thane	SBI	Konkan Bhavan	2019-20	Mar-20		200.00
611	UPSC New Delhi	BOM	UPSC New Delhi	2018-19	Mar-19	5,337,300.00	
612	Wardha	SBI	Karanja Gadge	2017-18	Nov-17	55,109.00	
613	Wardha	SBI	Hinganghat	2018-19	Jan-19	65.00	
614	Wardha	SBI	Pulgaon	2018-19	Jan-19	186,887.00	



615	Wardha	SBI	Darya	2018-19	Feb-19	1,400.00	
616	Wardha	SBI	Pulgaon	2018-19	Feb-19		174,215.00
617	Wardha	SBI	Hinganghat	2019-20	Apr-19	1,852,543.95	
618	Wardha	SBI	Ashti (Wardha)	2019-20	Sep-19	800.00	
619	Wardha	SBI	Wardha	2019-20	Sep-19	16,000.00	
620	Wardha	SBI	Ashti	2019-20	Dec-19	300.00	
621	Wardha	SBI	Deoli	2019-20	Dec-19	33,520.00	
622	Wardha	SBI	Wardha	2019-20	Jan-20	249,150.00	
623	Wardha	SBI	Wardha	2019-20	Feb-20		34,527,867.00
624	Wardha	SBI	Hinganghat	2019-20	Feb-20		5,910.00
625	Wardha	SBI	Hinganghat	2019-20	Mar-20	9,698.00	
626	Washim	SBI	Malgaon-Washim	2017-18	Jan-18	4,900.00	
627	Wardha	SBI	Manglurpir	2017-18	Jan-18	5,490.00	
628	Wardha	SBI	Manglurpir	2018-19	Dec-18	31,875.00	
629	Washim	SBI	Malegaon-Washim	2018-19	Jan-19		288,966.00
630	Washim	SBI	Malegaon-Washim	2019-20	Sep-19	11,240.00	
631	Washim	SBI	Manglurpir	2019-20	Dec-19		1,264,176.00
632	Washim	SBI	Risod	2019-20	Dec-19	25.00	
633	Washim	SBI	Malegaon	2019-20	Jan-20	382,367.00	
634	Washim	SBI	Karanja	2019-20	Feb-20		423,116.00
635	Washim	SBI	Malegaon	2019-20	Feb-20	378,349.00	
636	Washim	SBI	Malegaon	2019-20	Mar-20	62,557.00	
637	Washim	SBI	Karanja	2019-20	Mar-20	423,116.00	
638	Yavatmal	SBI	Darwha	2017-18	Nov-17	2,892,931.00	
639	Yavatmal	SBI	Darwha	2017-18	Dec-17		2,879,929.00
640	Yavatmal	SBI	Umerkhed	2017-18	Mar-18	18,590.00	
641	Yavatmal	SBI	Kelapur-Pand	2018-19	Apr-18	73,571.00	
642	Yavatmal	SBI	Kelapur-Pandhar	2018-19	Aug-18		7,928,736.00
643	Yavatmal	SBI	Ner	2018-19	Dec-18	13,425.00	
644	Yavatmal	SBI	Umerkhed	2018-19	Dec-18		400,000.00
645	Yavatmal	SBI	Yavatmal	2018-19	Dec-18		36.00
646	Yavatmal	SBI	Wani	2018-19	Jan-19		1,771,819.00

647	Yavatmal	SBI	Yavatmal	2018-19	Mar-19	600.00	
648	Yavatmal	SBI	Umerkhed	2019-20	May-19	1,406,134.00	
649	Yavatmal	SBI	Umerkhed	2019-20	Jun-19		1,124,499.00
650	Yavatmal	SBI	Yavatmal	2019-20	Jun-19		300.00
651	Yavatmal	SBI	Relegaon	2019-20	Jul-19		500.00
652	Yavatmal	SBI	Wani	2019-20	Sep-19	100.00	
653	Yavatmal	UBI	Mahagaon	2019-20	Sep-19		12,901,507.00
654	Yavtmal	SBI	Darwha	2019-20	Oct-19	10,000.00	
655	Yavatmal	SBI	Ghatanji	2019-20	Oct-19		39,077.00
656	Yavatmal	SBI	Mahagaon	2019-20	Oct-19		28,624,432.00
657	Yawatmal	SBI	Yawatmal	2019-20	Oct-19		260,322.00
658	Yavatmal	SBI	Ghatanji	2019-20	Nov-19		49,240.00
659	Yavatmal	SBI	Arni	2019-20	Dec-19	54,866.00	
660	Yavatmal	SBI	Kalamb	2019-20	Dec-19		1,362,285.00
661	Yavatmal	SBI	Kelapur-Pandhar	2019-20	Dec-19	6,821,116.00	
662	Yavatmal	SBI	Mahagaon	2019-20	Dec-19	800.00	
663	Yavatmal	SBI	Yavatmal	2019-20	Dec-19	2,868.00	
664	Yavatmal	SBI	Kelapur-Pandhark	2019-20	Jan-20	15,976,018.00	
665	Yavatmal	SBI	Mahagaon	2019-20	Jan-20		8,860,276.00
666	Yavatmal	SBI	Ner	2019-20	Jan-20	21,071.00	
667	Yavatmal	SBI	Ralegaon	2019-20	Jan-20	1,820.00	
668	Yavatmal	SBI	Yavatmal	2019-20	Jan-20	600.00	
669	Yavatmal	SBI	Mahagaon	2019-20	Feb-20		43,650,861.00
670	Yavatmal	SBI	Yavatmal	2019-20	Feb-20	1,600.00	
671	Yavatmal	SBI	Babhulgaon	2019-20	Mar-20	71,346.00	
672	Yavatmal	SBI	Pusad	2019-20	Mar-20		651,956.00
673	Yavatmal	SBI	Kalamb	2019-20	Mar-20		58,500.00
674	Yavatmal	SBI	Mahagaon	2019-20	Mar-20		13,237,655.00
					<b>TOTAL</b>	<b>1,858,407,091.65</b>	<b>410,223,703.92</b>
					<b>NET</b>	<b>1,448,183,387.73</b>	

*\*33 discrepancies have been cleared subsequently.*

**ANNEXURE – 7**

**(Refer Para 2.4)**

**STATEMENT SHOWING DELAY IN SUBMISSION OF TREASURY ACCOUNTS  
DURING THE YEAR 2019-20**

Sr No	Name of Treasury	Delay in days of 1 <sup>st</sup> List in a Year	Delay in days of IInd List in a Year
1.	Akola	01	24
2.	Amravti	10	29
3.	Aurangabad	03	39
4.	Beed	01	34
5.	Bhandara	09	25
6.	Buldana	02	23
7.	Chandrapur	10	28
8.	Gadchiroli	21	52
9.	Gondia	02	29
10.	Hingoli	02	38
11.	Jalna	01	33
12.	Latur	00	28
13.	Nagpur	00	12
14.	Nanded	00	39
15.	Osmanabad	00	31
16.	Parbhani	00	44
17.	Wardha	06	15
18.	Washim	03	19
19.	Yavatmal	02	30
20.	Total for 12 months of 19 Treasuries	73	572

**ANNEXURE -8****(Refer Para 2.5)****INCORRECT CLASSIFICATION OF CHALLANS  
PR.ACCOUNTANT GENERAL (A&E)-I, MAHARASHTRA, MUMBAI**

Sr. No	TRY	MNTH	TE_NO	TEN_TE_DT	MJH	SMH	MNH	SBH	CREDIT
1.	Dhule	6/1/2019	1195248	18/07/2019	8658	00	101	069	450
2.	Dhule	6/1/2019	1195248	18/07/2019	8658	00	123	001	-450
3.	Raigad/Alibag	8/1/2019	10/21/5174	27/08/2019	0403	00	102	011	1989
4.	Raigad/Alibag	8/1/2019	10/21/5174	27/08/2019	0403	00	103	019	37857
5.	Raigad/Alibag	8/1/2019	10/21/5174	27/08/2019	0403	00	501	024	7718
6.	Raigad/Alibag	8/1/2019	10/21/5174	27/08/2019	0403	00	501	025	1324
7.	Raigad/Alibag	8/1/2019	10/21/5174	27/08/2019	0403	00	800	027	-49853
8.	Raigad/Alibag	8/1/2019	10/21/5174	27/08/2019	0403	00	800	030	965
9.	Thana	8/1/2019	12/1/5174	11/09/2019	0075	00	101	001	31630
10.	Thana	8/1/2019	12/1/5174	11/09/2019	0250	00	800	011	-31630
11.	Pune	11/1/2019	7/26/5179	16/12/2019	8443	00	106	020	19974
12.	Pune	11/1/2019	7/26/5179	16/12/2019	8443	00	118	001	-19974
13.	Pune	12/1/2019	1198465	17/01/2020	8443	00	106	020	13023
14.	Pune	12/1/2019	1198465	17/01/2020	8443	00	118	001	-13023
15.	Dhule	1/1/2020	1199095	19/02/2020	8336	00	800	001	1743535
16.	Dhule	1/1/2020	1199095	19/02/2020	8336	00	800	023	-1743535
17.	Dhule	1/1/2020	1199205	20/02/2020	8336	00	800	002	4915600
18.	Dhule	1/1/2020	1199205	20/02/2020	8336	00	800	013	-4915600
19.	Vrtl Treasury	2/1/2020	1199443	27/02/2020	0006	00	101	501	152498
20.	Vrtl Treasury	2/1/2020	1199443	27/02/2020	0006	00	103	515	-160853
21.	Vrtl Treasury	2/1/2020	1199443	27/02/2020	0006	00	104	517	8355
22.	Pay & Accounts Office	2/1/2020	1199483	03/03/2020	0040	00	101	008	-10988101
23.	Pay & Accounts Office	2/1/2020	1199483	03/03/2020	0040	00	102	019	21422783162
24.	Pay & Accounts Office	2/1/2020	1199483	03/03/2020	0040	00	102	023	-22553829637
25.	Pay & Accounts Office	2/1/2020	1199483	03/03/2020	0040	00	900	999	1142034576

**ANNEXURE -9****(Refer Para 2.6)****OUTSTANDING RAILWAY PENSION CLAIMS**

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

**ANNEXURE – 10**

(Refer Para 2.7)

**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
		(-)22489	12/2011
		(-)26457	12/2011
		(-)57306	08/2015
		(-)104245	11/2019
		<b>Total</b>	<b>(-)3404838</b>
2	<b>Dhule</b>	(-)4956	07/2019
		(-)2912313770	07/2019
		(-)2612313770	10/2019
		(-)7080	02/2020
<b>Total</b>	<b>(-)12036</b>		
3	<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
		<b>Total</b>	<b>(-)2744137</b>
4	<b>Kolhapur</b>	(-)2251174	10/2019
		(-)237986	10/2019
		(-)4200	10/2019
<b>Total</b>	<b>(-)2493360</b>		
5	<b>Nandurbar</b>	(-)15800	02/2019
		<b>Total</b>	<b>(-)15800</b>
6	<b>Nasik</b>	(-)178006	03/2012
		(-)11185	08/2012
		(-)4985	03/2013
		255580	06/2013
		(-)1864791	10/2017
		(-)156850	02/2019
		(-)152392	10/2019

Sr. No.	Name of Treasury	Amount of Difference (₹)	Month & year
		(-)88050	12/2019
		(-)94560	01/2020
		(-)260430	02/2020
	<b>Total</b>	<b>(-)2555669</b>	
7	<b>Pune</b>	(-)60541	11/2019
		(-)41984	01/2020
		(-)87500	01/2020
	<b>Total</b>	<b>(-)190025</b>	
8	<b>Raigad/Alibag</b>	190	09/2008
		(-)27990	07/2010
		23794	11/2011
		(-)19663	11/2011
		(-)2000	02/2015
		(-)47432	07/2017
	<b>Total</b>	<b>(-)73101</b>	
9	<b>Sindhudurg</b>	(-)39680681	07/2019
		(-)20237	07/2019
		(-)21681	07/2019
		(-)41918	08/2019
	<b>Total</b>	<b>(-)39680681</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
	<b>Total</b>	<b>(-)1391008</b>	
11	<b>Solapur</b>	(-)80	06/2008
		17003	09/2009
		(-)10634	03/2010
		(-)328654	04/2010
		(-)283215	06/2010
		(-)41422	09/2010
		(-)38400	09/2010
		(-)10800	09/2010
		(-)25712	11/2010
		(-)8258	10/2011
		4160	10/2011
		(-)10000	11/2011
		(-)243960	03/2012
		(-)166371	03/2012
		(-)65560	02/2020
	<b>Total</b>	<b>(-)1190635</b>	
12	<b>Thane</b>	(-)3	03/2019
		(-)316391	07/2019
		10399	08/2019

Sr. No.	Name of Treasury	Amount of Difference (₹)	Month & year
	<b>Total</b>	(-)305995	
	<b>Sangli</b>	(-)360	<b>03/2019</b>
	<b>Total</b>	(-)360	
	<b>Grand Total</b>	<b>(-)54057645</b>	
Sr. No	Name of Treasury	Amount of Difference	Month
1	<b>Nanded</b>	154965 (Payments)	11-2008
2	<b>Nanded</b>	- 29451 (Payment)	11-2016
3	<b>Parbhani</b>	-34642 (Cash A/c)	07-2012
	<b>Total</b>	<b>-160156 (Payment)</b>	



**ANNEXURE -11**

(Refer Para 2.9)

**STATEMENT SHOWING NUMBER OF CERTIFICATES OF ACCEPTANCE  
NOT OBTAINED BY THE TREASURIES FROM THE DEPARTMENTAL OFFICERS IN RESPECT OF  
DEPOSITS HELD AND FURNISHED TO THE OFFICE OF THE PR. ACCOUNTANT GENERAL (A&E) AT  
THE END OF 2019-20**

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	45
2	Dhule	14	13
3	Jalgaon	40	35
4	Kolhapur	38	36
5	Nandurbar	20	19
6	Nasik	44	35
7	Palghar	20	19
8	Pune	52	50
9	Raigad	43	40
10	Ratnagiri	21	20
11	Sangli	28	26
12	Satara	33	25
13	Sindhudurg	18	15
14	Solapur	35	30
15	Thane	49	35
	<b>Total</b>	<b>501</b>	<b>443</b>
<b>ACCOUNTANT GENERAL (A&amp;E)-II, Nagpur</b>			
16	Akola	37	Nil
17	Amravati	45	Nil
18	Aurangabad	53	4
19	Beed	25	Nil
20	Bhandara	37	Nil
21	Buldhana	43	12
22	Chandrapur	52	Nil
23	Gadchiroli	52	Nil
24	Gondia	35	Nil
25	Hingoli	15	6
26	Jalna	37	Nil
27	Latur	28	Nil
28	Nagpur	86	Nil
29	Nanded	57	5
30	Osmanabad	39	Nil
31	Parbhani	22	7
32	Wardha	37	Nil
33	Washim	24	Nil
34	Yavatmal	48	48
	<b>TOTAL</b>	<b>772</b>	<b>82</b>
	<b>GRAND TOTAL</b>	<b>1273</b>	<b>525</b>

\*329 pending certificates were received subsequently.

**ANNEXURE –12A**

(Refer Para 2.10)

**DETAILS OF ± MEMOS OF DEPOSITS NOT RECEIVED FROM TREASURIES  
ALONGWITH ACCOUNTS FOR THE YEAR 2019-20**

Sr. No.	Treasury	Nature of Deposit	Period of ± Memos	Extent of delay in receipt
Pr.A.G. (A&E)-I, Mah, Mumbai				
1	Ahmednagar	8336-Civil Deposit	6/2019,9/2019,12/2019,01/2020,2/2020	Not yet Received
2	Dhule	8336-Civil Deposit	12/2019,01/2020,2/2020	Not yet Received
3	Jalgaon	8336-Civil Deposit	8/2019,12/2019,01/2020,2/2020	Not yet Received
		8443 Civil Deposit	01/2020,02/2020	Not yet Received
4	Kolhapur	8336-Civil Deposit	12/2019	Not yet Received
5	Nandurbar	8336-Civil Deposit	8/2019,12/2019,01/2020,2/2020	Not yet Received
6	Nasik	8336-Civil Deposit	11/2019,2/2020	Not yet Received
7	Palghar	8336-Civil Deposit	12/2019.	Not yet Received
8	Pune	8336-Civil Deposit	10/2019,01/2020,2/2020	Not yet Received
		8443 Civil Deposit	01/2020,02/2020	Not yet Received
9	Raigad	8336-Civil Deposit	12/2019,01/2020,2/2020	Not yet Received
		8443 Civil Deposit	01/2020,02/2020	Not yet Received
10	Ratnagiri	8336-Civil Deposit	9/2019,01/2020.	Not yet Received
11	Satara	8336-Civil Deposit	01/2020,2/2020	Not yet Received
		8443 Civil Deposit	01/2020,02/2020	Not yet Received
12	Sindhudurg	8336-Civil Deposit	12/2019,01/2020,2/2020	Not yet Received
		8443 Civil Deposit	01/2020,02/2020	Not yet Received
13	Thane	8336-Civil Deposit	10/2019,,01/2020,2/2020	Not yet Received

**ANNEXURE –12 B**

(Refer Para 2.10 )

**DETAILS OF ± MEMOS OF STAMPS NOT RECEIVED FROM TREASURIES  
ALONG WITH ACCOUNTS FOR THE YEAR 2019-20**

Sr. No.	Name of Treasury	Nature of stamps	Month for which Memos not received
<b>PR.ACCOUNTANT GENERAL (A&amp;E)-I, MUMBAI</b>			
1	Ahmednagar	0030	From 04-2019 to 12-2019
2	Dhule		07-2019 and 03-2020
3	Jalgaon		04-2019,07-2019,03-2020
4	Kolhapur		06-2019,11 -2019,02-2020
5	Nandurbar		04-2019,10-2019 to 12-2019 and 03-2020
6	Nashik		From 06-2019 to 9-2019 and ,11-2019, 12-2019,2-2020 and 03-2020
7	Sangli		From 02-2020 to 3-2020
8	Pune		06-2019,12-2019
9	Thane		03-2020
10	Palghar		From 01-2020 to 03-2020
11	Ratnagiri		From 04-2019 to 11-2019
12	Raigad		From 04-2019 to 03-2020
13	Sidhudurg		03-2020
<b>ACCOUNTANT GENERAL (A&amp;E)-II, NAGPUR</b>			
1	Akola		08-2019 to 11-2019, 02-2020 and 03-2020
2	Amravati		02-2020 and 03-2020
3	Aurangabad		01-2020 and 03-2020
4	Beed		01-2020 to 03-2020
5	Bhandara		02-2020 and 03-2020
6	Buldhana		11-2019, 01-2020 to 03-2020
7	Chandrapur		03-2020
8	Gadchiroli		11-2019 and 12-2019, 02-2020 and 03-2020
9	Gondia		03-2020
10	Hingoli		04-2019 and 8-2019, 02-2020 and 03-2020
11	Jalana		09-2019 and 11-2019, 02-2020 and 03-2020
12	latur		07-2019, 02-2020 and 03-2020
13	Nagpur		03-2020
14	Nanded		02-2020 and 03-2020
15	Osmanabad		05-2019, 03-2020
16	Parbhani		08-2019, 01-2020 to 03-2020
17	Wardha		03-2020
18	Washim		06-2019, 07-2019,10-2019,12-2019, 01-2020 to 03-2020
19	Yavatmal		01-2020 to 03-2020

**ANNEXURE – 13**  
**(Refer Para 2.12)**

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

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator
1	PAO,Mumbai	6184073001	Deputy Collector Bombay & Bsd (B.E.D. Act)
2	PAO,Mumbai	6184116036	Regional Trasnport Officer (W) Mumbai
3	PAO,Mumbai	6184351031	Director Of Economics And Statistics
4	PAO,Mumbai	6184353044	Director, Archaelogy & Museum Directorate, Mumbai
5	PAO,Mumbai	6184516007	The Dy. Dir.(Fin & Acc.) Maharashtra State Lottery
6	PAO,Mumbai	1514701107	Additional Director General Of Police (Spl Ops)
7	Jalna	8283	Dy.R.T.O., Jalna
8	Parbhani	8626	Dy.R.T.O., Parbhani
9	Yavatmal	8279	Dy.R.T.O., Yavatmal

**ANNEXURE – 14**

**(Refer Para 2.12)**

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

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)
1.	Thane	1203005607	Warden, ST/BC Boys Hostel, Bhiwandi	8,271
2.		1208005607	Warden, ST/BC Boys Hostel Murbad	8,310
3.		1201000450	Commissioner Of Police Thane (P.A. TO CO	206,468
4.	Raigad	1312008722	Sub Divisional Officer, Roha	6,928,970
5.		1305008118	Principal, Lady Jr College, Mangaon	170,570
6.		1309008576	Asstt. Commissioner Of Labour, Panvel	90,493
7.		1313008607	H.M.G.T.H.S Shriwardha, Alibag	126,637
8.	Palghar	1601001564	Asstt. Dir. Of Fisheries, Palghar	134,275
9.		1601005607	Warden, ST BC Boys Hostel, Palghar	3,280
10.		1601007113	Warden, Govt BC Girls Hostel, Palghar	22,760
11.		1601008537	Warden, BC Girls Hostel, Palghar	1,760
12.		1602005607	Warden, Dr.B.R.Ambedkar Govt BC boys Hostel	35,576
13.		1602008545	Rural Hospital ,Virar ,Old Palghar	33,038
14.		1603005607	Warden, ST/BC Boys Hostel, Jawhar	14,870
15.		1603005623	Warden, Govt. BC Girls Hostel, Kasa	27,020
16.		1603007111	Warden, Govt.Hostel For BC/ST Girls	7,080
17.		1603007117	Warden, Govt. Hostel For ST Boys Agar	2,580
18.		1603008544	Cottage Hospital ,Old Dahanu, Palghar	93,197
19.		1603017109	Warden Govt. ST Boys Hostel, Kasa	650
20.		1604002047	Head Master, Govt. Tech. High School, Talasari	7,225
21.		1604008539	Warden, BC Boys Hostel, Talasari	2,620
22.		1605001043	SLAO Ws And Sp, Jawhar	47,894
23.		1605001047	Tah (S.S.Y) Addl. Collector Hq, Jawhar	515,509
24.		1605002016	Principal, I. T. I., Jawhar	4,732,795
25.		1605007138	Project Officer, I T D P, Jawhar	520,000
26.		1605008532	Warden, ST/BC Boys Hostel, Jawhar	27,330
27.		1605008533	Warden, ST Girls Hostel, Jawhar	4,488
28.		1605008534	Warden, BC Boys Hostel, Jawhar	3,870
29.		1607005607	Warden ST BC Boys Hostel ,Mokhada	22,620
30.		1607008103	F.C.W.P. Mokhada	39,785
31.	Pune	2201000825	Dy.Dir. Of Land Records, Pune Region, Pune	625
32.		2201001108	Conservator Of Forest (Wild Life), Pune	16,899,512
33.		2201001653	Divnl. Joint Director Of Agril., Pune	919,165
34.		2201001839	Principal, Govt.Urdu.Jr.Col Of Education	191,133
35.		2201001844	Principal, Govt Urdu Jr.Col Of Education	197,457
36.		2201002236	C.F. & Silivic. Pune	263,000
37.		2201002320	Director.Of Town Planning Mah.State, Pune	1,262,911
38.		2201002354	Jt.Director, Health Malaria Hatti Jaljany, Pune	230,648
39.		2201003540	Asst Sperrd Eng.Elec.Reg.Elec.Cir.Pune	6,150
40.		2201008153	Principal, S G K Arts & Comm & Science	187,152

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)
41.		2201008161	Principal,Marathwada Mitra Mandal's	667,549
42.		2201008163	Associated Dean College Of Agriculture	293,761
43.		2201008187	Principal,Mahatma Gandhi Adhyapak Vidyalaya	74,241
44.		2201008198	Principal,Dist.Inst Of Education & Training	1,046,204
45.		2201008254	Principal, Vidhyabhavan College Of Commerce	22,700
46.		2201008293	Principal, B V College Of Engg For Girls	212,701
47.		2201008325	Principal, F.Jain Pharmacy College, Chinchawad	130,225
48.		2201008326	Principal, D.Y.Patil Homeopathy Medical College	276,130
49.		2201008330	Principal,.,Martand Bhairav Adhyapak Vidya Ba	108,125
50.		2201008341	Principal,Modern Edu.Soc.College Of Engg.	71,387
51.		2201008345	Principal,Mah.Inst.Of Printing Technology, Pune	26,670
52.		2201008360	Principal, Spayasar Mem.Coll. Of Education Audh.	25,000
53.		2201008363	Principal, Dr Dy Patil Education Sanstha	3,816
54.		2201008375	Principal,.,Sinhgad College Of Pharmacy Nb Vadgao	493,250
55.		2201008376	Principal, Singh College Of Pharmacy, Pune	785,354
56.		2201008384	Abhi Eduction Society College Of Education, Pune	166,191
57.		2201008391	Principal, Genba S Moze College Of Engineering Balewadi	177,718
58.		2201008395	Principal, K Navale Institute Of Edu B Ed	610
59.		2201008406	Dr.Shivaji Maratha Institute Of Management & Research.	566,150
60.		2201008413	Principal,.,College Of Education ,Kondhwa	70,348
61.		2201008414	Principal, Jamila Arif Fajlani Urdu College Of Education.	27,280
62.		2201008429	Principal,Rajgad Dnyapeeths Adhyapak Mah. Dha	24,078
63.		2201008462	Principal, P D Dhankude Adhy. Mahavid. Banersr	136,231
64.		2201008472	Director Principal, N G Naralkar Inst. Of Career Development	164,578
65.		2201008481	Principal,.,Smt.Sudhtai Mandik College,Pune	764
66.		2201008489	Principal,.,Metro Institute of Hotel Managemnt and Cater.Tech.	500,720
67.		2201008533	Commr. Apang Kalyan Maha. Pune	7,628,957
68.		2201008604	Principal,.,Sharad Adapak Viyalaya,.,Pune	1,281,383
69.		2201008616	Mee Scty Principal, Institute Of Pharmacy ,Pune	58,000
70.		2201008623	Principal,College Of Commerce .Science . & Infn.Tech.,Pune	72,207
71.		2201008647	Head Master, MHCPH Sc Hr Sec For Girls Huzurpaga.	59,230
72.		2201008661	Principal, Annasaheb Awate College Of Engineering ,.Pune	467,560
73.		2201008716	Principal,.,Shri Jain Vidya Adhy.Vidy.D.Ed ,Pune	71,458

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)
74.		2201008725	Principal, Vikas D Ed Coll. Narhe, Pune	39,120
75.		2201008729	Principal, College. Of Compu. Sci. & Buisness Administration, Pune	110,240
76.		2201008743	Principal, Sh. Jain V P Mandal Coll Of Edu., Pune	350,980
77.		2201008748	Principal, Bhalchandra Inst. Of Pharmacy, Pune	1,560,430
78.		2201008766	Head Master, S Maratha Jijamata Mulinche High school Pune	51,870
79.		2201008780	Shri Shivaji Maratha Higher secondary & Junior. College, Pune	108,775
80.		2201008797	Principal, BSD Trust Ayurved Mahavid. Pune	1,122
81.		2201008799	Principal, Pd Dhankude Ahdy. Vidyalay. Baner	112,470
82.		2201008810	Principal, Genba Sopanrao Moze Institute of Tech. Pune	59,390
83.		2201008828	Pratiba Institute .Of Business Management ,MIDC, Pune	256
84.		2201008829	Pratiba College Of Comm. & Comp. Stu, Pune	954
85.		2201008837	Dir. Data Systems Res. Foun. Khardi, Pune	6,300
86.		2201008841	Head Master, Netaji Subashchandra Bose Vidyalya. Yerawada	367,180
87.		2201008866	Dir. Novel Institute of Mangagment Studies, Pune	72,605
88.		2201008873	Apex Institute .Of Mangagment & Research, Atur ,Pune	780
89.		2201008900	Director, Merc Inst. Of Mang. Bhukum, Pune	71,850
90.		2201008901	Director, DY Patil Centre For Mang. & Res. Chik	7,545
91.		2201008907	Principal, Kannada Sangha Pune College Of Commerce , Pune	53,320
92.		2201008929	Gendibai T Chopda High School & Jr College	2,550
93.		2201008951	Principal, Dnyanvardhini Pra. Arts, Com, Sci Chik	11,455
94.		2201008954	Principal, Genba S Moze College Of Pharmacy Waghhol	114,060
95.		2201008969	Lilawati Com. Comp. Studies Warge, Malwadi	2,010
96.		2201009024	Principal, Mit Sant Dnyaneshwar Ded Mahavidyalya	41,610
97.		2201009061	Principal, Savitribai Phule Jr & High School Bh	10,000
98.		2201017109	Warden, Govt. ST Boys Hostel, Hadpsar	14,850
99.		2202000251	Upvibhagya Adikari, Junner Ambegaon ,Pune	154,030,284
100.		2202008537	Gruhpal, Adiwasi Shaskiya Vastigruh, Hinol	7,550
101.		2202008740	Principal, Shivaji A Patil Adhy. Vidy. Landewadi	20
102.		2202008798	J M Shaikh Adhyapak Vidyalaya, Manchar	33,600
103.		2205008310	Principal, Sidheshwar S&H-S., Deulgaon	200
104.		2207005623	Warden, Govt. B C & E B C Girls	16,410
105.		2207008536	Gruhpa, l Adivasi Sashkiya Vastigruh Otur	8,140
106.		2211007109	Warden, S T Boys Hostel	25,550
107.		2212008431	Principal, Vidyadham Arts Sci Comm. Coll. Shikr	138
108.		2215002016	Principal, I T I, Mawal	119,390
109.		2202005608	Warden, Scheduled Tribes Girls, Ambegaon,	16,375



Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)
110.		2203005607	Warden, Govt. B.C Boys Hostel, Baramati,	9,570
111.		2201008146	Principal, Sanghvi Kesari College, Chinchwad	709,559
112.		2201008177	Principal, Swami Vivekanand V M&Jr Coll, Dapodi	393,244
113.		2205000576	Commdt S R P F Gr V, Daund	100,001
114.		2207005607	Warden, Tribal Girls Hostel, Junner	9,830
115.		2201005673	Warden, ST Girls Hostel, Manchar	14,970
116.		2201001821	Director Of Education M.S.,Pune	858,485
117.		2201002205	Jt Director Of Higher Education, Pune	3,124,852
118.		2201002100	Principal, Govt Polytechnic, Pune	742,289
119.		2201008182	Principal, Bharti Vidyapeeth social sci Inst, Pune	84,020
120.		2201000471	Inspector Genral of Prision,family welfund IG Prison	117,329
121.		2201000978	Spl Land Acqun Officer No 3, Pune	74,202,467
122.		2201005511	Dir Of Sports & Youth Services, Pune	241,811
123.		2201005641	Warden, Govt B.C Boys Hostel, Pune	23,250
124.		2211005623	Warden, Govt. B.C.& E.B.C Girls Hostel	14,040
125.		2201005607	Warden, Govt B C Boys Hostel, Saswad	17,696
126.		2201008213	Principal, Prerana Mv Thukaramgujar Mv,Thergaon	1,186,224
127.		2201008160	Principal, Dr Ambedkar Coll. Of Arts & Commerce	2,005,065
128.		2201005640	House Master, Govt B C Boys Hostel, Yerawada	20,730
129.	Satara	2303008508	Principal, Govt.Engg.Coll.Karad (Ngm)	9,108,434
130.		2306000251	Sub Divisional Officer, Koregaon	1,831,635
131.		2301004821	Assistant Commissioner Of Labour,Satara	3,000
132.		2406070976	Spl.Land Acqisition Officer-9	340,232,212
133.	Sangli	2401002191	Principal,.Dist.Inst.Of Training,Sangli	253,635
134.	Solapur	2501008410	SLAO.No,3, Solapur	25,831,565
135.		2501008639	Govt. Dist. Library, Solapur	22,700
136.		2602008525	A.L.T., Ajara	514,750
137.	Nasik	5107008170	B C /E B C Girls Hostel,Malegaon	1,100
138.	Dhule	5201008515	Librarian Govt. Dist. Library, Dhule	161,226
139.	Jalgaon	5301008069	B C Girls Hostel, Jalgaon	21,225
140.	Ahmednagar	5413000947	Sub. Div. Officer,S'pur Area, Shrirampur	216,084
141.	Akola	4821	Asstt.Commissioner of labour, Akola	10,86,917
142.	Akola	8461	Dy.R.T.O,Akola	1,45,800
143.	Akola	956	Tahsildar, ALT, Akola	2,15,346
144.	Amravati	8078	Medical Supdt. Dist. Hospital for women, Amravati	27,62,227
145.		8321	Dy. Conservator of Forest west Melghat, Chikhaldara, Amravati	26,23,659
146.		2537	M.S.R.H. Morshi, Amravati	27,97,457
147.		8262	M.S.R.H. Chandur Bazar, Amravati	39,78,330
148.		8254	M.S.R.H.Teosa, Amravati	19,76,467
149.		8168	ALT, Daryapur, Amravati	3,56,118



Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)
150.	Aurangabad	8038	Collector, Aurangabad	5,59,33,296
151.		8054	Tahsildar Paithan, Aurangabad	6,13,821
152.		8067	Tahsildar Kannad Endo., Aurangabad	6,30,339
153.		9278	Principal, I.T.I. Phulambari, Aurangabad	2,58,295
154.		9270	R.T.O., Aurangabad	8,11,516
155.	Beed	9048	Warden Govt. B.C. Girls Hostel, Beed	16,850
156.		8102	M.S.R.H. Ashti, Beed	8,83,976
157.		8101	M.S.R.H. Geodrai, Beed	37,83,339
158.		8104	M.S.R.H. Keij, Beed	56,78,480
159.		8107	M.S.R.H. Telkhed, Beed	8,38,053
160.		8100	M.S.R.H.ParaliVaijnath, Beed	74,36,135
161.		8106	M.S.R.H. Chinchvan, Beed	25,04,181
162.		8105	M.S.R.H. Raimoha, Beed	25,27,892
163.	Bhandara	8252	Warden, Govt.ST Boys Hostel Tumsar, Bhandara	15,420
164.	Buldhana	8317	Asstt.R.T.O., Buldhana	1,88,450
165.		8111	Principal, Govt.Poly. Collage, Khamgaon, Buldhana	44,71,783
166.		8200	Principal, I.T.I. Shegaon,Buldhana	10,56,305
167.	Chandrapur	2016	Principal, I.T.I. Pobhurna, Chandrapur	8,12,390
168.	Gadchirili	1385	Dist. Dy. Com. Of Animal Husbandry, Gadchirili	14,21,744
169.	Hingoli	8602	Civil Surgeon, Hingoli	1,12,19,814
170.		8603	M.S.R.H. Basmat, Hingoli	23,70,410
171.		8618	M.S.R.H. Aundha, Hingoli	23,70,450
172.		8128	Tahasildar, Jafarabad,(Endo),Jalna	8,99,936
173.	Latur	8525	Librarian Cl-B Govt.Lib., Jalna	32,700
174.		8529	Dy. R.T.O., Jalna	12,24,735
175.	Nagpur	4452	Govt. Pleader High Court, Nagpur	11,58,580
176.	Nanded	8417	Collector & prest. Area MahurgarhDeve.Pro.,Nanded	11,41,46,014
177.		8431	R.T.O., Nanded	69,949
178.		8237	Collector Nanded Endo. Billoli, Nanded	1,46,557
179.		8237	Collector Nanded Endo., Nanded	7,70,451
180.		8237	Collector Endo. Umri, Nanded	1,46,285
181.	Osmanabad	8129	Head Master, Govt. Tech. High School,Osmanabad	6,29,996
182.		8096	S.D.O. & L.A.O. Bhoom,Osmanabad	14,91,505
183.		8110	M.S.R.H. Kallam, Osmanabad	53,93,264
184.		8311	Wardan, Dr. Baba SahebAmbedkar Govt.B.C.Boys Hostel, Paranda, Osmanabad	5,500
185.	Parbhani	8616	Collector, Parbhani	1,60,227
186.	Washim	345	Dy.R.T.O., Washim	98,720
187.		2016	Principal, I.T.I., Manora, Washim	12,72,592
188.	Yavatmal	362	O.S.P.A. Supdt. of Police, Yavatmal	1,54,705
189.		4190	Spl.L.A.O.Miner Irr.Works 1, Yavatmal	74,22,890

Sr. No.	Name of the Treasury	PD No.	Name of the Administrator	Closing Balance (₹)
190.		930	Collector, Yavatmal	10,00,995
191.		8526	Comm. For work comp. C.J.Sr.Div., Yavatmal	16,76,127
192.		4204	Spl.L.A.O.LPP. Pusad, Yavatmal	26,88,049
			<b>Total</b>	<b>93,15,85,684</b>

**ANNEXURE –15**

**(Refer Para 2.13 and 2.14)**

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

Sr. No.	Name of Treasury	2015-16 IR/Para	2016-17 IR/Para	2017-18 IR/Para	2018-19 IR/Para	Total
<b>PR. ACCOUNTANT GENERAL (A&amp;E)-I, MUMBAI</b>						
1	Thane	01-01	--	01-03	01-27	03-31
2	Nasik	--	--	01-01	01-18	02-19
3	Raigad	--	01-01	01-02	01-26	03-29
4	Ratnagiri			01-01	01-21	02-22
5	Sangli	--	01-04	01-04	01-26	03-34
6	Ahmednagar	--	01-01	01-03	01-14	03-18
7	Jalgaon	--	01-04	01-01	01-14	03-19
8	Satara	01-01	--	--	01-17	02-18
9	Dhule	--	01-02	01-02	01-15	03-19
10	Nandurbar	01-01	01-01	--	01-11	03-13
11	Pune	--	--	01-05	01-06	02-11
12	Solapur	--	01-01	01-02	01-20	03-23
13	Sindhudurg	--	--	01-02	01-19	02-21
14	Kolhapur	--	01-01	01-02	01-03	03-06
15	Palghar	--	01-07	01-04	01-14	03-25
16	PAO	01-01	--	--	01-20	02-21
<b>TOTAL</b>		<b>04-04</b>	<b>09-22</b>	<b>13-32</b>	<b>16-271</b>	<b>42-329</b>
<b>ACCOUNTANT GENERAL (A&amp;E)-II, NAGPUR</b>						
17	Osmanabad	--	01-02	01-02	01-17	03-21
18	Nanded	--	--	--	01-19	01-19
19	Hingoli	--	--	01-02	01-14	02-16
20	Aurangabad	--	--	--	01-18	01-18
21	Jalna	--	--	01-13	01-18	02-31
22	Latur	--	--	01-01	01-09	02-10
23	Beed	--	--	01-01	01-16	02-17
24	Parbhani	--	01-01	01-04	01-23	03-28
25	Amravati	--	--	--	01-11	01-11
26	Yavatmal	--	--	01-01	01-13	02-14
27	Buldhana	--	--	01-02	01-07	02-19
28	Washim	--	--	--	01-14	01-14
29	Akola	--	01-01	--	01-20	02-21
30	Gondia	--	01-01	01-02	01-12	03-15
31	Chandrapur	--	--	01-01	01-18	02-19
32	Nagpur	--	01-02	--	01-20	02-22
33	Bhandara	--	01-02	01-05	01-24	03-31
34	Wardha	--	--	--	01-11	01-11
35	Gadchiroli	--	--	--	01-17	01-17
<b>TOTAL</b>			<b>06-09</b>	<b>11-34</b>	<b>19-301</b>	<b>36-344</b>
<b>GRAND TOTAL</b>		<b>04-04</b>	<b>15-31</b>	<b>24-66</b>	<b>35-572</b>	<b>78-673</b>

\*4 IRs and 43 parars were cleared subsequently.

**ANNEXURE – 16**  
(Refer para – 2.15)

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

Treasury	PLA	( ₹ ) Nature of credit	
		2018-19	
Ahmednagar	Medical Superintendent, Class I Rural Hospital, Jamkhed,Ahmednagar	42,610	OPD, IPD, Hospital Fees,
	<b>TOTAL</b>	<b>42,610</b>	
Dhule	Dean, Shri Bhausahab Hire Government Medical College, Dhule	3,25,84,330	OPD, IPD, Hospital Fees
	Dean General Hospital Dhule	81,70,485	
	Medical Superintendent, Rural Hospital, Shirpur	4,42,830	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Sindhkedha	2,34,760	OPD, IPD, Hospital Fees
	Medical Superident CL-1 Sub district Hospital, Dondaicha, Shindkheda	4,35,905	OPD, IPD, Hospital Fees
	<b>TOTAL</b>	<b>4,18,68,310</b>	
Jalgaon	Dist Civil Surgeon Jalgaon	72,41,413	OPD, IPD, Hospital Fees
	Medical Officer Rural Hospital, Almner	55,310	OPD IPD, Hospital Fees
	Medical Superintendent,Rural Hospital, Amalgaon	1,39,330	OPD IPD, Hospital Fees
	Medical Officer Rural Hospital, Bhadgaon	4,59,709	OPD IPD, Hospital Fees
	Medical Officer Rural Hospital, Varangaon	2,43,100	OPD IPD, Hospital Fees
	Medical Superintendent,Rural Hospital, Chopda	1,30,200	OPD IPD, Hospital Fees
	Medical Superintendent, Cottage Hospital, Muktainagar	8,37,475	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, jamner	10,76,375	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Pahur	3,44,735	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Pimpalgaon	2,18,410	OPD, IPD, Hospital Fees
	Medical Superintendent, Cottage Hospital, Parola	4,00,890	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Raver	7,07,900	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital ,Pal	20,040	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital ,Nhavi	3,02,910	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Yawal	4,14,280	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital,	6,21,480	OPD, IPD, Hospital Fees

Treasury	PLA	(₹)	Nature of credit
		2018-19	
	Dhargaon		
	Medical Superintendent, Rural Hospital, Bodwad	4,50,220	OPD, IPD, Hospital Fees
	<b>TOTAL</b>	<b>1,36,63,777</b>	
<b>Kolhapur</b>	Medical Superintendent, Rural Hospital, Chandgad	5,17,080	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Gadhinglaj	2,96,760	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Ajra	3,74,550	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Gargoti (Budargad)	5,09,425	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Gaganbawda (Kupire)	4,93,390	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Kodoli	4,95,955	OPD, IPD, Hospital Fees
	Civil Surgeon, Kolhapur	3,14,18,846	OPD, IPD, Hospital Fees
	RCSM Govt. Medical College	5,20,04,554	OPD, IPD, Hospital Fees
	Medical Superintendent, Gandhinagar Colony	8,44,905	OPD, IPD, Hospital Fees
	Medical Superintendent, Service Hospital, Kolhapur	15,34,553	OPD, IPD, Hospital Fees
	<b>TOTAL</b>	<b>8,84,90,018</b>	
<b>Nandurbar</b>	Medical Superintendent, Sub District Hospital, Navapur	3,05,830	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Dhadgaon	20,47,750	OPD, IPD, Hospital Fees
	Medical Officer Cottage hospital, Taloda	3,08,610	
	Medical Superintendent, Rural Hospital, Akkalkuwa	5,14,620	OPD, IPD, Hospital Fees
	Civil Surgeon, Rural Hospital, Nandurbar	16,39,189	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Ranahla, Nandurbar	2,75,800	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Dhanora, Nandurbar	1,09,160	OPD, IPD, Hospital Fees
	<b>TOTAL</b>	<b>52,00,959</b>	
<b>Nasik</b>	District Civil Surgeon, Nasik	1,13,38,014	OPD, IPD, Hospital Fees
	Medical Superintendent, Nasik District,	52,14,095	OPD, IPD, Hospital Fees
	Medical Superintendent, Igatpuri Nasik District,	4,03,975	OPD, IPD, Hospital Fees
	Medical Superintendent, Igatpuri Nasik District,	5,71,650	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Yeola	5,78,955	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Nipad	6,45,055	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital,	3,58,225	OPD, IPD, Hospital Fees

Treasury	PLA	(₹)	Nature of credit
		2018-19	
	Chandwad		
	Medical Superintendent, Rural Hospital, Zhogra	3,39,400	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Dabhari Malegaon	3,49,705	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Malegaon	30,16,493	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Dodhi Sinnar	3,85,825	OPD, IPD, Hospital Fees
	Medical Superintendent, Sub District Hospital, Trimbkeshwar, Nasik District,	4,94,085	OPD, IPD, Hospital Fees
	Medical Superintendent, Sub dist. Hospital Peinth Nasik District,	6,13,520	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Dindori Nasik District,	4,35,530	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Vani Nasik District,	3,77,895	OPD, IPD, Hospital Fees
	Medical Superintendent, Sub District Hospital Surgana Nasik District.	7,38,240	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Satana	3,11,675	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Deola	1,20,590	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Kalwan	13,73,585	OPD, IPD, Hospital Fees
	<b>Total</b>	<b>2,76,66,512</b>	OPD, IPD, Hospital Fees
Palghar	Medical Superintendent, Rural Hospital, Virar	8,26,087	OPD IPD, Hospital Fees
	Medical Superintendent, Cottage Hospital Dahanu	14,18,627	OPD IPD, Hospital Fees
	Medical Superintendent, sub dist Hospital Dahanu	7,60,205	OPD IPD, Hospital Fees
	Medical Superintendent, class 1 Rural Hospital Talasari	7,70,220	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Mokhada	2,77,329	OPD IPD, Hospital Fees
	Medical Supdt. Rural Hospitals, Wada	8,88,010	OPD IPD, Hospital Fees
	<b>TOTAL</b>	<b>49,40,478</b>	
Pune	Medical Officer, Rural Hospital, Bhor	9,52,040	OPD, IPD, Hospital Fees
	Medical Officer, Rural Hospital, Velhe.	2,36,920	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Paud (Mulshi)	4,77,420	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Vadgaon Maval	4,23,860	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital,	8,33,897	OPD, IPD, Hospital Fees

Treasury	PLA	(₹)	Nature of credit
		2018-19	
	Rajgurunagar..		
	Medical Superintendent, Rural Hospital, Ghodegaon...	3,93,915	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Narayangaon, Tal- Junnar...	3,75,660	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Shirur	5,74,365	OPD IPD, Hospital Fees
	Medical Superintendent, Sub District Hospital, Daund.	6,54,255	OPD IPD, Hospital Fees
	Medical Superintendent, Sub District Hospital, Indapur.	2,12,913	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, NimgaonKetaki, Tal- Indapur..	3,67,245	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Supa Tal- Baramati	3,90,730	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Rui Tal- Baramati	72,44,97	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Saswad	4,71,751	OPD, IPD, Hospital Fees
	Superintendent, Regional Mental Hospital, Pune	48,43,881	OPD, IPD, Hospital Fees
	Superintendent, Pune Chest Hospital, Aundh, Pune	39,590	OPD, IPD, Hospital Fees
	Administrative Officer, Sassoon General Hospital, Pune.	9,11,65,402	OPD, IPD, Hospital Fees
	Dean, B.J. Medical College, Pune	8,79,04,456	OPD, IPD, Hospital Fees
	<b>TOTAL</b>	<b>19,10,42,797</b>	OPD, IPD, Hospital Fees
Raigad	Medical Superintendent, Rural Hospital, Uran	7,98,625	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Khalapur	4,14,620	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Roha	4,47,235	OPD, IPD, Hospital Fees
	Med supdt Rural Hospital ,Jaswali	29,800	OPD, IPD, Hospital Fees
	Civil Surgeon, Alibag	53,21,928	OPD, IPD, Hospital Fees
	Med. Supdt Cl I Sub Dist Hospital Shrivardhan	3,91,315	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Kashele	2,92,889	OPD, IPD, Hospital Fees

Treasury	PLA	(₹)	Nature of credit
		2018-19	
	Medical Superintendent,Rural Hospital, Panvel	3,18,175	OPD, IPD, Hospital Fees
	Medical Superintendent,Rural Hospital, Pen	1057970	OPD, IPD, Hospital Fees
	Medical Superintendent,Hospital , Poladpur	2,88,903	OPD, IPD, Hospital Fees
	Medical Superintendent,Hospital ,Mangaon	9,83,485	OPD, IPD, Hospital Fees
	Medical Superintendent ,Hospital, Mahad	6,82,390	OPD, IPD, Hospital Fees
	<b>Total</b>	<b>1,10,27,335</b>	OPD, IPD, Hospital Fees
Ratnagiri	Civil Surgeon, Ratnagiri	60,30,786	OPD IPD, Hospital Fees
	Medical Superintendent, Mental Hospital, Ratnagiri	14,47,143	OPD IPD, Hospital Fees
	Medical Superintendent, aba Saheb Mate Cottage Chiplun.	5,78,008	OPD IPD, Hospital Fees
	Medical Superintendent, Cl I Rural Hospital ,Rajapur .	1,65,261	OPD IPD, Hospital Fees
	Medical Superintendent, CL I Rural Hospital ,Raipatan Rajapur .	56,449	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Sangmeshwar	3,06,479	OPD IPD, Hospital Fees
	Medical Superintendent, Cl I Rural Hospital, Lanja	2,27,084	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospitals, Mamndangad	2,70,770	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospitals, Khed	5,80,395	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Guhagad	11,88,087	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Dapoli	2,884,521	OPD IPD, Hospital Fees
	<b>Total</b>	<b>1,37,34,983</b>	
Sangli	Dean, Padmashree Vasantdada Patil, Sangli	1,52,40,302	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Kavthemahankal	10,58,260	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Shirala	3,01,010	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Tasgaon	3,47,060	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Vita	4,91,855	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Islampur	4,76,585	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Palus	4,95,200	OPD, IPD, Hospital Fees



Treasury	PLA	(₹)	Nature of credit
		<b>2018-19</b>	
	Medical Superintendent, Rural Hospital, Chinchani-Wangi (Kadegaon)	3,78,218	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Atpadi	3,34,774	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Jath	3,74,260	OPD, IPD, Hospital Fees
	<b>TOTAL</b>	<b>1,94,97,524</b>	
Satara	Medical Superintendent, Rural Hospital Somardi, Satara.	2,35,940	OPD, IPD, Hospital Fees
	Medical Superintendent, Cottage Hospital karad, Satara	17,60,862	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Khandala, Satara	2,85,681	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Khatav, Satara	2,92,210	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Man, Satara.	1,67,795	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Patan, Satara	5,32,940	OPD IPD, Hospital Fees
	Medical Officer, Cottage Hospital, Wai Satara.	4,67,115	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Mahableshwar, Satara	2,52,416	OPD IPD, Hospital Fees
	Civil Surgeon, Satara	59,84,247	OPD IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Koregaon	3,03,975	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Pimpode	2,62,957	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital Vduj	2,92,210	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Phaltan	3,92,238	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Ghodhavale	1,67,795	OPD, IPD, Hospital Fees
	<b>TOTAL</b>	<b>1,13,98,381</b>	
Sindhudurg	Medical Superintendent, CI I Rural Hospital, Deogad	3,70,053	OPD, IPD, Hospital Fees
	Medical Superintendent, CI I Rural Hospital, Malvan	6,15,436	OPD, IPD, Hospital Fees
	Medical Superintendent, Sub Dist Hospital, Shiroda	9,92,958	OPD, IPD, Hospital Fees
	Medical Superintendent, ,CI I Rural Hospital ,vengurla	3,30,727	OPD, IPD, Hospital Fees
	Medical Officer, Rural Hospital	96,131	OPD, IPD, Hospital Fees
	Civil Surgeon Sindhudurg	28,07,911	OPD, IPD, Hospital Fees
	Medical Superintendent, CI I Sub Dist	10,63,015	OPD, IPD, Hospital Fees

Treasury	PLA	(₹)	Nature of credit
		2018-19	
	Hospital Kankawali		
	Medical Superintendent, CI I Sub Dist Hospital Kudal	5,71,058	OPD, IPD, Hospital Fees
	Medical Hospital, Sawantwadi	81,62,561	OPD, IPD, Hospital Fees
	Medical Hospital, Dodamarg	38,08,433	OPD, IPD, Hospital Fees
	<b>Total</b>	<b>1,88,18,283</b>	
Solapur	Medical Superintendent, Rural Hospital, Kurudwadi Solapur.	5,69,300	OPD, IPD, Hospital Fees
	Medical Superintendent,.Rural Hospital ,Sangola Solapur	5,09,100	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Akkalkot Solapur	2,77,775	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Natepute Solapur	3,87,795	OPD, IPD, Hospital Fees
	Medical Superintendent, Cottage, Pandharpur Solapur	26,99,880	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Pangri Solapur	3,38,905	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Barshi Solapur	7,73,970	OPD, IPD, Hospital Fees
	Medical Superintendent, Class I Rural Hospital Mohol, Solapur District,	6,83,951	OPD, IPD, Hospital Fees
	<b>Total</b>	<b>62,40,676</b>	
Thane	Medical Superintendent, Sub District Rural Hospital, Shahapur	26,84,986	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Ulhasnagar	9,10,184	OPD, IPD, Hospital Fees
	Civil Surgeon, Central Hospital, Ulhasnagar	88,19,910	OPD, IPD, Hospital Fees
	Chief Administrative Officer, V S General Hospital, Thane	1,08,89,552	OPD, IPD, Hospital Fees
	<b>TOTAL</b>	<b>2,33,04,632</b>	
	<b>Grand Total</b>	<b>47,69,37,275</b>	

**ANNEXURE –17**  
(Refer para – 2.15)

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

Sr. No.	Name of the Treasury	PLA No	Name of PLA Administrator	2018-19 (₹)
1.	<b>Ahmednagar</b>	2544	Medical Superintendent, CL I Rural Hospital , Akole	39,810
2.		8306	Medical Superintendent, Rural Hospital, Kotule, Akole	18,576
3.		2544	Medical Superintendent, CL I Rural Hospital, Wambori	4,300
4.		2544	Medical Superintendent,CL I Rural Hospital ,Loni	49,536
5.		2544	Medical Superintendent, CL I Rural Hospital, Rahata	49,534
			<b>Total</b>	<b>161,756</b>
6.	<b>Dhule</b>		DEAN,General Hospital, Dhule	68,89,328
7.			Dean Shri Bhausahab hire Govt medical college Dhule	37,91,404
8.			Medical Superident CL-1 Sub district Hospital, Dondaicha, Shindkheda	68,440
9.			Medical Superident CL-1 Rural Hospital, Shindkheda	33,040
			<b>TOTAL</b>	<b>1,07,82,212</b>
10.	<b>Kolhapur</b>	2393	Raj Chh Shahu Govt Medical College, Kolhapur	4,80,83,097
11.		8511	Civil Surgeon, Kolhapur	99,57,644
12.			<b>TOTAL</b>	<b>5,80,37,741</b>
13.		8126	Medical Superident, Rural Hospital,Ranala	33,040
14.		2544	Medical Superintendent, Sub-District Hospital, Navapur	2,08,081
15.		2537	Supdt. Rural Hospital, Dhangaon	76,224
			<b>TOTAL</b>	<b>3,17,345</b>
16.	<b>Nasik</b>		Dist Civil Surgeon Nasik	64,49,263
17.		8289	Medical Superintendent, Igatpuri Nasik District,	1,89,717
18.		8285	Medical Superintendent, Igatpuri Nasik District,	3,04,289
19.		8282	Medical Superintendent, Rural Hospital Yeola	49,920

Sr. No.	Name of the Treasury	PLA No	Name of PLA Administrator	2018-19 (₹)
20.		8204	Medical Superintendent, Rural Hospital Chandwad	49,920
21.		8277	Medical Superintendent, Rural Hospital Malegaon	38,62,135
22.		8278	Medical Superintendent, Rural Hospital Dindori	3,52,027
23.		8208	Medical Superintendent, Rural Hospital vani	1,16,970
24.		8284	Medical Superintendent, Rural Hospital Surgana	2,95,795
25.		8273	Medical Superintendent, Rural Hospital Kalvn	16,34,910
26			Medical Superintendent, Rural Hospital Satana	10,540
			<b>TOTAL</b>	<b>1,33,15,486</b>
27	<b>Palghar</b>		Medical Superintendent, Rural Hospital ,Virar	70,200
28			Medical Superintendent, Cottage Hospital Dahanu	8,10,925
29			Medical Superintendent, sub dist Hospital Dahanu	1,35,000
30			Medical Superintendent, class 1 Rural Hospital Talasari	16,880
31			Medical Supdt. Rural Hospitals, Wada	81,640
			<b>TOTAL</b>	<b>11,14,645</b>
32	<b>Pune</b>	8535	Medical Officer, Rural Hospital, Bhore	8,19,729
33		2545	Medical Superintendent, Rural Hospital, Rajgurunagar..	99,063
34		2544	Medical Superintendent, Rural Hospital, Narayangaon, Tal- Junnar...	33,040
35		8538	Medical Superintendent, Sub District Hospital, Indapur.	5,57,019
36		2442	Superintendent, Regional Mental Hospital, Pune	13,98,230
37		2389	Administrative Officer, Sassoon General Hospital, Pune.	5,22,18,652
38		2416	Dean, B.J. Medical College, Pune	1,43,19,222
			<b>TOTAL</b>	<b>6,94,44,955</b>
39	<b>Sangli</b>	2460	Dean Padam Bhusan Vasantdada Patil Govt. Hospital	73,48,423
40		2537	Dean Govt Med College and Hospital	1,46,95,315

Sr. No.	Name of the Treasury	PLA No	Name of PLA Administrator	
				2018-19 (₹)
			Miraj Sangli	
			<b>TOTAL</b>	<b>2,20,43,738</b>
41	<b>Satara</b>	<b>2537</b>	Medical Superintendent, Rural Hospital, Phaltan, Dist. Satara	<b>41,109</b>
			<b>TOTAL</b>	
42	<b>Thane</b>		Medical Superintendent, Sub District Rural Hospital, Shahapur	9,58,379
43			Medical Superintendent, Govt. Maternity Hospital, Ulhasnagar	12,71,545
44			Civil Surgeon, Central Hospital, Ulhasnagar	35,42,405
45			Chief Administrative Officer, V S General Hospital, Thane	19,72,612
			<b>TOTAL</b>	<b>77,44,941</b>
			<b>Grand Total</b>	<b>18,30,03,928</b>

**ANNEXURE –18**

**(Refer Para 2.16)**

**HUGE UNSPENT AMOUNT LYING IN PLA**

<b>Sr. No</b>	<b>PLA No</b>	<b>Name of Administrator</b>	<b>Closing Balance As on 31.08.2019</b>
1	2	3	4
1	2016	Principal, ITI, Sangli	1,19,12,501
2	2100	Principal, Govt. Polytechnic, Sangli	1,55,46,505
3	2104	Principal, Govt. Residency Women Polytechnic, Tasgaon	1,23,10,765
4	8641	Sub Divisional Officer, Jalgaon Division, Jalgaon	32,38,94,722
5	8640	Sub Divisional Officer, Amalner	4,04,59,540
6	8610	Sub Divisional Officer, Bhusawal	5,63,27,404
7	8635	Sub Divisional Officer, Chalisgaon	25,69,15,194
8	8639	Sub Divisional Officer, Erandol	2,96,62,167
9	8638	Sub Divisional Officer, Yawal	24,07,15,843
10	8050	Special Land Acquisition Officer, Jalgaon	3,44,16,214
11	8051	Special Land Acquisition Officer I, Jalgaon	3,97,03,079
		<b>Total</b>	<b>1,06,18,63,934</b>
1	1501003422	Dy. Collector Land Acquisition Sindhudurg	7,27,24,425
2	1504002100	Principal, Govt Polytechnic Malvan	1,53,17,925
3	1505002049	Supd.TMT High School Sawantwadi	31,86,846
4	1502000947	Sub Divisional Officer,kankavali	30,30,88,350
5	1501000976	Dy. Collector Land Acquisition Sindhudurg	44,47,27,877
6	1508000251	Sub Divisional Officer, Kudal	3,39,36,877
7	1505000947	Sub Divisional Officer, Sawantwadi	18,24,16,759
		<b>Total</b>	<b>1,05,53,99,059</b>
1	8533	Govt. Tech. H.S. C. Ratnagiri	50,23,790
2	2058	Principal, ITI Ratnagiri (Girl)	11,78,945
3	2016	Principal,ITI Ratnagiri	66,28,211
4	2016	Principal, ITI Chiplun	33,64,217
5	8599	Principal, ITI Guhagad	14,64,402
6	8517	Principal,. Govt Polytechnic Ratnagiri	2,06,86,537
		<b>Total</b>	<b>3,83,46,102</b>
		<b>Grant total</b>	<b>2,15,56,09,095</b>

**ANNEXURE –19**

**(Refer Para 2.18)**

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

<b>Sr. No.</b>	<b>Treasury</b>	<b>Name of the Regional Transport Office</b>	<b>Amount (₹)</b>
1	Thane	Dy.RTO, Konkan Bhavan	19,91,011
2	Palghar	Dy.RTO, Vasai	11,90,936
3	Nasik	R.T.O., Nasik	11,24,950
		<b>Total</b>	<b>43,06,897</b>

**ANNEXURE –20**

(Refer Para 2.19 )

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

Sr. No.	Name of the Treasury	Name of the Administrator
1	<b>Pune</b>	Upvibhagiya Adhikari, Junner Ambegaon Upvibhag ,Manchar Division, Pune
2		Warden, Govt, Hostel for BC Boys, Ghodegaon.
3		Warden , Govt Hostel for S T Girls, Manchar
4		Principal, .I.T.I.Ghodegaon ,Ambegaon
5		Medical .Supdt.Rural Hospital.Ghodegaon
6		Gruhapal Adiwashi Mulanche Sashakiya Vastigruh, Shinoli
7		Principal, Shivaji A Patil Adhypak Vidylya, Landewadi
8		J M Shaikh Adhyapak Vidyalay, Manchar
9		Dy.RTO, Baramati
10		Sub Divisonal Officer, Baramati
11		Principal, I.T.I.Malegaon, Baramati
12		Medical Supdt.Rural Hospital, Rui
13		Medical.Supdt.G.Rural Hospital,.Supa
14		Warden, Govt.B.C.Boy S Hostel
15		Sub Divisional Officer, Sub Division Bhor
16		Principal I.T.I.,Bhor
17		Warden, Govt.B.C.Boy S Hostel
18		Principal,.Adhyapak College. Bhor Pune
19		Medical Supdt.Rural Hospital, Bhor
20		Commndt S.R.P.F.Gr.V Daund.
21		Warden, Govt.Girls Hostel, Daund
22		Principal,Sidheshwar S&H-S.Deulgaon
23		Medical Supdt.Rural Hospital, Daund
24		Principal, I T I Daund, Dist Pune
25		Principal,.I.T.I. ,Indapur.
26		Med.Officer, .Rural Hospital.Nimgaon.
27		Medical Supdt.Rural Hospital, Indapur
28		Principal, Industrial Training Institute Junnar
29		Med.Supdt.I/C Rural Hospital.Naryangaon.
30		Warden, Tribal Boy Hostel
31		Warden, Govt.B.C.& E.B.C.Girls
32		Warden, Govt S T Boys Hostel Otur
33		Gruhapal Adivashi Mulinche Sashkiya Vastigruh Otur
34		Medical Officer.Rural Hospital Pune
35		Pricipal, ITI, Mulshi
36		Upvibhagiya Adhikari, Daund Purandar upvibhag, Purandar Saswad Dis Pune
37		Medical Officer. Class-1 Rural Hospital
38		Warden, Govt.B.C.Boy S Hostel



Sr. No.	Name of the Treasury	Name of the Administrator
39		Principal, Waghire College, Saswad
40		Principal, Govt.Tech High.School, Jejur
41		Principal Govt. I T I Purandar, Saswad Pune
42		Sub Divisonal Officer, Khed
43		Medical Officerr.Rural Hospital ,Khed
44		Warden, Govt.B.C.& E.B.C.Girls
45		Warden ,S T Boys Hostel
46		Head Mastar, Govt.Tech.High School
47		Principal, I T I, Khed
48		Member Of M.A.C.T.Khed
49		Principal, Indusrial Training Institute Shirur
50		Medical Supdt Cl-I Rural Hospital, Shirur
51		Principle, Vidhyam Arts Sci Comm College Shikrapur
52		Medical Supdt.Rural Hospital, Velha
53		Principal, I T I Maval
54	<b>Thane</b>	Special Land Acquisiton Officer,.Mumbai Talasari Express
55		P.A. To Commission of Police, Thane
56		Supt. Thane Central Prision, Thane
57		Head Clerk To Collector
58		Special Land Acquisiton Officer, Thane
59		Special Land Acquisiton Officer, Sp U TpvD Thane
60		Dy. Cons. Social Forest Dn, Thane
61		A.R.C.S.2 Thane
62		Education Officer (Sec) Pay & P. Fund Unit Thane
63		Head Master,Govt Tech High School
64		Accounts Officer,. Regiohnl Mental Hosp Thane
65		Supdt. Eng. Vigil Mumbai Circle Erri Div ,Thane
66		Special Land Acquisiton Officer,.M.I Work ,Thane
67		Special Land Acquisiton Officer,.Ulaha V Project, Thane
68		Asst. Comm Of Labour ,Thane
69		Konkan Pathbandhare Vikas Mahamandal
70		Special Land Acquisiton Officer, Mum Talasari Exp.H.No.2
71		Supt Thane Central Prison
72		Divisonal Joint Registrar,Navi Mumbai
73		Deputy RTO, Navi Mumbai
74		Reg Addl C.D.R.F. Thane
75		Principal ITI, Belapur Kb
76		Asst Dir Acctt Employment & Self Employment
77		Dy. Dir Town Planning, Navi Mumbai
78		Dy. Dir Town Planning, Kokan Division
79		Warden, ST/BC Boys Hostel Bhiwandi
80		R T O ,Kalyan
81		Supt. Kalyan Dist Prison, Kalyan
82		Principal, ITI, Kalyan
83		Medical. Suptd Rural Hospital, Kalyan
84		Asstt. Comm Labour, Kalyan
85		Supt. Beggar Home Male, Jambhul

Sr. No.	Name of the Treasury	Name of the Administrator
86		Warden, Govt B C Boys Hostel, Kalyan
87		Warden, G B G S, Kalyan
88		Warden ,ST Girls Hostel, Kalyan
89		Sub Divisional Officer, Kalyan
90		Principal, ITI, Murbad
91		Govt Tech High School, Murbad
92		Medical. Suptd Rural Hospital, Murbad
93		Warden, ST/BC Boys Hostel, Murbad
94		Warden, ST/BC Boys Govt Hostel, Khardi Shahapur
95		Warden, ST Boys Govt Hostel, Khardi Shahapur
96		Warden, Govt BC/EBC Girls Palghar
97		Govt Tech High School, Ulhas Nagar
98		Suptd. BC Boys Hostel ,New Ulhas Nagar
99		Principal, N.K.T. College
100		Principal, M. T. Paricharika P. S.
101		Dyandaya College, Thane
102		Principal, College of Agriculture, Saralgaon
103		Principal,. Abhinav Vidya Mandir .
104		N.L. Dalmiya Management Studies & Reserach
105		T J High School & Junior College.
106		K.B. College Of Arts & Commerce, Kopri
107		Principal, Junior College of Arts,Commerce,Science ,Kalwa
108		K.G.L. College Of Arts & Commerce, Thane
109		Principal, Abhinav College Of Aarts,Commerce,Science, Bhayandar
110		Pravin Patil College of Diploma Engineering, Bhyandar
111		Principal, . M.M.J. Shah Polytechnic, Thane
112		Principal,. K.B. & S.C. Junior College, Kopri
113		R.J. Thakur College Of Thane
114		Principal, Eng H.S. & Junior College, Majiwade
115		Principal, Saraswati D.Ed Vidyalay, Thane
116		Principal, Muchhala Polytechnic Thane
117		Principal, R.J. Thakur Junior College, Sawarkar Nagar Thane
118		Dist. Library Officer, Office of The Dist Lib Officer ,Thane
119		Principal, Pad Dr. D.Y. Patil Medical College
120		Bharti Vidyapith Pharma
121		Principal, Agnel Polytechnic
122		Principal, F R C R, Washi
123		Terana Medical College K B H
124		Principal, Lokmanya Tilak College Of Enginnering
125		Vice Principal, Terana College Of Enginnering
126		Principal, Karmvir Bhaurao Patil College, Vashi
127		Treana Polytech N M
128		Datta Meghe Engineering College, Airoli
129		A C Patil Engineering College
130		Principal,. Shreeram , Airoli
131		R F Naik College of Junior College,

Sr. No.	Name of the Treasury	Name of the Administrator
132		Dean, Terna Dental College, Nerul
133		P.E. Soc. Junior College Of Education
134		Head Master, P.E. Junior Collegel CBD
135		Icles Motilal Junior College, Vashi
136		Ncrds Ster College Of Education
137		Principal. D.Y.Patil Polytech, Navi Mumbai
138		Principal,. B V S Institute of Hotel Management, Navi Mumbai
139		Director. Frc Rodrigues Ims, Navi Mumbai
140		Principal,. D.Y. Patil College Of Physio
141		Principal,. D.Y.Patil College Of Occupat
142		Ncrds S College Of Education, D.Ed Kb
143		Principal, Ncrds S I Of Pharmacy Kb
144		Principal,Manjara College, Navi Mumbai
145		Director of Sterling Institutaee Of Managment, Nerul
146		S D Vidyalya Junior College, Airoli
147		Principal, Terna Nursing College, Kb
148		H.B.B.Ed College Of Vashi
149		Principal, Sterling College Navi Mumbai
150		Principal,. Dr. D.Y. Patil D.Ed, Belapur
151		Director B.V. Institute of Management of IT Sec 7 Kb
152		Principal, S.I.E.S. Graduate School Of Technology Nerul
153		Principal,. Shriram Vidyalay Junior. College Airoli
154		Dr. D.Y. Patil Coll Of Education & Research.
155		Principal,. Ramrao Adik Adhyk.Vidyalya. Marathi Med. Kb
156		Principa, Bharti Vidya Hotel & Manggment
157		Principal, Bharti Vidyapith
158		Principal, Bharti Vidy College Of Engineering
159		Director, SIES College Of Management Studies, Nerul
160		Director, Swayam Siddhi College Bhiwandi
161		Principal, Birla College.
162		Head Master,T V Mandir, Dombivli
163		R.V. Nerulkar Junior College, Dombivli
164		Principal, Manjunath College
165		Principal,. Modell Junior College
166		S.S. Jondhale College Of Engineering, Dombivli
167		Principal,. JAE High School & Jr. College, Kalyan
168		Principal,. G.E.I.S. New H.S. & Junior. College, Kalyan
169		Principal, G.E.I.S. Mahila Mah. Dombivli
170		Principal,C. Rly Secondary. School. Em. Jr.Coll Kalyan
171		Rayate Vibhag H.S. Junior Colleg Rayate
172		S.H. Jondhale Junior. College. Dombivli.
173		S.V. Arts & Comm Night College Dombivli
174		Pragati Mahavidhyalay
175		Samyak Sankapla College Of Arts
176		Principal, National Urdu Jr. College Kalyan
177		Principal, Irene Institute Of Education., Kalyan
178		Principal,Gurukrupa College Of E & R, Kalyan

Sr. No.	Name of the Treasury	Name of the Administrator
179		Principal,L.D. Sonawane Vidya Sankul
180		Principal, Saket College, Kalyan
181		Principal, M B Degree College, Kalyan
182		Principal, Saraswati College of Education & Res
183		Principal, Shri Swami Samarth D.Ed Vidyalaya
184		Principal,. Shree Swami Samarth Junior College
185		SVBS College Of Pharmacy Dombivli (E)
186		Principal, Saket College Of Education, Kalyan
187		Ganesh Vidyalaya, Titwala, Kalyan
188		Principal, Seth Hirachand Mutha Art, Comm & Sci College
189		Principal,.Dsia Junior College, Dombivli
190		Principal, Kamaladevi College Of Arts & Commr.
191		Supt. Krishi Vidyalaya, Sarlgaon
192		Head Master, Sarlgaon Vibhag Hs & Junior College.
193		Principal, J V & K M V Dhasai, Murbad
194		Janseva Shikshan Mandal Art College
195		Prin. Dairy Dev. Admin., Murbad
196		Chm College, Ulhasnagar
197		K M K College, Ulhasnagar
198		R.K.T. College, Ulhasnagar
199		Shahid D T Kalani Men Trust, Ulhasnagar
200		Principal, Inst Of Technology, Ulhasnagar
201		Principal, HSNCBS College Of Management, Ulhasnagar
202		Principal, New Eng High Sch And Junior College,Ulhasnagar
203		Dist & Session Judge ,Thane
204		Civil Judge Sd, Kalyan
205		Civil Judge Jd, Kalyan
206		Addl. Dist Judge ,Kalyan
207		Civil Judge Jd ,Murbad
208		J.M.F.C. 1st Court, Kalyan
209		J.M.F.C. Iird Court, Kalyan
210		Add Dist & Session Judge, Kalyan
211		Civil Judge Jd, Murbad
212		Tahsildar, Thane
213		Tahsildar ,Murbad
214		Tahsildar U Nagar
215		Tahsildar ,Ambarnath
216	<b>Ahmednagar</b>	Z.P. Employee (1101)
217		Aided Tech College, PF(1801)
218		Agriculture University MPKVPF (11101)
219		Ashram School PF & Tribe (6501)
220		Ashram School PF & SC.ST,NT(4701)
221		GPF of Handicapped School (1801)
222	<b>Nasik</b>	Warden, Govt S T Boys Hostel Dwarka ,Nashik
223		Joint District Registrar. (Stamp) Class-1 Nashik
224	<b>Solapur</b>	S.L.O Krshna Khore Solapur
225		Sub Divn Officer (Prant) Solapur

Sr. No.	Name of the Treasury	Name of the Administrator
226		S.L.O No 1, Solapur
227		M.S. Rural HBospital ,Solapur
228		DY. RTO, Solapur
229		Dy RTO, Akluj Malshiras
230		CJJD malshiras
231		JMFC Muncipal Solapur
232	<b>Sangli</b>	Aided Secondary School PF 8336503101
233		GPF of Staff SPL. SCH PH PF 8336518301
234		Aided Non Agri Uni PF 8336509401
235		GPF of Emp Govt Aided Engg. Tech. College 8336521801
236		Agri Uni & Inst. Staff PF
237		GPF of Teacher from Non Teaching Staff 8336514701
238		Grant & Fin Aid to Non Govt College 8336512901
239		Principal, PRY. School 8336515601
240	<b>PAO</b>	Chief Presidency Magistrate, Girgaum (Criminal)
241		Official Trustee, Maharashtra State
242		Director of Art, Maharashtra
243		Principal, Institute of Nursing Education
244		Deputy Collector Bombay and BSD (BED Act)
245		Regional Transport Officer, Wadala Mumbai
246		Appar Police Mahasanchalak (Special Kruti)
247		Industries, Energy and Labour Department
248		Director of Economics and Statistics
249		Dy. Director (Finance & Accounts)Maharashtra State Lottery

**ANNEXURE – 21**  
**(Refer para 2.20)**  
**STATEMENT SHOWING ARREARS IN RECONCILIATION OF**  
**DEPOSIT HEADS**

Sr. No.	Name of the Treasury	M.H. 8336 – Civil Deposit	M.H. 8443 – Civil Deposit
<b>PR.ACCOUNTANT GENERAL (A&amp;E)-I, MUMBAI</b>			
1	Ahmednagar	2019-2020	2019-2020
2	Dhule	2019-2020	2019-2020
3	Jalgaon	2019-2020	2019-2020
4	Kolhapur	2019-2020	2019-2020
5	Nandurbar	2019-2020	2019-2020
6	Nasik	2019-2020	2019-2020
7	Palghar	2019-2020	2019-2020
8	Pune	2019-2020	2019-2020
9	Raigad	2019-2020	2019-2020
10	Ratnagiri	2019-2020	2019-2020
11	Sangli	2019-2020	2019-2020
12	Satara	2019-2020	2019-2020
13	Sindhudurg	2019-2020	2019-2020
14	Solapur	2019-2020	2019-2020
15	Thane	2019-2020	2019-2020
<b>ACCOUNTANT GENERAL (A&amp;E)-II, NAGPUR</b>			
16	Akola	1 scheme pending from 2009-10 onwards	No arrears
17	Amravati	All schemes pending from 2009-10 onwards	
18	Aurangabad	No arrears	4 accounts pending for 2018-19
19	Bhandara	All schemes pending from 2018-19 onwards	No arrears
20	Hingoli	No arrears	6 accounts pending for 2018-19
21	Nanded	No arrears	5 accounts pending for 2018-19
22	Parbhani	No arrears	7 accounts pending for 2018-19
23	Yavatmal	All schemes pending from 2018-19 onwards	30 accounts pending from 2017-18 & 48 accounts pending for 2018-19

**ANNEXURE -22**

(Refer para 2.21)

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

**Pune Treasury**

Sr. No.	Name of Bank	Original Date of Receipt	Name of Depositor	Amount	Date on which SBI of taken in the scroll Govt A/c	delay in crediting the amount in the Govt. Account	Amount of Interest
1	SBI Treasury Branch pune	04.05.18	Bank Of Maharashtra	1111892	10.05.18	2	594
2	SBI Treasury Branch pune	07.05.18	Bank Of Maharashtra	9074096	04.06.18	25	60,597
3	SBI Treasury Branch pune	28.05.18	Bank Of Maharashtra	3091342	05.06.18	4	3,303
4	--do--	28.05.18	Bank Of Maharashtra	810296	05.06.18	5	868
5	--do--	08.03.19	F.K.I Pvt .Ltd	20000	19.03.19	8	43
6	--do--	08.03.19	F.K.I Pvt .Ltd	576400	19.03.19	8	1,232
						<b>TOTAL</b>	<b>66,637</b>

**Raigad Treasury      0040 Sales Tax - RECEIPT SCROLL**

Receipt credited into Govt. Rs.	Due Date to be credited	Actual Date of credit	Delayed by how many days	Penal Interest Rs
40469448	24.01.19	25.06.19	151	14,64,939
7540	09.07.19	30.11.18	144	253
19387837	25.08.18	21.01.19	149	6,92,518
1455174	30.04.18	11.10.18	163	53,612
356362	28.04.18	11.10.18	165	13,290
193638	07.05.18	23.04.19	350	15,319
217925	23.05.18	26.11.18	186	9,162
3174678	26.03.18	26.11.18	244	1,75,086
116529	03.03.18	18.06.18	106	2,792

3262249	19.03.18	22.02.19	339	2,49,964
1400172	24.01.18	24.05.18	120	37,977
2600	27.01.18	24.05.18	116	68
29775	31.10.17	16.01.18	76	511
6872	12.09.18	16.01.18	125	200
61220	12.08.17	19.09.17	37	527
			<b>TOTAL</b>	<b>2716,218</b>
<b>Grand Total</b>				<b>27,82,855</b>



**ANNEXURE –23**  
(Refer Para 2.24)  
**INCORRECT CLASSIFICATION ON CHALLANS**

**Pune Treasury**

<b>Sr. No</b>	<b>Challan No.</b>	<b>Name of DDO</b>	<b>Amount of receipt ₹</b>	<b>Date</b>
1	39	Executive Engineer, P.W. Dn. Pune.	13800	09.07.18
2	103	-do-	200000	-do-
3	602	Ex. Engineer Hydrological Project Pune	389000	10.07.18
4	39	Executive Engineer, P.W. Dn. Pune.	6264	-do-
5	578	-do-	1000	-do-
6	674	-do-East Dvn.	8533222	-do-
7	562	Executive Engineer,P. Works Dn South	1314046	11.07.18
8	56	Executive Engineer, P.W. Dn. Pune.	100000	-do-
9	67	-do-	200000	-do-
10	68	-do-	500000	-do-
11	69	-do-	100000	-do-
12	70	-do-	193800	-do-
13	71	-do-	40000	-do-
14	72	-do-	100000	-do-
15	61	-do-	300000	-do-
16	62	-do-	3171569	-do-
17	63	-do-	2000000	-do-
18	09	-do-	45900	-do-
19	7	-do-	4800	-do-
20	6	-do-	1900	-do-

21	97	-do-	1461	-do-
22	189	-do-	995600	02.07.18
23	187	-do-	2942200	02.07.18
24	233	-do-	25500	02.07.18
25	30	Executive Engineer, P.W Dn. National highway, Pune	26809	03.07.18
26	3	Executive Engineer, P.W. Dn. Pune.	92500	03.07.18
27	119	Executive Engineer, P.W. Dn. Pune. North	5000	03.07.18
28	35	Executive Engineer, P.W. Dn. Pune.	12100	03.07.18
29	123	Executive Engineer, P.W. Dn. Pune.Electrical	12526	03.07.18
30	43	Executive Engineer, P.W. Dn. Pune.	105700	03.07.18
31	44	Executive Engineer, P.W. Dn. Pune.	265800	03.07.18
32	45	Executive Engineer, P.W. Dn. Pune.	393500	03.07.18
33	608	Executive Engineer, P.W. Dn. Pune.	1453250	12.07.18
34	694	Executive Engineer, P.W. Dn. Pune.East	136797	12.07.18
35	247	Executive Engineer, P.W. Dn. Pune.	17300	16.07.18
34	507	Executive Engineer, P.W. Dn. Pune.	5000	16.07.18
35	490	-do-	7487	16.07.18
36	471	-do-	50000	16.07.18
37	362	Executive Engineer, P.W. Dn. Pune.Electrical	140000	16.07.18
38	360	-do-	1248	16.07.18
39	355	-do-	1248	16.07.18
40	356	-do-	203350	16.07.18

41	353	-do-	3730	16.07.18
42	342	-do-	1489	16.07.18
43	517	Executive Engineer, P.W. Dn. Pune.	500000	16.07.18
44	514	-do-	308412	-do-
45	515	-do-	300000	-do-
46	512	-do-	500000	-do-
47	312	-do-	45500	13.07.18
48	363	Executive Engineer, P.W. Dn. Pune.Electrical	5000	-do-
49	174	Executive Engineer, P.W. Dn. Pune.	14000	02.03.19
50	171	-do-	349200	-do-
51	165	-do-	16000	-do-
52	162	Executive Engineer, P.W Dn. National highway, Pune	184541	01.03.19
53	149	-do-	28177	-do-
54	81	Executive Engineer, P.W. Dn. Pune.East	656	-do-
55	223	-do-	7847	-do-
56	224	-do-	4000000	-do-
57	225	-do-	1450000	-do-
58	226	-do-	400000	-do-
59	227	-do-	100000	-do-
60	228	-do-	91662	-do-
61	229	-do-	200000	-do-
62	230	-do-	500000	-do-

63	231	-do-	100000	-do-
64	232	-do-	100000	-do-
65	233	-do-	50000	-do-
66	331	-do-	44850	-do-
67	235	-do-	2500	-do-
68	236	-do-	27000	-do-
69	114	-do-	193680	05.03.19
70	110	-do-	167750	-do-
71	111	-do-	125000	-do-
72	112	-do-	206850	-do-
73	108	-do-	73973	-do-
74	106	-do-	29723	-do-
75	104	-do-	67200	-do-
76	96	-do-	1999147	-do-
77	97	-do-	130000	-do-
78	98	-do-	240010	-do-
79	99	-do-	193890	-do-
80	86	-do-	195000	-do-
81	88	-do-	14126	-do-
82	142	-do-	500000	06.03.19
83	471	Executive Engineer, P.W. Dn. Pune.Electrical	230273	-do-
84	472	-do-	629000	-do-

85	105	Executive Engineer, P.W. Dn. Pune.	1925632	11.03.19
86	107	-do-	77023	-do-
87	96	-do-	44593	-do-
88	258	Executive Engineer, P.W. Dn. Pune.East	200000	-do-
89	283	Executive Engineer, P.W. Dn. Pune.North	39000	16.03.19
90	282	Executive Engineer, P.W. Dn. Pune.	6300	-do-
91	344	Executive Engineer, P.W. Dn. Pune.3	311994	-do-

#### Nasik Treasury

Sr. No	Challan No.	Name of DDO	Amount of receipt ₹	Date
1	47	Ex. Engineer vigilance and Quality Control Nasik	11000	<b>1Aug 18</b>
2	146	--Do--	7500	<b>--Do--</b>
3	145	--Do--	8400	<b>--Do--</b>
4	144	--Do--	2400	<b>--Do--</b>
5	140	Ex. Engineer PWD (East) Nasik	168000	<b>--Do--</b>
6	134	--Do--	5000	<b>2 Aug 18</b>
7	119	Ex. Engineer vigilance and Quality Control Nasik	24500	<b>--Do--</b>
8	84	--Do--	21600	<b>3 Aug 18</b>
9	88	Ex. Engineer PWD (East) Nasik	26800	<b>--Do--</b>
10	96	Ex. Engineer vigilance and Quality Control Nasik	11400	<b>--Do--</b>
11	40	--Do--	7800	<b>24 Aug 18</b>
12	34	Ex. Engineer Nasik electrical	4419393	<b>28 Aug 18</b>
13	2	Ex. Engineer PWD (East) Nasik	1526140	<b>2 Mar 19</b>
14	5	Ex. Engineer PWD (East) Nasik	13094111	<b>--Do--</b>
15	28	Ex Engineer civil work maintenance Dvn	2090	<b>08 mar 19</b>
16	90	--Do--	59048	<b>--Do--</b>

**Jalgaon Treasury**

Sr. No	Challan No.	Name of DDO	Amount of receipt ₹	Date
1	19	Ex. Engineer PWD Jalgaon	46587	15.06.18
2	34	---Do--	8300	13.06.18
3	46	---Do--	63113	18.06.18
4	28	---Do--	42600	02.06.18
5	53	---Do--	50000	22.06.18
6	47	---Do--	60000	---Do--
7	51	---Do--	200000	---Do--
8	49	---Do--	200000	---Do--
9	45	---Do--	200000	---Do--
10	44	---Do--	30000	28.06.18
11	46	---Do--	30000	---Do--
12	47	---Do--	40000	---Do--
13	8	---Do--	25873	13.03.19
14	93	---Do--	138346	22.03.19
15	67	---Do--	62657	30.03.19

**Dhule Treasury**

Sr. No	Challan No.	Name of DDO	Amount of receipt ₹	Date
1	99	Ex. Engineer PWD Dhule	50700	07.07.18
2	003	---Do--	269817	---Do--
3	2174	---Do--	1725	04.07.18
4	---	---Do--	35010	05.03.19
5	26	---Do--	2500	12.03.19

**Ahmednagar Treasury**

Sr. No	Name of DDO	Amount of receipt ₹	Date
1	Executive Engineer, EGS Works Dn	164421	05/07/18
2	-do-	1,00,00,000	09/07/18
3	-do-	40888	13/07/19

4	-do-	59968	13/07/19
5	-do-	8697	27/07/18
6	Executive Engineer, P.W. Dn. Ahmednagar.	7331240	31/03/19
7	-do-	8,18,37,000	-do-
8	-do-	5,67,80,821	-do-
9	-do-	32456	30/03/19
10	-do-	28238	-do-
11	Executive Engineer, EGS Works Dn	29984	28/03/19
12	Executive Engineer, P.W. Dn. Ahmednagar.	2000	-do-
13	Executive Engineer, EGS Works Dn	1,56,199	27/03/19
14	-do-	9339	-do-

**ANNEXURE –24**

(Refer para 2.26)

**RETENTION OF HUGE STOCK OF STAMPS IN EXCESS OF REQUIREMENT**

Sr. No.	Name of District	Name of STO/TO	Category	CB as on 31-03-19 (₹)	Sale during 18-19 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
1	Akola	Patur	Revenue stamps	3,300	Nil	Nil	3,300
			General Stamps	96,28,480	34,04,000	45,06,672	51,21,808
		Balapur	Court Fee Stamps	3,12,300	83,000	1,10,666	2,01,628
		Telhara	Revenue Stamps	32,600	6,000	8,000	24,600
			General Stamps	1,53,55,740	44,12,000	58,82,720	94,73,020
		Akot	General Stamps	5,80,02,750	7,81,11,400	10415200	4,75,87,550
		Murtijapur	General Stamps	3,36,69,250	59,20,000	78,93,333	2,57,75,917
			Court Fee Labels	10,00,860	5,08,000	6,77,333	3,23,527
		DTO	Revenue stamps	44,84,300	21,69,500	28,92,666	15,91,634
			Court fee labels	1,74,29,390	58,01,390	77,35,186	96,94,204
			Share Transfer	19,37,347	Nil	Nil	19,37,347
			Court fee Stamp	3,90,73,795	2,48,36,650	3,31,15,534	59,58,261
2	Amravati	Daryapur	Court Fee Stamp	14,43,000	4,20,600	5,60,800	8,82,200
		Anjangaon Surji	Court Fee Stamp	12,67,900	4,01,000	5,34,656	7,33,244
		Dharni	Court Fee Stamp	35,000	20,000	26,656	8,344
			Court fee lable	3,95,455	2,55,000	34,000	55,455
		Achalpur	Court Fee Stamp	11,50,700	Nil	Nil	11,50,700
			Revenue stamps	8,32,000	5,76,000	7,68,000	64,000



		Court fee lable	13,44,000	5,80,500	7,74,000	5,70,000	
	<b>Morshi</b>	General Stamps	2,17,91,000	56,45,000	75,26,656	1,42,64,344	
		Court Fee Lable	16,54,200	Nil	Nil	16,54,200	
	<b>Teosa</b>	Court Fee Lable	16,54,200	2,25,000	3,00,000	1354200	
	<b>Chandur Rly.</b>	Court Fee Lable	3,61,200	Nil	Nil	3,61,200	
	<b>Nandgaon Khandeshwar</b>	Court Fee Lable	6,73,000	2,32,100	3,09,472	3,63,528	
<b>3</b>	<b>Aurangabad</b>	<b>DTO</b>	General Stamps	80,82,54,500	19,69,84,160	26,26,45,546	54,56,08,954
<b>4</b>	<b>Beed</b>	<b>Patoda</b>	Court fee lable	9,08,410	5,67,000	7,56,000	1,52,410
			Judicial stamp	21,14,100	2,47,800	3,30,400	17,83,700
		<b>Ashti</b>	Court fee lable	10,75,930	7,52,700	10,03,600	72,330
			Judicial stamp	38,60,000	19,51,000	26,01,333	12,58,667
		<b>Georai</b>	Judicial stamp	49,29,800	1,11,400	14,81,866	34,47,934
		<b>Majalgaon</b>	Court fee lable	17,91,740	11,62,950	15,50,600	2,41,140
			Judicial stamp	1,12,91,000	28,82,550	38,43,400	74,47,600
		<b>Ambejogai</b>	Judicial Stamps	2,42,28,475	75,29,775	1,00,39,700	1,41,88,775
			Notary	1,61,050	13,500	18,000	1,43,050
			Court fee label	31,87,338	16,72,540	22,30,053	9,57,285
		<b>Dharur</b>	Judicial Stamps	5,92,975	2,48,850	3,31,800	2,61,175
			Court fee lable	5,46,548	2,34,900	3,13,200	2,33,348
		<b>Kaij</b>	Judicial Stamps	94,31,550	10,81,300	14,41,733	79,89,817
		<b>DTO</b>	Judicial	11,55,44,200	5,14,24,450	6,85,65,933	4,79,78,267
			Non Judicial	44,26,54,000	14,28,05,000	19,04,06,666	25,22,47,334
			Court fee Stamps	53,12,000	26,88,000	35,84,000	17,28,000
			Spl. Adhesive	3,80,90,205	46,31,700	61,75,600	3,19,14,605
<b>5</b>	<b>Bhandara</b>	<b>Pauni</b>	Court fee stamp	6,750	Nil	Nil	6,750
		<b>DTO</b>	Spl Adhesive	4,86,74,022	1,08,20,600	1,44,27,467	3,42,46,555
			Revenue	52,53,830	19,76,000	26,34,666	26,19,164
<b>6</b>	<b>Buldhana</b>	<b>Sindkhed- Raja</b>	Court fee Stamps	2,12,500	1,20,900	1,61,200	51,300
		<b>Lonar</b>	Court Fee	5,72,870	3,79,200	5,05,600	67,270

		Label					
		Revenue Stamp	1,95,400	16,900	22,533	1,72,867	
	<b>Sangrapur</b>	Non Judicial	1,55,31,070	41,52,000	55,36,000	99,95,070	
	<b>Jalgaon Jamod</b>	Court Fee Label	12,80,125	8,15,000	10,86,666	1,93,459	
		Non Judicial	1,70,26,900	44,53,250	59,37,666	1,10,89,234	
	<b>Malkapur</b>	Court Fee Label	8,09,050	5,80,000	7,73,333	35,717	
	<b>Motala</b>	Judicial Stamps	68,72,180	26,54,000	35,38,666	33,33,514	
	<b>DTO</b>	Non Judiciary Stamps	24,87,72,050	10,27,80,000	13,70,40,000	11,17,32,050	
		Impressed Court Fee paper	3,77,42,695	1,72,60,650	2,30,14,200	1,47,28,495	
		Adhesive Court Fee Label	2,62,18,965	70,22,725	93,63,633	1,68,55,332	
		Spl. Adhesive Stamp	1,82,90,885	83,92,720	1,11,90,293	71,00,592	
<b>7</b>	<b>Chandrapur</b>	<b>Sindhewahi</b>	Adhesive court fee stamps	3,63,900	2,20,000	2,93,334	70,566
		<b>Bhadravati</b>	Revenue Stamp	42,600	15,000	20,000	22,600
		<b>Saoli</b>	Adhesive court fee stamps	4,03,280	70,000	93,334	3,09,946
		<b>Chimur</b>	Impressed court fee stamps	3,40,110	6,98,000	93,067	2,47,043
		<b>Korpana</b>	Adhesive court fee stamps	2,79,120	2,07,500	2,76,667	2,453
		<b>Rajura</b>	Adhesive court fee stamps	3,64,730	1,80,500	2,40,667	1,24,063
		<b>DTO</b>	Notary Stamp	73,18,800	23,77,200	31,69,600	41,49,200
			Adhesive Court fee Stamp	91,54,900	56,32,200	75,09,600	16,45,300
			Share Transfer	8,57,356	3,000	4,000	8,53,356
			Insurance Stamp	28,73,694	Nil	Nil	28,73,694
<b>8</b>	<b>Gondia</b>	<b>Goregaon</b>	Adhesive court fee stamps	2,11,962	25,000/-	33,333/-	1,78,629/-
		<b>DTO</b>	Revenue	12,23,000	6,83,600	9,11,466	3,11,534
			Court fee labels	1,77,77,672	35,87,960	47,83,946	1,29,93,726
			General Stamps	54,41,67,620	4,17,32,300	5,56,43,066	48,85,24,554
			Adhesive court fee stamps	2,02,75,038	33,44,350	44,59,133	1,58,15,905
<b>9</b>	<b>Hingoli</b>	<b>Aundha</b>	Impressed fee court Paper	1,99,000	1,21,000	1,61,328	37,672

		<b>Nagnath</b>	Adhesive court fee stamp	5,72,274	1,30,100	1,73,466	3,98,808
		<b>Basmath</b>	Adhesive court fee stamp	11,59,229	2,33,500	3,11,333	8,47,876
		<b>Kalamnuri</b>	Adhesive court fee stamp	11,28,328	2,87,980	3,83,968.00	7,44,360
		<b>DTO</b>	Non Judicial Court Fee Stamp	14,36,40,980	2,88,57,500	3,84,76,656	10,51,64,324
			Impressed Court fee stamp	59,32,85,000	1,10,79,000	1,47,72,000	4,45,56,5000
			Special Adehesiv	3,15,38,320	11,92,800	1,59,04,000	2,99,47,920
			Notarial Stamp	32,06,700	9,09,280	12,12,368	19,94,332
			Adhesive court fee stamp	70,30,520	14,71,000	19,61,328	50,69,192
<b>10</b>	<b>Gadchiroli</b>	<b>Bhamragad</b>	Adhesive court fee stamp	43,200	6,000	8,000	35,200
		<b>DTO</b>	Non Judicial Stamp Paper	8,66,59,060	2,98,56,000	3,98,08,000	4,68,51,060
			Impressed Court Fee Paper	93,23,705	6,76,115	9,01,486	84,22,219
			Special Adhesive	1,27,32,580	37,78,540	50,38,053	76,94,527
			Notary Stamp	28,08,320	2,27,880	3,03,840	25,04,880
			Adhesive Court fee Stamp	1,63,22,400	21,44,000	28,58,666	1,34,63,734
<b>11</b>	<b>Jalana</b>	<b>Partur</b>	Adhesive court fee stamps	6,43,820	3,39,000	4,52,000	1,91,820
			Impressed Court Fee	3,61,100	1,41,500	1,88,667	1,72,433
			Notarial Stamp	2,41,620	1,36,960	1,82,614	59,006
		<b>Ghansawangi</b>	Adhesive court fee Stamps	2,24,894	97,600	1,30,134	94,760
		<b>Bhokardan</b>	Adhesive court fee Stamps	4,87,740	3,39,600	4,52,800	34,940
		<b>Mantha</b>	Impressed Court Fee	7,60,300	2,08,900	2,78,534	4,81,766
			Notarial Stamp	1,27,800	18,000	24,000	1,03,800
			Revenue Stamp	59,200	32,000	42,667	16,533
		<b>Badnapur</b>	Revenue Stamps	52,560	30,240	40,320	12,240
		<b>Jafrabad</b>	Revenue	1,600	Nil	Nil	1,600

		Stamps					
		Notarial Stamp	1,42,200	52,200	69,600	72,600	
	<b>DTO</b>	Non Judicial Stamp	35,96,88,000	11,45,13,500	15,26,84,667	20,70,03,333	
		Impressed court fee Stamp	1,91,12,150	1,19,43,025	1,59,24,034	31,88,116	
		Adhesive Court fee Stamp	2,97,77,000	56,76,870	75,69,160	2,22,07,840	
		Special Adhesive	49,43,100	35,02,100	46,69,467	2,73,633	
		Non Judicial Stamp	35,96,88,000	11,45,13,500	15,26,84,667	20,70,03,333	
<b>12</b>	<b>Latur</b>	<b>Renapur</b>	Notary Stamp	2,49,000	9,000	12,000	2,37,000
			Adhesive Court Fee Stamp	10,60,116	1,91,000	2,54,656	8,05,450
			Impressive court fee	1,10,300	10,000	13,328	96,967
		<b>Ausa</b>	Adhesive court fee stamp	15,32,520	5,30,000	7,06,656	8,25,853
			Impressed Court Fee Paper	57,14,100	6,68,000	8,90,656	48,23,433
			Notarial Stamp	4,10,400	1,98,300	2,64,400	1,46,000
		<b>Nilanga</b>	Notary Stamp	5,46,600	1,48,500	1,98,000	3,48,600
		<b>Deoni</b>	Adhesive Court Fee Stamp	2,05,875	2,10,500	1,60,656	45,219
			Notary Stamp	3,600	Nil	Nil	3,600
		<b>Udgir</b>	Adhesive Court Fee Stamp	15,47,170	9,10,850	12,14,464	3,32,706
			Notary Stamp	85,500	36,000	48,000	37,500
		<b>Jalkol</b>	Adhesive Court Fee Stamp	1,74,550	90,750	1,20,992	53,558
			Notary Stamp	94,000	13,500	18,000	76,000
		<b>Shirur Anantpal</b>	Revenue Stamp	16,000	Nil	Nil	16,000
			Adhesive Court Fee Stamp	2,14,200	18,000	24,000	1,90,200
		<b>Chakur</b>	Revenue Stamp	57,100	3,200	4,256	52,844
			Adhesive Court Fee Stamp	16,77,500	16,583	22,110	16,55,389
			Notary Stamp	1,78,500	81,900	1,09,200	69,300
			Impressed Court Fee	5,97,300	4,14,000	5,52,000	45,300

		Paper					
	<b>Ahmadpur</b>	Adhesive Court Fee Stamp	11,31,810	5,12,700	6,83,600	4,48,210	
		Notary Stamp	3,37,500	1,18,800	1,58,400	1,79,100	
		<b>DTO</b>	Non judicial	16,68,89,000	10,27,20,500	13,69,60,656	2,99,28,334
		Impressed Court fee Paper	8,94,92,740	3,81,98,800	5,09,31,728	3,85,61,007	
		Notary Stamp	49,83,840	33,39,930	44,53,232	5,30,600	
		Adhesive Court Fee Stamp	4,18,81,830	83,32,002	1,11,09,328	3,07,72,494	
<b>13</b>	<b>Nagpur</b>	<b>Ramtek</b>	Non Judicial Court fee Stamp	1,18,52,000	58,01,000	77,34,666	41,17,334
		<b>Kalmeshwar</b>	Non Judicial Court fee Stamp	76,08,700	48,50,500	64,67,328	11,41,372
		<b>DTO</b>	Non Judicial Court fee Stamp	49,40,74,000	33,47,39,100	44,63,18,800	4,77,55,200
<b>14</b>	<b>Nanded</b>	<b>Billoli</b>	Impressive court fee	2,54,000	62,000	82,666	1,71,334
			India revenue stamps	58,300	11,200	14,933	43,367
			Notary	27,900	3,600	4,800	2,100
			Adhesive court fee stamp	1,23,000	56,500	75,333	47,667
		<b>Dharmabad</b>	Impressive court fee	6,63,900	7,500	10,000	6,53,900
			Notary	42,000	3,000	4,000	38,000
			Adhesive court fee stamp	3,23,350	1,54,000	2,05,333	1,18,017
		<b>DTO</b>	Judicial stamps	12,38,53,075	3,05,96,600	4,07,95,466	8,30,57,609
			Court fee label	2,13,88,931	99,83,739	133,11,652	80,77,279
			Notary	50,10,840	6,91,560	9,22,080	40,88,760
			Spl. Adhesive	2,67,93,800	45,30,650	60,40,860	2,07,52,940
			Non Judicial	73,20,25,870	13,22,61,500	17,76,82,000	55,43,43,870
<b>15</b>	<b>Osmanabaad</b>	<b>DTO</b>	Non Judicial	44,36,33,500	6,97,92,500	9,30,56,666	35,05,76,834
			Impressed court fee	12,65,77,600	2,54,44,100	33,95,464	9,26,52,134
			Spl. adhesive	81,70,600	54,70,800	73,07,733	8,62,867
			Notary	21,22,100	8,02,900	10,70,533	10,51,567
			Adhesive Court fee stamp	2,73,19,340	28,36,280	77,67,040	1,95,52,399

		<b>Tuljapur</b>	Revenue stamps	38,400	6,400	8,533	29,867
		<b>Omerga</b>	Impressed Court fee stamp	79,36,000	33,38,500	44,51,333	34,84,667
		<b>Lohara</b>	Impressed Court fee stamp	11,37,100	4,79,200	6,38,933	4,98,167
		<b>Kalam</b>	Notarial Stamps	1,70,100	9,900	13,200	1,56,900
		<b>Washi</b>	Impressed Court fee stamp	36,28,800	2,76,800	3,69,066	32,59,734
			Adhesive Court fee stamp	6,41,920	2,80,970	3,74,626	2,67,294
		<b>Paranda</b>	Revenue stamp	34,700	23,200	30,933	3,767
<b>16</b>	<b>Parbhani</b>	<b>Manvat</b>	Impressed court fee stamps	3,57,750	16,000	21,334	3,36,416
			Adhesive court fee stamps	2,98,940	1,31,000	1,74,667	1,24,273
		<b>Pathri</b>	Impressed court fee stamps	1,08,400	Nil	Nil	1,08,400
			Adhesive court fee stamps	3,76,647	1,07,300	1,43,067	2,33,580
			Revenue Stamp	28,400	15,300	20,400	8,000
		<b>Jintur</b>	Adhesive court fee stamps	6,78,158	3,50,380	4,67,174	2,10,984
		<b>Purna</b>	Impressed court fee stamps	9,53,500	2,48,000	3,30,667	6,22,833
		<b>Palam</b>	Impressed court fee stamps	22,100	Nil	Nil	22,100
			Notarial stamps	10,400	Nil	Nil	10,400
			Revenue Stamp	16,000	5,500	7,334	8,666
		<b>DTO</b>	Non Judicial Stamp Paper	41,15,53,690	3,15,56,700	4,20,75,600	36,94,78,090
			Impressed Court Fee Paper	2,14,09,200	1,32,35,000	1,76,46,666	37,62,534
			Special Adhesive	1,06,27,100	24,21,300	32,28,400	73,98,700
			Adhesive Court Fee Stamp	1,03,53,077	25,81,580	34,42,106	69,10,971
<b>17</b>	<b>Wardha</b>	<b>Deoli</b>	Revenue Stamp	4,903	1,497	2,000	2,903
		<b>Pulgaon</b>	Revenue Stamp	1,920	Nil	Nil	1,920
		<b>Arvi</b>	Revenue Stamp	9,350	Nil	Nil	9,350
		<b>Hinganghat</b>	Revenue Stamp	49,050	Nil	Nil	49,050

		<b>DTO</b>	Revenue Stamp	22,50,560	11,52,000	15,36,000	7,14,560
			General Stamp	30,37,79,190	5,93,98,000	7,78,64,000	22,59,15,190
<b>18</b>	<b>Washim</b>	<b>DTO</b>	General Stamp	12,80,73,000	5,00,53,000	6,67,37,333	6,13,35,667
			Revenue Stamp	16,11,520	4,11,400	5,48,533	10,65,687
			Spl. Adhesive Stamp	59,25,580	15,56,500	20,75,200	38,50,380
		<b>Risod</b>	Non-Judicial Stamp	1,13,77,000	70,85,000	94,46,677	19,30,333
			Impressed Court Fee Stamp	6,01,780	1,76,810	2,35,747	3,66,033
		<b>Manora</b>	Non-Judicial Stamp Stamp	90,15,060	26,40,000	35,20,000	54,95,060
<b>19</b>	<b>Yavatmal</b>	<b>DTO</b>	General stamps	90,52,78,620	9,78,99,300	13,05,32,400	77,47,46,220
			Court fee label	4,16,11,742	70,09,920	93,46,560	3,22,65,182
			Special Adhesive	2,12,94,030	96,34,600	1,28,46,133	84,47,897
			Revenue stamps	53,14,114	19,45,320	25,93,760	27,20,354
		<b>Maregaon</b>	Court fee Stamp	3,33,120	66,000	88,000	2,45,120
		<b>Ralegaon</b>	Non Judicial Stamp	1,12,63,850	31,04,000	41,38,666	71,25,184
			Court fee Stamp	8,53,600	25,000	33,333	8,20,267
		<b>Kalamb</b>	Non Judicial Stamp	46,77,370	15,83,000	21,10,666	25,66,704
		<b>Kelapur</b>	Non Judicial Stamp	1,68,33,590	40,98,000	54,64,000	1,13,69,590
		<b>Zari-Jamni</b>	Non judicial	43,60,370	12,30,000	16,40,000	27,30,370
			Adhesive	2,27,430	23,000	30,667	1,96,763
		<b>Arani</b>	Non Judicial Stamp	72,37,530	47,00,006	62,66,674	9,70,856
			Court fee Stamp	4,15,721	1,85,500	2,47,333	1,68,388

**ANNEXURE – 25**

(Refer para 2.28)

**ANNUAL VERIFICATION OF VALUABLES DEPOSITED IN THE TREASURIES**

**Thane Treasury**

<b>Sr. No.</b>	<b>Reg.Sr. No.</b>	<b>Date of Expiry</b>	<b>Particulars</b>	<b>Sr. No.</b>	<b>Reg.Sr. No.</b>	<b>Date of Expiry</b>	<b>Particulars</b>
1	3	29.08.2017	Duplicate Key	27	82	30.09.2019	-do-
2	4	30.08.2019	-do-	28	90	02.05.2019	-do-
3	7	18.01.2019	-do-	29	91	31.03.2019	-do-
4	10	31.03.2019	-do-	30	93	15.08.2010	-do-
5	15	16.11.2017	-do-	31	96	14.03.2017	-do-
6	16	04.08.2017	-do-	32	101	31.03.2019	-do-
7	23	08.12.2017	-do-	33	103	08.02.2017	-do-
8	25	15.09.2019	-do-	34	105	19.05.2012	-do-
9	26	21.12.2019	-do-	35	107	11.07.2018	-do-
10	28	20.12.2019	-do-	36	05	13.05.2018	Valuable Cash Box
11	29	09.11.2019	-do-	37	13	16.10.2018	-do-
12	33	17.07.2019	-do-	38	18	28.12.2013	-do-
13	34	22.11.2018	-do-	39	23	01.08.2014	-do-
14	38	09.11.2017	-do-	40	28	24.04.2019	-do-
15	44	09.11.2019	-do-	41	29	01.11.2018	-do-
16	55	17.02.2018	-do-	42	40	28.12.2010	-do-
17	57	05.11.2019	-do-				
18	63	08.08.2019	-do-				
19	68	05.08.2019	-do-				
20	71	30.04.2018	-do-				
21	74	24.02.2019	-do-				
22	78	16.06.2019	-do-				
23	79	02.06.2007	-do-				
24	80	23.08.2019	-do-				
25	81	17.12.2018	-do-				



## Dhule Treasury

Sr. No	Reg. Sr.No.	Name of DDO	Date of Expiry	Particulars
1	6	Sub Divisional Officer, Dhule	16-07-2019	<b>Cash Box</b>
2	52	Tahasildar,Dhule	14-03-2019	<b>Cash Box</b>
3	31	Dist. Supdt. Agril. Officer, Dhule.	31-07-2019	<b>Duplicate Keys</b>
4	22	Election Officer, Sindkheda Nagar Palika	31-12-2018	Election Boxes

## Pune Treasury

Sr. No	Register	Date of Expiry	Particulars
1	Register of Valuable Boxes	30.11.2016	Valuable Box No.438 of Tahsildar office
2	Register of Valuable Boxes	16.07.2017	Valuable Box No.441 of Tahsildar office
3	Register of Election Boxes	02.03.2018	Election Box

Name of District	Category	Sr. No. of Register	Name Of DDO	Date Of Expiry
<b>Akola</b>	<b>Election Boxes</b>	23/15	Collector and Returning Officer, Akola	21-04-2015
		33/1	Tahasildar, and Returning Officer, Akola	12-12-2016
		35/1	Tahasildar, and Returning Officer, Akola	23-03-2015
		43/2	Tahasildar, and Returning Officer, Akola (West)	02-11-2014
		44/15	Tahasildar, Balapur, Constituency	16-04-2016
		46/10	Sub divisional Officer and Election Officer, Akola	18-10-2015
		45/7	Sub divisional Officer and Election Officer, Akola	18-10-2016
		52/3	Sub divisional Officer and Election Officer, APMP Akola	07-09-2019
		56/2	Sub divisional Officer and Election Officer, Akola	29-12-2016
		61/19	Commissioner and Election Officer, Akola	22-02-2019
		62/1	Commissioner and Election Officer, Akola	22-02-2019
		63/05	Tahasildar, and Returning Officer,	08-10-2018

		Akola		
	64/01	Tahasildar, and Returning Officer, Akola	13-12-2018	
	65/1	Tahasildar, and Returning Officer, Akola	26-12-2018	
	68/01	Tahasildar, and Returning Officer, Akola	25-02-2019	
	69/01	Tahasildar, and Returning Officer, Akola	07-02-2019	
	72/01	Tahasildar, and Returning Officer, Akola	27-05-2019	
	76/02	Asstt. Election Officer, Akola	17-04-2019	
	88/02	Tahasildar, and Returning Officer, Akola	10-11-2019	
<b>Duplicate Keys</b>		108	District Soil Survey and Soil Testing Officer Akola	13-09-2019
	133	Asstt. Director District Employment Officer Akola	24-04-2018	
	139	Superintending Engineer Akola Irrigation Circle Akola	29-10-2018	
	140	Asstt. Commissioner Animal Husbandry Akola	03-03-2019	
	144	Sub Engineer Sub Irrigation Mechanical Sub division Akola	17-08-2019	
	158	Asstt. Engineer Gr.-1 Irrigation Sub Division -2 Borgaon Manju	20-09-2019	
<b>Valuable Register</b>		37	STO Akot (Deposited By Court order)	Not Traceable
<b>Amravati</b>	<b>Valuable Register</b>	26	Jt. Civil Judge Jr. Division JMFC Amt. (TO Amt.)	24-07-2016
		56	Jt. Civil Judge Jr. Division JMFC Daryapur	09-03-2019
		43	Jt. Civil Judge Jr. Division JMFC Amt. (TO Amt.)	01-12-2018
<b>Nandgaon Khandeswar</b>			Land Records, Nandgao Khandeswar	23-02-2019
			Tahasildar, Nandgao Khandeswar	16-05-2019
<b>Packets (Chandur Bazar)</b>		31	SDE, Shahnur Canal Sub Divs. No.-1	01-01-2017
		32	SDE, Purna medium project, Sub Divs. No.-4	01-10-2017
		33	BDO Panchayat Samitti,,	01-12-2017
		34	Sub Divisional Engineer, Small Irrigation Project, Chandurbazar	01-07-2018
		35	Depot Manager, State Transport	01-10-2018
		36	Industrial Training Intuition	01-03-2019
<b>Election Boxes</b>		458/2	Collector Amt.	23-05-2019
<b>Chandur Bazar</b>		28	Chief Officer/Nagar Parishad	28-08-2017
		31	Tahasidar (Z P Election)	21-03-2018
		32	Tahasidar	28-05-2018
		34	Tahasidar	27-02-2019
<b>Morshi</b>		80	Election Officer, Warud	13-03-2019
		79	Election Officer, Warud	27-02-2019
		78	Election Officer, Morshi	27-02-2019

		77	Election Officer, Morshi	17-12-2018
		74	Election Officer, Morshi	16-10-2018
		72	Election Officer, Morshi	24-05-2018
		64	Election Officer, Morshi	12-04-2017
		63	Election Officer, Warud	23-08-2017
<b>Beed</b>	<b>Packet</b>	373	Supdt. Engineer and Administrator, CADA, Beed.	10-08-2018
<b>Election Box</b>		347	Tahsildar and Asst. Returning Officer, Beed	04-10-2019
<b>Bhandara</b>	<b>Election Box</b>	83	Tahsildar and Returning Officer, Mohadi Gram Panchayat Election	16-10-2018
<b>Gondia</b>	<b>Cash Box (Arjuni Moregaon)</b>	115-A	Sub Divisional Officer, PW Sun-Division, Arjuni Morgaon.	11-02-2019
<b>Hingoli</b>	<b>Packet (Kalamnuri)</b>	115-A	Head Master, Govt. Technical School Centre, Kalamnuri, Distt. Hingoli.	12-07-2019
<b>Gadchiroli</b>	<b>Cash Box/Valuable</b>	03	District Supply Officer, Gadchiroli	15-05-2019
		04	Tahsildar, Gadchiroli	11-04-2019
<b>Nagpur</b>	<b>Election Boxes</b>	58	Gram Panchayat Election Office, Kuhi	16-10-2018
	<b>Cash Box</b>	05	Jr. Civil Judge, Jr. div. JMFC, Saoner	25-04-2019
<b>Nanded</b>	<b>Cash Box</b>	01	Assistant Commissioner, Central Excise and custom Duty, Nanded	12-01-2019
<b>Wardha</b>	<b>Packet</b>	236	Dy. Engineer, Upper Wardha Canal Div.-1 Arvi	29-09-2018
		239	Town Planner Town Planning Office Wardha	02-12-2018
		241	Dy. Engineer, Mec. div. Wardha	04-02-2019
<b>Election Boxes</b>		145	Election Boxes	22-02-2019
		146	Election Boxes	05-04-2019
		147	Election Boxes	22-02-2019
		154	Election Boxes	06-04-2019
		155	Election Boxes	06-04-2019
<b>Washim</b>	<b>Election Boxes</b>	82	Tahsildar, Washim	08-04-2019
		95	Tahsildar, Washim	24-06-2019
<b>Duplicate Key Packets</b>		03	Sub Divisional Engineers, Minor Irrigation Division, Washim	28-10-2018
		09	Sub Divisional Engineer, PWD, Washim	30-09-2018
<b>Yavatmal</b>	<b>Election Boxes</b>		Election officer Nagar Parishad-2016	30-03-2018
<b>Valuable</b>			Tahasidar, Yavatmal	04-08-2018

**ANNEXURE – 26**

(Refer Para 2.30)

**OVER PAYMENT OF GIS**

<b>Sr.No</b>	<b>Name of DDO</b>	<b>Name of official</b>	<b>Aount Due (₹)</b>	<b>Amount Drwan (₹)</b>	<b>Overpayment (₹)</b>
1	Assistant Commissioner Animal Husbandry,Sillod (Aurangabad)	Shri Ishar Ramrao Waghmare	98,266	1,07,368	9,102
2	Tahsildar Officer, Chimur (Chandrapur)	Shr P G Jumde	80,046	1,18,806	38,760
3	Tahsildar Officer, Chimur (Chandrapur)	Shri G G Ramteke, Retd. Peon	27,364	29,110	1,746
4	Tahsildar, Jalna	Shri V N Devdikar	2,82,766	2,88,532	5,766
5	Executive Engineer Public Works Division, Parbhani	Shri M T Bhole (Taking date of entry as 01/05/1986	64,393	70,652	6,259
6	Ex. Engineer Works, Z.P. Washim	Shri Maroti Gyanuji Zhare	16,244	19,838	3,594
7	Tahasildar Mangrupir (Washim)	Shri K B Suradkar	1,27,334	1,42,306	14,972
		<b>Total</b>	<b>6,96,413</b>	<b>7,76,612</b>	<b>80,199</b>

**ANNEXURE – 27**

**(Refer Para 3.1)**

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

		Class III to Class IV			
		Credit		Debit	
Sr. No.	Name of Treasury	No. of item	Amount ₹	No. of Item	Amount ₹
1.	Ahmednagar	62	2495609	8	1004245
2.	Dhule	72	1302610	5	666324
3.	Jalgaon	36	2179433	9	1145252
4.	Kolhapur	49	3148407	4	352281
5.	Nandurbar	17	1375952	3	611500
6.	Nasik	93	2441025	9	1337389
7.	Palghar	40	628445	3	740000
8.	PAO	152	4749890	2	470000
9.	Pune	191	12800092	6	1920000
10.	Raigad	42	536612	4	274997
11.	Ratnagiri	18	948342	1	400000
12.	Sangli	53	2188269	5	1143964
13.	Satara	28	995089	6	1010861
14.	Sindhudurg	17	884035	2	274800
15.	Solapur	23	1241532	4	433371
16.	Thane	116	4183835	19	4062798
	<b>Total</b>	<b>1009</b>	<b>42099177</b>	<b>90</b>	<b>15847782</b>

**Annexure-28**

(Refer Para 3.2)

**Non revalidation of GPF authorities after six months**

Sr.No.	Name	Account No	Date of Authority	Amount ₹
	<b>Sangli</b>			
1	Shri Sawant Shivaji D	--	13.12.2016	8,522
	<b>Bhandara</b>			
2	S H Shende	LRBN-8547	06.11.2017	6,654
3	B B Bagade	GABN-24743	12.01.2018	17,362
4	R B Fulambarkar	BRBN-26348	29.01.2018	2,86,644
5	G M Nandagavli	PHBN-16599	07.06.2018	20,84,409
6	H L Chamat	GABN-25822	14.07.2017	33,679
	<b>Washim</b>			
7	R S Korde	GABN-37353	31.07.2019	56,122
	<b>Yavatmal</b>			
8	R K Yadav	POBN-36928	20.03.2019	20,985
9	M G Chavan	FBN-11439	08.01.2019	2,110
10	T S Nagose	BRBN-46816	16.01.2019	5,274
	<b>Amravati</b>			
11	S M Basmé	GABN-23295	23.11.2017	3,000
12	G N Pawade	GABN-22601	26.09.2017	54,546
13	P G Khule	GABN-27066	12.09.2017	1,068
	<b>Wardha</b>			
14	C.D. Doye	GABN-40733	03.12.2018	2,22,270

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

<b>Sr.No</b>	<b>Name</b>	<b>Authority No</b>	<b>Date of Authority</b>	<b>Amount ₹</b>
	<b>Raigad</b>			
1	Rekha Y Gharve	121908385740	08/01/2019	67,100
2	Rama K Bhayde	121801375465	16/08/2018	10,890
3	Vithabai D Kamble	M12180879893-1	1/10/05/18	99,000
	<b>Bhandara</b>			
4	R B Fulambarkar	1218010184354	22.02.2018	4,04,910
5	H K Hatwar	1218010185541	19.03.2018	165
	<b>Buldhana</b>			
6	A N Bhord	1219010201939	08.01.2019	2,71,570
7	S Y Kokate	1217010165767	14.03.2017	3,26,083
8	Smt S S Sawle	1217080167342	17.04.2017	6,02,910
9	Smt N J Mothe	1217080169704	19.04.2017	4,32,300
10	B A Thakur	1217010169704	01.06.2017	3,90,860
11	Shri R P Chopde	1517179239	17.08.2017	35,100
12	Smt S G Pawar	121170171574	27.09.2017	32,700
	<b>Wardha</b>			
13	P P Chende	1218010198986	02.12.2018	1,51,480
	<b>Gondia</b>			
14	P S Ramteke	1218010190967	20.06.2018	7,00,000
	<b>Parbhani</b>			
15	Y O Pradhan	1218010194551	14.08.2018	4,46,985

**ANNEXURE – 30****(Refer Para 4.2 )****EXCESS PAYMENT OF PENSION AND GRATUITY**

<b>Sr.No</b>	<b>Name /PPO No.</b>	<b>Name of Bank/No.</b>	<b>Total Amount due Period</b>	<b>Total Amount drawn in ₹</b>	<b>Overpayment In ₹</b>
1	Sangita A Suroshe/310721 Akola	State Bank Of India, Main Branch Akola/30202878835	3,28,010 December 2012 to October 2019	6,30,477	3,02,467
2	Shobha D Ukarde/111366 Akola	State Bank Of India, Ramdaspath Branch Akola/30787892928	4,26,978/ 27-09-2008 to 31- 10-2019	7,47,493	3,20,515
3	Smt. Shakilabee W/O Sayyed Mehboob Hussain Adhoni/ 14090814882	Beed	3,08,093/- 10-09-2015 to 09- 09-2018	4,40,485	1,32,392
4	Smt. Mandabai Eswar Kharade, 1413080102563	Beed	59,460/- 11-2016 to 11-2018	1,16,187	56,727
5	Smt. Vaishali S. Bhusari PPO No.14110858056	SBI, Buldhana A/c. No. 31686308832	239052	4,40,855	2,01,803
6	Smt. Varsha M. Maraskolhe,	Bank of India Deori- 921310110001918	98,392/- 08-03-2019 to 31-08-2019	1,08,27,200	3,09,233
7	Asha G Chavan-2- 1-390800	Bank of Maharashtra, Pusad-20256455083	3,73,854/- 04-02-2010 to 31-07-2019	6,83,087	3,09,233
8	Sunita B Mohurle- 2-1-14080807037	SBI, Pandharkawada (Kelapur)	2,45,491/- 07-02-2015 to 31-07-2019	5,05,660	2,60,169



## ANNEXURE –31

(Refer Para 4.3 )

## UNDRAWN PENSION/UNAUTHORISED RETENTION OF CLOSED PPOS

Sr. No.	Name of Treasury	No. of Cases	Amount (₹)
<b>Pr.Accountant General (A&amp;E)-I, Mah Mumbai</b>			
1.	Dhule	03	2,88,509
2.	PAO	297	1,65,63,225
3.	Nandurbar	45	7,08,719
4.	Nasik	185	32,73,660
5.	Pune	1520	---
6.	Raigad	103	20,12,964
7.	Ratnagiri	114	3,63,208
8.	Sangli	198	--
9.	Satara	25	4,34,364
10.	Sindhudurg	51	3,00,714
11.	Thane	40	4,14,515
<b>TOTAL</b>		<b>2581</b>	<b>2,43,59,878</b>
<b>Accountant General (A&amp;E)-II, Mah ,Nagpur</b>			
12.	Akola	128	14,51,219
13.	Amravati	56	14,95,669
14.	Aurangabad	47	18,02,523
15.	Bhandara	11	1,06,896
16.	Chandrapur	29	4,09,902
17.	Gondia	17	1,15,006
18.	Nagpur	35	8,74,401
19.	Osmanabad	149	21,07,290
20.	Wardha	15	3,15,815
21.	Washim	34	3,96,650
22.	Yavatmal	8	2,83,264
<b>TOTAL</b>		<b>529</b>	<b>94,73,635</b>
<b>GRAND TOTAL</b>		<b>3110</b>	<b>3,38,33,513</b>

**ANNEXURE –32**

(Refer Para4.4)

**NON/LESS DEDUCTION OF INCOME TAX FROM THE PENSION PAYABLE**

Pune Treasury

Sl.No.	Name of the Pensioner	PPO No.	Taxable Income (Aprox) (₹)	Amount of Pension Bill (₹)	TDS to be deducted (Aprox) (₹)
1	Shri Milind Madhavrao Panditrao	M111801370376	682971	128058	25612
2	Shri Pandurang Laxman Rao Tatke	M111803373952	645620	184464	36893
3	Shri Vithal Bhagu Bhor	M111901391299	376708	168824	8441
4	Shri Khuzem Fazilehussain Karochiwala	M111804372813	1553325	76880	23064
5	Shri Shamkishor Harishchandra Yewale	M111803372216	624935	30931	6186
6	Mauli Harigiri Gosavi	M111901391534	447948	149316	7466
7	Smt. Renu Satish Bharadwaj	M111801373806	1677720	382360	114708
8	Shri Kisan Dnyandeo Tule	M111801365717	712651	238735	47747
9	Shri Dilip Keshav Kulkarni	M111801372530	676706	37595	7519
10	Shri Ramchandra Narayan Sardesai	M111801373405	1352488	87899	26369
11	Shri Ramesh Kishanrao Agare	M111801372382	698568	295406	59081
12	Smt. Shailaja Deepak Desai	M111804372421	1207580	345024	103507
13	Shri Satyanarayana Balakrishnarao Tatavarthy	M111801373135	778664	207644	41528
14	Shri Mukhtar Ahmed Mehboob Saheb Shaikh	M111803373579	476985	127196	6360
15	Shri Sahebrao Ganpati Mohite	M111801372031	594828	111531	22306
16	Shri Vijay Ambu Sawant	M111801373127	736129	82474	16495
17	Shri Dilip Eknatj Borawake	M111801373455	803618	44646	8929
18	Shri Dattatray Dnyanoba Pawar	M111801371302	570733	114147	22829
19	Shri Chandrakant Kundalikrao Jadhav	M111801371433	584505	109596	21919
20	Shri Ramesh Gaurishankar Karjol	M111803371985	624149	83220	16644
			<b>Total</b>	<b>3005946</b>	<b>623603</b>
	<b>Raigad Treasury</b>				
1	Shri Nitin Dayanand Puro	M111901391702	506688	143671	7183
2	Shri Vijayprasad Shankar Kulkarni	M111801372252	1245612	242846	72853
3	Shri Vishwanath Narayan Veikoli	M111901392826	570648	301062	15053
4	Shri Subhash Govind Jagdale	M111901391724	611110	317575	32545
5	Shri Murlidhar Bansidhar Potdar	M111803370917	669146	89220	17844
			<b>Total</b>		<b>145478</b>
	<b>Ahmednagar Treasury</b>				
1	Shri Machindra Vithoba Katkar	M111804374666	1187174	316580	94974
2	Shri Jayram Ganpat Sawant	M111801379040	685741	413496	82699
3	Shri Sampat Ramchandra Walunj	M111804383530	2213980	279510	83853
4	Shri Ramesh DevidasMirage	M111803376769	434940	326205	16310
5	Shri Jahangirkhan Narhirkhan Pathan	M111903385513	637338	341608	68322
6	Shri Nvrutti Jagannath Bhand	M111903387205	697837	307209	61442
7	Shri Kishor Chandrakant Bhise	M111901387747	793727	329231	65846

8	Shri Rangnath Rambhau Shinde	M111901391165	327663	327663	16383
9	Sister ToynetteSeverin Brako	M111803360686	512412	427010	85402
10	Shri Vilas Sambhaji Bhapkar	M111803380147	647275	216835	43367
11	Shri ShriramSadashi Marumkar	M111803382823	809046	239705	47941
12	Shri Laxman Balbhimrao Bambarse	M111901386770	645110	259873	51974
13	Shri Sudam Sonaji Dhumal	M111804374183	1325380	265077	79523
14	Shri SopanTrimbak Ghule	M111801376881	668040	223790	44758
15	Shri Sadashi Bhujangrao Deadhe	M111801376870	681410	228270	45654
16	Shri Khandu Dasarath Walke	M111801377437	744979	187408	37482
17	Smt. Sunita Sudhakar Shidore	M111803373360	520475	148708	29741
18	Shri Sheshrao Murlidhar Bhusari	M111801377833	551917	184890	36978
19	Shri Kishor Govind Kulkarni	M111801380381	612485	132897	26579
20	Shri Ambadas Pundlik Sarkati	M111903866137	769180	124052	24810
21	Shri Pandu Hanumantrao Mhaske	M111804383302	1756532	169086	50725
22	Shri Vijay Kashinath Kolapkar	M111803373970	547795	109560	21912
23	Shri Prakash Nana Musamade	M111803377055	764472	127413	25482
24	Shri Baburao Bajirao Kandalkar	M111804377970	2003666	91960	27588
25	ShriGangadharChiliya Hon	M111801374057	844297	99330	19866
26	Shri Ashok Baburao Pawar	M111801381860	931326	94066	18813
27	Shri Ajinath Haribhau Choudhar	M111804379895	1737599	78232	23470
28	Smt. Mangala Sachidananda Kulkarni	M111804382059	1756532	84543	25362
29	Shri Ramrao Namdeo Deshmukh	M111804384129	1883723	86600	25980
			<b>Total</b>	6220807	<b>1283236</b>
		<b>Grand Total</b>			<b>2052317</b>

#### Raigad Treasury

S.No.	Name of ther Pensioner & PPO No.	Taxable Income (Aprox) ₹	Amount of Pension Bill ₹	TDS to be deducted (Aprox) ₹	Tax Actually deducted ₹	Less deduction of Income Tax ₹.
1	Shri Uttam Chhagan Gosavi M111801371805	617394	3755260	75150	1850	73245
2	Shri Gansham Damodar Giri M111804372252	1181423	515601	76598	7600	68918
<b>Total</b>						<b>142163</b>
<b>Grand Total:-</b>						<b>21,94,480/-</b>

## Annexure –33

(Refer Para 4.7)

### Non-Payment of additional Pension to Pensioners/family pensioners

Sr.No	Treasuries under jurisdiction of Pr. AG (A&E)-I, Mumbai/AG,(A&E)-II, Nagpur	No. of pensioners whose pension is yet to be increased even though they attained 80 years of age
1	Jalgaon	Regular-819 Family Pensioner-244
2	Raigad	Regular-229
3	Ratnagiri	Regular-08 Family Pensioner-79
4	Sangli	Regular-364 Family Pensioner-182
5	Satara	Regular-433 Family Pensioner-209
6	Thane	Regular-344
7	Akola	Regular -414 Family Pensioner-130
8	Amravati	Regular - Nil Family Pensioner- 340
9	Aurangabad	Regular -57 Family Pensioner- 1269
10	Bhandara	Regular -07 Family Pensioner- 220
11	Jalana	Regular -328 Family Pensioner-391
12	Nanded	Regular -387 Family Pensioner-1165
13	Parbhani	Regular -146 Family Pensioner-377
14	Washim	Regular -147 Family Pensioner-15
15	Yavatmal	Regular -132 Family Pensioner-133

## ORGANISATION CHART

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

Jt. Director  
(Admn)

Jt. Director (Treasury)

Jt. Director (Other  
Dept)

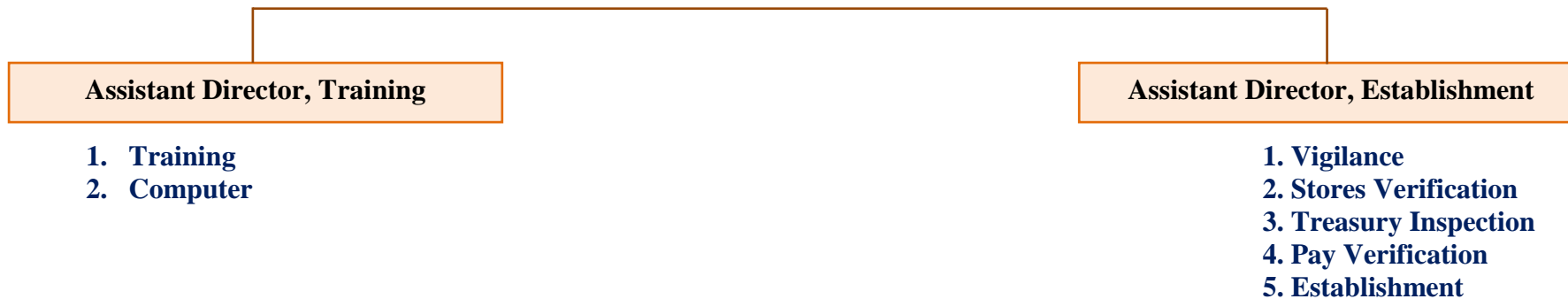
Jt. Director  
Reform

Jt. Director  
DCPS &  
Computer

#### Regional, District & Taluka Level Set Up



#### Setup of the Office of the Regional Joint Director



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