



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

&

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

**REPORT ON ANNUAL REVIEW ON THE WORKING OF TREASURIES,
DIRECTORATE OF ACCOUNTS & TREASURIES
AND PAY & ACCOUNTS OFFICE, MUMBAI,
MAHARASHTRA
FOR THE YEAR 2023-24**



GOVERNMENT OF MAHARASHTRA

**REPORT ON ANNUAL REVIEW ON THE WORKING OF TREASURIES
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PREFACE

The Annual Review Report on the Working of Treasuries for the year 2023-24 is prepared as required under Rule 84 of Maharashtra Treasury Rules, 1968 and as required under Paragraph 20.17 of Comptroller and Auditor Generals' Manual of Standing Orders (A&E) Volume-I.


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

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

This Review on the working of Treasuries for the year 2023-24 is divided into Six chapters. Chapter I contains an introduction including a broad overview of the organizational functions in treasury offices, Chapter II contains annual status of state accounts and defects noticed during checking and compilation of the Accounts, Chapter III contains general information on G.P.F Accounts and irregularities noticed during Inspection. Chapter IV contains general information on Pension and irregularities noticed during the Inspection. Chapter V contains paras on Integration of Financial Management system (IFMS) and Chapter VI contains paras on Information Technology Control & IT Security.

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

Mumbai
Dated: 16 / 05 / 2025


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

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CHAPTER-1

INTRODUCTORY

1.1 Introduction:

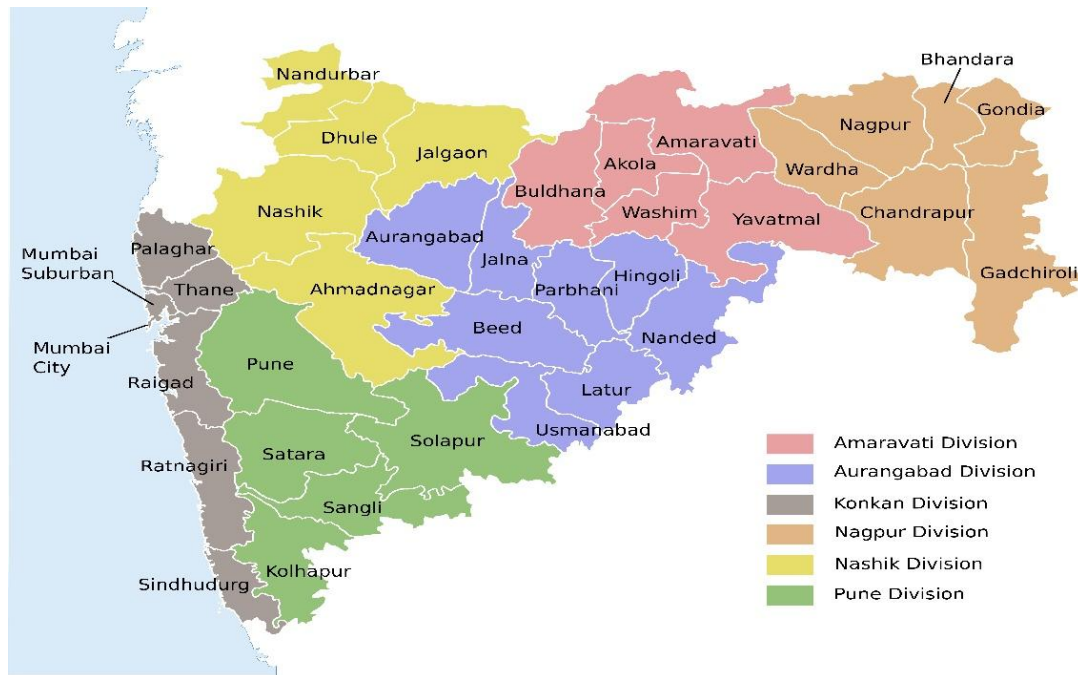
The financial activities of the Government are conducted by the State Treasuries in each District and Pay and Accounts Office (PAO), Mumbai. The Directorate of Accounts and Treasuries (DAT) under the Finance Department of the State Government exercise administrative control over the PAO, Mumbai and Treasuries/Sub Treasuries in the State of Maharashtra. The PAO, Mumbai, has been functioning since 1 July 1955.

The Directorate of Accounts and Treasuries (DAT) was established in Mumbai on 1 January 1962. The DAT is headed by a director. The DAT has Six regional offices at Pune, Nasik, Aurangabad, Nagpur, Amravati and Navi Mumbai each headed by a Joint Director. The Pay and Accounts Office and the Training Unit are in Mumbai at Bandra and Chembur, respectively.

The primary function of the office of the DAT is to supervise all Joint Directors of Accounts and Treasuries (JDAT) in the Regions. The main function of the Office of the JDAT is to control all Treasuries and Sub-Treasuries of their respective Region.

The inspection of the DAT, its three regional offices viz., Pune, Nasik, Navi Mumbai and the PAO, Mumbai is entrusted to the Office of the Principal Accountant General (A&E)-I, Maharashtra (15 Treasuries), Mumbai. Similarly, the inspection of remaining three regional offices viz., Nagpur, Amravati, and Aurangabad is entrusted to the Office of the Principal Accountant General (A&E)-II, Maharashtra, Nagpur (19 Treasuries) from 2013-14.

Map of Maharashtra State region wise



1.2 Organizational Setup:

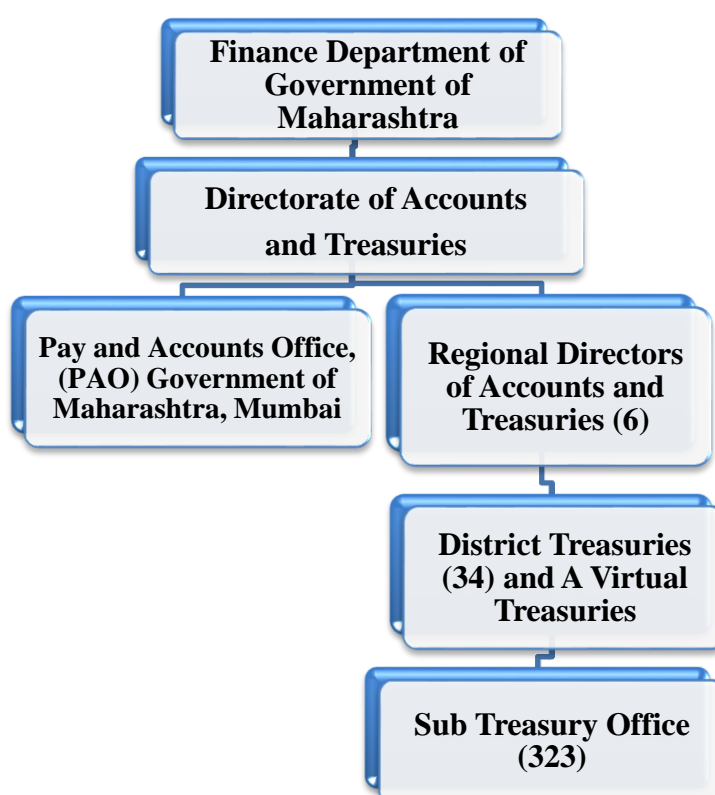
In Maharashtra, there are 34 Treasuries divided among six regions. There are 323 Sub Treasuries under different Treasuries. In Maharashtra, both Treasuries and Sub Treasuries function as banking Treasuries. In addition, a PAO and a Virtual Treasury are also functioning in the State of Maharashtra. The PAO operates under the DAT, while the Virtual Treasury operates under the JDAT, Konkan Region.

The PAO, Mumbai is headed by the Pay and Accounts Officer who assists two Deputy Pay and Accounts Officers, eight Assistant PAOs, five Accounts Officer, 51 Assistant Accounts Officers and 272 other subordinate officials (Total 690 sanction strength).

The PAO, Mumbai is catering to a total of 71,257 pensioners who are drawing their pension till March 2023.

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

ORGANISATION SETUP



Every month the 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 regarding Debt, Deposit, and Remittance Heads, all Vouchers and plus/ minus memorandum, etc.) to the Office of the Principal Accountant General (A&E)-I Maharashtra, Mumbai. Similarly, 19 Treasuries in Amravati, Aurangabad, and Nagpur Regions render such accounts to the Office of the Principal Accountant General (A&E)-II Maharashtra, Nagpur.

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

Virtual Treasury renders the accounts of receipts collected through Government Receipt Accounting System (GRAS) separately to the Office of the Principal 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*'.

The DAT, in consultation with the Finance department and other stakeholders, makes policy decisions regarding computerization of the accounting process and any necessary changes in application. The National Informatics Centre (NIC), Pune, has developed the Integrated Financial Management System (IFMS). However, the State Government's MAHA IT Team offers development and technical assistance for SEVAARTH and Nivrutti Vetan Vahini. Data ownership rests with the Directorate of Accounts & Treasuries, Mumbai. The Security of the applications is also being managed by the DAT in co-ordination with NIC.

1.3 Function of Treasuries:

Accounts

The function of the Treasuries and the PAO, Mumbai is governed by the Rules, Manuals, and Procedures set forth by the Government of Maharashtra.

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

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

GPF

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

Pension

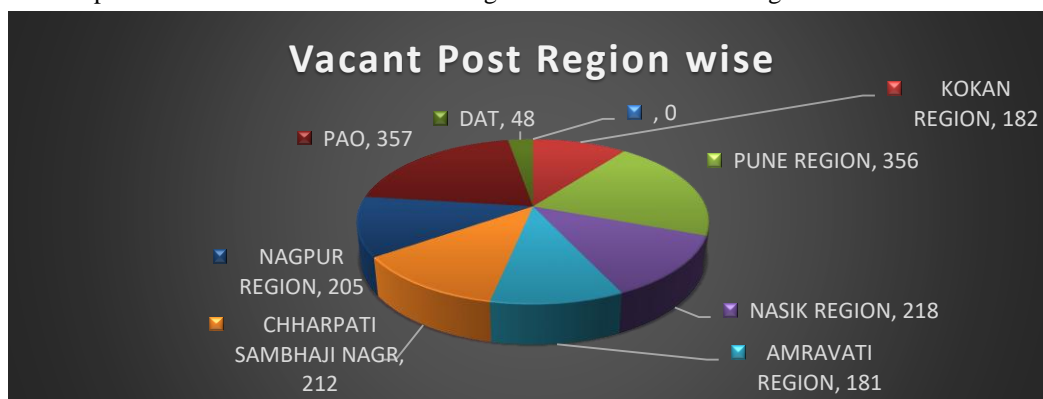
Pension cases are prepared by the Heads of the offices and Online Pension proposals are sent to the Principal Accountant General offices electronically and in physical form. Data of approved cases is transmitted by the Principal Accountant General offices online on SEVAARTH module of Integrated Financial Management System (IFMS) thus eliminating the need to enter data again at the Treasuries. The concerned DDO carries out the identification process of Pensioners, which is computerized due to linking of Pensioner to UID. Identification for Life Certificate through Biometrics is done with Jeevan Praman Portal.

The Treasury Generates the first Payment Bill and sends Pension payments to the Pensioner's Bank Account through CMP and generates monthly pension bills.

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

1.4 Position of Treasury Staff:

The Sanctioned Strength of staff for the 34 Districts Treasuries, one PAO of Mumbai, six Joint Directors, DAT and VTO is 4,466, out of which the Men-in-position is 2,697 i.e. 60 per cent of the total strength indicating a vacancy of 40 per cent. Review of the shortage in Staff requirement is generally done by the DAT regularly in co-ordination with the other departments. Occasionally on need basis contractual temporary staff is hired to address the staff shortage. Treasury wise Sanction Strength and Person in position with details of IFMS training to the staff members are given in '*Annexure -3*'.



1.4.1. Out of 2697 Men in position about 88 per cent Staff i.e., 2388 are trained in the IFMS. The Training is generally over the functional aspects of IFMS applications for the users based on their roles vis-à-vis accounting processes. There are Six Regional Joint Directors (Training) who arrange training for the Staff where topics of 'Security and Security awareness' are 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.

1.4.2. In Maharashtra State, there are 2697 staff members across 34 District Treasuries, six JDATs, One DAT/VTO, and PAO Mumbai, who process around 93,902 approximately vouchers each month. The periodicity of the bill processing cycle is already defined as a policy matter. All bills generated by the DDOs and submitted to the Treasuries are processed within 30 days of its receipt. Every year, the volume of work in March increases approximately to 1.5 times of the regular work in other months. There are no significant delays in processing of bills.

CHAPTER – 2

ACCOUNTS

(A) GENERAL.

The monthly accounts of the Government of Maharashtra are compiled and consolidated from the accounts submitted by the 34 treasuries (number of sub-treasuries 323) 342 PWD & Irrigation Divisions 174 Forest Divisions 69 Other Divisions and 1 PAO Mumbai. The functions relating to local inspection of 34 treasuries and 323 sub-treasuries are vested with the Accountants General (A&E) as per the authority under Section 18 of the C&AG's [DPC] Act 1971. The inspection of the Directorate of Accounts and Treasuries and its regional offices has been entrusted to the Office of the Accountant General (A&E)-I Maharashtra Mumbai/ Pr. Accountant General (A&E)-II Maharashtra Nagpur with effect from 2013-14.

a) Annual Receipts and Payments of Treasuries: - (for the F.Y. 2022-23).

Details shown in '*Annexure -4*'.

b) Month wise No. of Vouchers during the year 2022-23.

Details shown in '*Annexure -5*'.

c) Status of Grant-in-Aid Bills.

The Bombay Financial Rules 1959 stipulates that for the grants released for specific purposes 'Utilization Certificates (UCs)' should be obtained by the Departmental Officers concerned from the grantee institutions and after verification the UCs should be forwarded to the Office of the Accountant Generals (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 date of their release.

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

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

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

Table 2.1
Status of GIA Bills (Pending up to 2022-23)

Name of the Treasury	Items	Amount in ₹
Wardha	33	8,21,85,511
Amaravati	714	9,60,03,56,097
Chandrapur	820	10,24,55,35,057
Gondia	691	4,90,08,12,430
Akola	413	46,42,72,72,632
Yavatmal	564	4,85,45,51,112
Washim	304	4,09,14,47,793
Dharashiv	416	4,68,30,23,786
Hingoli	285	2,03,00,32,166
Parbhani	301	3,55,44,49,129
Buldhana	285	2,03,00,32,166
Latur	514	3,39,96,62,592

Bhandara	336	3,15,50,05,111
Nagpur	565	10,31,78,53,447
Nanded	312	2,24,37,15,974
Chhatrapati Sambhji Nagar	329	10,80,50,51,452
Beed	475	6,54,68,24,348
Gadchiroli	430	2,51,81,99,553
Jalna	576	6,14,83,46,308
Pune	2077	1,19,91,44,43,752
Satara	1918	26,36,47,40,558
Sangli	577	12,83,14,20,883
Kolhapur	1955	4,95,49,72,580
Solapur	531	29,93,83,02,363
Nashik	1108	22,49,59,87,994
Nandurbar	729	6,61,39,88,836
Dhule	410	12,12,83,55,836
Jalgaon	1040	12,75,10,02,402
Ahmednagar	1070	11,53,24,87,595
Thane	1868	66,09,76,28,890
Raigad	1079	12,68,36,86,990
Ratnagiri	734	3,01,24,43,947
Sindhudurg	496	1,97,91,33,362
Palghar	853	5,99,55,74,025
Total	24,808	4,86,92,85,26,677

***This information has been provided by Office of the Director of Accounts and Treasuries, Maharashtra.**

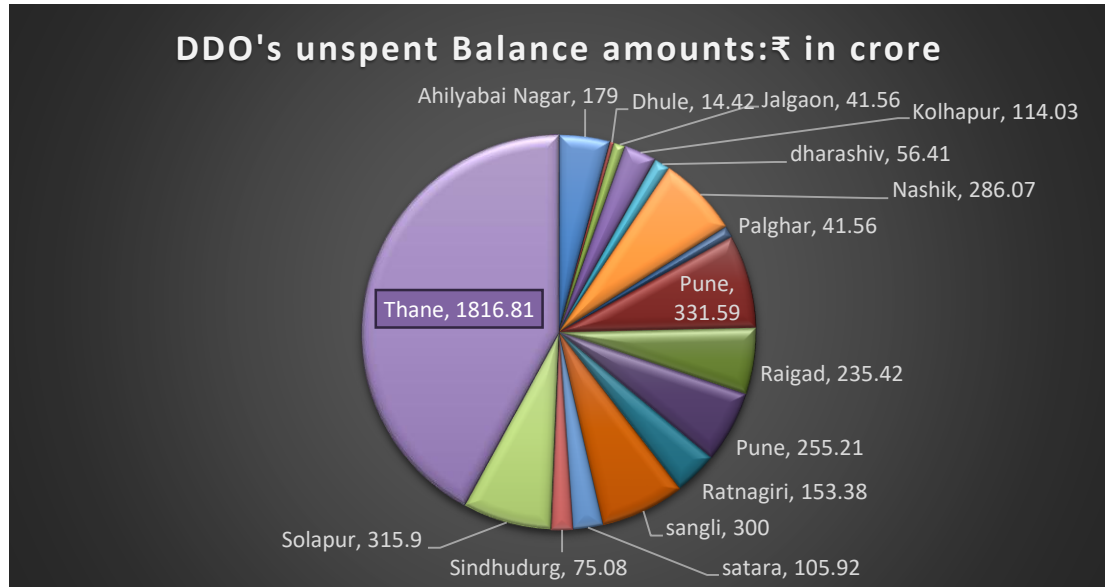
(B) DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS AND PDs/PLAs.

2.1 ₹ 1944.66 Crore lying unpaid in 810 DDO's Accounts, and which remained outside Government Account.

The Govt. of Maharashtra, Finance Department have introduced a scheme vide G R No. DDO-2005/PK-5/Kosh-Prasha-5, Mumbai Dated 29th Aug, 2005 for payment of monthly salary to Govt. servants through Bank instead of paying in cash to avoid Banking Cash Transaction Tax levied by Central Govt. and a Cash Management Product (CMP) scheme for making direct payment to the bank accounts of Govt. Suppliers / Contractors and Aided institutes vide G R No. Misc. 1010/PK-68/Part-3/Kosh-Pra-5 Mumbai dated 22/01/2013 to avoid i) delay in payment of bill (Above ₹ 5000) to the Govt. Supplier / Contractor (Third Party Payment) and ii) accumulation of Government Money in DDO's Accounts.

In view of above-mentioned schemes introduced by the Government of Maharashtra, it was requested to furnish DDO wise information in the following format for unpaid balances in the bank Accounts of the DDO's under jurisdiction of your Treasury/Sub-Treasury as on 31.03.2023. details show in '**Annexure -6**'

Figure 2



2.2 ***Inoperative PLA for more than One year.***

As per Rule 495 of MTR, read with para. 585 of MTM and GR dated 24 January, 2014 PLAs not operated for more than one complete financial years should be closed and balances of such PLAs be credited to Govt. Accounts under MH 0075 – General Misc. Services, after confirming the balances with Administrator of PLA.

On scrutiny of PD/PLA register along plus-minus memo register revealed that two PLAs were not operated by administrator for more than one complete financial year, however no action was taken by the Administrator to close the accounts and to transfer the balance credited to their accounts to credit the same to Govt. Accounts under MH 0075 – General Misc. Services.

Details of same are shown in '**Annexure -7**'

2.3 ***Non reconciliation of Differences in PD/PLAs accounts.***

As per para 589 of MTM, Treasury Officer / Sub Treasury Officer is required to obtain a balance certificate at the end of each and every year from the Administrator. After obtaining such a certificate, difference, if any, is required to be reconciled and the balance certificates after reconciliation with Treasury balance, should be forwarded to the Pr. A.G. (A&E)-I Mumbai for confirmation of balance.

Scrutiny of PD-PLA accounts for the year 2022-23 with the balance certificate and plus minus memo certified by the Treasury Officer, Ahmednagar revealed that there was a difference between the balances of Sub Treasury office, Treasury office and the Administrators in respect of the following PD/PLAs as detailed **Shown in 'Annexure -8'**

2.4 ***Non-reconciliation of Major Head 8336 Civil Deposit - 800 Other Deposit***

As per para 594 (1) of MTM, the Deposit accounts of Local Funds should be kept as pure Banking Accounts, in the manner of Personal Deposit Account. Sub-para (2) of the para requires the transactions to be recorded in the Register in Form TA 22 and 24 of Account Code Vol II. Para 595 and 589 of MTM specifies the procedure for verification of balances and requires the Treasury Officer to forward the Agreement Certificate of balance obtained from the Administrator to the Accountant General for confirmation.

On scrutiny of the statement of balances under the MH 8336 for the month of March 2023, it was revealed that there are 9 Administrator It is seen that there were differences between Administrator and Treasury Balance in respect of the Administrators shown in '**Annexure -9**'

2.5 **Misclassification of Refund of lapsed deposit under MH 8443 instead of MH-2075.**

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

Scrutiny of Repayment register of Deposit and Security Deposit register for the year 2022-23, it is revealed that the Sub Treasury Officer has classified the following refund of deposits under MH 8443 payment of Deposit instead of classifying it under MH 2075 Refund of deposit. Details of misclassification of deposit are shown '**Annexure -10**'

2.6 **Misclassification under Major Heads for Govt. receipts through Challan.**

At the time of receipt of challans, Sub Treasury Officer has to verify the correct M.H. i.e. given Major Head with narration is noted in voucher, if any omission is noticed, the same should be brought to the notice of concerned Department (DDO) for submission of correction memo to rectify the Major Head. On scrutiny of challans for the financial year 2022-23, it was noticed that following amounts were not correctly taken in to Government accounts with the classified Major Head.

Details of such are shown in '**Annexure -11**'

2.7 **Lapsed cheques lying unadjusted under MH 8670.**

As per Rule 170 to 172 of MTR 1968 and Para 652 and 653 of MTM, the Treasury Officers have to submit a statement showing the list of lapsed cheques with plus minus memos immediately after the expiry of cheques to A.G. Office for further necessary adjustment in the books of accounts under MH 8670- Treasury Cheques.

On scrutiny of the list of Lapsed cheques up to April-23, it was seen that **07** cheques amounting ₹ 4,30,310 of March-23 is lying unadjusted.

Table 2.2
Details of lapsed Cheques

Sl No.	DDO Name	Cheque No	Cheque Date	Amount in ₹
1	Sunil Printing Press	884558	31.03.23	4,800
2	Kandesh Electrical Dhule	883975	31.03.23	4,788
3	Alfa Machinery Dhule	884168	31.03.23	32,252
4	Carestream Health India	884062	31.03.23	49,540
5	Siemens Health care Pvt. Ltd	884095	31.03.23	1,01,935
6	New Alfa Shoe	883921	31.03.23	1,58,995
7	Jaybhole Machimar Sahakari Sanstha Ltd.	860336	31.03.23	78,000
TOTAL				4,30,310

***Information has been provided during inspection of Treasuries.**

2.8 **Diversion of Govt. Receipt of ₹ 2,57,72,041 into the hospital PD/PLA.**

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 be paid in full into bank and shall be included in the treasury accounts. Moneys received as aforesaid shall not be appropriate to meet departmental expenditure.

Scrutiny of Personal Ledger Accounts of the Dean General hospital and Dean Medical College SBH Hospital in Dhule, it was noticed that OPD, IPD, Hospital Fees, Certificate Fees, Hostel, Gymn., Lab fees, X-ray fees, dental fees, pregnancy fees, Ambulance Fees, Physiotherapist fees and Misc. Fees, etc., are credited in the P.L.A. of the concerned Hospitals during the year **2022-23**.

The above-mentioned fees are Govt. revenue and it should be credited to Consolidated Fund of Govt. of Maharashtra under the MH-0210 P.H instead of in PLA.

2.9 Withdrawals of ₹ 1,16,90,633 from PLA to meet Hospital expenditure.

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 be paid full into the bank and shall be included in the Treasury Accounts. Moneys received as aforesaid, shall not be appropriated to meet Departmental expenditure.

Scrutiny of the Personal Ledger Account of the District Civil Hospital Dhule, it was noticed that the Administrator had drawn ₹1,16,90,633 from PLA during 2022-23 to meet expenditure on account of electricity, water charges, repairs of machinery and payment of security forces employed on contract basis and work of cleaning of hospitals, etc. from P. L. A. However, all the expenditure was required to be drawn from the budgetary provisions under the Major Head 2210-Medical.

2.10 Delay in depositing the unspent Grant/amount into the government account.

1) As per Indian Constitution Article 150 and 283(1), all money received by or behalf of government either as dues of Government or for Deposit, remittance or otherwise, shall be brought into Government Accounts without delay.

2) Rule 8 of M. T. R. 1968 Vol. I, state that all moneys received by Govt. Officers on account of the revenue shall without undue delay be paid in full into bank and shall be included in the Treasury accounts. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure.

Test check of challans for the financial year 2022-23, the details for which challan is deposited having narration which shows that unspent amount is not deposited to the government account immediately after received/unspent by the Department.

Table 2.3

Details of Delay in depositing the unspent Grant/amount into the government account.

Sl. No.	M.H.	Date	Amount in ₹	Remark	DDO Name
1.	0250	11/04/2022	1,00,58,707	As per Letter by Dept. dated 27/07/2020	Assistant Commissioner, Social Welfare, Kolhapur
2.	0250	15/09/2022	6,03,840	Refund of unspent Grant for S.C. candidates received in 2009-10	Assistant Commissioner, Social Welfare, Kolhapur
3.	0250	18/10/2022	18,823	Refund of scholarship received 2009-10 & 2011-12 from Govt. of India.	Assistant Commissioner, Social Welfare, Kolhapur
4.	0070	19/10/2022	1,56,28,000	Unspent amount for New EVM & VVPAT godown.	Dy. Collector & Dy. Dist. Election Officer, Kolhapur
5.	0250	23/12/2022	1,93,99,369	Unspent amount from Dr, B.R. Ambedkar Swavalamb Scheme for 2019-20.	Agriculture Development Officer, Z.P. Kolhapur
6.	0250	29/12/2022	4,00,000	Remaining amount for scholarship from 2009-10.	Assistant Commissioner, Social Welfare, Kolhapur
7.	0230	21/07/2022	35,000	(Et/FM/FT) for 2 nd year Students for 2020 session.	Principal I.T.I., Radhanagar

***Information has been provided during the inspection of Treasuries.**

2.11 Adverse Balance in Revenue Deposit Register M.H. 8336.

As per MTR 485, Moneys received at the treasury for deposit in the Government Account are classified according to the department through which they are received, the usual classes being (1) Revenue Deposits, (2) Civil Court Deposits, (3) Criminal Court Deposits, and (4) Deposits for Works Done for Public Bodies or Private Individuals.

As per MTR 496, All deposits must be separately paid into the treasury with Challans or other documents setting forth all the particulars necessary for the entries to be made in the register of deposit receipts and Each item of receipt must be recorded in words and figures in the register or receipts and each entry must be checked and initialed by the Treasury Officer in accordance with the directions contained in this behalf in the Account Code, Volume: II.

On scrutiny of Revenue Deposit Register from April, 2023 to March, 2024, it was noticed that there was adverse balance in the Revenue Deposit Register.

Table 2.4
Details of Adverse Balance in Revenue Deposit Register M.H. 8336:

Sl. No.	Name of Treasury	Balance in (₹)
1	Nandurbar	(-) 17103146
2	Dhule	(-) 2484034
3	Palghar	(-) 34005504

***Information has been provided during inspection of Treasuries.**

2.12 Incorrect Closing Balance in the Registers of deposits under M.H. 8443- Civil Deposits.

Procedure is laid down in MTR 1968 Vol I in Part VIII Public Debts, Section III regarding maintenance of Register and Receipts, and Repayments of Deposit and under Rule 506 & 507 of MTR, 1968, deals with procedure for Lapsed Deposits.

On scrutiny of the Plus minus Memo with the register, it was observed that an amount of ₹ (-) 23,49,283.00 was shown as closing balance as on March,2023. (As per page no. 33110 of the 101 Revenue Deposit Register). The minus balance appearing in the register needs to be analyzed. It may be ascertained whether the balances were correctly transferred from Dhule Treasury or not as the Nandurbar Treasury came into existence only from 1998.

2.13 Non-drawl of a 'Nil' payment vouchers for transfer of funds to Personal Deposit/Personal Ledger Account (PD/PLA).

The transfers from the Consolidated Fund of the state to the PD/PLA account shall be effected through 'NIL Payment Bill' procedure as per Rule 19 of Accounting Rules for Treasuries and as per the Government of Maharashtra, Finance Department G. R. No. sankirna/2015/Pra.Kra 6/KoshPra 5 dated 27 September, 2016. The Government have further issued instructions vide letter dt. 2 May, 2018 to follow the NIL Bill procedure mentioned in Government Resolution dated 27 September, 2016. Further as per the Pr. A.G.(A&E) Mumbai direction on 21 December, .2009, a monthly report on 'NIL Payment Vouchers' received from treasuries is required be submitted to Pr. A.G. by 20th every month.

A test check of records of the following PD/PLAs, in the O/o the PAO Mumbai revealed that the procedure of drawl of a Nil payment voucher for transfer of funds from the Consolidated Funds of the state to the Personal Deposit/Personal Ledger Account (PD/PLA) was not followed. The illustrative list of the Nil Payment transactions and the PLAs are as follows:

Non following the above procedure of 'Nil' payment vouchers for transfer of funds to Personal Deposit/Personal Ledger Account results in non-monitoring of utilization of funds and blockage of Govt. funds into the PD/PLA accounts.

2.14 Blockage of Government funds of ₹ 1,21,48,366 in Hospital PLA.

1) Rule 8 of M. T. R. 1968 Vol. I, states that all moneys received by Government Officers on account of revenue shall without undue delay be paid in full into the bank and shall be included in the Treasury accounts. Moneys received as mentioned, shall not be appropriated to meet departmental expenditure.

2) As per Rule 17 of M. T. R. 1968 Vol. I, if the demand of any kind is presented at a Treasury for a payment which was not authorized by or under these rules, or was not covered by a special order received from the Pr. Accountant General the Treasury Officer shall decline payment for want of authority.

- 3) As per Rule 494(c) of M. T. R. 1968 Vol. I, Personal Ledger Accounts may be opened in a Treasury with special permission of the Government of Maharashtra. Such permission may not be granted, except after consultation with the Pr. Accountant General and unless the Government was satisfied that the initial accounts of moneys to be held in such Personal Deposits were properly maintained.
- 4) Rule 488 of M. T. R. 1968 Vol. I prohibits crediting of such receipts to deposits, when head of account to which the amount was to be credited is known.

Table 2.5
Details of Blockage of Govt. funds in hospital PLA

Sl. No.	Name of PLA	Opening Balance. As on 04.2022	Receipts during year 2022-2023	Closing Balance(in ₹)
1	Medusoid. Rural Hospital Shrivardhan 8548	10,37,189	Nil	10,37,189
2	Medusoid. Rural Hospital Shrivardhan 8618	1,00,243	Nil	1,00,243
3	M.S.O.R.HospitalPolhadpur(8562)	10,17,363	Nil	10,17,363
4	HMG T school (8574)	13,404	Nil	13,404
5	M.S.O.R.HospitalKarjat (8536),	21,98,368	Nil	21,98,368
6	M.S.O.R.HospitalKasheleKarjat (8563)	10,09,578	Nil	10,09,578
7	M.S.O.R.HospitalPanvel (8623)	14,74,710	Nil	14,74,710
8	M.S.O.R.HospitalUran (8549)	36,40,585	Nil	36,40,585

***Information has been provided during inspection of Treasuries.**

2.15(A) Irregular deposit of Revenue receipts into PLA.

Attention is invited to Govt. of Maharashtra, Higher and Technical Education Department's GR No. Arthsan-2411/2014/pr. Kra.1/vyashi-2 dated 01-01-2015, where in it is provided that :

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

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

2. Other items listed in the GR dated 26-11-2002 are revenue receipt and are required to be credited to Revenue Account of Department. Direct utilization of these receipts towards expenditure is not permissible in terms of Rule 8 and Rule 488 of Maharashtra Treasury Rules, 1968. In following cases, concerned Administrators wrongly credited revenue receipts of Government into their Personal Deposit Accounts:

On scrutiny of record of Treasury Offices related to PD/PLA it revealed that 209 administrators falling the jurisdiction of 18 Dist. Treasuries has credited irregular receipts which is not mentioned in above said GR in the PLAs details as shown in '**Annexure-12A**'.

2.15(B) Irregular credit of hospital charges recovered from patients credited into PLA.

As per circular of Public Health Department, Government of Maharashtra No. 455 dated 25/05/2011, the hospital charges recovered from the patients are the revenue receipts of the Government. As such, these

should be credited to the revenue head of the department since the head of the account to which these receipts are to be accounted is known and it cannot be credited to the deposit head as per Rule 488 of MTR, 1968, Rule 50 of Accounting Rule for Treasury, 1992 and Rule 617 of Central Treasury Rules.

On scrutiny of record related to PD/PLA during treasuries inspection it revealed in 51 cases, an amount of ₹ 3,37,31,636 of govt. receipt has been credited to PLA by 11 administrator under the jurisdiction of 5 treasuries. Details as shown in '**Annexure -12B**'.

2.16 Irregular payment from PLA

The government of Maharashtra, Finance Department, Mantralaya, Mumbai vide Resolution No.GR/1099/Pra-Kr-7/99 dated 06/11/1999, has permitted to open PD/ PLA in favour of all Govt. Hospitals. OPD fees received from the patients are to be credited therein. It has been permitted to incur expenditure on the items mentioned under GR dated 27.11.2001, 30/01/2002 and 27/01/2009 from the above deposit and also attention is invited to Government GR dated 27/01/2009, wherein it is clearly instructed that the receipt of Government Hospital can be utilized for specific items mentioned.

During inspection, it was noticed that 59 bills amounting to ₹ 1,56,21,185 were passed by the 8 Treasury Officers on items shown in the **Annexure-13** though not included in GR led to irregular payment to that extent.

2.17 Delay in crediting receipts in PD/PLAs of ITI offices.

1) Rule 8 of M. T. R. 1968 Vol. I, state that all moneys received by Govt. Officers on account of the revenue shall without undue delay be paid in full into bank and shall be included in the Treasury accounts. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure.

2) As per Rule 494(c) of M. T. R. 1968 Vol. I, Personal Ledger Accounts may be opened in a Treasury with a special permission of the Govt. of Maharashtra. Such permission may not be granted, except after consultation with Accountant General and unless the Government was satisfied that the initial accounts of moneys to be held in such Personal Deposits were properly maintained.

On scrutiny of Personal Ledger Accounts of the administrators of the following offices of ITI, it was noticed that the amount of security deposit during the new admission were not deposited immediately in PD/PLA Accounts as detailed below.

Table 2.6
Details of delay in crediting receipts in PD/PLAs of ITI offices.

Sl. No.	Name of Administrator	Receipts during Admission session	Deposit in to PD/PLA Accounts	Amount in ₹
1	Pr. ITI, Khed	Admission fee for 2022 session	06/01/2023	1,08,600
2	Pr. ITI, Dapoli	Admission fee for 2022 session	31/03/2023	85,600
3	Pr. ITI, Guhagar	August 2017-18 to 2018-19	28/03/2023	28,800
4	Pr. ITI, Guhagar	August 2021	15/07/2022	11,200
5	Pr. ITI, Chiplun	August 2021	28/03/2022	3,08,500
6	Pr. ITI, Chiplun	August 2022	07/11/2022	2,79,800
7	Pr. ITI, Sangameshwar, Devrukh	August 2022	31/03/2023	5,600
8	Pr. ITI, Lanja	August 2022	29/03/2023	63,200
9	Pr. ITI, Rajapur	August 2021	16/03/2022	16,150
10	Pr. ITI, Rajapur	August 2021	30/03/2022	1,650
11	Pr. ITI, Rajapur	August 2021	28/03/2022	9,000
12	Pr. ITI, Rajapur	August 2022	31/03/2023	4,750

Sl. No.	Name of Administrator	Receipts during Admission session	Deposit in to PD/PLA Accounts	Amount in ₹
13	Pr. ITI, Rajapur	August 2022	31/03/2023	450
14	Pr. ITI, Ratnagiri	August 2021	02/09/2022	2,600
15	Pr. ITI, Ratnagiri	August 2022	11/01/2023	6,650

***Information has been provided during inspection of Treasuries.**

The Treasury Officer had obtained clarification from the administrators stating that security deposits etc. from the students are initially credited into DDOs accounts but subsequently transferred into the concerned PD/PLAs bank account of the Administrator. Action taken by the Administrator is not in order as per Rule 494 (C) of the MTR, 1968, Vol-I.

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

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

During the year 2022-23 all the 34 District Treasuries and 323 sub treasuries were inspected, and the Inspection Reports were issued to the Director of Treasuries and the District Treasury Officer concerned for compliance and reply.

2.19 Outstanding Inspection Reports and Paras:

The primary objective of Inspection of Treasuries is to assist the departmental authorities to establish a system where Treasuries work in accordance with the prescribed rules. Irregularities pointed out by the Treasury Inspection Parties need to be rectified early by the Treasury Offices to enhance the efficiency of the working of Treasuries and improve the quality of Accounts. Further replies to the Treasury Inspection Reports are required to be furnished within a month from the date of receipt of the report by the Treasuries. As on March 2023 there were 58 Inspection Reports and 667 paras outstanding with Treasuries in Maharashtra. Treasury wise details of outstanding Inspection Reports and paras are listed in '**Annexure – 14**'.

2.20 DDOs maintaining Saving Bank Account instead of Current Bank Account.

As per GR Dated 06/10/2005, a new tax (Banking Cash Transaction Tax) was levied on cash withdrawal by the Government. The Government has assigned the work of making payment of salary and allowances through the banking system to some banks.

As per the GR dated 07/07/2005, DDOs should open a Current Account (Zero Balance) in a Bank.

On scrutiny of the DDOs account under the jurisdiction of Treasury Office/Sub Treasury Office, it was noticed that the some DDOs had opened a Savings Bank Account instead of a Current Bank Account. As per the statement furnished by the Treasury/Sub-Treasury Office, details are enumerated as details show in '**Annexure -15**'.

2.21 Double salary paid to the employees of different DDOs.

Before presenting the bill to the Treasury, DDO should verify the months for which salary is drawn and the Treasury/Sub-treasury Officer shall exercise checks as specified in the MTR, BFR & MTM.

As per Para 181 to 191 of MTR, 1968 every bill presented to the Treasury office for passing of payment needs to be scrutinized.

During scrutiny of the passed bill, it was found that there are two GPF subscriptions for a single month. After verifying the voucher details with the GPF status and the unposted items with the passed bill's

copy of the same month, it was revealed that the salaries in case of government employees were drawn twice vide two different vouchers by the Drawing & Disbursing Officers (DDO) shown in '*Annexure -16*'.

2.22 Excess payment made to the Supervisor for Election Duty.

As per the Collector and District Education Officer, Ahmednagar circular dated 25.05.2023, each Supervisor on Election Duty should be paid maximum limit (an honorarium of ₹ 12000 per year and ₹ 24000 for two years). Test check of the bills amounting to Rupees 6 lakhs received from the Tahsildar, Kopergaon showed that following Supervisors under the Collector and District Election Officer were paid excess of the above mention eligibility:

Table 2.7
Excess payment made to the Supervisor for Election Duty.

Sl. No.	Name	DDO Name	Amount paid in ₹	Remarks
1	Bhaskar Punjaji Najan	Tahsildar, Kopergaon	72,000	Bank account no. & branch is different in Sr. No. 2, 12 & 24.
2	AshokLahanu Bhalerao	Tahsildar, Kopergaon	48,000	Sl. No. 19 & 20.
3	MashishaShantaram K.	Tahsildar, Kopergaon	48,000	Sl. No. 22 & 23.
4	Archana Mininath P.	Tahsildar, Kopergaon	48,000	Sl. No. 5 & 8
5	Ramesh Rajaram Rajput & Ramesh Baburao Gaikwad	Tahsildar, Kopergaon	48,000	Sl. No. 15 & 16 having the same account number & branch while the name is mismatched.

***Information has been provided during inspection of Treasuries.**

The above-mentioned irregularity was brought to the notice of the Treasury Officer, Ahemdagar for detailed scrutiny of bills received from other Tahsildar under the Collector and District Election Officer, Ahmednagar at all STO levels.

2.23 Pending Detailed Contingent Bills from Treasuries.

As per the Rule 303 of Maharashtra Treasury Rules, 1968 . Volume – I read with the Government of Maharashtra Finance Department Resolution No. MAK/1006/PK/42/2006/ Viniyam dated 12 February 2008, the DC bills are to be submitted within one month from the date of drawl of AC bills. However, in exceptional cases, the DC bills may be submitted within the extended period of three months on the assurance given by the Controlling Officer.

Further, as per the Government of Maharashtra Finance Department Resolution No. Sankshipt/ 2012/ PK8/ 2012/ Viniyam dated 14 March 2013, Treasury Officers should not honour any further bills presented by the DDO unless DC bills for the amount drawn on earlier occasion are submitted to the Office of the Principal Accountant General (A&E)-I Maharashtra Mumbai/ Principal Accountant General (A&E)-II Maharashtra Nagpur and the PAO Mumbai.

However, AC bills regarding 15 Treasuries and PAO Mumbai under the jurisdiction of the office of the Pr.AG, Mumbai and AC Bills regarding 19 Treasuries under the jurisdiction of the Office of Pr.AG, Nagpur were pending (during the year 2022-23) for want of submission of DC bills as detailed in '*Annexure – 17*'.

2.24 Delay in surrendering the unspent amount of Grant-in-aid.

The Grant-in-aid should be utilized within the time limit prescribed by the GRs issued from time to time by the Maharashtra Government.

The unspent amount of Grant-in-aid sanctioned to the Department should be surrendered to the Govt. account without any delay within the prescribed time limit by that particular GR.

Scrutiny of challans for the financial year 2022-23, the details for which challan is deposited having proper narration which shows that the unspent Grant-in-aid is not surrendered for a long period of time. Details of such are shown in '**Annexure -18**'.

2.25 Unauthorized delegation of Drawing and Disbursing Officer's power.

As per Rule 155 & 156 of MTR 1968 the Head of an office may authorize a Gazette officer serving under him to sign a bill or order for him communicating the name and specimen signature of the officer, under an Office Order, to the Treasury officer concerned.

On Test Check, scrutiny and verification of the Register of Drawing & Disbursing Officers with specimen signatures furnished by the Drawing & Disbursing Officers i.e. Guard file, it was noticed that the DDOs had delegated the Drawing and Disbursing Officer's power to the Group C Non-Gazetted officers to draw bill from Sakri Sub Treasury which stands irregular is shown in '**Annexure - 19**'

2.26 Non obtaining of the Solvency of Security Bond from the staff.

As per para 1 of Appendix III to the MTR Vol-II read with rules 54 of MTR, all officer and member of the staff mentioned in Rule 54 of the MTR, 1968 working in the Treasuries and Sub Treasuries shall furnish security of the amount shown therein either by the deposit of Government paper duly endorsed accompanied by a power to self, or in the Form MTR -2 prescribed in the Rule 57(2) of the MTR 1968. Further as per the provision contained in Rule 57(I) (9) of MTR and instructions contained in Appendix III of MTR Vol. II, the Treasury Officer is required to verify the solvency of sureties furnished by the staff working under him and record a note to that effect in solvency register.

Scrutiny of the records made available by the Treasury Officer during the course of inspection, it was revealed that the security bond of the following staff was not obtained.

Table 2.8
Details of non-obtaining solvency of security bond from staff.

Sl. No.	Name of Officer and staff	Date of Exp. of Bond/Not pledge to Treasury Officer
1	R D Pardeshi	29.12.2022
2	S P Gawli	03.08.2023/Not Pledge to Treasury Officer
3	S B Thakur	Pass book not kept in office Record/Not Pledge to Treasury Officer
4	Smt. M A Gughe	Not Pledge to Treasury Officer
5	Shri. Mosin S Sayyed	Not Pledge to Treasury Officer

***Information has been provided during inspection of Treasuries.**

2.27 Specimen Signatures of Officers of Accountant's General offices.

As per Rule 179 of MTR 1968 and Para 345 of MTM, Accountant General will provide to all Treasury Offices, the specimen signatures of all Gazetted Officers who are authorized to draw cheques or sign Payment orders/bills or issue Letters of Authorities for payments.

Scrutiny of records made available by STOs, it is noticed that the Specimen signatures of all Officers of the Accountant General's office of Mumbai and Pr. Accountant General Nagpur, who are authorized to sign the authorities were not available in Sub Treasury Offices.

It was seen that payments were being made without verifying the signatures of the Officers of the Pr. Accountant General's office of Mumbai and the Pr. Accountant General Nagpur.

2.28 Charge Taking Certificate and Office Orders not placed in Office records.

It was seen that the CTC and Office orders of the following DDOs have not been placed on the Office records. As such, the designation and other details could not be verified.

Table 2.9

Details of Charge Taking Certificate and Office order not placed in Office

Sl. No	Name
1	Shri S.D Yadav, Chalisgaon
2	Shri Satish WamanraoSuwale
3	Shri Dr. Suhas Falak
4	Smt Nandkumar Dattatray Walekar
5	Shri Vishnu Baban A
6.	Shri Abhay Singh Babasaheb Deshmukh, Chalisgaon
7	Shri. S D Sapkale, Bodwad
8	Shri. Raibhan Suryabhan Tayade, Bodwad
9	Shri Dr. SahebraoRajendraAhire, Bhadgaon
10	Shri PravinTukaram P
11	Shri. Ramesh OmkarVagh
12	Smt H K Jadhav
13	Shri. B A Kapse, Bhadgaon
14	Shri Pothdar Pradeep Samrao
15	Shri Amit NarayanraoTekadhe
16	Smt. Sulbha Manohar Bhamre
17	Shri Abhinav Raghveer Pawar
18	Shri Shahaji Devji Vasave
19	Shri Raosaheb Asaram Chavan
20	Shri. Sandeep Arjun Gavit
21	Shri. Bhatu Rajaram Mahale

***Information has been provided during inspection of Treasuries.**

2.29 Non observance of procedure of payment through CMP during the year 2022-2023.

As per Government Resolution NO.1010/Pra./ Kra.68/ Bhag2/ Kosh pa 00ra dated 31/01/2013, read with GR dt. 22/01/2013 all third Party payment above Rupees Five thousand were required to be paid by means of ECS/NEFT/RTGS to the payee's Bank Account. It means that after the presentation of bills by DDO on Treasury/Sub Treasury, TO and STOs were 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). Above said GR was made Mandatory by Govt. of Maharashtra to the TO/STO and DDOs in order:

- i) To avoid time consumption in transition
- ii) To observe transparency in the Govt. transaction
- iii) To avoid fraud risk etc.

On test Check of form 1 with relevant records, it was noticed that payments more than ₹ 5000/- were passed & paid by means of CMP directly on Drawing and Disbursing Officer's Bank Account instead of making CMP in the name of third party. Illustrative cases are shown '**Annexure -20**'.

2.30 Recovery of Overpayment of Pay and Allowances wrongly treated as receipt instead of Deduction in expenditure.

As per Government of Maharashtra Resolution No. BGT-2015/Admin No. 71/Finance-2 dated 14/05/2015, the recoveries on account Over Payment of Pay and Allowances are to be treated as Reduction in Expenditure.

Table 2.10

Statement of Recoveries on Account of overpayment of Pay and Allowances

Sl. No.	Name of Pensioner /GPO No.	DDO	Recovery Amount in ₹	Date	Major Head
1	Raghunath Hari Patil M122204539288	Regional Joint Director Higher Education Kolhapur	1,51,649	27/05/2022	0202
2	Urmila Pandurang Shewale M122212539229	Regional Joint Director Higher Education Kolhapur	30,357	27/05/2022	0202
3	Nandkumar Ganpati Vasudev M122301572262	Garden Superintend Kolhapur Govt. Garden C ward Town mall Kolhapur	1,10,802	28/04/2022	0406
4	Raghunath Lahu Kamble M122303577277	Regional Joint Director Higher Education Kolhapur	69,080	25/04/2023	0202
5	Milan Madhukar Korgaonkar M122304573583	Regional Joint Director Higher Education Kolhapur	1,57,283	25/04/2023	0202

***Information has been provided during inspection of Treasuries.**

On scrutiny of Receipt challans, it was observed that the recoveries on account of Over Payment of Pay Allowances are not made as per the instruction given in the G.R. dated 15.05.2015.

2.31 Bills passed without verifying the DDOs Signatures.

As per Rule 178 of MTR 1968 and Para 345 of MTM All DDOs will supply the specimen signatures of all Gazetted officers who are authorized to draw cheques or sign payment orders/bills or issue letters of authorities for payments, to the Treasury Officer.

On scrutiny of DDO's Specimen Signatures & CTC orders with bill token register following irregularities are noticed: -

Table 2.11

Details of Bills passed without verifying the DDOs Signatures.

DDO/Name	Date of Taking Charge	Signature receiving Date in STO	Bill receiving date in STO	Bill passing date in STO
Naib-Tehsildar, S.G.Y, Shirol	26/05/2023	30/05/2023	26/05/2023	26/05/2023
Pr. ITI, Shirol	30/06/2022	08/07/2022	01/07/2023	01/07/2023
Taluka Agriculture Officer Shirol	27/06/203	05/07/2023	03/07/2023	03/07/2023
Naib-Tehsildar, S.G.Y, Ajara	23/05/2023	19/04/2023	29/03/2023	29/03/2023
Warden Boys Hostel Ajara	21/01/2022	17/02/2022	28/01/2022	01/07/2023
Range Forest Officer, Social Forestry, Nandgaon	11.12.23	12.01.2024	10.01.2024	10.01.2024
Dy. Suptd. Of Land Records Nandgaon	27.06.2022	18.07.2022	28.06.202	08.06.2022
Govt. ST Boys Hostel Ghoti, Igatpuri	17.09.2021	08.10.2021	01.10.2021	01.10.2021
Govt. ST Boys Hostel Ghoti, Igatpuri	17.09.2021	08.10.2021	01.10.2021	01.10.2021
Headmaster, Rayte, Peth	02.03.23	21.03.23	08.03.23	08.03.2023

***Information has been provided during inspection of Treasuries.**

2.32 Irregularity of passing Abstract Bill/ Detailed Bills.

As per Rules 302, 304, and 305 of the Maharashtra Treasury Rules 1968 and Circulars issued by the Government of Maharashtra, the DDOs are to submit DC bills within 30 days from the drawl of AC bills to the O/o AG(A&E)-I, Mumbai.

As per Gr. Dated 12.2.2008 for submission of detailed payment of summary payment, due to non-submission of detailed payments even within the extended period of 3 months, other payments, including payment related wages and essential services were passed. If detailed payment of the summary payment is not submitted even within the extended period of 3 months, the concerned DDOs should not pass further payment of the summary incidental expenses only in that scheme.

On scrutiny of the AC/DC bill register, it was noticed that PA to Superintendent of Police, Nashik, passed a bill amounting to ₹ 2,00,000 dated 31 March, 2023. DDO did not submit details for the payment of the summary within the prescribed period; and again, passed a bill amounting to ₹ 4,00,000 dated 10 August, 2023.

2.33 Non-closure of DDO since 2018.

On examination of the DDO register and specimen signatures, it was seen that Range Forest Officer Chandwad-1 and Deola have been merged with Range Forest Office Chandwad since 2018. The specimen signature is in respect of Shri. S. K. Pawar, Range Forest Officer, and is placed on the office record in Deola sub-treasury.

The reason for not closing the DDO at Deola Sub Treasury and from the system at Treasury level may please be intimated to the inspection party.

2.34 Improper maintenance of the Lapsed Deposit Register.

As per Rules 506 and 507 of the MTR of 1968, VOL-I and para 574 of the MTM, deposits exceeding ₹25/- unclaimed for more than three complete accounting years and deposits below ₹ 25 remained unclaimed for one complete accounting year should be treated as 'Lapsed' and credited to the government account under M.H.0075-Misc. General Services.

On scrutiny of the lapsed deposit register and the statement sent to the Treasury Office, it was seen that the statement does not tally with the entries in the register in the Sub Treasury Office, Nandgaon, due to which the exact amount lapsed during the year 2019-20 could be ascertained.

2.35 Irregularity in challans credited in Bank.

As per MTR 1968 Rule No. 108, payments of money into the Treasury or the bank may ordinarily be made only in cash, cheques, bank pay orders, and bank credit challans accepted under the provisions of Rules 100 and 103 will be received for credit in the government account.

As per MTR 1968 Rule No. 112 Subject as otherwise provided in these rules, or unless Government in relation to any particular class of transactions direct otherwise, any person paying money into a Treasury or the Bank on a government account shall present with it a challan in form M. T. R. 6 showing distinctly the nature of the payment, the person or government officer on whose account it is made, and all the information necessary for the preparation of the receipt to be given in exchange, for the proper account classification of the credit, and, where necessary, for its allocation between Government and departments concerned. As far as possible, separate challans.

On scrutiny of challans, it was noticed that the following irregularity was noticed in challans.

Table 2.12
Details of Irregularity in challans credited in Bank.

Sl. No	DDO Name	Major Head	Amount in ₹	Remarks
1	Head Master ZP Primary School Kalwan	0250023301	13496	Bank Stamp (Cash Received and Dated) not on Challan

2	Head Master ZP Primary School Kalwan	0250023301	2880	Bank Stamp (Cash Received and Dated) not on Challan
3	Head Master ZP Primary School Kalwan	0250023301	648	Bank Stamp (Cash Received and Dated) not on Challan, Not in Daily Bank Scroll

***Information has been provided during inspection of Treasuries.**

2.36 Outstanding items under MH 8670- Treasury Cheques.

As per Rule 170 to 172 of Maharashtra Treasury Rules, 1968 and as provided in Rule 652 and 653 of Maharashtra Treasury Manual, 1995, the Treasury Officer has to submit a statement showing the list of lapsed cheques with plus & minus memos, immediately after the expiry of cheques to the AG Office for necessary adjustment in the books of accounts under Major Head 8670-Treasury Cheques.

Scrutiny of lapsed cheques statement and plus & minus memos for the year 2022-23, revealed that 58 cheques amounting to ₹12,67,56,436 were lapsed. However, action was not taken by six Treasury officers with the AG Office for adjustment under MH 8670-Treasury Cheques. Details of same are shown in '**Annexure -21**'.

2.37 Non deduction of Income Tax.

As per para 226 of MTR 1968, Deductions from the pay bills on account of Income tax shall be made strictly in accordance with the relevant provisions of the Income Tax Act, 1961 (43 of 1961), as modified from time to time, and the rules and orders issued thereunder.

As per Section 194 of the Income Tax Act of 1964, an organization or authority that makes the payment of a salary or pension that is more than the taxable limit for a financial year shall be liable to deduct income tax from the salary or pension payable and issue a TDS certificate in Form 16 for the effect of the deduction of income tax to the pensioner whose tax was deducted.

On a test check of the provisional payment of pension, it was observed that income tax at source was not deducted while making the payment of the provisional pension to the following pensioner

Table 2.13
Details of Non deduction of Income Tax.

Sl. No.	Name/ DDO name	Year	Amount in ₹
1	Suresh Shing khaushing Ex. Eng. Tribal PWD Kalan	2021-2022	6,00,000 Lum sum
2	Subahs Maruti Kadam	2020-2021	6,12,000 Lum sum
3	Ravinder Bhika	2022-2023	6,52,464 Lum sum

***Information has been provided during inspection of Treasuries.**

2.38 Condition of strong room in a very pathetic condition.

The office of the Sub Treasury, Chandwad, was shifted from the old Tahsildar premises to the new administrative building in November 2020. The Strong Room was also located on the old premises.

On a test check, it was noticed that the strong room is still located on the old premises and has not been shifted to the new premises. The strong room has been insured, and no security is provided for guarding the strong room. The general stamps, revenue stamps, and court fee labels are stored in the strong room.

It was also seen that the proposal has been sanctioned by higher authorities for the construction of a strong room on the new premises, but that the actual ground work has not started yet.

While visiting the old strong room, it was seen that the walls and windows adjacent to the strong room are broken by anti-social elements, and there is no security at all from any side of the strong room. Any

untoward incidents (fire, theft, etc.) may take place. Therefore, temporary arrangements at the Tahsil office may be made at the earliest without any further delay till the new strong room work is taken up.

2.39 *No Adequate Security of Strong Room.*

For every Sub Treasury adequate Police Guard should be provided with the strength of 3 constable and 1 head constable. The Strong Room should be neat and tidy. Suitable and timely steps should be taken to prevent damage to Stamps and other articles stored in the strong room.

During the physical verification of strong room, it is noticed that the police guard is not on duty. The police guard posted is not present at all times for security of Strong room. He is present only at the time of opening and closing of the strong room. This poses a serious threat to the security of the Strong room. However, S.T.O. has not taken any action in this regard to prevent unforeseen tragedy.

2.40 *Retention of Valuable Items in strong room beyond the authorized period.*

As per Rule 114 (1) of Maharashtra Contingent Expenditure Rules, 1965 and provision contained in Rule 14 (A) of Bombay Financial Rules, 1959, no valuables-cash boxes-duplicates keys-election boxes should be kept in strong room unless there is prior permission of competent authority. In case, 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's GR No. FNR-1096-PK-29-96-Viniyam- Mantralaya, Mumbai-32 dated 11-02-1999, a fine of ₹ 500 may be recovered from the defaulter with effect from 01 April 1999.

In the following cases, valuable boxes/election boxes were retained in the strong room beyond the authorized period, but the required find has not been recovered as shown in '**Annexure -22**'.

2.41 *Stamps Account: Huge retention of stamp in the Treasuries.*

As per Rule 5 of Subsidiary Rules for supply, custody and sale of stamps, stock of stamps that can be held at any time should be equal to probable consumption for four months in addition to the stock required for annual consumption. Further, as per Rule 8, stamps for which there is no demand in local depot should be reported to the Superintendent of stamps as excess stock, so that they can be transferred to needy treasuries. On scrutiny of Double lock register of stamps with plus minus memo in 19 District Treasuries, it was noticed that existing stock as on 31 March 2023 of following categories of stamps was found surplus than their actual requirement as shown in '**Annexure -23**'.

2.42 *Non-recovery of Interest on NRA from the retired Class-IV employee.*

As per Rule 14 (2) of the Maharashtra General Provident Fund Rules the recovery of advances shall be made in the manner provided in Rule 11 for the recovery of subscription and shall commence with the issue of pay for the month following the month in which the advance is drawn.

Scrutiny of challans file for financial year 2022-23, it was noticed that NRA of ₹ 150000/- was sanctioned to Shri. Tulsiram G Sawant by the DDO (Asst. Commissioner of Animal Husbandry, Dist. Veterinary Polyclinic, Chiplun). But the same was not recovered along with interest while making FR payment of GPF to Subscriber. Though the amount of NRA of ₹ 150000 was recovered subsequently from the subscriber, interest of ₹ 7613/-thereon remained unrecovered.

In reply, Sub Treasury Officer stated that correspondence to Asst. Commissioner of Animal Husbandry, Dist. Veterinary Polyclinic, Chiplun was made vide letter no. Chiplun/2023/127 dated 09/05/2023 & asked to deposit the remaining amount of interest (₹ 7613) in 0049 M.H. at the earliest.

2.43 *Surrender of unspent funds of GIA wrongly treated as miscellaneous receipt instead of 912-Deduction of recovery of unspent amount/ fund.*

As per Government of Maharashtra Resolution No. BGT-2015/Admin No. 71/Finance-2 dated 14/05/2015, unspent fund of GIA is not a part of the Government's receipts, and it is not appropriate to credit the unspent funds to the corresponding receipt major head of Govt. Account. By crediting such

unspent funds of GIA under the corresponding revenue receipts Major Head, the estimates/revised estimates are inflated and become unrealistic. Therefore, these surrenders on account of unspent funds are to be treated as 912-Deduction of recovery of unspent fund.

On scrutiny of Receipt challans, it was observed that the refunds on account of surrender of unspent funds were not made as per the instruction given in the G.R. dated 14.05.2015.

Table 2.13
Statement of Recoveries on Account of return of unspent funds

Sl. No.	MH Mentioned	Date	Amount in ₹	Remark	DDO Name
1	0235	18/07/2022	1,10,044	Unspent amount for Drinking water (Centre as well as state contribution) under M.H. 2235 for 2019-20	Dist. Program Officer (WCD), Z.P. Ratnagiri
2	0235	18/07/2022	2,64,000	Unspent amount for Sanitation (Centre as well as state contribution) under M.H. 2235 for 2019-20	Dist. Program Officer (WCD), Z.P. Ratnagiri
3	0250	28/11/2022	9,68,602	Unspent amount for amate Vasti Sudhar Yojna under M.H. 2225 for 2020-21	Executive Engineer, PWD Chiplun, Z.P. Ratnagiri
4	0070	01/12/2022	9,09,033	Unspent amount for amate under M.H. 3451 for 2020-21	Executive Engineer, PWD Chiplun, Z.P. Ratnagiri
5	0070	01/12/2022	9,75,000	Unspent amount for Ativrishti Paristhithi under M.H. 3451 for 2020-21	Executive Engineer, PWD Chiplun, Z.P. Ratnagiri
6	0235	22/12/2022	30,39,236	Unspent amount for Aanganwadi Building under M.H. 2235 for 2019-20	Dist. Program Officer (WCD), Z.P. Ratnagiri
7	0250	29/12/2022	1,44,42,710	Unspent amount for various schemes under M.H. 2225. (Financial year not mentioned)	Dist. Social Welfare Officer, Z.P. Ratnagiri
8	0070	06/03/2023	27,97,935	Unspent amount for Ativrishti Paristhithi under M.H. 3451 (Financial year not mentioned)	Executive Engineer, Rural Water Supply Department, Z.P. Ratnagiri

***Information has been provided during inspection of Treasuries.**

CHAPTER– 3

GENERAL PROVIDENT FUNDS

(A) GENERAL.

Pr. Accountant General (A&E)-I Maharashtra Mumbai maintains 103464 live General Provident Fund accounts of state government employees other than CI-IV. Due to misclassification, there were 383 Unposted items and 6837 Missing credits. Pr. Accountant General (A&E)-II Maharashtra, Nagpur maintains 52890 live General Provident Fund accounts of state government employees other than CI-IV and have 2457 Unposted items & 25864 Missing credits.

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

3.1 *Less interest calculation in GPF Account of the Class-IV Subscriber's.*

As per Rule 10 of the Maharashtra General Provident Fund Rules the arrears of pay & allowance which may accrue, at any time, to a subscriber as a result of the revision of pay or the rate of allowances shall, be credited to his account in the Fund.

As per Rule 12 (1) & (2), on all sums credited to the subscriber's account, interest from the date of deposit should be credited to his account.

Scrutiny of GPF Accounts Broadsheet in respect of Class IV, it was noticed that interest on instalments of 7th pay arrears and all sums credited to the subscriber's account is not calculated as per GR no. Vepur-2019/P.K. 8/Sewa-9, dated- 20/02/2019.

3.2 *Short payment from the Final GPF Authority issued by the A. G. Office.*

As per Rule 6 of the Maharashtra General Provident Fund Rules, (1) The account shall be opened in the name of each subscriber, in which shall be shown: -

1. His subscription;
2. Interest as provided by rule 12;
3. Bonus, amount of arrears of pay & allowances credited to his account under general or special orders of Government; and
4. Advances and withdrawals from the fund.

As per Rule 12 (1) & (2), on all sums credited to the subscriber's account, Interest from the date of deposit should be credited his account in the Fund.

As per Rule 25, Note (1) Recovery of Government dues and final payment of General Provident Fund should not be mixed up.

Note (2) Immunity provided by sub-section (1) of section 3 of Provident Fund Act, 1925, against deduction from accumulations in a Provident Fund is not applicable to liabilities incurred by nominees.

Note (3) Amount misappropriated by a government servant should not be adjusted from the General Provident Fund money.

On scrutiny of the GPF authorities with bill token register & Form 9 (CMP), it is found that Final GPF authority no. 1414259 for ₹ 19,39,794 issued by A. G. Office vide PF7/PWMH/KOL/FR/500A, dated 26 May 2023. At the time of payment, BDS of ₹ 8,02,675 was generated and the same was passed by the Sub Treasury Officer vide Vr. No. 680 dated 08 August 2023 without any objection. The short payment of ₹11,37,120 is adjusted against government dues from the GPF final payment order which is not as per the rules as mentioned above.

3.3 *Misclassification in Credit Schedule of GPF.*

As per Para 181 to 191 of MTR, 1968, every bill presented to the Treasury office for passing of payment needs to be scrutinized.

On scrutiny of GPF Credit data, many cases of misclassification of credit Schedules from Class IV to Class III and vice-versa are noticed. The GPF Accounts of Class III are maintained by AG Office

whereas GPF Account of Class IV are maintained by DDOs. The checks exercised by compilation section as well as action taken in this regard may be intimated to inspecting Party.

Details of Total 65 Credit Schedule for the amount of ₹ 22,11,057 Classified in CL-III instead of CL-IV from 01-Apr-2020 to 01-Aug-2023.

3.4 Payment of GPF authority after the validity period of six Months without revalidating the GPF Authorities:

As per the provisions of GPF Acts an authority issued by the Accountant Generals remains in currency for six months from the date of issue and will have to be revalidated from the issuing authority if any claim is required to be paid after this period.

The following payments in Nasik District Treasury were made after the validity period without getting the authority revalidated by the issuing office of Pr. AG (A&E) -I, Maharashtra, Mumbai.

Table 3.1
Statement of Payment of GPF authority after the validity period of six Months

Sl. No.	Name	Authority No.	Authority Date	Paid on	Amount (₹)
1	Shri. Patil S N	1396211	12-11-2021	23-05-2022	21,434
2	Shri Desale Rajendra S	1396157	11-11-2021	18-05-2022	3,00,266
3	Shri. Bhamre Dilip Ragho	1403119	30-05-2022	23-01-2023	20,99,396
4	Shri. Jire Jeevan Shriwan	1404789	29-06-2022	23-01-2023	10,38,303
5	Shri. Khairnar Ashok Namdev	1405757	22-07-2022	23-01-2023	12,01,104
6	Shri. Biraris Rajendra B	1379788	16-12-2020	08-09-2021	14,000

***Information has been provided during inspection of Treasuries.**

3.5 Excess payment of Non-Refundable Advance (Debit) from the GPF account.

As per Para 181 to 191 of MTR, 1968 every bill presented to the Treasury office for passing of payment needs to be scrutinized.

A) During passing of the GPF bill in r/o Shri Pargavkar K L, holder of GPF A/c No-PWMH/70873 (Admn. Officer, Dist. Family Welfare Bureau, Satara) the following discrepancies are noticed :-

- 1) A Non Refundable Advance (NRA) for ₹5,00,000 was paid in April, 2018 when the Opening Balance in his account was ₹ 19,67,737.
- 2) A second NRA of ₹18,50,000 was paid to him in January, 2019. (O.B.= 1967737, Subscription @ 15000 per month for 8 months & withdrawal of ₹ 500000). Due to the second NRA, this account results in minus balance (₹ -262263).
- 3) A challan of ₹ 262263/- has been deposited in the GPF M.H. 8009 on 01/2023. The final refund to the subscriber is not authorized from the Pr. A. G. Office till date due to non forwarding the final refund proposal by the concerned DDO.

B) During passing of the GPF bill in r/o Shri More Vijay Dnyaneshwar, holder of GPF A/c No-PCMH/84947 (Superintendent of Police, Ahmednagar), the following discrepancies are noticed:-

- 1) A Non Refundable Advance (NRA) for ₹ 2,00,000/- was paid in August, 2021 when the Opening Balance in his account was ₹ 263495 (enclosed GPF status for 2021-22).
- 2) A second NRA of ₹ 2,00,000 was paid to him in July, 2022 vide voucher no.-149 (O.B.= 162032 Subscription- Nil). Due to the second NRA, his account resulted in a minus balance of ₹ -37114 (enclosed GPF status 2022-23).

Table 3.2

Statement of Excess payment of Non-Refundable Advance (Debit) from the GPF account

Sl. No.	Name & GPF a/c No.	Opening Balance GPF Slip Year (amounts in ₹)	Deposits (amounts in ₹)	Withdrawal (amounts in ₹)	Closing Balance (amounts in ₹)	DDO Name
1	Sayyed Shahid Ibrahim (GAMH/93142)	9,84,190 (2021-22)	196070 Interest-31782	625000 (04/21) 825892 (03/22)	-2,38,850	Tahasildar Sanjay gandhi Yojna
2	Joshi Purshotam A (PHMH/21799)	74,694 (2022-23)	0	355000 (04/22)	-2,80,306	Chief Admn Off General Hospital Nasik
3	Chavan K Yuvraj (PBMH/82164)	6,85,198 (2021-22)	65481 Interest-31916	400000 (08/21) 500000 (03/22)	-1,17,405	AO Armed Police Naigaon Mumbai.
4	Jadhav R Rajaram (PBMH 72034)	2,99,628 (2021-22)	89667	175000 (06/21) 240000 (03/22)	-8,313	Adm. Officer South Region Mumbai

***Information has been provided during inspection of Treasuries.**

The PAO did not confirm the GPF Account balances in above cases before payment of the withdrawals. Further the recoveries of excess withdrawals have to be recovered with interest at such rate as specified in the Maharashtra General Provident Rules.

3.6 *GPF final Payment made to nominee other than the name mentioned in GPF Authority.*

As per the Rule no 27 of the Maharashtra General Provident Fund Rules, on the death of a subscriber before the amount standing to his credit has become payable, or where the amount has become payable, before payment has been made ; When the subscriber leaves a family— (i) If a nomination made by the subscriber in accordance with the provisions of Rule 5 in favour of member or members of his family subsist, the amount standing to his credit in the fund or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination.

A) During the scrutiny of GPF Authorities and Form No. 9 in Sub Treasury Office Mahabaleshwar, it was noticed that a GPF authority (Authority No-1412567) for the Amount of ₹ 1458603/- has been issued by AG Office Mumbai on 21-04-2023 in favour of Shri. S B Salunkhe but as per details available in Form 9 & MTR 52 the payment of the GPF Authority has been made to Smt. Chhaya Sunil Aalunkhe which is incorrect.

B) During the scrutiny of GPF Authorities and Form No. 9 in Sub Treasury Office Muktainagar, it was noticed that a GPF authority (Authority No-1403991) for an amount of ₹ 602463 had been issued by AG Office, Mumbai on 14-06-2022 in favour of Smt. Redha Yogendra Ingale w/o Late Shri Ingale Yogendra N. However, as per the details available in Form 9 the payment of GPF Authority has been made to Smt. Rekha Shantaram Solunke which is incorrect.

3.7 *Deduction of GPF Subscription twice or Payment of Double Salary.*

As per Rule 7(1) of Maharashtra General Provident Fund, a subscriber shall subscribe monthly to the fund except during the period when he/she is under suspension.

During the scrutiny of GPF vouchers data received in the Pr. A.G. Office, Mumbai from Jalgaon Treasury, it is noticed that GPF subscription in r/o of following employees were received twice, which is not as per the GPF Rules. It may be reviewed as to whether the salary for the same month is paid twice or any supplementary pay is made to the subscriber. Action taken in the matter may be intimated to the Inspection Party accordingly.

Table 3.3
Statement of Deduction of GPF Subscription twice or Payment of Double Salary

Series	A/c No	Name	Month	Vr. No	Amount of GPF Deduction in ₹	DDOs
GAMH	87687	Gumbade Sanjay Savliram	01-07-2018	1	3,000	Asst Controller Of Legal Metrology Thane Dist
GAMH	94794	Patil B S	01-10-2021	15	10,000	Dist. Inspector If Land Records jalgaon Jalgaon
GAMH	94794	Patil B S	01-10-2021	15	10,000	Dist. Inspector If Land Records jalgaon Jalgaon

***Information has been provided during inspection of Treasuries.**

3.8 Payment on GPF Authorities before the due date authorized by A. G. Office.

On scrutiny of GPF paid authorities, it was noticed that the payments were made to the incumbent before the due dates as follows: -

Table 3.4
Statement of Payment on GPF Authorities before the due date authorized by A. G. Office

Sl. No.	Name	Authority No.	DDOs Name	Amount (in ₹)	Paid on Date	Payable on or after
1.	Smt. PawarPrabhavati T	1407394Dated 12/09/2022	Deputy Director, Directorate of Civil Supply (G/V) PurwathaBhavan, Parel	6,92,076	28/09/2022	01/10/2022
2.	Smt. Dethe Asha Gopinath	1407548Dated 14/09/2022	Administrative Officer, Nursing Section, J J Group of Hospitals,Mumbai	7,07,105	29/09/2022	01/10/2022
3.	Smt. Pathak Pratibha Vasant	1407620Dated 14/09/2022	Administrative Officer, Nursing Section, J J Group of Hospitals,Mumbai	27,31,856	29/09/2022	01/10/2022
4.	Shri Adam Chandrakant R	1407638Dated 15/09/2022	Joint Secretary, Environment & Climate Change Dept. 15 th Floor, New Admn. Bldg., Mantralaya	58,48,118	28/09/2022	01/10/2022
5.	Smt. Salvi A A	1411853Dated 13/03/2023	Deputy Secretary Higher & Technical Education Dept., Extension Bldg., Mantralaya	27,57,463	30/03/2023	01/04/2023
6.	Shri Sahebrao Vishnu m.	17953Dated 07/02/2023	Joint Commissioner, (Bruhan Mumbai) Food & Drug Admn., Mumbai	49,62,709	30/03/2023	01/04/2023
7.	Shri RaneRajendra T	1411059Dated 07/02/2023	Administrative Officer, DDO Traffic Control Branch, Worli	28,22,805	24/02/2023	01/03/2023
8.	Shri Awalkar Iqbal Gani	1410893Dated 02/02/2023	Additional Commissioner of police, East Region, Chembur	14,50,724	21/02/2023	01/03/2023
9.	Shri ParabJaywant Sabaji	1411155Dated 09/02/2023	Additional Commissioner of Police (Crime), New Bldg., Compound of Police, 4 th Floor, D N Road, Mumbai	3,06,186	28/02/2023	01/03/2023

***Information has been provided during inspection of Treasuries.**

The Payments of the above Authorities were required to be made on or after the due dates. Payments on Authorities before the due dates was irregular as interest was calculated up to the due dates of the authorities. The PAO should have returned the bills on GPF authorities if presented by the DDOs before the due dates on the AG Authorities,

3.9 *Non-deduction of Revenue Stamp (1 ₹ Stamp) from the GPF Final Withdrawal bills.*

On receipt of the bills from DDOs in Audit section of Sub-Treasury, the bills which are found in order in all respects are forwarded to STO who approves the bills for payment. Section 117(3) of Schedule 8 as published in the Gazette of India dated 10/09/2004 as per ₹ 5000/- & above, the signature of the payee is taken on a stamp ticket of ₹ 1

As per Audit objections list in Treasury Net System, bills for final payment of General provident fund should be presented by DDO affixed signed simple receipt. However, during the inspection, it was noticed that GPF Final Payment bills were presented without affixing one rupees Revenue Stamp.

CHAPTER – 4

PENSION

(A) GENERAL.

During the year 2023-24, Office of the Pr. Accountant General (A&E)-I Maharashtra Mumbai, received 47119 pension cases, out of which 20831 were regular pension cases, 2137 were family pension & 24151 were revision cases. In the office of the Pr. Accountant General (A&E)-II Maharashtra, Nagpur, received no. of 38453 pension cases, out of which 15338 were regular pension cases, 1720 were family pension cases and 21395 were revision pension cases.

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

Nonmaintenance of PLA & DCRG payment Register.

During Scrutiny and verification of PLA & DCRG accounts, it is seen that PLA account has not been maintained since April 2022 and DCRG authorities are paid without mentioning the date of payment in the payment register by STO Wada.) Listed items are given below, which are not keeping in proper way.

- PLA Account
- DCRG payment register
- Lapsed deposit register and statements

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

4.1 *Non-recovery of Excess Payment of Gratuity due to withdrawal of weightage as per GR Dated 27.12.2018.*

The Pension Sanctioning Authority i.e. O/o the Pr. A.G.(Accounts & Entitlement) processes the pension cases and accordingly pensionary benefits are authorized to the retired Govt. servants with the instruction to recover dues, (if any) from the Pension Payment Order issued by the O/o the Pr. A. G. (A&E) office.

Scrutiny of Pension Payment orders revised as per GR dated 27.12.2018 which stated withdrawal of weightage of service in Retiring Person [(Vol) (Rule 66) & 65(1)(a), 10(5)], revealed that excess Gratuity paid was not recovered from pension arrears previously. Following are some such cases shown in '*Annexure -24.*'

4.2 *Govt. dues not recovered from DCRG authority.*

As per provisions of Rule 220 of MTR Vol.I any objection / over payment communicated by the A G should be promptly attended to. Further vide Para-12 of G.R. No-1007 /PRA-KrR 120/Kosh-5 dt. Aug.18,2008, it is responsibility of Sub Treasury Officer to effect recovery / Govt. dues as mentioned in Gratuity payment orders from pensionary benefits.

On test check of GPOs with GPO payment register, it was noticed that final payment on the following DCRG authority was made without recovering the Government dues.

Table 4.1
Statement of Govt. dues not recovered from DCRG authority

Sl. No.	Name of the Treasury	No. of Cases	Amount of Recovery not done (in ₹)
1	Nashik	16	14,19,318
2	Jalgaon	03	2,15,654

3	Thane	16	34,03,747
4	Sindhudurg	05	1,32,649
5	Palghar	03	6,28,488
6	Satara	03	2,01,575
7	PAO Mumbai	31	1,28,74,113
8	Pune	07	8,82,830
Total		84	1,97,58,374

***Information has been provided during inspection of Treasuries.**

4.3 Recovery from monthly pension not recovered

As per pension proposal sanctioned by the Pension Sanctioning Authority O/o the A G office processes the pension case and pensionary benefits are authorized to the retired Govt. servant with the instruction to recover (if any), dues from the Pension Payment Order issued by the O/o the Pr. A G office.

Scrutiny of Pension Payment Order, it was noticed that in the following cases necessary recoveries have not been made by Treasury Officer in the monthly payable pension.

Table 4.2
Statement of Recovery from monthly pension not recovered

Sl. No.	Treasury	No. of Cases	Amount of Recovery not done (₹)
1	Nashik	07	3,78,705
2	Jalgaon	02	3,45,485
3	Thane	08	1,39,067
4	Solapur	06	1,35,302
5	Kohlapur	03	60,766
6	Satara	03	1,74,043
7	Ahmadnagar	05	1,65,400
8	Pune	07	8,82,830
Total		41	22,81,598

***Information has been provided during inspection of Treasuries.**

4.4 Over payment of Gratuities while granting MACP to the pensioners

As per the para 89 & 92 of the Maharashtra Treasury Manual, all payments on pension bills are made by the banks after receiving payment orders duly verified and signed by the Treasury Officer. On receipt of the Gratuity authorities and after finding it in order in all respect, a DDO prepares the bill for payment. If the PAO obtains duplicate Gratuity Payment Order, it is the responsibility of the PAO to return the same to AG Office after receipt of the original Gratuity Payment Order.

On a test check of the Gratuity Payment Orders with noting register & payment Schedules, it was noticed that excess payment was made on the Gratuity Payment orders in respect of the following pensioners.

Table 4.3
Statement of Recovery from monthly pension not recovered

Sl. No.	Treasury	No. of Cases	Amount of Recovery not done (₹)
1	Nashik	02	11,27,090
2	Satara	03	12,24,000
3	PAO	06	30,87,830
Total		11	54,38,920

***Information has been provided during inspection of Treasuries.**

4.5 Double payment of DCRG of ₹ 39.34 Lakh in total.

As per the para 89 & 92 of the Maharashtra Treasury Manual, all payments on pension bills are made by the banks after receiving payment orders duly verified and signed by the Treasury Officer.

Scrutiny of Gratuity order with payment statement during inspection of Pay and Accounts Office, it was noticed that DCRG payment was made twice on the same authority which was issued by The A. G. Office. The authorities were related to the Education Department, for which bills are prepared and passed by the PAO Mumbai.

Table 4.4
Statement of Double payment of DCRG of ₹ 39.34 Lakh in total

SL. No	Name of Pensioner/ PPO No.	GPO No. Dated.	Payment Details	Paid Amount in ₹	Over Paid Amount in ₹
1	LAVINIA RAYMUNDO PEREIRA (M111903398669)	122103485060- 10/02/2021	Vr. No.3,114 Dt. 27/04/2021	7,60,155	7,60,155
		122203485060- 09/12/2022	Vr. No. 1,876 Dt. 27/04/2023	7,60,155	
2	MEGHANA NAGESH JOSHI (M1117013347583)	122103347583- 23/06/2021	Vr. No. 462 Dt. 05/08/2021	7,95,110	7,95,110
		122203534186- 09/02/2022	Vr. No.2,063 Dt. 18/05/2022	7,95,110	
3	SEEMA LALIT KANKATE (M112003477398)	M122003477398- 23/12/2020	Vr. No. 2,729 Dt. 11/02/2021	14,00,000	14,00,000
			Vr. No. 1,998 Dt. 10/06/2021	14,00,000	
4	LATA SHIVAJI RUKHANA (M111903410338)	M121903410338- 14/08/2019	Vr. No. 613 Dt.13/11/2019	470400	470400
		M121903410338- 14/08/2019	Vr. No. 81 Dt. 01/03/2021	470400	
5	SHILABEN RAMESH VED (M111803353590)	121903423631- 06/12/2019	Vr. No. 1975 Dt. 16/03/2020	508100	508100
		121903423631- 16/12/2019	Vr. No 2579 Dt. 20/03/2020	508100	
	TOTAL				₹ 39,33,765

***Information has been provided during inspection of Treasuries.**

4.6 Non recovery of ₹ 7,26,487 due to non-adjustment of Provisional payments from final/revised Gratuity /Pension Payments to pensioners.

As per the provisions of Rule 220 of MTR Vol. I any objection / over payment communicated by the O/o the Pr. A. G. Office should be promptly attended to. Further as per Rule 134A of MCSR (Pension), 1982 read with Para-12 of G.R. No-1007 /PRA-Kr R 120/Kosh-5 dt. Aug.18,2008, it is the responsibility of Treasury Officer to effect recovery of Govt. dues as mentioned in Gratuity payment orders from pensionary benefits. As per MCS Pension Rules (1982), 126. Provisional pension and gratuity. (3) The Head of Office shall thereafter determine the qualifying years of service and the pay qualifying for pension in accordance with the information available in the official records and the information obtained from the retiring Government servant under subrule (1). He shall, then, determine the amount of provisional pension and the amount of provisional retirement gratuity. (ii) 100 per cent of the gratuity as provisional gratuity s determined under sub-rule (3) withholding ten per cent of gratuity or one thousand rupees, whichever is less.

On scrutiny of GPOs with GPO payment register, it was noticed that the Govt. recoveries due/provisional gratuities already paid/ gratuity payments already made, were not adjusted while arriving at the final payments resulting in excess payments of gratuities to the pensioners in the following cases as shown in '*Annexure - 25*'.

4.7 Delay in crediting Undrawn pension falling under Central as well as State Pension Schemes.

As per Sr. No. 4(b) of the Govt. of Maharashtra G.R. no. Visayo-2018/62/ dated 20-08-2019 states that “ any pension not drawn for a period of three months, the amounts lying under the Central as well as State sponsored Pension schemes is to be credited back to the Treasury/Sub-Treasury”.

Govt. of Maharashtra has introduced Pension schemes falling under:-

- 1) Sanjay Gandhi Niradhar Yogna
- 2) Shravanbal Seva Rajya Pension Scheme
- 3) Indira Gandhi Rashtritya Old age Pension Scheme
- 4) Indira Gandhi Rashtritya Widow Pension Scheme
- 5) Indira Gandhi Rashtritya Disable Pension Scheme, wherein pension is to be granted to all the eligible.

It was seen from the challans of the various Banks that the following amounts of undrawn pensions pertaining to the above-mentioned schemes were credited late into the Treasury/Sub-Treasury.

As per the above mentioned Government Resolution it was seen that there is a considerable delay in crediting the amount in the Govt. Account resulting in a loss of interest. Details are as shown in '*Annexure-26*'.

4.8 Delay in commencement of 1st Pension Payment due to non-submission of from A,B,C & 42A by DDOs.

As per GR No. 2015/C.R.83/TA5 dated 30 December 2015, after receipt of Pension Payment Order for the AG Office, the disbursement of pension should be made by the Treasury as fast as possible and invariably on 1st of the succeeding month in case PPO is received by 20th of the month and if received after 20th of the month then on or before 10th of succeeding month after completing the necessary formalities.

During Scrutiny of Pension records it was found that there was considerable delay in commencement of 1st Pension Payment.

A detailed list of such cases is as shown in '*Annexure -27*'.

4.9 Undisbursed pensions lying with various Banks.

As per Finance Department GR No.TRW-1386/996/CR-8.65/86/Admn-9 dated 8.6.1986, it is necessary to obtain from the Bank branches, six monthly statement of pension details which are in-operative/undisbursed pension lying with the various banks. Periodical reminders are required to be issued to the respective banks to obtain undisbursed pension from the bank and to be credited the same into the Govt. account.

On scrutiny of records it was noticed that 1481 cases of undisbursed pension/family pension (due to death of pensioner etc.) amounting to ₹ 4,05,90,412 were lying with the various branches of bank.

4.10 Non-payment of Additional Quantum of Pension/Family Pension.

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

A detailed list of such cases is as shown in '**Annexure -28**'.

4.11 Wrong information furnished by department in respect of Pension proposal sent to Pr. A.G Office.

As per provision under sub-rule (4) (a) (ii) of Rule 126 of MCS (Pension) Rule, 1982, 100 percentage of the gratuity as provisional gratuity determine under sub rule (3) with holding ten percent of gratuity or one thousand rupees, whichever is less.

The information of Provisional pension and DCRG are mentioned in (Form-6, Form-7 & in the physical copy of online form) in prescribed column as per MCS Pension Rule.

While processing the following pension cases, it was noticed that the DDOs i.e. the Taluka Agriculture Officer, Akole, Ahmednagar had paid 90% Provisional Gratuity to the pensioners, but the Provisional Gratuity payments were incorrectly noted as withheld in the Form 6 & 7 of the Pension proposals forwarded to the Pr. AG Office. Consequently the O/o the Pr. AG Mumbai released remaining 10% of the Gratuity and 90% gratuity was shown as withheld in the authorities as below:

Table 4.5
Statement of Wrong information furnished by department in respect of Pension proposal sent to Pr. A.G Office.

Sl. no.	Name and DDO	Provisional DCRG paid by DDO.	Amount withheld by the AG Office in the Authority. (As per form 6 & 7)	Final payment of Gratuity authorized by AG Office.
1	Balasaheb Dattatraya Mandlik Taluka Agriculture office Akole	1170180/- Voucher no. Dated.12/11/2020	11,70,180 Dated.07/06/2021	92,070
2	Somnath Radhakisan Mundada Taluka Agriculture office Akole	1205820/- Voucher no. Dated.10/02/2021	12,05,820 Dated.30/06/2021	1,33,980

***Information has been provided during inspection of Treasuries.**

On scrutiny of GPO authorities with Provisional DCRG register it is noticed that the payment of Provisional DCRG for Rs.11,03,355/- dated. 06/07/2021 made by Taluka Agriculture Officer, Kagal in respect of Shri. Shamrao Narsingha Mali and at the time of finalization of Pension Proposal, Taluka Agriculture Officer Kagal has intimated the same as withheld Amount which is already paid to Shri. Shamrao Narsingha Mali. In case, DDO forward a letter to the Pr. A.G. Office regarding release of this withheld amount, there is possibility of the overpayment.

4.12 Misclassification of recovery made from gratuity in incorrect Head.

As per the proposals from departments (noted in Form 7 & and No dues certificate) to A G Office, the Treasury Officer is authorised to recover the Govt. dues from the Gratuity amount. Recovery to be made from Gratuity is required to be classified under proper head of accounts as per the recovery details given in Gratuity Authority from the Pr. A.G.(A&E) Office. Scrutiny of G P O authorities for the year

2019-20, 2020-21 & 2021-22 revealed that the Treasury Officer had recovered the dues from the gratuity but the recoveries were not classified under proper heads of accounts. A detailed list of such cases is as shown in '**Annexure -29**'.

4.13 Payment of Gratuity (GPO Authority) made without verifying the specimen signatures of Sr. Accounts Officers of A.G. Office.

As per MTR 179. The Accountant General will supply all Treasury Officers and other disbursing officers within his audit circle as also other Accountants General to whom he may issue authority for payment direct, with an attested copy of the specimen signature of all gazetted officers serving under him who are authorised to draw cheques or sign payment orders on bills or to issue letters of authority for payment to be made by such Treasury Officers, disbursing officers, Accountants General. Attested copies of specimen signatures of such gazetted officers serving under him as are authorised to draw cheques or sign payment orders upon the Bank will also be supplied by the Accountant General to the Bank.

As per MTR 476 and as per Note 2 below MTM 358, Gratuities shall be paid on the authority received from the Accountant General, the gratuity order issued by the Audit Office is valid for one year only from the date of issue.

On scrutiny of Gratuity Payment Orders/Correction letter with noting register, it was observed that Treasury office made payment to the following Pensioner without verifying the specimen signatures of Sr. Accounts Officers of Pr. A.G. Office.

Table 4.6

Statement of Payment of Gratuity (GPO Authority) made without verifying the specimen signatures

Sl. No.	Name of Pensioner	Name of DDO
1	Purushottam Ramrao Patil	Commandant India Reserve Batalian No.3 Kolhapur

***Information has been provided during inspection of Treasuries.**

4.14 Advance payment of Provisional DCRG and Provisional Pension due to not follow of Gr. Dated 24 January 2019.

As per Gr. No.PEN-2019/C.R.58/SER-4 dated.24 January 2019 Pension should be revised from 1st January 2016. But the pensioners will get actual benefit of revised pension from 1st January 2019. The arrears due to revision with effect from 1st January 2016 to 31st December 2018 should be paid in cash in five equal installments over the next five years. The first installment, due in the year 2019, will be paid along with monthly pension of the month of June 2019. Further the remaining installments should be paid along with monthly pension of June every year. Pension Disbursing Authorities means the Pay and Accounts Office/Treasury Office as the case may be, will be solely responsible for deduction of Income Tax as per rule, wherever necessary.

On scrutiny of Provisional Pension/DCRG register with provisional Pension/DCRG sanction order it is noticed that Shri. Anil Ganpat Hodage retired on 25/10/2017 and the pensionary benefits i.e. Provisional Pension and Provisional DCRG was paid directly according to the 7th CPC instead to 6th Pay commission. This is violation of G.R. Dated 24 January 2019 due to which advance payment was made to the pensioner.

4.15 Excess Payment in provisional pension in monthly eligible pension.

As per provision under sub-rule (4) (a) (i) of Rule 126 of MCS (Pension) Rule, 1982, 100 per cent of pension as determined under sub-rule (3) as provisional pension for a period not exceeding six months to be reckoned from the date of retirement of the Government servant.

As per provision under sub-rule (b) of Rule 130 of MCS (Pension) Rule, 1982, The provisional pension shall be authorised by the Head of Office for a period of six months during the period commencing from the date of retirement unless the period is extended by the Audit Officer and such provisional pension shall be continued upto and including the date on which, after the conclusion of departmental or judicial proceedings, final orders are passed by the competent authority.

On scrutiny of Provisional Pension register with provisional pension sanction order it is noticed that there is advance payment of provisional pension in following case.

Table 4.7
Statement of Excess Payment in provisional pension in monthly eligible pension

Sl. No.	Name of Pensioner/ PPO No.	DDO Name	Provisional Pension Amount	First Payment Amount	Excess Payment
1	Ashok Rangrao Patil M112001467991	Executive Engineer Kolhapur	₹ 10,88,839 August 2014 to December 2020	₹ 8,81,954 August 2014 to December 2020	₹2,06,885

***Information has been provided during inspection of Treasuries.**

4.16 Non-Revalidation of DCRG Authority after time barred.

As per Para 476 and 488 of MTM, the DCRG orders issued by A.G. shall remain in currency for twelve months from the date of its issue. If any claims are required to be paid after the validity period, the authority to be revalidated from the issuing authority before payment.

Scrutiny of DCRG authority for the year 2022-23, along with the register revealed that, the DCRG authority issued vide No. PR-12/NANDURBAR/2122093147/2/P/22/12/61056352 dated 26.July 2022 for ₹.11,12,100/- in favour of Smt. Mukuntalabai W/o Late Shri Amarsing Karamsing Pawara was to be paid on or before 25 July 2023. However, it was neither paid to beneficiary before the expiry date nor returned to issuing authority (i.e. A G Mumbai) for revalidation. The said DCRG authority was time barred.

4.17 Non Deduction/less deduction of Income Tax from the MLA/MLC Pension Payable.

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

During the test check of the pension payment of MLA/MLC against the financial year 2022-2023. It is observed that the Income Tax at source is not being deducted while Treasury is making the payment of pension to following MLA/MLC pensioners.

Table 4.8
Statement of Non Deduction/less deduction of Income Tax from the MLA/MLC Pension Payable.

Sl. No.	Name of the Pensioner	PPO No.	Amount of payment (Approx.₹)	Rate of Monthly Pension (₹)	TDS to be deducted (Approx.₹)
1	Domenic Gonsalves	5/1/1605	6,00,000.00	50,000.00	Nil
2	Amit Krushna Ghoda	MMLA2956	6,00,000.00	50,000.00	Nil
Total			12,00,000.00	1,00,000.00	Nil

***Information has been provided during inspection of Treasuries.**

4.18 Non-payment of DCRG to legal nominee of pensioner (as mention on DCRG authority).

During scrutiny of DCRG authority with DCRG register it was seen that following authorities issued by AG office with the instructions to be paid to nominees whose name has been mentioned in DCRG authorities were paid to DDOs instead to nominees mentioned on DCRG authority Details given below in table:-

Table 4.9
Non-payment of DCRG to legal nominee of pensioner

Sl. No	Name of Pensioner	Name of legal Nominees	GPO No.	Amount in ₹	Date of Payment
1	Smt.LalitaB Patekar	<ul style="list-style-type: none"> Nilesh Madhuri 	M122201472 959-1	2,38,933	01.08.2022

***Information has been provided during inspection of Treasuries.**

4.19 Excess payment deducted from Pensioner's DCRG Payment.

As per provisions of Rule 220 of MTR Val. I any objection / over payment communicated by the A G should be promptly attended to. Further vide Para-12 of G.R. No-1007 /PRA-KER 120/Kosh-5 dt Aug. 18, 2008, it is responsibility of Treasury Officer to effect recovery / Govt. dues/less payment as mentioned in Gratuity payment orders from pensionery benefits.

On scrutiny of DCRG final payment order, Provisional Pension/DCRG Register and Nivruttivetanvahini Portal, following discrepancy has been found:

Table 4.10
Excess payment deducted from Pensioner's DCRG Payment

Name of Pensioner	DDO	Remark
Rajendra Pandurang Sonawane	Taluka Agriculture Officer, Velhe	Provisional Pension Amt. ₹1,27,661 (From January 2018 to December, 2018) has been deducted from DCRG Final Payment (GPO-122301584439) and same amount also recovered from First Pension Payment of Pensioner.

***Information has been provided during inspection of Treasuries.**

4.20 Non Revision of Pension cases as per 4th, 5th and 6th Pay Commission Recommendations

On scrutiny of the information regarding pending Revision of pension cases, in the treasuries under the jurisdiction of O/o the Accountant General (A&E)-I, Maharashtra, Mumbai and 10 treasuries under the jurisdiction of O/o the Pr. Accountant General (A&E)-II, Maharashtra, Nagpur it was observed that the pension was not revised as per 4th, 5th, and 6th Pay Commission Recommendation respectively in cases of 14231 pensioners as detailed in **'Annexure- 30'**.

CHAPTER- 5

IFMS

5.1 *Preparation of BDS for GPF Advances/Final payment of Class-IV employees.*

Office order for GPF Advances/Final payment of Class-IV employees are prepared in Sevaarth Application. After preparation of the Office Order, MTR-52 is generated at Sevaarth Application and finally the BDS for the same is prepared manually in the BEAMS Module.

While reviewing the process of the GPF Advance/Final payment of Class-IV employees, following discrepancies were noticed:

- All the details of CL-IV employees are entered manually as there is no integration with the Sevaarth database which leads to wrong BDS generation.
- BDS for the CL-III employees is prepared at Bill Portal and BDS for the CL-IV employees is prepared at BEAMS Module. A Mechanism is required to be developed at Bill Portal to prepare the bills for GPF Advances/Final payment of Class-IV employees.

5.2 *Non-Allocation of PRAN Numbers.*

As per GR no. 28/Seva 4, dated-28/07/2017, an employee who is appointed in service after 01/04/2004, is required to fill a CSRF form within 21 days from the date of appointment to the Treasury Office. On submission of this form, a PRAN number is allotted to them by NSDL.

On scrutiny, it was seen that 111 employees in the various Treasury Offices had not yet received their PRAN numbers. It was the duty of the Treasury Officer to obtain that CSRF form within 21 days & submit it to the NSDL for obtaining PRAN numbers.

5.3 *Delay in submission of Tier-I NPS contribution of Employee as well as Employer to 8342 M.H.*

As per GR no. 28/Seva 4, dated-28/07/2017, an employee who is appointed in service after 01/04/2004, is required to fill a CSRF form within 21 days from the date of appointment to the Treasury Office. On submission of this form, a PRAN number is allotted to them by NSDL.

On scrutiny of challans, it is seen that NPS contribution of the employees of Vadgaon Nagar Parishad, Vadgaon under the Sub Treasury Office, Hatkanangale deposited to the NPS Major Head i.e. 8342. This amount of NPS is deposited via challans after a considerable time delay which make loss of Interest to the Govt. employees.

Table 5.1

Details of Delay in submission of Tier-I NPS contribution of Employee as well as Employer

Sl. No.	Month of NPS Contribution	Month in which Deposited	Amount in ₹	DDO Name
1	January-19 to March-22	26/04/2022	2,29,036	Vadgaon Nagar Parishad
2	January-19 to March-22	26/04/2022	1,72,237	Vadgaon Nagar Parishad

***Information has been provided during inspection of Treasuries.**

5.4 *Manipulation of BDS (Budget distribution system).*

As per rule 155 & 156 of MTR 1968 the head of an office may authorize one of the Gazetted Officers serving under him to sign a bill as DDO, who has to sign only original copy & send that original copy of sanctioned bill to the treasury/STO instead of draft copy.

During Scrutiny and verification of the contingent expenditure bill it was seen that the DDO (Warden Govt. Tribal Girl Hostel (OLD) Talasari Palghar) submitted 4 pages BDS (final sanctioned bill) signed under different dates. On the 1st page of final sanctioned bill (BDS) the date is 17 June, 2023 and the date written on the 3rd page is 06 June 2023 instead of 17 June 2023. It means the BDS (Bill) is signed on two different dates by the DDO, and is submitting a draft copy as final bill instead of BDS (final sanctioned bill copy) According to MTR rules the bill should be sanctioned on a single date and final copy (BDS) should be used as bill.

5.5 Few suggestions from treasury inspection party which should be implemented while making payment are mentioned below.

- Bar code should be mentioned on all pages of BDS.
- DDOs has to sign only on original bill copy instead of draft copy
- On the 3rd page of BDS (financial sanction order) name of payee should be mentioned along with the amount.

5.6 Discrepancy between System generated stamp account and Double Lock Register.

On scrutiny of Stamp records with Plus Minus memos reports, it was noticed that Stamp Account was incorrectly generated through System i.e. there is difference in the closing balance between system generated Plus-Minus memos and manually prepared Plus Minus memos of Double lock register for 2022-23. Details of discrepancies are shown in '**Annexure-3I**'.

5.7 Furnishing information on the duplicate PPOs & names of pensioners in the NVV module under the IFMS at the district treasuries.

As per the DAT Mumbai circular dated 7.02.2023, the Regional JDAT offices & the T.Os under the office have to apply various checks for updating the data in the pension computerized system in the treasury offices so as to stop overpayments of pensionary benefits to the pensioners and submit the monthly report to the DAT Mumbai.

In view of the DAT Mumbai above mentioned guidelines, the JDAT Konkan Region may instruct the concerned Treasury offices to apply the various checks suggested by the DAT Mumbai in the IFMS at the district treasury level so as to verify the possibility of number of duplicate PPOs, names of such pensioners in the existing pension computerized system at the 5 District Treasuries and the recoveries due to double payment of pensions. Verification report in the matter may be furnished to A.G. Office

5.8 Non generation of DDOs wise Objected cases report from "Vetanika" module.

During scrutiny of PVU records it was noticed that there were total inward cases(SBs) 41748 and PVU had cleared 27148 (SBs)cases till Nov end 2023. There were 14390 objected books returned to the concerned DDOs by PVU and only 70 service books were pending with the PVU till the date of inspection.

It was seen that there is no mechanism to find out DDO wise pendency of the 14390 objected service books which were not resubmitted to PVU after returning the service books with the objections. During token check it was seen that the cases (SBs) are shown pending with the concerned DDOs since 2016-17 after objection and it showed that the respective DDOs had not taken any action to resubmit the pending objected service books.

It is proposed that the "Vetanika" module needs to be updated/modified so that the objected service books of the pensioners with DDOs can be bifurcated DDO wise in the Vetanika module and net count of the objected service books pending with the DDOs can be obtained and intimated to the concerned administrative offices in Mantralaya for prompt action of resubmitting such objected service books duly complied by the concerned DDOS.

The above matter may be referred to the DAT Mumbai for necessary modification in the "Vetanika" module.

5.9 Requisite Modification in the Vetanika module.

The service books for the pay verification are forwarded by the DDOs and verified by the concerned Jt. DATs through Vetanika module. If any discrepancy is noticed during the verification of a service book then the same is returned to DDO with remarks as objected.

During scrutiny of the Vetanika module, it is noticed that the following modifications are further required: -

1. The DDOs wise reports for the finalized as well as objected cases are not available.
2. If any service book is objected, the same is again verified after resubmission, the details of finalization are not available (i.e. clearance date). These details are checked via service book tracking Id.

3. Service book delivery details should be as per the time period i.e. from & to.
4. There is no integration of Sevaarth Id with Vetanika module.
5. The report on Total number of service books to be verified under the jurisdiction of DAT as well as Jt. DAT is not available in the Vetanika module.
6. The report of finalized as well as objected cases should be in PDF & Excel format.
7. Reminder for the objected cases needs to be generated through the system and furnished to the concerned administrative departments in Mantralaya and the DDOs periodically.

The above observation was brought to notice of the DAT Mumbai for comments.

5.10 *Fraud in Pension wing of Buldhana District Treasury due to T.O. misuse of Login Ids credentials of NVV Module & its editable fields.*

On scrutiny of the Departmental Enquiry register, it is found that Departmental Enquiry has been initiated against the 2 employees of the T.O. Buldhana due to making fraudulent overpayment of Pensionary benefits to their relatives. It is observed that the fraudulent overpayments of pensionary benefits had occurred due to intentional revision of pension, arrears of pension, arrear of DA on pension & arrears of pension after delayed submission of Life Certificates. The 2 employees misused the login credentials of auditors and the Additional Treasury Officer (Pension). These fraudulent payments of ` 18818517 in total were made through the district Treasury Buldhana because of the editable fields which should have been locked in NVV module. The observation on the possibility of misuse of the editable key fields in NVV was previously intimated by the O/o the A.G. (A&E) Mumbai in Inspection vide **Para 6 of the IR 2019-22, T.O. Sindhudurg** for requisite modification in the NVV module but it is observed that no modification to that effect has been made till date in the NVV module.

It is recommended that the requisite modification may be made in the NVV as suggested in the Para-6 in the above-mentioned para of the IR of the T.O. Sindhudurg.

CHAPTER-6

IT CONTROL & IT SECURITY

6.1 *Incomplete information in the online submission of fresh pension cases at Sevaarth Application.*

As per Government Resolution Dated 02 July 2015 on online submission of pension cases and other changes, issued by Finance Department, Government of Maharashtra, all fresh pension cases are submitted online to AG Office. Proposal for fresh pension of Maharashtra Government Employees is prepared at Sevaarth Application using pensioner's details like pensioner's pay and service details, family details, recovery details, pension calculation, authority details and other basic details and the same is sent to AG Office thorough online mode.

During the scrutiny of Sevaarth Application it is noticed that all the basic information of pensioners like pensioner's UID No. EID No, Religion, Emil-Id, Telephone No of office are filled by DDO during the preparation of online pension proposal of fresh pension case however the same are not saved in the Module and are not sent to AG Office.

6.2 *Non-Restoration of Commuted portion of Pension in IFMS System.*

On verification of the information furnished by Pension Section of Treasury Office, Raigad regarding restoration of commuted portion of pension as per Commutation of Pension Rules 1984 in computerized system, it is observed that presently the restoration is done manually on the basis of Report generated by IFMS System as the date of payment of commuted value is available in computerized system. The restoration of commuted portion of pension can be done by default in IFMS after completion of 15 years from the date of payment of commuted value.

6.3 *Problem of data alteration (electronic data forwarded by AG office i.e. ePPO) in key fields of Nivrutti Vetan Vahini (NVV) module.*

Nivrutti Vetan Vahini (NVV) is the pension module in the IFMS System. The electronic data of PPOs (Pension Payment Orders) is forwarded to Treasuries by AG offices which are uploaded into the NVV. The payment bill/ vouchers of Pension, Gratuity (only for education), and Commutation are generated based on the electronic data validated with the physical copy of the Pension authority issued from the AG office. During the scrutiny of NVV Module it was observed that most of the important fields like Pension amount, Commuted Pension, Family member's details, Nomination details, date of the issuance of the Family Pension and the EFP amount are editable in NVV which overrides the electronic information received from AG office. Since, the system allows editing the data manually; it can lead to erroneous authorization of pensionary benefits (under/overpayment of pension, DCRG and Commutation).

6.4 *Lack of validation control in Nivrutti Vetan Vahini (NVV) Application.*

Nivrutti Vetan Vahini (NVV) is the pension module in the IFMS System. Details of Income tax deduction on pension amount paid to pensioners are filled in recovery details menu in NVV module during the authorization final payment of pension. The recovery of income tax on pension payment by Treasury Office is to be booked to only the scheme code assigned to the income tax head however, multiple Scheme codes are appearing in relevant field against income tax head. This may lead to the deduction of income tax on the pension amount being booked to wrong scheme codes. For this purpose, only relevant scheme code should appear against the income tax head. Therefore, a controlled validation should be developed to restrict the Scheme code to the relevant head operated by the treasury office.

6.5 *The pending IT Paras already referred by the T.Os. the O/o the DAT Mumbai for modification in the IFMS:*

It was stated in the inspection of the district treasuries that the following IT paras were referred by the concerned Treasury Officers during the year 2022-23 to the DAT Mumbai for modification in the IFMS of the state.

1. Problems in bill preparation of festival advances in the Bill portal. (Para no. 9, of the IR 2019-22, T.O. Palghar):
2. Misclassification in Debit Voucher under MH 8009. (Para no. 5, of the IR 2019-22, DAT Mumbai):

3. Lack of Application Controls in Nivrutti vetan Vahini System. (Para 4, of the IR 2019-22, T.O. Thane):
4. Problems in the 'Lodge Complaint Menu' at Sevaarth Portal. (Para 8, of the IR 2019-22, T.O. Raigad)
5. Possibility of duplicate bill generation at the Bill Portal. (Para 2, of the IR 2019-22, T.O. Sindhudurg):
6. Grant of additional pension to the pensioners after attending age of 80 years in Nivrutti Vetan Vahini Module of IFMS System. (Para 4, of the IR 2019-22, T.O. Sindhudurg):
7. Validations in some key fields of Bill Portal Applications. (Para 4, of the IR 2019-22, T.O. Ratnagiri):
8. Problem in Group Insurance Scheme Saving Fund Calculator. (Para 7, of the IR 2019-22, T.O. Ratnagiri):
9. Controls in CMP Portal. (Para 5, of the IR 2019-22, T.O. Sindhudurg):
10. Nivrutti Vetan Vahini (NVV) Allows editing key fields of the electronic data forwarded by the AG office. (Para 6, of the IR 2019-22, T.O. Sindhudurg):
11. Non-Restoration of Commuted portion of Pension in IFMS System. (Para 8, of the IR 2019-22, T.O. Ratnagiri):
12. Manual preparation of bills of Leave Encashment, Provision Pension and DCRG. (Para 5, of the IR 2019-22, T.O. Jalgaon):
13. Lack of Application controls in Sevaarth Module for New Pension Scheme. (Para 3, of the IR 2019-22, T.O. Kolhapur)
14. Lack of Application controls in Sevaarth° (Para no. 6 -T.O. Ratnagiri year 2019-22)
15. Requirement for Development and integration of HRMS (Human Resource Management System) Module:(Para 6, of the IR 2019-22, T.O. Nandurbar):
16. **Updation of Beneficiary Details in master's at Bill Portal.** (Para 4, of the IR 2019-22, T.O. Sangli):
17. Manual preparation of GPF-Sanction orders. (Para 5, of the IR 2019-22, T.O. Solapur):
18. Non-working of Menus in Treasury Net system. (Para 1, of the IR 2019-22, T.O. Nasik)
19. Unavailability of sanction orders in Treasury Net System. (Para 2, of the IR 2019-22, T.O. Nasik Para 34):
20. Unavailability of RBD amount in Data sheet. (Para 16, of the IR 2019-22, T.O. Satara):
21. Lack of Control to stop payment of GPF authority after expiry date (six months). (Para 17, of the IR 2019-22, T.O. Satara):
22. Problems in bill preparation of festival advances at Bill portal. (Palghar IR 2022-23, Para 1)
23. Non integration of BEAMS and the Nivrutti Vetan Vahini portal for Provisional Pension and provisional DCRG payments. (PAO Mumbai- 2022-23) M(HM No. 17)

On scrutiny of the above-mentioned 23 IT paras on the different modules in the IFMS system are yet to be complied for modification in the IFMS system.

6.6 Lack of Application Controls in Nivrutti Vetan Wahini System.

During Nivrutti Vetan Wahini system's inspection in the Nagpur treasury, it was observed that pensioner's basic details like personal details, payment details, family details, recovery details, DCRG details, commutation details *etc.* were uploaded online in Nivrutti Vetan Wahini system by the office of the Pr. Accountant General.

However, it was noticed that pensioner's photo and signature were not auto populated in the detailed form of the pensioner in Nivrutti Vetan Wahini system as fields for pensioner's photo and signature were not considered compulsory and pension cases were processed by the treasury office without uploading photo and signature of the pensioners.

6.7 *Lack of Application Controls to stop payment of DCRG/PPO authority after expiry Date.*

As per the Pension Manual, the DCRG Authority shall remain in currency for one year from the date of its issue. Similarly, the PPO Authority remains in currency for three years from the date of its issue. If any claims are required to be paid after the validity period, the authority will have to be got revalidated from the Issuing Authority.

During the scrutiny of NVV (Nivrutti Vetan Wahini) Application and Treasury Net System in Nagpur, it was observed that there was a possibility of payment on expired DCRG/PPO authority as there was no controlled validation in the system (Nivrutti Vetan Wahini) Application or Treasury Net system) to stop payment of DCRG/PPO Authorities after the date of expiry. Thus, a control mechanism would be required in NVV Application or Treasury Net system to stop such type of payments.

ANNEXURE – 1

(Refer Para 1.2)

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

Treasury	Sl. No.	Sub Treasury
I – Konkan Region:		
1) Palghar	1	Dahanu
	2	Jawahar
	3	Mokhada
	4	Talasari
	5	Vasai
	6	Vikramgad
	7	Wada
2) Thane	8	Ambernath
	9	Bhiwandi
	10	Kalyan
	11	Konkan Bhavan
	12	Murbad
	13	Shahapur
	14	Ulhasnagar
3) Raigad	15	Karjat
	16	Khalapur
	17	Mahad
	18	Mangaon
	19	Matheran
	20	Mhasala
	21	Murud
	22	Panvel
	23	Pen
	24	Poladpur
	25	Roha
	26	Shriwardhan
	27	Sudhagad
	28	Tala
	29	Uran
4) Ratnagiri	30	Chiplun
	31	Dapoli
	32	Deorukh
	33	Guhagar
	34	Khed
	35	Lanja
	36	Mandangad
	37	Rajapur
5) Sindhudurg	38	Deogad
	39	Dodamarg
	40	Kankavli
	41	Kudal
	42	Malwan
	43	Sawantwadi
	44	Vaibhavwadi
	45	Vengurla
II – Pune Region:		
6) Pune	46	Ambegaon(Ghodegaon)
	47	Baramati
	48	Bhor
	49	Daund
	50	Indapur

Treasury	Sl. No.	Sub Treasury
	51	Junnar
	52	Khed (Rajgurunagar)
	53	Mulshi
	54	Saswad (Purandar)
	55	Shirur
	56	Wadgaon(Maval)
	57	Welhe
7) Kolhapur	58	Ajara
	59	Chandgad
	60	Gadhinglaj
	61	Gaganbawada
	62	Gargoti (Bhudargad)
	63	Hatkanangale
	64	Ichalkaranji
	65	Kagal
	66	Panhala
	67	Radhanagari
	68	Shahuwadi
	69	Shirol
8) Satara	70	Man (Dahiwadi)
	71	Karad
	72	Khandala (Bawda)
	73	Koregaon
	74	Mahabaleshwar
	75	Medha (Jaoli)
	76	Patan
	77	Phaltan
	78	Vaduj (Khatav)
	79	Wai
9) Sangli	80	Atpadi
	81	Islampur
	82	Jath
	83	Kadegaon
	84	Kawathe – Mahankal
	85	Miraj
	86	Palus
	87	Shirala
	88	Tasgaon
	89	Vita (Khanapur)
10) Solapur	90	Akkalkot
	91	Barshi
	92	Karmala
	93	Madha
	94	Malshiras
	95	Mangalwedha
	96	Mohol
	97	Pandharpur
	98	Sangola
III – Nasik Region II:		
11) Nasik	99	Chandwad
	100	Deola
	101	Dindori
	102	Igatpuri
	103	Kalwan
	104	Malegaon
	105	Nandgaon

Treasury	Sl. No.	Sub Treasury
	106	Niphad
	107	Peth
	108	Satana
	109	Sinner
	110	Surgana
	111	Trimbakeshwar
	112	Yeola
12) Jalgaon	113	Amalner
	114	Bhadgaon
	115	Bhusawal
	116	Bodhwad
	117	Chalisgaon
	118	Chopda
	119	Dharangaon
	120	Muktainagar
	121	Erandol
	122	Jamner
	123	Pachora
	124	Parola
	125	Raver
	126	Yawal
13) Dhule	127	Sakri
	128	Shirpur
	129	Sindkheda
14) Nandurbar	130	Akkalkuwa
	131	Dhadgaon
	132	Navapur
	133	Shahada
	134	Taloda
15) Ahmednagar	135	Akole
	136	Jamkhed
	137	Karjat
	138	Kopergaon
	139	Newasa
	140	Partner
	141	Pathardi
	142	Rahata
	143	Rahuri
	144	Sangamner
	145	Shevgaon
	146	Shrigonda
	147	Shrirampur
Treasuries under Nagpur Area		
IV – Amravati Region:		
16) Amravati	148	Achalpur
	149	Anjangaon Surji
	150	Chandur Bazar
	151	Chandur Rly
	152	Chikhaldara
	153	Daryapur
	154	Dhamangaon Rly
	155	Dharni
	156	Morshi
	157	Nandgaon Khandeshwar
	158	Tiosa

Treasury	Sl. No.	Sub Treasury
	159	Warud
17) Akola	160	Akot
	161	Balapur
	162	Barshitakli
	163	Murtijapur
	164	Patur
	165	Telhara
18) Buldana	166	Chikhali
	167	Deulgaon Raja
	168	Jalgaon Jamod
	169	Khamgaon
	170	Lonar
	171	Malkapur
	172	Mehkar
	173	Motala
	174	Nandura
	175	Sangrampur
	176	Shegaon
	177	Sindkhed Raja
19) Washim	178	Karanja
	179	Malegaon
	180	Mangrurpir
	181	Manora
	182	Risod
20) Yavatmal	183	Arni
	184	Bhabulgaon
	185	Darwha
	186	Digras
	187	Ghantaji
	188	Kalamb
	189	Kelapur
	190	Mahagaon
	191	Maregaon
	192	Ner
	193	Pusad
	194	Ralegaon
	195	Umarkhed
	196	Wani
	197	Zari Jamani
V – Chhatrapati Sambhaji Nagar:		
21) Chhatrapati Sambhaji Nagar	198	Fulambari
	199	Gangapur
	200	Kannad
	201	Khultabad
	202	Paithan
	203	Sillod
	204	Soyagaon
	205	Vaijapur
22) Jalna	206	Ambad
	207	Badnapur
	208	Bhokardhan
	209	Ghansawangi
	210	Jafrabad
	211	Mantha
	212	Partur

Treasury	Sl. No.	Sub Treasury
23) Hingoli	213	Aundha Nagnath
	214	Basmatnagar
	215	Kalamnuri
	216	Sengaon
24) Latur	217	Ahmedpur
	218	Ausa
	219	Chakur
	220	Devani
	221	Jalkot
	222	Nilanga
	223	Renapur
	224	Shirur Anantpal
	225	Udgir
	226	Bhoom
25) Dharashiv	227	Kallam
	228	Lohara
	229	Omerga
	230	Paranda
	231	Tuljapur
	232	Washi
	233	Gangakhed
26) Parbhani	234	Jintur
	235	Manwat
	236	Palam
	237	Pathri
	238	Purna
	239	Sailoo
	240	Sonapeth
	241	Ardhapur
27) Nanded	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
	256	Ambejogai
28) Beed	257	Ashti
	258	Dharur
	259	Georai
	260	Kaij
	261	Majalgaon
	262	Parli Vaijnath
	263	Patoda
	264	Shirur Kasar
	265	Vadvani
	266	Bhiwapur
29) Nagpur	267	Hingna
	268	Kalmeshwar

Treasury	Sl. No.	Sub Treasury
	269	Kamptee
	270	Katol
	271	Kuhi
	272	Mouda
	273	Narkhed
	274	Parseoni
	275	Ramtek
	276	Saoner
	277	Umrer
30) Bhandara	278	Lakhandur
	279	Lakhani
	280	Mohadi
	281	Pauni
	282	Sakoli
	283	Tumsar
31) Chandrapur	284	Ballarpur
	285	Bhadrawati
	286	Bramhapuri
	287	Chimur
	288	Gondpipri
	289	Korpana
	290	Mul
	291	Nagbhid
	292	Pobhurna
	293	Rajura
	294	Saoli
	295	Sindewahi
	296	Warora
	297	Jivati
32) Gadchiroli	298	Aheri
	299	Armori
	300	Bhamragad
	301	Chomorshi
	302	Dhanora
	303	Ettapalli
	304	Korchi
	305	Kurkheda
	306	Mulchera
	307	Sironcha
	308	Wadsa
33) Gondia	309	Amgaon
	310	Arjuni Morgaon
	311	Deori
	312	Goregaon
	313	Sadak Arjuni
	314	Salekasa
	315	Tirora
34) Wardha	316	Arvi
	317	Ashti
	318	Devali
	319	Hinganghat
	320	Karanja
	321	Pulgaon
	322	Samudrapur
	323	Seloo

ANNEXURE – 2

(Refer Para 1.2)

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

Sl. No.	Name of the Officer	Period of charge held	Designation	Offices Covered
1.	Shri Vaibhav Rajeghatge Smt Rashmi Nandivadekar Smt Deepa Deshpande	01.04.2023 To 13.09.2023 14.09.2023 To 16.10.2023 17.10.2023 To 31.03.2024	Director	Directorate of Accounts and Treasuries, Mumbai
2.	Shri. Nilesh T. Rajurkar Shri. Mahesh M. Bachchhav	01.04.2023 to 24.08.2023 25.08.2023 to 31.03.2024	Jt. Director	Joint Director of Accounts and Treasuries, Nasik Region, Nasik
3.	Smt. Shubangi S Patole	01.04.2023 to 31.03.2024	Jt. Director	Joint Director of Accounts and Treasuries, Pune Region, Pune
4.	Shri. Dipak Shinde Smt. Vandana H. Joshi	01.04.2023 to 26.04.2023 27.04.2023 to 31.03.2024	Jt. Director	Joint Director of Accounts and Treasuries, Konkan Region, Konkan Bhavan, Navi Mumbai
5.	Smt. Suvarna Rahul Pande Shri Gajanan B. Hirulkar Smt. Jyoti T. Bhonde	01.04.2023 to 20.09.2023 21.09.2023 to 22.11.2023 23.11.2023 to 31.03.2024	Jt. Director	Joint Director of Accounts and Treasuries, Nagpur
6.	Shri. Uttam N Sonkamble Smt Rehana A. Kazi	01.04.2023 To 31.05.2023 01.06.2023 To 31.03.2024	Jt. Director	Joint Director of Accounts and Treasuries, Aurangabad
8.	Smt. Rashmi Nandivdekar Shri. Vilas Gangurde	01.04.2023 to 20.04.2023 24.04.2023 to 31.03.2024	Pay & Accounts Officer	Pay & Accounts Office, Mumbai.

NAMES OF THE OFFICERS IN-CHARGE OF THE TREASURIES DURING THE YEAR 2022-23

Sl. No.	Name Of Treasury	Name Of Treasury Officer	Period Of Charge Held
Pr. Accountant General (A&E)-I, Maharashtra ,Mumbai			
1	Palghar	Shri Sujit Mahukar Deokar	01/04/2023 To 14/07/2023
		Shri Sandesh Dattaram Surve	15/07/2023 To 31/03/2024
2	Thane	Shri. Rajesh P. Bhoir	01/04/2023 To 26/04/2023
		Smt. Rajani P. Kelkar	27/04/2023 To 25/09/2023
		Shri. Surendra B. Raut	26/09/2023 To 31/03/2024
3	Raigad	Shri Devidas Prakashrao Tonge	01.04.2023 To Till Date
4	Ratnagiri	Shri. Malappa Sharnappa Waghmare	01.04.2023 TO 14.08.2023
		Shri. Ravindra Balkrishna More	14.08.2023 TO 20.08.2023
		Shri. Virendra Shrihari Choudhari	21.08.2023 TO 01.09.2023
		Shri. Ravindra Balkrishna More	02.09.2023 TO 20.02.2024
		Shri. Pravind Shankarrao Biradar	21.02.2024 To Till Date
5	Sindhudurg	Shri. Shivprasad Vasant Khot	01.04.2023 TO 19.07.2023
		Shri. Yashwant Shankar Bhosale	20.07.2023 TO 12.09.2023
		Shri. Amit Kewalram Meshram	13.09.2023 TO 31.03.2024
6	Pune	Shri. Shekhar Achute Shete	01.04.2023 TO 17.04.2023
		Shri. Pratap Ramrao Bhosale	17.04.2023 TO 17.08.2023
		Smt. Gayatri Tukaram Jadhav	18.08.2023 TO 31.03.2024
7	Kolhapur	Smt Ashwini Ashokrao Naraje	01.04.2023 TO 31.03.2024
8	Satara	Shree Vikas Khamkar	01.04.2023 TO 16.04.2023
		Smt Arati Baban Nangare	17.04.2023 TO 31.03.2024
9	Sangali	Dr. Suhasini Sardar Patil	01.04.2023 TO 13.08.2023
		Shri Ramesh Yashawant Lidhade	14.08.2023 TO 31.03.2024
10	Solapur	Shri Sarfaraj Rajjak Momin	01.04.2023 TO 31.03.2024
11	Nashik	Dr. RAJENDRA U. GADEKAR	01.04.2023 TO 17.04.2023
		Shri Devrao Kundlik Mhaske	18.04.2023 TO 21.05.2023 (Additional Charge)
		Shri Pratik P Jambhale	22.05.2023 TO 28.05.2023 (Additional Charge)
		Smt Varsha V. Banger	29.05.2023 TO 05.06.2023 (Additional Charge)
		Shri Madhav D. Thail	06.06.2023 TO 06.08.2023 (Additional Charge)

Sl. No.	Name Of Treasury	Name Of Treasury Officer	Period Of Charge Held
		Shri Mahesh Murlidhar Bachchhav	07.08.2023 To Till Date
12	Jalgaon	Shri Subhash Hari Gunjal	01.04.2023 TO 05.7.2023 (Additional Charge)
		Shri Rajendra Murlidhar Khairnar	06.07.2023 TO 31.03.2024
13	Dhule	Shri Pravin Sitaram Pandit	01.04.2023 TO 31.03.2024
14	Nandurbar	Shri Devidas Namdev Patil	01.04.2023 TO 23.04.2023
		Shri Bhimrao Pandurang Mahale	24.04.2023 TO 20.08.2023
		Shri Pratik P Jambhale	21.08.2023 TO 01.09.2023
		Shri Bhimrao Pandurang Mahale	02.09.2023 TO 31.10.2023
		Shri Vijaysing J Patil	01.11.2023 TO 10.03.2024
		Shri Sanjay Madhukar Khadse	11.03.2024 TO TILL DATE
15	Ahmednagar	Smt. Bhagyshree Shankarrao Jadhav	01-04-2023 TO 23-04-2023
		Shri. Nivrutti Tukaram Khetmalis [Add.]	24-04-2023 TO 22-10-2023
		Smt. Bhagyshree Shankarrao Jadhav	23-10-2023 TO 31.03.2024
Pr. Accountant General (A&E)-II, Maharashtra, Nagpur			
16	Amravati	Smt. Shilpa Rajendra Pawar	01.04.2023 TO 31.03.2024
17	Akola	Shri. Manjit Bhaskarrao Goregaokar	01.04.2023 TO 31.03.2024
18	Buldhana	Shri. Hrushikesh Arun Waghmare	01.04.2023 TO 31.03.2024
19	Washim	Shri. Vijay Abhiman Jawanjali	11-08-2023 TO TILL DATE
		Shri Sudhakar Kisan Dhande	08.07.2023 TO 10.08.2023 (Additional Charge)
		Shri. Vijay Abhiman Jawanjali	11-08-2023 TO TILL DATE
20	Yawatmal	Shri. Rajesh Arvind Nakil	01.04.2023 TO 31.03.2024
21	Chtrapati Sambhaji Nagar	Shri R.B. Linganwad	01.04.2023 TO 18-07-2023
		Smt S.N. Thawale	19-07-2023 TO 16-08-2023
		Shri.Shekhar Baburao Kulkarni	17.08.2023 TO 31.03.2024
22	Jalna	Shri. Sachin Chandrashekhar Dhas	01/04/2023 TO 16/08/2023
		Smt Jayashri Satish Kulkarni	17/08/2023 TO 22/11/2023
		Shri. Parmasing Ramsing Rathod	23/11/2023 TO 29/11/2023
		Smt Jayashri Satish Kulkarni	30/12/2023 TO 31.03.2024
23	Hingoli	Madhav Baliram Zunjare	01/04/2023 TO 31.03.2024
24	Latur	Shri Radhakisan Shesherao Raut	01.04.2023 TO 27.04.2023
		Shri Santosh Gangadharrao Dhumale	28.04.2023 TO 28.11.2023
		Shri Nagesh Eknath Budhivant	29.11.2023 TO 11.02.2024

Sl. No.	Name Of Treasury	Name Of Treasury Officer	Period Of Charge Held
		Dr.Ujjwala Bhausaheb Patil	12.02.2024 TO 31.03.2024
25	Dharashiv	Shri. Sachin Sandipan Ige	01/04/2023 TO 13.08.2023
		Shri. Gopal Bhalchandra Nigavekar	14/08/2023 TO 21/11/2024
		Shri. Anil Viththal Hagwane	22/11/2024 TO 03/01/2024
		Shri. Gopal Bhalchandra Nigavekar	04/01/2024 TO 16/01/2024
		Shri. Sachin Balu Salkar	17/01/2024 TO 31/03/2024
26	Parbhani	Smt. Sunita Sanjay Sunkwad	01.04.2023 TO 31.03.2024
27	Nanded	Shri. Abhay Madhusudan Choudhari	01.04.2023 TO 14.07.2023
		Smt .Alankruta Laxaman Kashyap	15.07.2023 TO 31.03.2024
28	Beed	Mr. D. R. ZIRPE	01.04.2023 TO 11.07.2023
		Mr. M. V. Babras	12.07.2023 TO 31.03.2024
29	Nagpur	Smt Geeta Niraj Nagar	01.04.2023 TO 31.03.2024
30	Bhandara	Smt. Mangala R. Dorle	01.04.2023 TO 31.03.2024
31	Chandrapur	Shri Praful E. Wadettiwar	01.04.2023 To 23.07.2023
		Shri Laxman R. Lingalod	24.07.2023 To 01.01.2024
		Shri Sanjaykumar V. Padishalla	02.01.2024 To 25.03.2024
		Shri Suhas H. Pawar	26.03.2024 To TILL DATE
32	Gadchiroli	Shri Laxman Ramkishan Lingalod	01.04.2023 To 31.03.2024
33	Gondiya	Shrri Chandrashekhar R. Ambole	01.04.2023 TO 31.03.2024
34	Wardha	Shri Vijay B. Andraskar	01.04.2023 TO 31.05.2023
		Shri Shaad S. Chavan	01.06.2023 TO 06.02.2024
		Smt Shubhada S Chincholkar	07.02.2024 TO 31.03.2024
35	SRKA	Shri Dattadas Yashwant Karadkar	01.04.2023 To 31.03.2024
36	VTO	Smt Chitralkha U. Khatu	01.04.2023 TO 29.01.2024
		Smt Jagruti R. Parkar	30.01.2024 TO 31.03.2024

ANNEXURE – 3

(Refer Para 1.4)

Person in Position and Details of IFMS training to the Staff Members

Sl. No.	Division	Name of the Treasury	Sanctioned Strength	Men in Position	Trained in IFMS	Untrained
1	Konkan	JD Konkan	59	42	40	2
2		Palghar	68	44	40	4
3		Thane	133	97	96	1
4		Raigad	111	61	50	11
5		Ratnagiri	88	58	50	8
6		Sindhudurg	73	48	43	5
7	Pune	JD Pune	65	52	46	6
8		Pune	226	142	128	14
9		Kolhapur	125	52	44	8
10		Satara	114	46	39	7
11		Sangali	103	42	38	4
12		Solapur	109	52	48	4
13	Nashik	JD Nashik	61	44	42	2
14		Nashik	134	86	78	8
15		Jalgaon	117	68	61	7
16		Dhule	63	37	31	6
17		Nandurbar	58	33	32	4
18		Ahmednagar	114	61	50	11
19	Amravati	JD Amravati	47	34	31	3
20		Amravati	108	69	58	11
21		Akola	71	46	41	5
22		Buldhana	92	53	48	5
23		Washim	55	34	23	11
24		Yawatmal	107	63	55	8
25	Chatrapati Sambhaji Nagar	JD Chatrapati Sambhaji Nagar	59	46	45	1
26		Chatrapati Sambhaji Nagar	113	78	75	3
27		Jalna	55	33	29	4
28		Hingoli	51	37	33	4
29		Latur	64	53	47	6

30		Dharashiv	65	37	31	6
31		Parbhani	77	51	42	9
32		Nanded	105	73	65	8
33		Beed	89	58	54	4
34	Nagpur	JD Nagpur	55	39	37	2
35		Nagpur	165	112	95	17
36		Bhandara	67	39	34	5
37		Chandrapur	102	72	63	9
38		Gadchiroli	71	45	40	5
39		Gondiya	65	43	38	5
40		Wardha	72	42	35	7
41	PAO, Mumbai		690	333	297	36
42	SRKA		19	16	0	16
43	VTO		18	11	11	0
44	DAT		163	115	105	10
	Total		4466	2697	2388	312

ANNEXURE – 4**(Refer Para 2.A.a)****Annual Receipts and Payments of Treasuries.**

Treasury	Receipt (In ₹)	Disbursement (In ₹)
PAO Mumbai	161366,40,06,604.95	16136640,06,604.95
Virtual Treasury	265888,50,45,482.00	265888,50,45,482.00
Total(A)	427254,90,52,086.95	427254,90,52,086.95
Treasuries under purview of the Pr. AG (A&E)-I Maharashtra, Mumbai		
Ahmednagar	21956,46,12,233.00	21956,46,12,233.00
Dhule	10988,47,72,608.00	10988,47,72,608.00
Jalgaon	24193,32,86,955.00	24193,32,86,955.00
Kolhapur	21463,07,73,096.00	21463,07,73,096.00
Nandurbar	8568,70,59,844.00	8568,70,59,844.00
Nasik	33044,17,59,246.00	33044,17,59,246.00
Palghar	9459,69,16,996.21	9459,69,16,996.21
Pune	110793,70,22,425.01	110793,70,22,425.01
Raigad	15201,68,10,819.00	15201,68,10,819.00
Ratnagiri	9568,14,07,172.00	9568,14,07,172.00
Sangli	13498,42,35,527.00	13498,42,35,527.00
Satara	15496,06,87,683.00	15496,06,87,683.00
Sindhudurg	5492,95,67,395.00	5492,95,67,395.00
Solapur	20363,07,73,134.00	20363,07,73,134.00
Thana	49199,34,58,646.00	49199,34,58,646.00
Akola	10581,52,16,398.96	10581,52,16,398.96
Amravati	20989,65,36,990.00	20989,65,36,990.00
Chhatrapati Sambhaji Nagar	35360,16,68,517.00	35360,16,68,517.00
Beed	14748,72,08,679.00	14748,72,08,679.00
Bhandara	7242,37,65,529.00	7242,37,65,529.00
Buldhana	12738,86,67,063.00	12738,86,67,063.00
Chandrapur	13373,68,27,249.00	13373,68,27,249.00
Gadchiroli	9206,44,48,337.00	9206,44,48,337.00
Gondia	7874,32,93,631.00	7874,32,93,631.00
Hingoli	5758,88,50,234.00	5758,88,50,234.00
Jalna	8610,32,93,105.00	8610,32,93,105.00
Latur	13560,37,08,219.00	13560,37,08,219.00

Nagpur	55828,08,68,047.08	55828,08,68,047.08
Nanded	20656,26,90,507.00	20656,26,90,507.00
Dharashiv	9648,55,09,997.00	9648,55,09,997.00
Parbhani	9501,27,18,482.00	9501,27,18,482.00
Wardha	7366,45,62,134.00	7366,45,62,134.00
Washim	6259,71,46,411.85	6259,71,46,411.85
Yavatmal	14336,05,14,386.75	14336,05,14,386.75
Total(B)	571,382,671,796.00	571,382,671,796.00
Grand Total (A+B)	4843931723882.95	4843931723882.95

ANNEXURE – 5**(Refer Para 2.A.b)****Month wise No. of Voucher during the year 2023-24**

Treasury	Apr 23	May23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Total
PAO Mumbai	11106	13414	15310	16526	17496	10028	18745	14143	13724	16463	18430	35379	200764
O/o Pr. Accountant General (A&E)-I Mumbai													
Ahmednagar	2504	3657	4259	5000	4179	3781	4737	5037	3929	4429	5265	10471	57248
Dhule	1696	1852	2731	2626	2671	2016	2641	3124	2544	2550	3100	6408	33959
Jalgaon	2360	3293	4120	4391	3864	3095	4154	4485	3516	3747	4664	9349	51038
Kolhapur	2417	3344	4424	4920	4933	4194	4870	5403	4056	4672	5565	12455	61253
Nandurbar	1286	1725	2185	2198	2223	1952	2462	2970	2333	2471	2696	6556	31057
Nasik	3851	4670	6760	7289	6877	5383	8035	7856	6520	6463	7545	17108	88357
Palghar	1438	2183	1972	2542	2523	2189	2947	3199	2358	2601	3015	7637	34604
Pune	6975	9019	10317	12575	13006	11290	11808	12640	10973	11279	13779	28125	151786
Raigad	1882	2721	2754	3759	3364	2853	3946	4368	3164	3377	3916	10099	46203
Ratnagiri	1430	1904	2509	2829	2647	2145	3081	2906	2362	2661	2801	7730	35005
Sangli	1892	2234	2852	3576	3705	2346	3586	3575	3004	3366	3575	8580	42291
Satara	2146	2845	3055	4171	3902	2433	4461	4099	3598	4008	4026	10350	49094
Sindhudurg	1002	1582	1915	2109	2008	1635	2053	2420	2027	1767	2621	6043	27182
Solapur	2487	3242	3412	4227	4115	3404	4697	3877	3556	3787	4161	9422	50387
Thana	4283	5077	5484	6603	6972	5124	7214	7245	6287	6329	7506	15849	83973
Akola	1501	2184	2103	2731	3012	1964	3199	3131	2790	2820	3142	6463	35040
Amravati	3135	4841	5003	5684	5924	4631	6121	6332	5556	5770	6597	13707	73301

Treasury	Apr 23	May23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Total
Chhatrapati Sambhaji Nagar	3404	3668	4947	5332	5131	4766	5353	5732	5089	5260	6506	12275	67463
Beed	1839	2281	2410	2961	3018	2050	3089	3165	2996	2553	3203	6437	36002
Bhandara	1085	1929	2390	2738	2599	2476	2881	2313	1808	2454	2929	6526	32128
Buldhana	1668	2348	2483	3099	2803	2709	3062	3542	2753	2726	3170	7409	37772
Chandrapur	2091	3200	3339	4291	4705	3287	4808	5224	3655	3725	4671	11423	54419
Gadchiroli	1628	2956	3240	3503	4021	3229	3864	4587	3188	3433	3330	9697	46676
Gondia	1206	1902	2153	2567	2665	2332	2695	3052	2165	2159	2551	7567	33014
Hingoli	852	1123	1180	1421	1588	1333	1510	1669	1185	1439	1604	3871	18775
Jalna	1452	1411	1973	2165	2003	1954	2175	2381	2074	2092	2465	6113	28258
Latur	1855	2424	2543	3262	3062	2796	2938	3392	2652	2647	3789	7406	38766
Nagpur	4195	6828	8217	8651	9455	6818	9725	9332	8191	8729	9353	22349	111843
Nanded	2750	3217	3345	4057	4022	3842	4640	4784	4063	4138	4932	8888	52678
Dharashiv	1474	1738	1944	2610	2313	2197	2428	2612	2186	2240	2542	5566	29850
Parbhani	1578	1643	1891	2199	2384	1860	2340	2479	1980	2460	2244	4789	27847
Wardha	1127	2055	2225	2469	2972	1898	2879	2959	2106	2542	2850	6887	32969
Washim	915	1210	1371	1773	1629	1060	1692	1917	1349	1682	1791	4640	21029
Yavatmal	2207	3443	3479	4293	4790	3378	5032	5528	4102	4200	4468	10931	55851
Total	84717	113163	130295	151147	152581	118448	159868	161478	133839	143039	164802	364505	1877882

ANNEXURE – 6**(Refer Para 2.1)****List of DDOs balance is as follows: -****(Amounts in Crores)**

Sl. No.	Name of Treasury/ Subtreasury	No. of DDO	Total DDO Balance As On 31/03/2022 (in ₹)
1	Ahmednagar	512	179.00
2	Dhule	298	14.42
3	Jalgaon	505	41.56
4	Kolhapur	374	114.03
5	Nandurbar	344	56.41
6	Nashik	642	286.07
7	Palghar	410	331.59
8	Pune	389	235.42
9	Raigad	197	255.21
10	Ratnagiri	-	153.38
11	Sangli	-	300.00
12	Satara	409	105.92
13	Sindhudurg	329	75.08
14	Solapur	378	315.90
15	Thane	376	1816.80
	Grand Total	5163	4280.79

ANNEXURE – 7

(Refer Para 2.2)

Inoperative PLA for more than One year

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount (in ₹)
Pr. Accountant General (A&E)-I, Maharashtra, Mumbai				
1.	Thana	1210002016	Principal I T I	26,04,616
2.	Raigad	1301008533	Civil Surgeon Pat.Fund Alibag	27,78,757
3.		1302008536	Medical Supdt. Rural Hospital Chawk Karj	20,84,458
4.		1302008563	Medical Supdt. Rural Hospital Kashele, A	11,13,708
5.		1303008560	Med.Supdt.Rural Hosp.Chawk Khalapur	16,56,926
6.		1304008565	Medical Supdt. Rural Hospital Mahad, Ali	27,26,965
7.		1309008576	Asstt. Commissioner Of Labour, Panvel	1,45,244
8.		1309008623	Medical Supdt Rural Hospital, Panvel	14,74,810
9.		1311008562	Med. Supdt, Rural Hospital, Poladpur	10,17,363
10.		1312008574	H M G.T.H.School, Roha	13,404
11.		1313008548	Medical Supdt, Rural Hosp. Shriwardhan,	10,37,189
12.		1313008618	Medical Supdt. Rural Hosp. Shriwardhan	1,00,243
13.		1315008549	Med. Supdt.Rural Hospital Uran	38,10,433
14.	Ratnagiri	1401002460	Civil Surgeon Dist.Hospital Ratnagiri	182,14,585
15.	Palghar	1602000345	Deputy Rto Vasai	11,90,936
16.		1602002047	H M Govt. Technical High School Vasai	18,817
17.		1602008545	M O Rural Hospital Virar Old Palghar	33,038
18.		1603002537	M.Supdt. Rural Hospital Dahanu	21,45,579
19.		1603007203	Proj.Offr.Tribal Iti Dongri Talasari Pal	84,447

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount (in ₹)
20.		1603008544	Cottage Hospital Old Dahanu Palghar	93,197
21.		1605001043	Slao Ws And Sp Jawhar	47,894
22.		1605001047	Tah (S.S.Y) Addl. Collector Hq Jawhar	5,15,509
23.		1606002537	M. Supdt. Rural Hospital Wada Palghar	25,95,178
24.		1607002537	Med. Supdt. Rural Hospital Mokhada	12,07,474
25.		1608001065	Sub Registrar Vikramgad	3,94,820
26.	Pune	2201000471	Inspgenofprisonfamilywelfund Ig Prison	1,17,328.90
27.		2201000978	Spl Land Acqun Officer No 3, Pune	734,20,236
28.		2201001108	Conservator Of Forest (Wild Life) Pune	168,99,512
29.		2201001821	Director Of Education M.S.Pune	8,58,484.90
30.		2201002064	Asst.Dir.Dept.Ofvoc.Edu.&Trg. Pune	5,14,947
31.		2201002236	C.F. & Silivic. Pune	2,63,000
32.		2201002353	Dy Dir Of H S (Transport), Pune	76,08,090
33.		2201002354	Jt.Dir.Health Malaria Hatti Jaljany Pune	2,30,648
34.		2201002417	Supdt For Chest Hospital, Aundh	40,63,831
35.		2201002442	Supdt Regional Mental Hospital, Yerawnd	15,34,903
36.		2201004820	Addl Commr Of Labour, Pune	95,65,473
37.		2201005511	Dir Of Sports & Youth Services, Pune	2,41,811
38.		2201008146	Principal, Sanghvi Kesari College, Chinchwad	7,09,559
39.		2201008163	Associated Dean College Of Agriculture	2,93,761
40.	Pune	2201008182	Pri.Bharti Vidyapeeth socialsci Inst,Pune	84,020
41.		2201008326	Prin D.Y.Patil Homeopathy Medical Coll &	276,130

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount (in ₹)
42.		2201008384	Abhi Edu Soc Coll Of Education Pune	1,66,191
43.		2201008395	Prin K Navale Inst Of Edu B Ed	610
44.		2201008413	Prin.Coll Of Education Kondhwa	70,348
45.		2201008414	Prin Jamila Arif Fajlani Urdu Coll Of Ed	27,280
46.		2201008462	Prin P D Dhankude Adhy. Mahavid. Banersr	1,36,231
47.		2201008472	Dir.Prin N G Naralkar Inst. Of Career De	1,64,578
48.		2201008489	Prin.Metro Inst Of H M And Cater.Tech	5,00,720
49.		2201008533	Commr. Apang Kalyan Maha. Pune	76,28,957
50.		2201008623	Pr.Coll.Of Com.Sci. & Infn.Tech.Pune	72,207
51.		2201008729	Pr.Coll.Of Compu.Sci.& Busi.Admn.Pune	1,10,240
52.		2201008766	Hm S Maratha Jijamata Mulinche Hs Pune	51,870
53.		2201008780	Shri Shivaji Maratha Hs & Jr.Coll.Pune	1,08,775
54.		2201008797	Prin Bsd Trust Ayurved Mahavid.Pune	1,122
55.		2201008799	Prin.Pd Dhankude Ahdy.Vidy. Baner	1,12,470
56.		2201008837	Dir.Data Systems Res.Foun.Khardi Pune	6,300
57.		2201008866	Dir.Novel Inst.Of Mang.Studies Pune	72,605
58.		2201008873	Apex Inst.Of Mang. & Res. Atur Pune	780
59.		2201008900	Dir.Merc Inst.Of Mang.Bhukum Pune	71,850
60.		2201008951	Pr. Dnyanvardhini Pra. Arts,Com,Sci Chik	11,455
61.		2201008954	Pr. Genba S Moze Coll Of Pharmacy Waghhol	114,060
62.		2201008969	Lilawati Com.Comp.Studies Warge Malwadi	2,010

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount (in ₹)
63.		2205008537	Med.Suptd. Rural Hospital Daund	14,50,540
64.		2206008538	Medical Suptd. Rural Hospital, Indapur	12,63,781
65.		2208000401	Principal, Regional Police Training Scho	1,161.23
66.		2208002490	Medical Suptd. Rural Hospital Vadga	25,02,183
67.		2209002537	Medical Officer,Ruralhospital Mulshi, Pu	38,07,176
68.		2211002545	Medical Officer, Rural Hospital, Khed,Pu	77,63,185
69.		2212002549	Med. Suptd Cl - I Rural Hospital Shirur	70,16,779
70.		2212008431	Prin.Vidyadham Arts Sci Comm. Coll.Shikr	138
71.		2215002016	Prin. I T I Mawal	1,19,390
72.	Satara	2301001541	The Judge Coop Court, Satara	148,56,857
73.		2301004821	Assistant Commissioner Of Labour,Satara	3000
74.		2307002537	M.O.M.S. Rural Hosp,Mahabaleshwar	9,02,221
75.	Solapur	2401004821	Asst Labour Commissioner, Sangli	85,714
76.		2401011541	Judge 2nd Co.Op Court	34,85,977
77.		2404008151	H M Govt Tech Highschoolcentre,Kavathe M	6,21,988
78.		2405002537	Medl. Suptd. Ruralm Hosp. Vita, Sangli.	29,44,548
79.		2501008410	S,L,A,O,No,3solapur	2,58,31,565
80.		2502008325	M S Rural Hospital Akkalkot	36,73,297
81.		2503008334	M S Rural Hospital Pangri Barshi	22,30,647
82.		2503008340	M O Rural Hospital Barshi	48,64,038
83.		2505008355	M,S,Rural Hospital Kurduwadi	38,77,499
84.		2506008362	M,S,Rural Hospital Akluj	21,50,116
85.		2506008418	M,S,Rural Hospital Natepute	30,66,498
86.		2507008419	M,S,Rural Hospital Mangalwedha	34,87,775
87.		2508008422	M,S,Rural Hospital Mohol	73,49,319

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount (in ₹)
88.		2509008424	Sub,Div,Officer Pandharpur	4,92,733
89.		2510008428	M,S,Rural Hospital Sangola	14,47,889
90.		2509008426	M,S,Cottage Hospital Pandharpur	72,59,567
91.	Nasik	5103008204	Medical Supdt. Rural Hosiptal Nasik	10,58,087
92.		5103008218	Tahasildar (Alt Pla) Chandwad Nasik	1,18,050.30
93.		5104008215	Tahsildar (Alt Pla) Dindori	64,787
94.		5105008289	Medical Supdt. Rural Hospital	17,53,287
95.		5107008222	Tahasildar (Alt Pla) Malegaon Nasik	62,785
96.		5107008276	Medl.Supdt.Rural Hospital,Dabhadi.Malega	23,64,322
97.		5108008206	Medical Supdt. Rural Hospital Manamd, Na	18,23,889
98.		5108008221	Tahsildar (Alt Pla) Nandgaon Nasik	1,15,351
99.		5109008205	Medical Supdt. Rural Hospital, Niphad	25,81,461
100.		5109008223	Tahasildar (Alt Pla) Niphad Nasik	5,80,765
101.		5110008283	Medical Supdt. Rural Hospital Harsul, Na	33,02,711
102.		5113008272	Medical Supdt. Rural Hospital Nagarsul,	14,24,131
103.	Nandurbar	5501002460	Civil Surgeon General Hospital Nandurbar	17,19,942
104.		5501008127	M.O.R.H.(CI-2)Dhanora	18,27,760
105.		5502002544	Med.Officer Cottage Hospital Taloda	13,17,044
106.		5504007203	Proj Off Gov Tri Iti Tal Akranan Nbar	77,764
	Total			30,59,65,701.33
Pr. Accountant General (A&E)-II, Maharashtra, Nagpur				
1	Akola	947	Sub-Divisional Officer & LAO Akola	36,65,743
2		2522	M.S. Diet Hospital for Women Akola	9,86,391
3		4821	Astt. Commissioner of Labour Akola	1086,917

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount (in ₹)
4		956	Tahsildar A&T Balapur	2,15,347
5		2537	Medical Supdt. Cl.1 R.H. Balapur	35,55,578
6		956	Tahsildar Murtizapur	10,13,751
7		2047	H.M. Govt. Tech H.S. Murtizapur	22,537
8		2524	Medical Supdt. L.D. Hospital Murtizapur	63,04,084
9	Amravati	1541	Judge Co-Operative Court Amt	1,05,11,568
10		2469	Medical Supdt. Govt. G.G.R.T.B. Hospital Amt	3,41,289
11		4821	Astt. Commissioner of Labour Amt.	2,57,661
12		8078	Medical Supdt. District Hospital for Women Amt	27,62,227
13		8251	MSRH Chandur Railway	50,92,739
14		8321	Dy. Conservator of Forest West Melghat Chikhaldhara	37,75,537
15		5650	Warden Govt. B.C. Boys Hospital Dharvi	10,650
16		8256	MSRH Anjangaon Surji	45,58,633
17		8262	MSRH Chandur Bazar	39,78,330
18		5607	Warden Dr. B.R. Ambedkar B.C. Hostel Nandgaon Khurd	10,160
19		8254	MSRH Teosa	19,76,467
20		8497	Warden Govt. Tribal Boys Hostel Chikhaldhara	17,340
21	Beed	5623	Civil Surgeon D.H. Beed	1,52,90,316
22		8074	Dy. Regional Transport Officer Beed	5,00,000
23		8354	Medical Supdt. Rural Hospital Dharvi	55,76,554
24		8103	SPL LAO (No-2 URT) Beed	5,00,000
25	Bhandara		H.M. Govt. Tech H.S. Bhandara	36,399
26		8093	Pri. ITI Sakoli	15,21,134
27		8119	Warden Govt. S.T. Boys Hostel Tumsar	16,630
28		8409	Medical Supdt Cl-1 Rural Hospital Sihora	22,93,892

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount (in ₹)
29		8252	Medical Officer Rural Hospital Dhad	17,30,754
30		8502	MSRH Chikholi	57,60,981
31		8194	MSRH D. Mali	14,26,583
32		8255	MSRH Khamgaon	43,90,376
33		8189	MSRH Lakhnuada	16,67,093
34		8191	MSRH Mehekar	19,04,414
35		8119	MSRH Lonar	17,12,523
36		8193	MSRH Bibi	26,94,622
37		8172	MSRH Motala	24,07,849
38		8225	MSRH W. Bakal	20,12,928
39		8190	Medical Supdt. Sbai Medical Hosp. Shegaon	51,37,575
40		8195	MSRH Sindkhed Raja	31,95,118
41	Chandrapur	8188	MSRH Naghid	13,39,366
42		8128	MSRH Bramhapuri	55,53,596
43		8196	MSRH Rajura	53,92,923
44			Pri. I.T.I.Gondpipri	8,97,146
45		8307	MSRH Gondpipri	25,07,034
46		2537	Pri.I.T.I.Chimur	12,65,845
47		2537	M.S.CL-I Sub distt.Hospital Chimur	26,20,677
48	Gadchiroli	2537	Civil Surgeon General Hospital Chandrapur	3,05,592
49		2016	M.S.cl-I Sub distt.Hospital Armori	27,80,327
50		2537	Medical Supdt. (CL-1) Ashti	33,53,134
51		2016	M.S.R.H.Chamorshi	31,90,021
52		2537	MSRH (CL-1) Dhanora	18,04,495
53		2460	MSRH (CL-1) Etapalli	9,73,680
54		2537	MSRH (CL-1) Bhamragad	10,15,335
55	Nagpur	2537	Medical Officer I/c Cottage Hospital Ramtek	24,77,630
56	Washim	2544	Dy. Regional Transport Officer Washim	98,720
57		2537	MSRH Risod	29,89,552

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount (in ₹)
58		2537	MSRH Manora	28,54,428
59		2537	MSRH Manrulpir	44,64,518
60		2537	H.M.Tech.highschoolKaranja	1,99,988
61		947	MSRH karanja	29,89,761
62		2488	Collector Yavatmal	22,34,949
63		345	Civil Surgeon Gen. Hospital Yavatmal	169,03,045
64		2537	Comm. For work comp. C.J. Sr. Div. Yavatmal	16,78,827
65		2537	M.S.R.H. Arni	41,59,890
66	Wasim	2537	Tehsildar Darwha	7,804
67		2047	M.S.Cottage Hospital Kelapur	2,46,92,673
68		2537	M.S.R.H. Pusad	18,05,540
69		362	Spl. L.A.O. LPP Pusad	26,88,049
70		930	M.S.R.H. Babhulgaon	45,12,339
71		2460	M.S.R.H. Digras	38,73,193
72		4190	M.S.R.H.Ghatanji	31,38,784
73		8279	M.S.R.H. Kalam	34,60,015
74		8526	M.S.R.H. Maregaon	24,99,106
75		2537	M.S.R.H. Mahagaon	24,91,642
76		8583	M.S.R.H. Ner	23,29,743
77		2844	M.S.R.H. Ralegaon	46,13,423
78	Dharashiv	2537	Medical Officer R.H.Bhoom	46,73,725
79	Latur	4204	M.S.R.H.Nilanga	35,93,506
80	Jalna	2537	M.S.R.H. Bhokardan	39,50,626
81		2537	M.S.R.H. Jafrabad	7,52,918
82		2537	M.S.R.H. Tembhurni	21,63,435
83		2537	M.S.R.H. Partoor	19,09,068
84		2537	M.S.R.H. Mantha	17,80,141
85		2537	Spl. Officer M.I.W. Jalna	348,32,661
86		2537	Distt. Civil Surgeon Gen. hospital Jalna	239,48,003
87		2537	Collector Jalna	194,56,843

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount (in ₹)
88	Nanded	8113	Medical Officer Ner	12,44,336
89		8347	C.J. (W.C.) Nanded	41,390
90		8141	Asstt. Commr. Of Labour Nanded	163,17,124
91		8136	M.S.R.H.Bhokar	37,73,922
92		8140	M.S.R.H.Degloor	18,28,502
93		8134	M.S.R.H.Dharmabad	41,77,105
94		8114	M.S.R.H.Mahoor	30,78,548
95		8101	Collector NandedEndowmentBilloli	40,000
96	Hingoli	8118	Civil Surgeon Hingoli	112,19,814
97		8214	M.S.R.H. Basmath	23,70,410
98		8147	M.S.R.H. Kalamnuri	34,70,455
99		8083	M.S.R.H. Aundha	28,70,450
100		8101	Dy. R.T.O. Hingoli	2,79,980
101		8123	Collector Scre. D.P.Com.	77,16,000
102	Parbhani	8269	Dy. Consumer of forest Parbhani	1,08,922
103		8129	Collector Parbhani	1,60,227
104		8121	M.S.R.H. Gangakhed	46,42,021
105		8122	M.S.R.H.Sailu	12,74,127
106	Chhatrapati Sambhaji Nagar	8237	Spl.L.A.O. Krishna vally Chhatrapati Sambhaji Nagar (Aurangabad)	449,43,069
107		8602	Collector A'bad	559,33,296
108		8603	Tehsildar PaithanA'Bad	6,14,821
109		8604	M.S.R.H. Vaijapur	21,17,429
110		8618	Tahsildar (ALT)Vaijapur	5,00,551
111		8660	Tahsildar Vaijapur	9,55,802
			Total	50,68,20,707.00
			Grant Total	81,27,86,408.33

ANNEXURE – 8

(Refer Para 2.3)

Non Reconciliation of Differences in PD/PLA's accounts

Sl. No.	Name of DDO	Balance as on 31/03/2023 as per records of PAG	Balance as on 31-03-2023 as per records of the Treasury Officer/ Sub Treasury (in ₹)	Balance as on 31-03-2023 as per records of the Administrator (in ₹)	Remarks
DTO, Wardha					
1	Civil Judge Senior Division Wardha/ 4523	--	1,25,20,724	72,36,394	Non-Reconciliation by Administrator with DTO and by DTO with PAG Office
2	Civil Judge Senior Division, Hinganghat / 4470	--	25,54,950	19,84,479	
DTO, Amravati					
3	C.J. Magistrate, Amravati / 8058	--	214,15,315	2,14,30,315	Non-Reconciliation by Administrator with DTO
4	Special Land Acquisition Officer No.4, UWP, Amravati / 4229	--	6512,18,567	65,40,30,217	
STO Anjangaon					
5	Jt. Civil Judge (Jr. Division), & JMFC, Anjangaon- 6500	--	1,35,731	1,38,231	Non-Reconciliation by DTO with PAG Office.
6	Jt. Civil Judge (Jr. Division), & JMFC, Anjangaon- 7400	--	8,87,656	8,83,656	
STO Achalpur					
7	Civil Judge (Sr. Division), Achalpur 4474	--	51,00,355.00	50,97,654.90	Non-reconciliation by Administrator with STOs
8	Additional District & Sessions Judge, Achalpur/ 4542	--	4,54,856	4,55,627	
9	Jt. Civil Judge & JMFC, Achalpur/ 8063	--	27,09,281	27,09,881.79	

Sl. No.	Name of DDO	Balance as on 31/03/2023 as per records of PAG	Balance as on 31-03-2023 as per records of the Treasury Officer/ Sub Treasury (in ₹)	Balance as on 31-03-2023 as per records of the Administrator (in ₹)	Remarks
10	Add. Distt. Judge & ASJ, Achalpur/ 8064	--	21,43,132	21,40,581	
11	Ex-Officio Member, Motor Act CI, Achalpur/ 8257	--	50,89,983	50,74,123	
STO Morshi					
12	Civil Judge (Jr. Division), & JMFC, Morshi/ 6500	--	1,84,707	1,85,207	Non-reconciliation by Administrator with STOs
13	Jt. Civil Judge (Jr. Division), & JMFC, Morshi/ 7400	--	8,21,651	8,20,651	
DTO Gondia					
STO – Amgaon					
14	Civil Judge Junior Division, Amgaon/ 8213	1,51,279	93,265	--	Non-reconciliation by STO with PAG office.
DTO, Gondia					
15	Pri. District & Session Judge, Gondia/ 8336	9,57,568	1,13,92,207	--	Non-reconciliation by DTO with PAG Office
16	Joint Civil Judge, Jr.Dn. Gondia/ 8209	6,12,574	6,14,395	--	
17	Civil Judge, Senior Division, Gondia/ 8211	46,82,828	46,82,327	--	
18	Headmaster, Government Technical High School, Gondia/ 8101	29,25,744.68	29,15,745	--	
DTO Chandrapur					
19	Sub-Divisional Officer, Chandrapur	36,62,46,868	36,65,26,327	-	Non-Reconciliation by

Sl. No.	Name of DDO	Balance as on 31/03/2023 as per records of PAG	Balance as on 31-03-2023 as per records of the Treasury Officer/ Sub Treasury (in ₹)	Balance as on 31-03-2023 as per records of the Administrator (in ₹)	Remarks
20	Joint District Registrar, CL I (LG), Chandrapur	6,75,800	36,240	11,57,680	Administrator with DTO & by DTO with the PAG office
21	Dy. Director (Buffer), Tadoba Andheri Tiger Reserve, Chandrapur	2,06,43,232	18,44,27,456	2,06,43,232	
STO, Rajura					
22	Medical Superintendent Rural Hospital, Rajura	53,92,923	53,93,023	53,92,923	Non-Reconciliation by Administrator with STO
DTO Yavatmal					
23	JDR, Cl-I Yavatmal/ 1065	1,10,245	42,945	1,10,245	Non-Reconciliation by Administrator with DTO and DTO with PAG office.
24	Dy. Conservator Forest, Yavatmal/ 1173	20,23,798	31,73,450	1,17,430	
25	Sub Divisional Officer & Special Land Acquisition Officer, Yavatmal/ 8516	10,45,29,479	9,70,29,951	9,70,29,951	Non-Reconciliation by DTO with PAG office.
26	Comm for Work Comp CJ Sr. Div., Yavatmal/ 8526	16,78,827	16,78,827	5,426.15	
27	Civil Judge Sr. Div, Yavatmal/ 4474	12,75,26,693	282,9,74,693	11,46,08,976.39	
28	ADJ & ASJ Yavatmal/ 8502	46,88,698	55,22,624	55,24,723.75	Non-Reconciliation by Administrator with DTO and DTO with PAG office.
29	Chief Judicial Magistrate, Yavatmal/ 8528	89,95,906	90,82,823	90,14,923	
30	ADJ & ASJ, Yvatmal/ 4472	12,87,325	2,15,574	2,00,574.12	
31	Distt & Session Judge MACT, Yavatmal/ 8501	10,14,124	10,14,124	15,68,846.77	

Sl. No.	Name of DDO	Balance as on 31/03/2023 as per records of PAG	Balance as on 31-03-2023 as per records of the Treasury Officer/ Sub Treasury (in ₹)	Balance as on 31-03-2023 as per records of the Administrator (in ₹)	Remarks
DTO Akola					
32	Civil Judge Sr. Division, Akola	2,25,72,521	8,70,04,557.4	8,77,52,867.4	Non-Reconciliation by Administrator with DTO and DTO with PAG office.
33	C.J.M, CRCDD, Akola	53,83,510	42,06,457.68	42,11,457.68	
34	2 nd JT. CJJD, JMFC, Akola	14,40,975	14,40,445	14,37,445	
35	3 rd JT. CJJD, JMFC, Akola	18,99,550	19,66,436.6	19,69,436.6	
36	4 th JT. CJJD, JMFC, Akola	19,42,926	19,28,958.95	19,66,958.95	
37	5 th JT. CJJD, JMFC, Akola	37,42,500	35,40,031.71	35,54,681.71	
38	7 th JT. CJJD, JMFC, Akola	56,72,678	51,25,415.37	51,26,915.37	
39	Government Junior College of education of women, Akola	9,86,391	4,24,121.37	3,37,211	
40	Special Land Acquisition Officer (Resettlement) PKV, Akola	33,78,825	37,03,006	38,00,569	
41	H.M. Govt. Tech High Akola	17,41,312	16,761,25.08	167,4,525	
42	Dean Govt. medical college, Akola	24,48,16,673	18,52,43,398	18,52,03,398	
43	M.S. Dist. Hospital for women Akola	9,86,391	9,86,391.79	9,86,000	
44	Judge Family court, Akola	62,46,729	46,61,665	46,49,465	
STO Akot					
45	Add. Mem. MACT, AKOT/ 8436	18,44,112	18,44,112	18,44,115	Non-Reconciliation by Administrator with STOr
STO Balapur					
46	Medical Superintendent Rural Hospital/ 2537	35,55,578	35,37,593	35,40,673	Non-Reconciliation by Administrator with STO

Sl. No.	Name of DDO	Balance as on 31/03/2023 as per records of PAG	Balance as on 31-03-2023 as per records of the Treasury Officer/ Sub Treasury (in ₹)	Balance as on 31-03-2023 as per records of the Administrator (in ₹)	Remarks
DTO Washim					
47	Civil Judge Senior Division, Washim	4,06,79,856	4,06,75,755	4,06,75,755	Non-Reconciliation by DTO with PAG office.
48	Additional District Judge Washim	22,37,449	22,30,149	22,30,149	
49	C.J. (J.D), JMFC, Washim	3,31,589	3,33,589	3,33,589	
50	Additional District and Session Judge, Washim	34,71,975	32,01,975	32,01,975	
51	Jt. Civil Judge JD JMFC, Washim	30,26,450	30,94,900.97	30,94,900.97	
STO Manglurpir					
52	Civil Judge Junior Division Mangrulpir/ 4476	-	35,47,95,520.47	35,47,94,020.47	Non-Reconciliation by Administrator with STO
53	Civil Judge Junior Division Mangrulpir/ 8505	-	32,44,950.76	32,51,750.76	
54	Civil Judge JD,	31,68,150	32,44,950	32,44,950	Non-Reconciliation by Administrator with STO
STO Karanja					
55	Civil Judge, Karanja JMFC/ 8506	-	18,20,917	18,18,417	Non-Reconciliation by Administrator with STO
56	Civil Judge JD., Karanja	16,07,877	18,20,917	18,20,917	
57	Civil Judge JD, JMFC, Karanja	1,97,938	1,94,751	1,94,751	
STO Manora					
58	Civil Judge JMFC, Manora/ 8525	-	6,32,565	6,35,065	Non-Reconciliation by Administrator with STO
59	Civil Judge (JD), Manora, Washim	9,89,437	13,965	13,965	
60	Civil Judge, Manora, Washim	39,50,915	6,32,565	6,32,565	

Sl. No.	Name of DDO	Balance as on 31/03/2023 as per records of PAG	Balance as on 31-03-2023 as per records of the Treasury Officer/ Sub Treasury (in ₹)	Balance as on 31-03-2023 as per records of the Administrator (in ₹)	Remarks
STO Risod					
61	CJJD, JMFC, Risod	3,47,021	3,37,021	3,37,021	Non-Reconciliation by Administrator with STO
STO Malegaon					
62	C.J. JD, Malegaon	35,85,855	35,82,755	35,82,755	Non-Reconciliation by Administrator with STO
DTO Dharashiv (Osmanabad)					
63	Sub Divisional Officer & Land Acquisition Officer, Osmanabad/ 8095	--	17,73,88,931	17,72,94,377	Non-Reconciliation by Administrator with DTO
64	Registrar, District Consumer Forum, Osmanabad/ 8098	--	1,65,07,388	1,65,06,458	
65	Session Judge, Osmanabad/ 8040	--	2,39,16,304	2,34,01,802	Non-reconciliation by Administrator with DTO.
66	Civil Judge (Sr. Dn.), Osmanabad/ 8041	--	19,53,15,432	19,26,73,458	
67	Chief Judicial Magistrate, Osmanabad/ 8052	--	88,23,890	88,31,890	Non-reconciliation by Administrator with DTO.
68	WAC Osmanabad 8094	1,41,48,312	1,67,46,547	--	Non-reconciliation by DTO with PAG office.
69	Regr. Distt. Consumer Osmanabad 8098	1,55,46,668	1,65,07,388	--	
70	Spl. LAO No.2 Osmanabad 8100	15,80,66,278	13,10,60,830	--	
71	Prin. Govt. Poly tech. Osmanabad 8124	2,38,28,671	2,25,33,593	--	

Sl. No.	Name of DDO	Balance as on 31/03/2023 as per records of PAG	Balance as on 31-03-2023 as per records of the Treasury Officer/ Sub Treasury (in ₹)	Balance as on 31-03-2023 as per records of the Administrator (in ₹)	Remarks
72	Collector Or President of Dev. Proj. Collector Office Osmanabad 8272	36,60,71,015	36,52,66,015	--	
73	Session Judge, Osmanabad 8040	2,78,21,054	2,39,16,304	--	
74	Civil Judge, (Sr.Dn.), Osmanabad 8041	21,05,55,868	19,53,15,432	--	
75	Civil Judge Family court, Osmanabad 8321	6,19,940	2,86,330	--	
76	Session Judge, Osmanabad, 8051	24,86,445	24,87,445	--	
77	Chief Judicial Magistrate, Osmanabad, 8052	88,25,890	88,23,890	--	
STO Kallam					
78	Principal, Industrial Training Institute, Kallam/ 8135	--	14,73,890	14,25,290	
79	Civil Judge (Jr. Dn.), Kallm/ 8043	--	7,99,931	79,98,151	
80	Civil Judge (Jr. Dn.) Tuljapur/ 8042	--	11,69,795	1,16,434.34	
81	Judicial Megistrate F Class. Kallam/ 8054	--	31,15,450	31,14,300	
82	Judicial Megistrate F Class/8053	--	79,02,167	79,24,147.98	
STO Omerga					
83	Civil Judge, (Sr.Dn.), Omerga- 8047	1,98,78,828	1,99,78,828	--	Non-reconciliation by STOwith PAG Office.
84	Judicial Magistrate F. C, Omerga 8056	30,59,153	3,07,99,01	--	
85	Addl. Session Judge, Omerga 8058	8,28,025	8,28,775	--	
STO Tuljapur					
86	Civil Judge, (Jr.Dn.), Tuljapur- 8042	11,75,250	11,69,795	--	Non-reconciliation

Sl. No.	Name of DDO	Balance as on 31/03/2023 as per records of PAG	Balance as on 31-03-2023 as per records of the Treasury Officer/ Sub Treasury (in ₹)	Balance as on 31-03-2023 as per records of the Administrator (in ₹)	Remarks
					by STOwith PAG Office.
STO Bhoom					
87	Civil Judge, (Jr.Dn.), Bhoom 8046	3,13,106	1,55,477	--	Non-reconciliation by STO with PAG Office.
88	Civil Judge, (Sr.Dn.), Bhoom 8317	7,20,12,892	4,95,22,635	--	
89	AddlDist Judge Bhoom 8318	2,13,610	2,12,431	--	
90	Dist Judge Bhoom 8319	52,83,701	53,31,701	--	
STO Paranda					
91	Civil Judge, (Jr.Dn.), Paranda 8044	-3,21,08,758	5,90,648	--	Non-reconciliation by STO with PAG Office.
92	Judicial Magistrate F. C, Paranda 8055	9,02,168	9,02,160	--	
93	Civil Judge, (Sr.Dn.), Paranda 8310	3,32,67,190	1,78,31,190	--	
STO Lohara					
94	Judicial Magistrate, Lohara 8308	4,62,003	4,61,997	--	Non-reconciliation by STO with PAG Office.
95	Judicial Magistrate F. C 8053	84,72,442	97,02,167	--	
STO Washi					
96	Judicial Magistrate F. C, Washi 8306	4,60,914	4,60,906	--	Non-reconciliation by STO with PAG Office.
STO Kalamb					
97	Judicial Magistrate F. C, Kallam 8054	30,92,473	31,15,450	--	Non-reconciliation by STO with PAG Office.
98	Civil Judge, (Jr.Dn.), Kalamb 8043	7,98,931	7,99,931	--	
DTO, Hingoli					

Sl. No.	Name of DDO	Balance as on 31/03/2023 as per records of PAG	Balance as on 31-03-2023 as per records of the Treasury Officer/ Sub Treasury (in ₹)	Balance as on 31-03-2023 as per records of the Administrator (in ₹)	Remarks
99	Civil Surgon, Hingoli/ 8602	1,12,19,814	1,131,1,314	1,13,11,314	Non-reconciliation by DTO with PAG Office.
DTO Ahmadnagar					
1	Civil Judge Sr.Dn Ahmednagar	--	6,53,11,618.24	63832379.2	Non-reconciliation by STO with Administrators .
2	Judge family court Ahmednagar	--	25,94,465	25,61,730	
3	Chief Jud. Magistrate Ahmednagar	--	4,89,31,533.65	4,83,07,132.65	
4	Joint Dist. Registrar Ahmednagar	--	1,01,97,255	97,96,750	
5	Judge Labour Court Ahmednagar	--	4,100	8,317	
6	P.L.A. 1 Ahmednagar	--	65,89,018	64,33,006.57	
7	P.L.A. 2 Ahmednagar	--	86,45,864.95	86,07,045.55	
8	P.L.A. 3 Ahmednagar	--	1,21,66,895.6	1,21,01,585.1	
9	S.L.A.O No.1 Ahmednagar	--	3,52,41,112	3,52,19,771	
10	S.L.A.O No.3 Ahmednagar	--	4,97,71,542	5,17,59,460	
11	S.L.A.O No.7 Ahmednagar	--	6,98,84,926	6,98,84,085	
12	S.L.A.O No.13 Ahmednagar	--	8,31,61,230	7,89,91,653	
13	S.L.A.O No.14 Ahmednagar	--	1,93,18,505	1,93,18,506	
14	S.L.A.O No.15 Ahmednagar	--	2,04,87,167	2,25,10,208	
15	SDO Shrigonda Parner Sub Division	--	21,04,51,992	21,03,35,912	
DTO Nashik					
16	Joint district & session judge, nashik	--	2,86,09,549.44	2,82,84,877.00	
17	Civil judge senior division, nashik	--	30,00,95,736.08	30,00,95,236.08	
18	Civil judge junior division & judicial magistrate first class nashik road	--	3,77,577.00	37,9,411.00	

Sl. No.	Name of DDO	Balance as on 31/03/2023 as per records of PAG	Balance as on 31-03-2023 as per records of the Treasury Officer/ Sub Treasury (in ₹)	Balance as on 31-03-2023 as per records of the Administrator (in ₹)	Remarks
19	Chief judge, family court nashik road	--	17,26,529.00	17,19,704.00	
20	District & session judge nashik	--	5,75,34,619.90	5,75,23,876.00	
21	Judicial magistrate first class 1st court nashik	--	1,74,27,899.64	1,74,53,976.64	
22	Judicial magistrate first class 2nd court nashik	--	1,87,71,858.08	1,88,40,023.08	
23	Judicial magistrate first class 3rd court nashik	--	2,20,58,965.34	2,20,58,932.00	
24	Civil judge junior division & judicial magistrate first class nashik road	--	87,33,489.42	87,35,789.42	
25	Judicial magistrate first class motor vehicle nashik road	--	3,14,235.00	3,14,285.00	

ANNEXURE – 9

(Refer Para 2.4)

**STATEMENT SHOWING NON RECONCILIATION OF BALANCES UNDER
MH- 8336-CIVIL DEPOSITS.**

Sl. No.	Name of Administrators	Treasury Officer balance as on 31/03/2022 (in ₹)	Administrator's balance as on 31/03/2022 (in ₹)
Amravati			
1	Aided Secondary School Employee Provident Funds -001	640,96,43,927	587,21,38,377
2	Primary School Teacher Provident Funds - 002	23,48,40,725	Not received
3	Zilla Parishad Employee -003	558,39,97,405	493,18,03,615
4	Aided Non Agriculture University staff PF/004	21,04,58,527	1912,10,604
5	Ashram Shala Teacher Privident Fund/District Social Welfare/008	20,52,63,265	212,55,037
6	GPF of Employees Non-Government Aided Engineering Technical Collage Polytechnic Pharmacy and Architecture Institute/009	52,90,24,721	4,23,31,812
7	Aided Art Science Commerce and Education Staff General Provident Funds (Colleges)/010	135,83,31,790	127,59,34,232
8	Grant and financial to Non Government Collage (BPED)/012	51,14,51,415	48,96,115
9	Government Recognised Private Primary and Secondary School Staff GPF/013	126,49,82,393	13,82,55,490
10	Technical and Non-Technical Ashram School/014	132,06,24,360	27,94,65,617
11	District Social Welfare ZP School of Handicapped Employees (Provident Funds)/018	40,11,24,515	Not received
Chandrapur			
1	Zilla Parishad Employee PF/003	4429723356	4379637248
Gondia			
1	Aided Secondary School PF/001	171,77,30,645	Not received
2	Primary School Teacher PF/002	8,68,63,353	Not received
3	Zilla Parishad Employee PF/003	233,68,11,127	Not received
4	District Social Welfare/008	3,18,58,335	Not received
5	Pro. Of. ITDP Ashram Deori. 014	21,75,11,486	Not received

Sl. No.	Name of Administrators	Treasury Officer balance as on 31/03/2022 (in ₹)	Administrator's balance as on 31/03/2022 (in ₹)
6	Social Welfare of ZP/018	26,78,717	Not received
Yavatmal			
1	Primary School Teacher PF Yavatmal/002	27,74,48,221	27,94,13,221
2	Ashram Shala Teacher PF (District Social Welfare)/008	32,61,35,610	32,48,16,471
3	Vocational/013	6,44,67,346	6,57,86,485
4	Teachers & Non Teaching staff of ashram school/Post basic ashramshala tribal dev. Department project office Yavatmal/014	48,57,83,927	48,38,18,927
Washim			
1	Aided Secondary School PF/001	83,28,43,213	108,37,71,533
2	Primary School Teacher PF/002	5,09,74,746	106,90,69,692
3	Zilla Parishad Employee PF/003	2,01,49,32,666	270,47,98,333
4	Ashram Shala Teacher PF (District Social Welfare)/008	13,89,37,226	7,00,09,123
5	College for Social Work Employees/014	53,81,302	40,04,475
Dharashiv			
1	Superintendent Pay & Provident Fund Unit (Secondary) Osmanabad/001	255,12,54,099	Not received
2	Superintendent Pay & Provident Fund Unit (Primary) Osmanabad/002	60,13,59,925	Not received
3	Chief Accounts and Finance Officer Osmanabad/003	257,51,10,691	Not received
4	Assistant Commissioner Social Welfare (State) Osmanabad/008	10,25,58,528	Not received
5	District Vocational Education Officer Osmanabad/013	9,95,01,211	Not received
6	Assistant Commissioner. Social Welfare Z.P. Osmanabad/018	2,15,72,534	Not received
Jalna			
1	Aided Secondary School/Education Officer ZP Jalna/001	-683,81,93,898	233,96,45,288
2	Primary School Teacher/PF Jalna/002	92,39,606	21,80,35,253
3	Zill Parishad Employ PF/003	-1349,32,14,372	343,49,83,307
4	Ashram Shala Teacher PF(District Social Welfare)/008	-17,77,85,230	6,92,52,212

Sl. No.	Name of Administrators	Treasury Officer balance as on 31/03/2022 (in ₹)	Administrator's balance as on 31/03/2022 (in ₹)
5	Government Recognized Primary and secondary School (Vocational Education)/013	21,29,853	2,26,93,388
6	Aided. Blind and Handicap School/018	-12,21,90,162	350,63,473
Hingoli			
1	Aided Secondary School PF/001	61,56,92,583	116,78,07,193
2	Primary School Teacher PF/002	15,11,91,953	149,59,08,647
3	Ashram Shala Teacher PF (District Social Welfare)/008	9,64,50,497	82,37,21,373
Parbhani			
1	Aided Secondary School Provident Funds Parbhani/001	240,32,68,460	276,33,31,077
2	Zill Parishad Employ PF/003	327,39,67,151	351,33,10,578
3	Ashram Shala Teacher Provident Funds (District Social Welfare)/008	19,97,45,890	18,88,45,986
4	Agriculture University/011	24,42,42,743	20,28,62,993
5	Aided Blind and Handicap School/018	7,98,03,640	7,68,16,500
Buldhana			
1	Aided Secondary School PF/001	256,81,82,640	Not received
2	Primary School Teacher PF/002	11,31,54,189	16,93,89,634
3	Zilla Parishad Employee PF/003	353,38,97,637	538,95,64,906
4	Ashram Shala Teacher PF (District Social Welfare)/008	8,22,25,848	9,49,74,488
5	College for Social Work Employees/013	95,25,27,854	11,04,81,843
6	Aided Blind and Handicap School PF/018	1,24,98,126	2,63,80,140
Latur			
1	Zilla Parishad Employees PF/003	467,63,53,710	551,14,09,434
Bhandara			
1	Aided Secondary School PF/001	200,64,46,627	282,35,67,529
2	Primary School Teacher PF/002	22,03,38,195	27,26,45,974
3	Zilla Parishad Employee PF/003	8,38,73,200	334,82,01,293
4	Ashram Shala Teacher PF (District Social Welfare)/008	9,16,30,631	10,53,12,403
5	College for Social Work Employees/013	7,82,76,807	6,31,14,507

Sl. No.	Name of Administrators	Treasury Officer balance as on 31/03/2022 (in ₹)	Administrator's balance as on 31/03/2022 (in ₹)
6	Aided Blind and Handicap School PF/018	86,33,403	1,02,29,647
Nagpur			
1	Aided Secondary School EO ZP Nagpur/001	964,57,15,568	965,30,77,808
2	Zilla Parishad Employ PF/003	543,29,41,656	543,18,27,977
3	Aided Non Agri. Uni. Staf/004	52,49,73,251	51,99,63,423
4	Vidrabha Housing Board/006	8,58,42,284	9,08,52,112
5	Ashram Shala Teacher PF(District Social Welfare)/008	6,66,69,837	6,68,11,693
6	Non Gov. Aided Technical College/009	11,13,57,367	11,01,68,065
7	Aided Arts Soi & Comm. College/010	466,12,60,688	466,67,41,615
8	Tech & Non Tech Asham Shal ITDP/014	40,04,94,425	41,86,57,425
9	Aided Blind & Handicap School/018	22,33,98,840	22,85,68,051
10	Mah. Animal & Fishery Uni./019	29,57,97,051	29,06,27,840
11	Asst Inspector Drawing & Craft. Reg./025	4,34,45,235	4,34,45,232
Nanded			
1	Aided Secondary School PF/001	275,82,11,248	378,16,27,427
2	Primary School Teacher PF/002	504,92,02,442	57,09,81,844
3	Zilla Parishad Employee PF/003	590,35,95,549	755,25,42,327
4	Ashram Shala Teacher PF (District Social Welfare)/008	13,89,10,278	37,11,69,357
5	I.T.D.P. O. Ashram Shool/014	49,59,10,294	69,92,48,372
6	Aided Blind and Handicap School PF/018	8,83,43,882	9,57,15,993
Gadchiroli			
1	Aided Secondary School PF/001	122,63,54,728	Not received
2	Primary School Teacher PF/002	4,68,77,501	Not received
3	Zilla Parishad Employee PF/003	250,14,41,303	Not received
4	Ashram Shala Teacher PF (District Social Welfare)/008	99,57,132	Not received
5	Government Recognized Primary and Secondary School PF (Vocational Education)/013	388,47,58,374	Not received
6	Teaching and Non-Teaching Ashramshala (ITDP)/014	608255768	Not received

Sl. No.	Name of Administrators	Treasury Officer balance as on 31/03/2022 (in ₹)	Administrator's balance as on 31/03/2022 (in ₹)
7	Aided Blind and Handicap School PF/018	6,31,69,087	Not received
Thane			
1	Aided Secondary and Special School Provident Fund(8336503101)	1097,15,49,264	2,46,70,680
2	District Social welfare officer GPF of Govt. Recognized Private Primary staff(8336515601)	227,71,11,822	431,00,55,832
3	District Social welfare officer GPF of Govt. Recognized Primary Staff (8336502201)	144,86,27,016	Not received
4	GPF of Teachers from teaching staff in the Pr. And Sec. Ashramshala DTNT(8336514701)	75,14,854	2,40,09,210
5	GPF of Teacher & Non- Technical staff of Ashramshala Post Basic Ashram Tribal Development Department (8336516501)	43,13,09,928	106,66,18,211
6	GPF of teaching and non teaching staff of aided non-Government Vocational and Training Institutes (8336521801)	4,09,38,636	23,74,94,846
7	School for Handicapped Employees Provident Fund (8336518301)	5,49,89,307	Not received
8	Zilla Parishad employees Provident Fund. (8336501101)	386,89,95,726	411,19,43,483
Satara			
1	Zilla Parishad Fund (8336501101)	527,35,21,984	662,64,73,435
2	Secondary Teacher (8336503101)	258,71,02,163	627,43,62,598
Solapur			
1	Teacher and Non-Teacher Ashram Shala (516501)	549,72,72,857	91,11,53,072

ANNEXURE – 10**(Refer Para 2.5)****Lapsed Deposit**

Sl. No.	Name of Deposits	Amount (₹)
Wardha		
1	Revenue Deposit	1,00,000
2	Security Deposit	92,82,517
3	Election Deposit	89,350
Washim		
4	Security Deposit	72,940
Parbhani		
5	Security Deposit	12,46,817
Gadchiroli		
6	Security deposit	10,000
7	Security deposit	10,000
8	Security deposit	10,000
9	Security deposit	20,000
10	Security deposit	10,000
Solapur		
11	Security deposit	10,000
12	Security deposit	10,000
13	Security deposit	10,000
14	Revenue deposit (Classified as Security deposit)	10,000
15	Security deposit	10,000
16	Security deposit	10,000
Nasik		
17	Security Deposit	53,910
18	Security Deposit	2,356
19	Security Deposit	25,161

ANNEXURE – 11

(Refer Para 2.6)

Misclassification under Major Heads for Govt. receipts through Challan

Sl. No.	MH Mentioned	MH in which amount is to be debited	Date	Amount (₹)	Remark	DDO Name
1	0070	0202	12/07/2022	1,59,724	Overpayment of Pay & Allowances in r/o Smt. Nandini P. Kulkarni	Block Education Officer, Panchayat Samiti, Shrigonda
2	0070	0202	29/11/2022	42,294	Overpayment of Pay & Allowances in r/o Shri Ankush D. Belote	Block Education Officer, Panchayat Samiti, Shrigonda
3	0070	0403	31/01/2023	2,656	Overpayment of Pay & Allowances in r/o Shri Dhananjay L. Hibalkar	Taluka Agriculture Officer, Shrigonda
4	0070	0210	12/02/2023	76,558	Overpayment of Pay & Allowances in r/o Smt. Anusuya S. jagtap	Block Development Officer, Panchayat Samiti, Shrigonda
5	0070	0071	27/02/2023	256,286	Overpayment of Family Pension in r/o Shri Eknath S. Jadhav	Block Education Officer, Panchayat Samiti, Shrigonda
6	0202	0210	11/07/2022	34,000	Overpayment of DA in r/o Smt. Kalpana N. Gangarde.	Medical Officer, Primary Health Centre, Mirajgaon, Karjat
7	0202	0210	07/09/2022	34,000	Overpayment of DA in r/o Smt. Kalpana N. Gangarde.	Medical Officer, Primary Health Centre, Mirajgaon, Karjat
8	0202	0210	09/12/2022	1,86,833	Overpayment of Pay & Allowances in r/o Smt. Sharda S. Tone.	Block Development Officer, Panchayat Samiti, Karjat
9	0202	0070	09/12/2022	1,25,437	Overpayment of Pay & Allowances in r/o Shri Ruidas B. Jadhav.	Block Development Officer, Panchayat Samiti, Karjat
10	0070	0202	10/05/2022	5000	Recovery of overpayment in r/o of Shri Sangale Babaji L.	Block Education Officer, Panchayat Samiti, Newasa
11	0070	0202	05/08/2022	57926	Recovery of overpayment in r/o 6 employees for June-2022.	Block Development Officer, Panchayat Samiti, Newasa

12	0070	0202	01/09/2022	39,043	Recovery of overpayment in r/o 6 employees for July-2022.	Block Education Officer, Panchayat Samiti, Newasa
13	0070	0049	16/04/2022	6,89,857	Interest amount in SBI a/c	Inspector General of Registration, Mumbai
14	0235	0049	09/06/2022	49,908	Interest amount	Asst. Commissioner, Social Welfare, Mumbai Suburban
15	0235	0049	02/07/2022	12,307	Interest amount	I/C Principal, V.E.S. College of Law, Sindhi Society, Chembur
16	0070	0049	25/05/2022	2,33,71,399	Interest amount lying in BOI a/c	Dist. Planning Officer, Dist. Planning Committee, Mumbai
17	0070	0049	28/02/2023	1,00,51,749	Interest amount lying in BOI a/c	Dist. Planning Officer, Dist. Planning Committee, Mumbai

ANNEXURE –12A

(Refer Para 2.15A)

IRREGULAR DEPOSIT OF REVENUE RECEIPT INTO PD/PLAs

Sl. No.	Name of the Administrator	Year/Month of Receipts	Year/Month of Deposit in to PD/PLA	Amount (₹)	Particulars
	Ahmednagar				
1	Pr. ITI Akole	2019-2022	23/02/2022	22,500	Admission fee.
2	Pr. ITI Akole	August-2021	14/01/2022	11,78,000	
3	Pr. ITI Jamkhed	2018-2019	25/05/2020	51,600	
4	Pr. ITI Jamkhed	2020-2021	07/05/2021	98,100	
5	Pr. ITI Karjat	August-2020	08/04/2021	28,800	
6	Pr. ITI Karjat	August-2020	08/04/2021	16,800	
7	Pr. ITI Karjat	August-2021	25/03/2022	76,950	
8	Pr. ITI Newasa	August-2020	16/02/2021	2,400	
9	Pr. ITI Newasa	August-2020	16/02/2021	1,400	
10	Pr. ITI Pathardi	August-2021	13/01/2022	64,200	
11	Pr. ITI Pathardi	August-2021	13/01/2022	38,150	
12	Pr. ITI Rahata	August-2021	08/02/2022	1,900	
13	Pr. ITI Rahata	August-2022	12/01/2023	25,200	
14	Pr. ITI Rahuri	August-2021	18/05/2022	13,000	
15	Pr. ITI Rahuri	August-2021	18/05/2022	86450	
16	Pr. ITI Shevgaon	August-2021	01/12/2021	2,32,750	
	Jalgaon				
1	Pr. ITI Bhusawal	August-2021	Jan- 2022	900	Admission fee.
2	Pr. ITI Bhusawal	02/04/2021 to 03/07/2021	14/07/2022	93,600	
3	Pr. ITI Bhusawal	02/04/2021 to 03/07/2021	05/08/2022	1,84,500	
4	Pr. ITI Dharangaon	July/2015 to July/2019	29/06/2020	17,069	
5	Pr. ITI Dharangaon	August/2018	29/05/2020	27,292	
6	Pr. ITI Bodwad	10/09/2020 to 12/02/2021	05/04/2021	182,400	
7	Pr. ITI Parola	2018-19 & 2019-2021	12/08/2021	33,600	
8	Pr. ITI Amalner	August-2020	06/02/2021	39,450	
9	Pr. ITI Amalner	August-2020	21/02/2021	4,750	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
Wardha					
1	Principal Government Industrial Training Institute Pulgaon	Nil-04/10/2021	Receipt	49,400	Admission fee
2	Principal Government Industrial Training Institute Pulgaon	68-01/10/2021	Receipt	49,400	
3	Principal Industrial Training Institute Samudrapur	04 - 20/09/2021	Receipt	77,450	
Amravati					
1	Principal Industrial Training Institute Chandur Rly Amravati	16 - 20/09/2021	Receipt	25,000	Admission fee.
2	Principal Industrial Training Institute Chandur RlyAmravati	15-17/09/2021	Receipt	25,000	
3	Principal Industrial Training Institute ChandurRlyAmravati	14-17/09/2021	Receipt	25,000	
4	Principal Industrial Training Institute Nandgaon Khan.Amravati	04-12/10/2021	Receipt	23,750	
5	Principal Industrial Training Institute Nandgaon Khandeshwar Amravati	03-01/10/2021	Receipt	51,300	
6	Principal Industrial Training Institute Nandgaon Khandeshwar Amravati	02-23/09/2021	Receipt	39,900	Admission fee.
7	Principal Industrial Training Institute Nandgaon Khandeshwar Amravati	06-10/11/2021	Receipt	11,400	
8	Principal Industrial Training Institute Nandgaon Khandeshwar Amravati	05-28/10/2021	Receipt	85,650	
9	Food and Supply Officer Amravati	03 -06/2021 & 100 - 01/06/2021	Receipt	10,602 2,861	fine amount credited in PD/PLA
Chandrapur					
1	Principle Industrial Training Institute Warora	Nil-04/10/2021	Receipt	1,28,850	Admission fee.

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
2	Principle Industrial Training Institute Warora	Nil- 22/10/2021	Receipt	1,21,750	
3	Principle Industrial Training Institute Brahmapuri	Nil- /11/2021	Receipt	1,99,740	Credited as caution money without bifurcating revenue amount.
4	Principle Industrial Training Institute Brahmapuri	Nil- 30/12/2021	Receipt	6,500	-do-
5	Principle Government Polytechnic Brahmapuri	Nil- 20/12/2021	Receipt	10,09,250	Admission fee.
6	Principle Government Polytechnic Brahmapuri	Nil- 28/12/2021	Receipt	10,40,050	Admission fee.
7	Principle Government Polytechnic Brahmapuri	Nil- 28/12/2021	Receipt	6,29,100	Admission fee.
8	Principle Government Polytechnic Brahmapuri	Nil- 06/01/2022	Receipt	1,95,176	Works Amount
9	Principle Government Polytechnic Brahmapuri	Nil- 12/01/2022	Receipt	93,483	
10	Principle Government Polytechnic Brahmapuri	Nil- 12/01/2021	Receipt	1,08,455	
11	Principle Government Polytechnic Brahmapuri	Nil- 12/01/2021	Receipt	75,116	
12	Principle Government Polytechnic Brahmapuri	Nil- 12/01/2021	Receipt	99,267	
13	Principle Government Polytechnic Brahmapuri	Nil- 11/02/2021	Receipt	1,67,154	
14	Principle Industrial Training Institute Sindewahi	651- 16/09/2021	Receipt	26,600	Admission Fee
15	Principle Industrial Training Institute Sindewahi	68- 01/10/2021	Receipt	19,950	
16	Principle Industrial Training Institute Sindewahi	66- 01/10/2021	Receipt	19,950	
17	Principle Industrial Training Institute Sindewahi	40- 21/10/2021	Receipt	32,300	
18	Principle Industrial Training Institute Pombhurna	Nil- 03/07/2021	Receipt	69,439	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
19	Principle Industrial Training Institute Pombhurna	Nil-25/08/2021	Receipt	54,200	Admission Fee
20	Principle Industrial Training Institute Pombhurna	Nil-10/12/2021	Receipt	1,01,650	
21	Principle Industrial Training Institute Pombhurna	Nil-21/01/2022	Receipt	8,970	
22	Principle Industrial Training Institute Korpana	Nil-17/01/2021	Receipt	8,000	
23	Principle Industrial Training Institute Korpana	Nil-30/11/2021	Receipt	46,500	
24	Principle Industrial Training Institute Korpana	Nil-16/11/2021	Receipt	46,500	
Gondia					
1	Principal Government Polytechnic Gondia	Nil-17/09/2021	Receipt	10,16,800	Admission fee.
2	Principal Government Polytechnic Gondia	Nil-29/10/2021	Receipt	7,84,000	
3	Principal Government Industrial Training Institute Amgaon	17-20/12/2021	Receipt	66,500	
4	Principal Government Industrial Training Institute Goregaon	Nil-07/12/2021	Receipt	120,000	
5	Principal Government Industrial Training Institute Tirora	Nil-28/06/2021	Receipt	155,800	
6	Principal Government Industrial Training Institute Tirora	Nil-16/09/2021	Receipt	2,180	
7	Principal Government Industrial Training Institute Tirora	Nil-11/10/2021	Receipt	1,000	
Akola					
1	Principal Industrial Training Institute Telhara	02-06/12/2021	Receipt	1,51,050	Training fee.
2	Registrar Industrial Training Institute Akola	0126 - 26/10/2021	Receipt	28,350	Admission Fee
3	Registrar Industrial Training Institute Akola	0122 - 13/10/2021	Receipt	94,050	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
4	Registrar Industrial Training Institute Akola	0125 - 20/10/2021	Receipt	2,20,400	
Yavatmal					
1	Principal Industrial Training Institute Wani Yavatmal	06 13/10/2021	Receipt	63,000	Admission fee.
2	Principal Industrial Training Institute Ghatanji Yavatmal	18 13/10/2021	Receipt	47,700	
3	Principal Industrial Training Institute Yavatmal	23 28/03/2022	Receipt	32,330	
4	Project Officer Industrial Training Institute Antergaon Ralegaon Yavatmal	81 22/10/2021	Receipt	11,400	
5	Principal Industrial Training Institute Maregaon Yavatmal	09 10/08/2021	Receipt	12,550	
6	Principal Industrial Training Institute Wani Yavatmal	09 10/08/2021	Receipt	12,550	
7	Principal Industrial Training Institute Arni Yavatmal	10 21/10/2021	Receipt	42,000	Library fee
8	Principal Industrial Training Institute Arni Yavatmal	11 28/10/2021	Receipt	2,850	
9	Principal Industrial Training Institute Arni Yavatmal	08 13/10/2021	Receipt	13,500	
10	Principal Industrial Training Institute Umarkhed Yavatmal	04 15/11/2021	Receipt	1,82,400	Admission fees.
11	Principal Industrial Training Institute Digras Yavatmal	04 25/10/2021	Receipt	1,22,050	
Wardha					
1	Principle Industrial Training Institute Malegaon	65- 30/10/2021	Receipt	76,000	Revenue Receipt
2	Principle Industrial Training Institute Malegaon	66- 30/10/2021	Receipt	800	Admission fee.
3	Principle Industrial Training Institute Malegaon	59- 27/09/21	Receipt	38,000	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
4	Principle Industrial Training Institute Mangrulpir	30-29/01/2022	Receipt	23,800	
5	Principle Industrial Training Institute Mangrulpir	17-08/10/2021	Receipt	1,03,200	
6	Principle Industrial Training Institute Karanja	22-08/10/2021	Receipt	49,400	
7	Principle Industrial Training Institute Karanja	24-20/10/2021	Receipt	15,200	
8	Principle Industrial Training Institute Karanja	37-09/12/2021	Receipt	8,750	
9	Principle Industrial Training Institute Manora	03-15/03/2022	Receipt	1,35,450	
Dharashiv					
1	Principal Government Polytechnic Osmanabad/8124	25- 25.03.22	Receipt	5,48,367	Dignostc Flow Chart (DFC)
2	Principal Government Polytechnic Osmanabad/8124	15-02.12.2021	Receipt	17,70,350	Admission fee.
3	Principal Government Polytechnic Washi/8320	01-16.02.2022	Receipt	82,650	
4	Principal Government Polytechnic Omerga/ 8149	04-08.10.2021 05-12.11.2021 08-24.12.2021	Receipt	1,89,100	
Jalna					
1	Head Master Government Technical High School Ambad	12-17/08/2021	Receipt	1,450	Admission fee.
2	Principal Industrial Training Institute Ghansawangi	Nil-08/10/2021	Receipt	20,150	
3	Principal Industrial Training Institute Ghansawangi	Nil-11.10.2021	Receipt	23,600	
Hingoli					
1	Principle Government Junior College of Education Basmatnagar Hingoli	Nil-10/03/2022	Receipt	15,400	Admission fee
Latur					

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
1	Principal Industrial Training Institute ShirurAnantpal Latur	01-17/01/2022	Receipt	1,33,950	Admission fee.
2	Principal Industrial Training Institute Renapur Latur	03-30/10/2021	Receipt	62,250	
Bhandara					
1	Principle Industrial Training Institute Lakhandur	Nil-03/06/2021	Receipt	47,508	Admission Fee
2	Principle Industrial Training Institute Lakhandur	Nil-05/09/2021	Receipt	1,11,150	
3	Principle Industrial Training Institute Lakhni	Nil-29/09/2022	Receipt	1,464,00	
4	Principle Government PolytechnicSakoli	Nil-22/06/2021	Receipt	1,500	Sale of Cement Bag
5	Principle Industrial Training Institute Sakoli	01-26/11/2021	Receipt	1,310	Revenue Receipt
6	Principle Government PolytechnicSakoli	Nil-01/02/2022	Receipt	82,150	Admission Fee
7	Principle Government PolytechnicSakoli	Nil-01/02/2022	Receipt	4,78,208	
8	Principle Government PolytechnicSakoli	N-01/02/2022	Receipt	1,47,572	
9	Principle Government PolytechnicSakoli	Nil-01/02/2022	Receipt	9,30,744	
10	Principle Industrial Training Institute Sakoli	29-31/03/2022	Receipt	1,50,000	
11	Headmaster Government Technical High School Tumsar	Nil-06/07/2021	Receipt	23,490	
12	Headmaster Government Technical High School Tumsar	Nil-30/03/2022	Receipt	44,500	
13	Headmaster Government Technical High School Tumsar	175-29/09/2021	Receipt	1,000	
Nagpur					

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
1	Principal Industrial Training Institute Umred Nagpur	12-18/11/2021	Receipt	2,06,800	Admission fee.
2	Principal Industrial Training Institute Nagpur	74-11/09/2021	Receipt	7,600	
3	Principal Industrial Training Institute Kuhi Nagpur	22-18/11/2021	Receipt	75,597	
4	Principal Industrial Training Institute Kuhi Nagpur	27-19/01/2022	Receipt	10,150	Admission fee.
5	Principal Industrial Training InstituteKuhi Nagpur	28-19/01/2022	Receipt	1,25,400	
6	Principal Industrial Training Institute Nagpur	19-26/11/2021	Receipt	1,900	
7	Principal Industrial Training InstituteSaoner Nagpur	06-21/10/2021	Receipt	54,150	
8	Principal Industrial Training Institute Nagpur	10-20/10/2021	Receipt	19,950	
9	Principal Industrial Training Institute Narkhed Nagpur	07-21/10/2021	Receipt	44,650	
10	Principal Industrial Training Institute Hingna Nagpur	01-17/01/2022	Receipt	1,040	
11	Principal Government Polytechnic Nagpur	32-04/10/2021	Receipt	54,250	
Nanded					
1	Principle Industrial Training Institute Himayatnagar	01-18.11.2021	Receipt	23,800	Admission fee
2	Principle Government Industrial Training Institute Mudkhed	03-20.01.2022	Receipt	1,35,850	
3	Principle Industrial Training Institute Umri	01-30.08.2021	Receipt	10,800	
4	Principle Industrial Training Institute Umri	Nil-23.09.2021	Receipt	40,400	
5	Principle Industrial Training Institute Umri	Nil-25.11.2021	Receipt	53,300	
6	Principle Industrial Training Institute Umri	Nil-11.11.2021	Receipt	494,00	
7	Principle Industrial Training Institute Biloli	01-15.06.2021	Receipt	88,350	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
8	Principle Industrial Training Institute Naigaon	011-24.12.2021	Receipt	39,900	
9	Principle Industrial Training Institute Deglur	Nil- 12.10.21	Receipt	97,850	
10	Principle Industrial Training Institute Deglur	Nil-20.12.2021	Receipt	39,950	
11	Principle Industrial Training Institute Mukhed	01-31.03.2022	Receipt	93,950	
12	Principle Industrial Training Institute Kandhar	02-31.03.2022	Receipt	59,850	
13	Principle Industrial Training Institute Loha	02-11.01.2022	Receipt	49,400	
14	Principle Industrial Training Institute Loha	03-11.01.2022	Receipt	49,400	
15	Principle Industrial Training Institute Dharmabad	Nil-18.06.2021	Receipt	1,14,000	
16	Principle Industrial Training Institute Dharmabad	Nil-18.06.2021	Receipt	31,650	
17	Principle Industrial Training Institute Dharmabad	Nil-01.07.2021	Receipt	15,521	
18	Principle Industrial Training Institute Dharmabad	Nil-09.07.2021	Receipt	36,900	
19	Principle Industrial Training Institute Dharmabad	Nil-14.07.2021	Receipt	2,700	
20	Principle Industrial Training Institute Dharmabad	Nil-14.07.2021	Receipt	55,750	
Beed					
1	Principle Industrial Training Institute Parli	14-20.12.2021	Receipt	1,99,950	Admission fee
2	Principle Industrial Training Institute Ambejogai	01-22.10.2021	Receipt	95,000	
3	Principle Industrial Training Institute Majnjlegaon	02-25.02.2022	Receipt	29,450	
4	Principle Industrial Training Institute Ashti	Nil-21.01.2022	Receipt	76,000	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
5	Principle Government Industrial Training Institute Georai	Nil- 13.10.2021	Receipt	15,750	Admission fee
6	Principle Government Industrial Training Institute Georai	05- 02.11.2021	Receipt	41,850	
7	Principle Government Industrial Training Institute Georai	06- 21.12.2021	Receipt	17,792	
Gadchiroli					
1	Principal Government Polytechnic Gadchiroli	06-21-05-2021	Receipt	775	Admission Fee
2	Principal Industrial Training Institute Gadchiroli	67- 27-05-2021	Receipt	10,700	Tuition fee
3	Principal Industrial Training Institute Gadchiroli	72- 05-08-2021	Receipt	45,240	Works Amount

ANNEXURE –12 B

(Refer Para 2.15B)

**STATEMENT SHOWING IRREGULAR CREDIT OF HOSPITAL CHARGES
RECOVERED FROM THE PATIENTS DEPOSITED INTO PLA**

Sl. No.	Name of the DDOs	Challan No./Date	Receipt (₹)	Particulars
Akola				
1	Medical Superintendent Rural Hospital Telhara	003 23/10/2021	24,660	OPD fee
2	Medical Superintendent Rural Hospital Trlhara	005 22/10/2021	27,200	
3	Medical Superintendent Rural Hospital Trlhara	005 22/10/2021	42,410	OPD/IPD/LAB & X Ray
4	Medical Superintendent Rural Hospital Patur	004 09/03/2022	3,120	OPD fee
5	Medical Superintendent Rural Hospital Patur	001 12/10/2021	10,477	
6	Medical Superintendent Rural Hospital Barshi Takli	004 13/11/2021	27,915	Lab charges X-ray charges IPD/OPD charges
7	Medical Superintendent Rural Hospital Barshi Takli	Nil 05/03/2022	30,475	OPD/IPD/LAB & X Ray
8	Dean Government Medical College & Hospital Akola	55 of 20-10-2021	27,610	OPD Fee
9	Dean Government Medical College & Hospital Akola	51 of 01-10-2022	55,470	
10	Dean Government Medical College & Hospital Akola	54 of 18-10-2021	59,895	
11	Dean Government Medical College & Hospital Akola	56 of 22-10-2021	59,545	
12	Dean Government Dental College & Hospital Akola	106 of 25-03-2022	67,644	
13	Dean Government Dental College & Hospital Akola	107 of 28-03-2022	59,960	
14	Dean Government Dental College & Hospital Akola	103 of 11-03-2022	1,33,911	
Yavatmal,				
1	Administrative Officer Vasantrao Naik Government Hospital	19 14/10/2021	1,920	OPD Fee
Nagpur				
1	Joint Registrar Class-II Nagpur	16 04/10/2021	2,380	Document handling charge

Sl. No.	Name of the DDOs	Challan No./Date	Receipt (₹)	Particulars
2	Joint Registrar Class-II Nagpur	23 04/10/2021	1,940	& data entry charge.
3	Joint Registrar Class-II Nagpur	02 25/10/2021	20,340	
4	Joint Registrar Class-II Nagpur	28 25/10/2021	15,540	
5	Joint Registrar Class-I Saoner Nagpur	01 05/4/2021	1,480	
6	Joint Registrar Class-I Saoner Nagpur	04 02/12/2021	,540	
7	Joint Registrar Class-I Saoner Nagpur	02 23/11/2021	15,640	
8	Joint Registrar Class-I Kuhi Nagpur	01 27/4/2022	3,760	
9	Reader/In-charge Preventive & Social Medicine Saoner Nagpur	03 18/9/2021	30,125	OPD Fee
10	Admin Government Medical College & Super Speciality Hospital Nagpur	35 04/10/2021	1,96,729	
11	Admin Government Medical College & Super Speciality Hospital Nagpur	128 25/10/2021	1,21,983	
12	Admin Government Medical College & Super Speciality Hospital Nagpur	01 29/3/2022	8,00,000	
13	Administrative Officer Medical College Hospital Nagpur.	12 07/3/2022	7,02,800	
14	Administrative Officer Medical College Hospital Nagpur.	01 08/3/2022	5,91,311	
15	Administrative Officer Medical College Hospital Nagpur.	01 14/3/2022	5,12,100	
16	Administrative Officer Medical College Hospital Nagpur.	02 18/10/2021	6,01,400	
17	Administrative Officer Medical College Hospital Nagpur.	59 25/10/2021	6,08,400	
18	Administrative Officer Medical College Hospital Nagpur.	19 21/3/2022	4,40,500	
19	Administrative Officer General Hospital Nagpur	8 04/10/2021	5,50,126	

Sl. No.	Name of the DDOs	Challan No./Date	Receipt (₹)	Particulars
20	Administrative Officer General Hospital Nagpur	09 04/10/2021	3,35,970	
21	Administrative Officer General Hospital Nagpur	01 05/10/2021	2,31,810	
22	Administrative Officer General Hospital Nagpur	04 04/10/2021	4,74,395	
Nanded				
1	Dean Govt Ayurvedic College Nanded	02/18.05.2021	3,195	OPD fee
2	Dean Govt Ayurvedic College Nanded	04/27.05.2021	3,250	
3	Dean Govt Ayurvedic College Nanded	01/26.04.2021	11,502	
4	Dean Govt Ayurvedic College Nanded	03/21.05.2021	14,250	Clinical Study Fee
Beed				
1	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	09 11/11/2021	6,93,924	OPD fee
2	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	10 17/11/2021	3,33,233	
3	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	08 21.10.2021	5,91,486	
4	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	15 01.02.2022	4,61,110	
5	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	16 15.03.2022	4,70,218	
6	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	17 15.03.2022	6,08,226	
7	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	18 29.03.2022	47,34,96	OPD fee
Chhatrapati Sambhaji Nagar				
1	Medical Superintendent Rural Hospital Paithan/9004	23-29/10/2021	39,316	Medical Training charges
2	Dean Government Dental College & Hospital Aurangabad/9002	18-11.10.2021	20,67,320	OPD charges
3	Dean Government Dental College & Hospital Aurangabad/9002	113-12/10/2021	8,285	OPD Fee

ANNEXURE – 13

(Para 2.16)

STATEMENT SHOWING IRREGULAR EXPENSES FROM THE GOVERNMENT RECEIPTS

CREDITED INTO PD/PLAs

Sl. No.	Name of the Administrator	Cheque No. and date	Nature of transaction	Amount (₹)	Particulars
Wardha					
1	Medical Superintendent Rural Hospital Wardha	124036dated 31.03.2021	Payment	27,58,380	Electricity Bill
2	Special Land Acquisition Officer Upper Wardha Project Wardha	165149 dated 28.04.2021	Payment	14,500	Payment to contractual Labour in r/o Shri Sumedh Hendve Shri Amol Bokde and Smt. Sunanda Nagtode.
3	Special Land Acquisition Officer Upper Wardha Project Wardha	165151 dated 30.08.2021	Payment	29,000	
4	Special Land Acquisition Officer Upper Wardha Project Wardha	165152 dated 24.09.2021	Payment	2,850	Purchase of 03 new battery for UPS
5	Medical Superintendent Rural Hospital Wardha	124037 dated 30.09.2021	Payment	7,80,800	Electricity Bill
6	Medical Superintendent Rural Hospital Wardha	124038 dated 15.11.2021	Payment	6,19,240	
7	Special Land Acquisition Officer Vidarbha Irrigation Wardha	163387 dated 22.12.2021	Payment	43,832	Rent of Vehicle Water Bill and Diesel Bill
8	Special Land Acquisition Officer Vidarbha Irrigation Wardha	163389 dated 30.12.2021	Payment	32,000	Payment to contractual Labour
9	Special Land Acquisition Officer Irrigation Wardha	163392 dated 01.02.2022	Payment	32,000	
10	Medical Superintendent Rural Hospital Pulgaon	124169-72 dated. 18.06.2022	Payment	2,96,780	Electricity Bill
11	Medical Superintendent Rural Hospital Bhidi	22942 dated 24.03.2022	Payment	8,740	
Chandrapur					
1	Medical Superintend Rural Hospital Brahmapuri/2537	203301 dated 29.04.21	Payment	49,057	Electric Demand Note
2	Medical Superintend Rural Hospital Brahmapuri/2537	203302 dated 29.04.21	Payment	1,33,457	
3	Principal Industrial Training Institute Sindewahi/2016	201365 dated 13.12.21	Payment	5,358	I-card for student

Sl. No.	Name of the Administrator	Cheque No. and date	Nature of transaction	Amount (₹)	Particulars
4	Medical Superintend Rural Hospital Sindewahi/2537	863092 dated 23.09.21	Payment	1,33,457	Electric Bill & Telephone Bill
5	Medical Superintend Rural Hospital Gondpipari/2537	122028 dated 29.04.21	Payment	1,01,720	Electric Bill
Washim					
1	Medical Superintendent Rural Hospital Karanja/2537	53763dated 30.03.2022	Payment	63,850	Electric Bill
2	Principle Industrial Training Institute Karanja/2016	527851dated 09.03.2022	Payment	2,00,000	Excluded for various purpose like Plumbing Welding and Furniture Repairing
3	Principle Industrial Training Institute Manora/2016	870671 dated 10.03.2022	Payment	2,00,000	
Hingoli					
1	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857553 dated 08.04.21	Payment	65,364	Payment for contractual labour & hired vehicle
2	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857554 dated 03.05.21	Payment	54,260	Payment for contractual labour
3	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857555 dated 12.05.21	Payment	29,400	Payment for hired vehicle
4	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857556 dated 01.06.21	Payment	71,292	
5	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857558 dated 24.06.21	Payment	29,400	
6	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857560 dated 01.07.21	Payment	34,460	Payment for contractual labour
7	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857566 dated 30.07.21	Payment	34,460	
8	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857564 dated 22.07.21	Payment	29,400	Payment for hired vehicle
9	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857567 dated 17.08.2021	Payment	96,980	Payment for computer bill
10	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857568 dated 27.08.2021	Payment	91,995	Payment for contractual Labour hired vehicle & diesel bill

Sl. No.	Name of the Administrator	Cheque No. and date	Nature of transaction	Amount (₹)	Particulars
11	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857569 dated 27.09.2021	Payment	95,079	
12	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857571 dated 27.10.2021	Payment	1,04,375	
13	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857576 dated 18.11.2021	Payment	29400	Payment for hired vehicle
14	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857578 dated 26.11.2021	Payment	40,660	Payment for contractual Labour
15	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857584 dated 19.01.2022	Payment	13,29,089	Payment for hired vehicle
16	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857583 dated 30.12.2021	Payment	40,660	Payment for contractual Labour
17	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857586 dated 25.01.2022	Payment	40,660	
18	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857587 dated 22.02.2022	Payment	29,400	Payment for hired vehicle
19	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857590 dated 10.03.2022	Payment	1,44,227	Payment for Xerox
20	Dy.Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857592 dated 29.03.2022	Payment	69,080	Payment for contractual officers & staff and hired vehicle
Bhandara					
1	Medical Superintendent Rural Hospital Bhandara	474884 dated 12.07.2021	Payment	8,08,650	Electricity Bill
2	Medical Superintendent Rural Hospital Bhandara	474883 dated 07.05.2021	Payment	10,73,050	
3	Medical Superintendent Rural Hospital Bhandara	474880 dated 08.04.2021	Payment	5,70,770	
4	Medical Superintendent Rural Hospital Bhandara	474881 dated 16.04.2021	Payment	58,017	
Nagpur					
1	Principal Industrial Training Institute Katol Nagpur/2025	068803 Dated 21/03/2022	Payment	73,000	On account of Payment for cultural Program this item is not covered under Government GR dated 27/01/2009. This should be paid from the Grant.

Sl. No.	Name of the Administrator	Cheque No. and date	Nature of transaction	Amount (₹)	Particulars
Nanded					
1	Medical Superintendent Rural Hospital Hadgaon	702680 dated 14.03.22	Payment	2,76,880	Electricity Bill
2	Medical Superintendent Rural Hospital Mahur	967576 dated 28.05.21	Payment	1,62,390	
3	Medical Superintendent Rural Hospital Mahur	967577 dated 24.03.22	Payment	72,790	
4	Principle Industrial Training Institute Himayatnagar	August 2021	Payment	23,400	Details of transaction not available
5	Principle Industrial Training Institute Mudkhed	Not submitted Order with Bank Advice	Payment	66,000	
6	Principle Industrial Training Institute Mudkhed	Not submitted Order with Bank Advice	Payment	40,359	
7	Medical Superintendent Rural Hospital Dharmabad	618430 dated 01.07.2021 191400	Payment	1,91,400	Electricity Bill
8	Principle Industrial Training Institute Dharmabad	454620dated 04.07.2021 19800	Payment	19,800	Internet Bill for office work.
9	Medical Superintendent Rural Hospital Deglur	691745 dated 08.04.2021	Payment	9,54,100	Electricity Bill
10	Principle Industrial Training Institute Kandhar	Not submitted Order with Bank Advice	Payment	22,200	Non details of transaction
Beed					
1	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	567604 dated 08.02.2022	Payment	4,23,500	Printing of Form & Register Binding
2	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	567604 dated . 0802.2022	Payment	10,91,940	Payment for Name Plate
3	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	56760 dated 08.02.2022	Payment	14,15,999	Payment for bio disposal of wastage
4	Administrative Officer Swami Ramanand Teerth Rural Government Medical	567604dated 08.02.2022	Payment	2,82,278	Payment to EIT Services Pvt. Lt. Mumbai

Sl. No.	Name of the Administrator	Cheque No. and date	Nature of transaction	Amount (₹)	Particulars
	Hospital Ambajogai Beed/8084				
5	Principle Government Industrial Training Institute Georai	982616 dated 20.10.2021	Payment	30,000	Change of Water Tank

ANNEXURE –14

(Refer Para 2.19)

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

Sl.No.	Name of Treasury	2021-22 IR/Para	2022-23 IR/Para	Total
1	Thane	1-3	1-15	2-18
2	Nasik	1-1	1-29	2-30
3	Raigad	1-6	1-11	2-17
4	Ratnagiri	1-2	1-7	2-9
5	Sangli	1-1	1-18	2-19
6	Ahmednagar	1-1	1-11	2-22
7	Jalgaon		1-20	1-20
8	Satara		1-19	1-19
9	Dhule	1-2	1-9	2-11
10	Nandurbar	1-4	1-9	2-13
11	Pune	1-1	1-15	2-16
12	Solapur	1-2	1-20	2-22
13	Sindhudurg		1-5	1-5
14	Kolhapur	1-2	1-20	2-22
15	Palghar	1-4	1-8	2-12
16	DAT Mumbai		1-11	1-11
17	Jt. DAT Pune		1-9	1-9
18	Jt. DAT Nasik	1-1	1-9	2-10
19	Jt. DAT Konkan Bhavan		1-9	1-9
20	PAO	1-2	1-20	2-22
21	Nagpur	1-1	1-16	2-17
22	Bhandara		1-14	1-14
23	Wardha		1-17	1-17
24	Amravati		1-16	1-16
25	Akola		1-27	1-27
26	Washim		1-22	1-22
27	Yavatmal	1-2	1-24	2-26
28	Gondia		1-17	1-17
29	Chandrapur		1-18	1-18
30	Buldhana	1-1	1-21	2-22
31	Gadchroli			
32	Nanded	1-1	1-23	2-24

33	Chhatrapati Sambhaji Nagar	1-1	1-19	2-20
34	Latur		1-14	1-14
35	Beed		1-22	1-22
36	Dharashiv		1-13	1-13
37	Jalna		1-17	1-17
38	Parbhani		1-24	1-24
39	Hingoli	1-1	1-20	2-21
	Grant Total			667

ANNEXURE – 15**(Refer Para 2.20)****Details of DDO's having Saving Account.**

Sl. No.	Treasury	No of Bank Accounts	Account Type
1.	Yavatmal	03	Saving Account
2.	Jalna	01	Saving Account
3.	Parbhani	01	Saving Account
4.	Bhandara	09	Saving Account
5.	Latur	02	Saving Account
6.	Nanded	21	Saving Account
7.	Beed	08	Saving Account
8.	Ahmadnagar	19	Saving Account
9.	PAO Mumbai	02	Saving Account
10.	Pune	13	Saving Account
11.	Ratnagiri	06	Saving Account
12.	Solapur	12	Saving Account
	Total	97	Saving Account

ANNEXURE – 16**(Refer Para 2.21)****Double Salary paid to employees**

Sl. No.	Treasury	No of cases	Amount in ₹
1.	Ahmadnagar	05	5,39,290
2.	Jalgaon	01	47,913
3.	Kohlapur	06	69,109
4.	PAO Mumbai	05	2,83,881
5.	Satara	11	4,63,063
6.	Solapur	8	5,56,653
	Total	36	19,59,909

ANNEXURE – 17

(Refer Para 2.23)

Pending Detailed Contingent Bills from Treasuries

Pending DC Bills as on 31/03/2023		
Name of the Treasury	Items	Amount in ₹
Wardha	05	8,55,751
Amaravati	10	5,84,608
Chandrapur	21	11,84,96,911
Gondia	30	9,98,92,130
Akola	40	51,42,51,848
Yavatmal	64	33,75,83,278
Washim	06	18,71,707
Dharashiv	16	2,92,35,306
Hingoli	02	1,71,042
Parbhani	01	4,07,387
Buldhana	02	7,16,000
Latur	53	53,22,73,951
Bhandara	35	38,10,150
Nagpur	122	217,36,67,415
Nanded	47	71,39,01,669
Chhatrapati Sambhji Nagar	80	130,85,58,427
Beed	33	30,86,68,586
Gadchiroli	08	2,81,274
Nashik	13	5,41,844
Dhule	17	30,82,79,968
Jalgaon	18	29,50,46,753
Ahmednagar	00	00
Nandurbar	10	2,71,36,014
Pune	139	366,97,95,889
Satara	5	6,30,133
Sangli	46	54,44,22,500
Kolhapur	24	31,62,67,181
Solapur	31	29,22,18,156
Thane	1	15,00,000
Raigad	5	3,43,96,520

Ratnagiri	0	0
Sindhudurg	5	2,83,34,965
Palghar	7	24,74,000
Total	896	1166,62,71,363

ANNEXURE – 18**(Refer Para 2.24)****Delay in surrendering the unspent amount**

Sl. No.	Date	Amount (₹)	Remark	DDO Name
1.	10/06/2022	88,700	Unspent amount of Vidhansabha Election-2019 for Matmojni Allowance.	Tahsildar, Newasa
2.	10/06/2022	40,000	Unspent amount of Vidhansabha Election-2019 for Tapalmatpatrika.	
3.	10/06/2022	48,590	Unspent amount of Vidhansabha Election-2019 for security amount of Bus.	
4.	23/06/2023	51,99,722	Unspent amount surrendered to Govt.	
5.	13/12/2022	6,30,824	Unspent grant from Govt. of India for Scholarship. Financial year not mentioned for which grant was sanctioned.	Project Officer, I.C.D.S., Rajur, Akole
6.	17/12/2022	15,68,458	Unspent grant from Govt. of India for Scholarship. Financial year not mentioned for which grant was sanctioned.	
7.	21/12/2022	1,04,994	Unspent grant. Financial year not mentioned for which grant was sanctioned.	
8.	22/12/2022	6,17,962	Unspent grant. Financial year not mentioned for which grant was sanctioned.	
9.	29/08/2022	1,95,405	Unspent grant from Govt. of India for natural climate 2019.	Tahsildar Sangamner
10.	16/09/2022	2,40,235	Unspent grant from Govt. of India for natural climate 2019.	
11.	16/09/2022	7,40,296	Unspent grant from Govt. of India for natural climate 2020-21.	
12.	16/09/2022	7,22,324	Unspent grant from Govt. of India for natural climate 2019.	
13.	01/09/2022	44,40,781	4440781/- Mismatch between bank account and the department cash-book.	Taluka Agriculture Officer, Rahuri

ANNEXURE –19

(Refer Para 2.25)

Unauthorized delegation of Drawing and Disbursing Officer's power to Non- Gazetted Officer

Sl. No.	Name	Designation	Name of the Office	Taken over charge of
1	Shri. Kiran Shivaji Manore	Teacher	Secondary Ashramshala, Bapkhel, Sakri	01.11.2022
2	Shri. Bhagwan khandu Aandalkar	Primary Teacher	Head master Government Secondary Ashramshala savatgavhan (7201)	23.03.2019 to 04.08.2021
3	Smt. S.K Nadhaf	Supervisor	CDPO Malshiras (5733)	23.03.2021 to 25.03.2021
4	Smt.Rita P. Chavan	Supervisor	CDPO Akluj (15733)	23.03.2021 to 25.03.2021
5	Smt.Sangeeta S Padvi	Secondary Teacher	Headmaster,	15.06.2023
6	Shri. Raguvel D Gavit	Primary Teacher	Headmaster, govt. Secondary School, Paanbhara, Nawapur	01.09.2021
7	Smt. L L Mahide	Junior clerk	Warden (Probation) Govt. Tribal Girls hostel (New), Shahada	21.09.2019
8	Shri. Subash Rupla Patil	Primary Teacher	Headmaster, Govt. Primary School, Malgaon, Shahada	07.07.2023
9	Shri. Gulabsingh Pandurang Pavra	Secondary Teacher	Probation Headmaster, Govt. Secondary Ashramshala, Salsadi, Dhadgaon.	25.05.2023
10	Shri Gulabsingh Vashil Patle	Primary Teacher	Probationer Headmaster, Govt Ashramshala, Telkadi, Dhadgaon	31.05.2023
11	Shri. V S Ingle	Secondary Teacher	Govt. Secondary Ashramshala, Vadfali, Akkalkuwa	03.08.2019
12	Shri Suraj Bavsingh Pavra	Secondary Teacher	Govt. Secondary Ashramshala, Moramba, Akkalkuwa	19.07.2023
13	Shri. Devaji Homa Vasave	Secondary Teacher	Govt. Secondary Ashramshala, Sari, Akkalkuwa	30.06.2020
14	Shri. Shriraj Mohan Atilkar	Secondary Teacher	Govt. Secondary Ashramshala, Vadfali, Akkalkuwa	01.01.2020
15	Shri. V S Chandol	Primary Teacher	Govt. Secondary Ashramshala, Ichagavan, Taloda	14.01.2019
16	Shri Torlal Gulab Patil	Secondary teacher	Govt. Secondary girls aashram school, lobani, Taloda	19.11.2021
17	Shri Bardikarao kishor duryodhan	Secondary teacher	Govt. Secondary aashram school shalsadi, Taloda	01.02.2022
18	Shri. Bhimrao D Bhaisare	Secondary Headmaster	Govt. Post Basic Ashramshahala, Kothali, Nandurabar	14.01.2019
19	Smt. Seema M Tele	Headmaster	Govt. Secondary Ashramshala, Kokrale, Nandurbar	08.10.2022

ANNEXURE – 20

(Refer Para 2.29)

Non observance of CMP Norms

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Dhule			
Dist. Planning Officer Dhule	2,73,93,900	07/04/2022	GIA
Taluka Agriculture Officer Dhule	57,56,440	07/04/2022	GIA
Accounts Officer-2 Collector Office Dhule	2,10,00,000	07/04/2022	GIA
Admn. Officer Sarvopchar Rugnalaya Dhule	1,21,10,000	08/04/2022	GIA
Chief Accounts &Fin. Officer Z.P. Dhule	7,80,57,560	08/04/2022	GIA
Admn. Officer General Hospital Dhule	2,52,57,000	08/04/2022	GIA
Chief Accounts &Fin. Officer Z.P. Dhule	28,00,00,000	09/04/2022	GIA
Ranger Forest Officer Wild Life Anerdam Shirpur	17,00,000	31/03/2020	HBA Advance
Ranger Forest Officer Wild Life Anerdam Shirpur	15,00,000	31/03/2020	HBA Advance
Primary Head Master Govt. Ashram School Jamnyapada Shirpur	2,18,202	31/03/2021	Rent
Headmaster Govt. Post Basic Ashram School Umarda	14,60,709	05/10/2021	GPF
Civil Judge &JMFC Shirpur	5,85,000	08/10/2021	Leave Encashment
Range Forest Officer Social Forestry Shirpur	10,646	20/12/2021	TA
Range Forest Officer Sangavi Shirpur	6,86,790	04/01/2022	Leave Encashment
Headmaster Govt. Post Basic Ashram School Kodid	6,26,102	20/01/2022	GPF
Taluka Agriculture Officer Shirpur	11,42,397	20/01/2022	GPF
Sub Divisional Eng. Irrigation Sub Div. Shirpur	60,000	02/03/2022	TA
Medical Supdt. Cottage Hospital Dondiacha	1,23,081	31/03/2021	Rent Rate & Taxes
Medical Supdt. Cottage Hospital Dondiacha	11,00,925	06/05/2021	DCRG

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Dy. Supdt. Of Land Records Shindkheda	3,70,890	12/05/2021	Leave Encashment
Asst. Reistrara Co-op Society Sindkheda	7,85,400	24/05/2021	DCRG
Civil Judge & JMFC Dondiacha	1,50,262	11/06/2021	GPF
Taluka Agri. Officer Sindkheda	15,80,670	16/06/2021	Leave Encashment
Primary Head Master Govt. Primary Ashram School Sulewade	72,585	12/08/2021	Medical Reimbursement
Range Forest Officer Sindkheda	7,400	24/03/2020	TA
Dy. Supdt. Of Land Records Sakri	5,59,185	27/05/2020	DCRG
Range Forest Officer Kodai Bari Sakri	31,941	15/07/2020	Prov. Pension
Med. Officer Cl-II Rural Hospital Pimpalner	1,86,899	15/07/2020	Medical Reimbursement
Taluka Agri. Officer Sakri	1,38,492	16/07/2020	GIS
Warden Govt. Tribal Boys New Hostel Sakri	2,93,363	14/10/2020	Rent
Dy. Engineer PW Const. Sub Division Pimpalner	4,43,430	14/10/2020	Leave Encashment
H.M. Govt. P.B. Ashram School Navapada	3,51,542	05/04/2021	Contractual Work
Primary Head Master Govt. Primary Ashram School Vihirgaon Sakri	4,48,859	05/04/2021	Contractual Work
Jalgaon			
Taluka Agri. Officer Chopda	11,55,000	31/05/2021	DCRG
Tahsildar Chopda	17,955	29/06/2021	Medical Bill
Taluka Agri. Officer Chopda	24,15,150	01/07/2021	GPF
Range Forest Officer Vaijpur Chopda	10,00,000	28/07/2021	DCPS
Naib-Tahsildar Sanjay Gandhi Yojna Chopda	12,000	16/03/2022	TA
Taluka Agri. Officer Erandol	80,000	10/12/2020	Security Deposit
Range Forest Officer Wild Life Raver	10,00,000	04/01/2022	Pensionary Charges
Medical Officer Rural Hospital Raver	2,18,177	04/01/2022	Office Expense Bill

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Medical Officer Rural Hospital Raver	2,52,436	04/01/2022	Office Expense Bill
Dy. Engineer PWD Sub Div. Parola	4,05,990	10/07/2020	Leave Encashment
Principal ITI Parola	6,78,217	20/07/2020	GPF
Medical Officer Cottage Hospital Parola	1,04,204	12/08/2020	Provisional Pension
Civil Judge Jr. Dn. & JMFC Parola	1,52,288	12/08/2020	GIS
Taluka Agriculture Officer Parola	1,71,000	22/10/1010	GPF
Taluka Agriculture Officer Jamner	77,55,000	04/05/2021	GPF
Medical Supdt. Cl-I Rural Hospital Jamner	6,65,725	10/05/2021	DCRG
Tahsildar Jamner	68,796	25/05/2021	Leave Encashment
Tahsildar Jamner	19,69,204	27/05/2021	GPF
Tahsildar Jamner	11,20,342	18/06/2021	GIS
Add. Dist. & Session Judge Bhusawal	6,46,635	05/05/2021	DCRG
Sub-Div. Water Conservation Officer Soil & Water Cons. Bhusawal	4,36,000	07/05/2021	GPF
Principal ITI Bhusawal	1,51,690	08/06/2021	Prov. Pension
Asst. Registrar Co-Op Society Bhusawal	6,85,200	10/06/2021	DCRG
Taluka Agri. Officer Bhusawal	1,55,212	11/06/2021	GIS
Taluka Agri. Officer Bhusawal	9,21,960	11/06/2021	Leave Encashment
Tahsildar Bhusawal	11,14,566	22/07/2021	GPF
Judi. Magis. First Class Railway Bhusawal	39,42,510	09/08/2021	GPF
Civil Judge Jr Dn & JMFC Muktainagar	10,06,500	09/03/2021	DCRG
Warden Govt. Tribal Boys Hostel Muktainagar	4,35,240	09/03/2021	Leave Encashment
Taluka Agri. Officer Muktainagar	3,86,504	19/03/2021	GIS
Taluka Agri. Officer Muktainagar	1,67,449	19/03/2021	Medical Reimbursement
Tahsildar Muktainagar	1,60,546	15/03/2022	Medical Reimbursement
Taluka Agri. Officer Chopda	11,55,000	31/05/2021	DCRG
Tahsildar Chopda	17,955	29/06/2021	Medical Bill

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Taluka Agri. Officer Chopda	24,15,150	01/07/2021	GPF
Range Forest Officer Vaijpur Chopda	10,00,000	28/07/2021	DCPS
Naib-Tahsildar Sanjay Gandhi Yojna Chopda	12,000	16/03/2022	TA
Taluka Agri. Officer Erandol	80,000	10/12/2020	Security Deposit
Range Forest Officer Wild Life Raver	10,00,000	04/01/2022	Pensionary Charges
Medical Officer Rural Hospital Raver	2,18,177	04/01/2022	Office Expense Bill
Medical Officer Rural Hospital Raver	2,52,436	04/01/2022	Office Expense Bill
Dy. Engineer PWD Sub Div. Parola	4,05,990	10/07/2020	Leave Encashment
Principal ITI Parola	6,78,217	20/07/2020	GPF
Medical Officer Cottage Hospital Parola	1,04,204	12/08/2020	Provisional Pension
Civil Judge Jr. Dn. & JMFC Parola	1,52,288	12/08/2020	GIS
Taluka Agriculture Officer Parola	1,71,000	22/10/1010	GPF
Taluka Agriculture Officer Jamner	77,55,000	04/05/2021	GPF
Medical Supdt. CI-I Rural Hospital Jamner	6,65,725	10/05/2021	DCRG
Tahsildar Jamner	68,796	25/05/2021	Leave Encashment
Tahsildar Jamner	19,69,204	27/05/2021	GPF
Tahsildar Jamner	11,20,342	18/06/2021	GIS
Add. Dist. & Session Judge Bhusawal	6,46,635	05/05/2021	DCRG
Sub-Div. Water Conservation Officer Soil & Water Cons. Bhusawal	4,36,000	07/05/2021	GPF
Principal ITI Bhusawal	1,51,690	08/06/2021	Prov. Pension
Asst. Registrar Co-Op Society Bhusawal	6,85,200	10/06/2021	DCRG
Taluka Agri. Officer Bhusawal	1,55,212	11/06/2021	GIS
Taluka Agri. Officer Bhusawal	9,21,960	11/06/2021	Leave Encashment
Tahsildar Bhusawal	11,14,566	22/07/2021	GPF
Judi. Magis. First Class Railway Bhusawal	39,42,510	09/08/2021	GPF

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Civil Judge Jr Dn & JMFC Muktainagar	10,06,500	09/03/2021	DCRG
Warden Govt. Tribal Boys Hostel Muktainagar	4,35,240	09/03/2021	Leave Encashment
Taluka Agri. Officer Muktainagar	3,86,504	19/03/2021	GIS
Taluka Agri. Officer Muktainagar	1,67,449	19/03/2021	Medical Reimbursement
Tahsildar Muktainagar	1,60,546	15/03/2022	Medical Reimbursement
Nandurbar			
Chief Accounts and Finance Officer Z.P	57,55,00,000	31/03/2022	Minor Work
Chief Accounts and Finance Officer Z.P	3,78,24,000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	1,44,70,000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	1,10,00,000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	1,16,40,000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	1,43,40,000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	3,17,03,000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	57,55,00,000	31/03/2022	Minor Work
Chief Accounts and Finance Officer Z.P	3,78,24,000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	1,44,70,000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	1,10,00,000	31/03/2022	Major Work
Nasik			
Medical suptt. Rural Hospital Igatpuri	2,62,680	17.07.2019	DCRG
Medical suptt. Rural hospital Igatpuri	1,79,200	07.06.2022	Contractual work
H.M Govt. Ashram school	91,710	16.05.2019	Medical Bill
H.M Govt. Ashram school	43,306	16.05.2019	Medical Bill
Taluka Agri. Office	7,27,993	03.02.2021	GPF Final
H.M Govt. Ashram school Khed	10,00,000	15.01.2021	GPF Adv.
Civil jud. Jr. D N.Andg	8,60,000	10.11.2020	GPF Adv.
Prin. ITI	13,15,000	31.03.2022	HBA

Name of the DDO	Amount (₹)	Date of Payment	Remarks
H.M Govt. Ashram school Kalusate	3,03,060	09.10.2019	Leave encashment
Tehsildar Igatpuri	1,29,379	17.06.2019	Medical
Tahsilbar Trimbakeshwar	3,66,135	12.4.2019	DCRG Finale
Range forest Office Territorial Trimbakeshwar	2,62,841	4.6.2019	Leave Encashment
Medical Supdt Rural Hospital	6,55,200	26.8.2019	Leave Encashment
Medical Supdt Rural Hospital Harshul	1,62,407	28.8.2019	Medical Reimbursement
Medical Supdt Rural Hospital		9.7.2020	GPF Advance
Head Master Govt. Primary Ashram School Amboli Tal Trimbakeshwar	5,62,000	20.12.2021	GPF Adv
Head Master Govt. Primary Ashram School Amboli Tal Trimbakeshwar	5,49,000	20.12.2021	GPF Adv
H.M. Govt. Ashram School Borwate	8,86,461	01.12.2020	GPF
Taluka Agriculture Officer	6,64,560	02.09.2020	Leave Encashment
Tahsildar	5,59,400	11.06.2020	DCRG Provisional
H.M Govt P.B. Ashram	10,00,000	02.06.2020	GPF
Tahsildar	9,65,250	29.05.2020	DCRG
H.M Govt P.B. Ashram School Asarbari	3,90,550	04.10.2021	Medical Reimbursement
Range Forest Officer Peth II Region	1,75,592	28.09.2021	Medical Reimbursement
Principal Industrial training Institute	8,50,000	03.05.2021	GPF
Dy. Executive Engg. Tribal Public	10,84,590	07.05.2021	Leave Encashment
Admn. Officer Sub district Officer Kalwan	3,57,380	18.05.2021	Leave Encashment
Accounts Officer Integrated tribal Dev. Project	10,94,750	14.06.2021	DCRG
Admn. Officer Sub district Hospital Kalwan	9,10,262	10.06.2021	Leave Encashment
Admn. Officer Sub district Hospital Kalwan	1,40,009	325/10.06.2021	Contractual work
Principal Industrial training Institute	1,17,407	1320/26.10.2020	Medical Reimbursement
Tahsildar	42,69,122	01.10.2021	GIA
Forest Range Officer	1,89,949	30.7.2021	Leave Encashment

Name of the DDO	Amount (₹)	Date of Payment	Remarks
H.M. Govt. P. B. Ashram School Nanashi	1,00,666	05.07.2021	Contractual work
Principal Industrial training Institute	13,55,000	01.07.2021	GPF
Principal Industrial training Institute	9,37,170	29.06.2021	Leave Encashment
Taluka Agriculture Officer	13,00,200	05.10.2020	DCRG
Medical /supdt Rural Hospital Dindori	11,33,730	12.08.2020	Leave Encashment
NaibTahsildar Sanjay Gandhi Yojna	8,70,988	03.07.2020	GPF
Principal Industrial training Institute	14,00,000	22.06.2020	DCRG
Taluka Agriculture Officer	7,95,600	15.06.2020	Leave Encashment
Civil Judge Jr. DN ANDT MFC	2,11,838	06.02.2020	Medical Reimbursement
Executive Engineer Public Work Divi. LCTR Malegaon	11,14,400	11.02.2020	Leave Encashment
Taluka Agriculture Officer	13,39,800	26.02.2020	DCRG
Executive Engineer Public Work Divi. LCTR Malegaon	14,00,000	26.02.2020	DCRG
Executive Engineer Public Work Divi. LCTR Malegaon	11,18,934	23.7.2020	GPF
Executive Engineer Public Work Divi. LCTR Malegaon	19,61,823	765/ 29.07.2020	DCRG
Dy. Executive Engineer Malegaon	7,19,400	22.02.2021	GPF
Executive Engineer Public Work Divi. LCTR Malegaon	8,03,542	16.12.2021	GPF
Civil Judge Senior Division	19,11,667	14.02.2022	GPF
Med Supdt. Rural Hospital	3,00,000	24.02.2021	GPF
Range Forest Officer Social forestry Baglan	2,79,167	11.06.2011	GPF
Principal Industrial Training Institute	75,490	01.09.2021	Contract Work
Med. Supdt. Rural Hospital Dangsaundane	4,00,000	11.04.2019	GPF
Range Forest Officer Social forestry Baglan	4,16,720	20.4.2019	Leave Encashment
Tahsildar	5,56,875	20.04.2020	DCRG
Med. Supdt. Rural Hospital Nandgaon	1,20,185	10.06.2020	Contractual work
Med. Supdt. Rural Hospital Manmad	45,137	18.06.2020	Medical Reimbursement

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Civil Judge Jr. DN ANDJ MFC Nandgaon	1,33,348	29.06.2020	Leave Encashment
Tahsildar	1,91,040	20.07.2020	Medical Reimbursement
Taluka Agriculture Officer	6,56,700	05.10.2020	DCRG
Taluka Agriculture Officer	20,55,417	04.11.2020	GPF
Taluka Agriculture Officer	9,18,000	06.01.2021	DCRG
Tahsildar	7,94,430	10.9.2021	Leave Encashment
Thane			
Nil	Nil	Nil	Nil
Dahanu			
SDO Dahanu	3,16,000	-	Contractual work
Taluka Agriculture Officer	28,22,212	-	Major work
Accounts Officer Intg. Tribal dev. Project	2,26,67,914	-	GIA
Talasari			
Principal I.T.I	3,08,439	-	Stipend
Project Officer Dairy Project Dapchari	38,155	-	DCRG
Taluka Agriculture	84,000	-	GPF(Adv.)
Jawhar			
Project Office Jawhar	1,00,000	-	GPF
Med. Spdt. Cottage Hospital Jawhar	10,470	-	Water charges
Project office Jawhar	2,00,000	-	GPF(Adv)
I.T.I Jawhar	58,425	-	Contractual work
H.M Govt. Ashram School Jawhar	24,580	-	Contractual work
H.M Govt. Ashram School Jawhar	13,800	-	Contractual work
H.M Govt. Ashram School Jawhar	55,200	-	Contractual work
H.M Govt. Ashram School Jawhar	39,720	-	Contractual work
Wada,			
Tehsildar Wada	28,050	-	D.C.R.G
Med. Suptt. Hospital Wada	2,50,000	-	G.P.F
H.M Govt. P B Ashram School Gorgaon	53,900	-	Contractual work
Principal . ITI Wada	23,728	-	Contractual work

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Project officer PB Ashram School	88,190	-	Stipend
H.M Govt. P B Ashram School Pali	25,850	-	Contractual work
H.M Govt. P B Ashram School Guhaze	89,300	-	Contractual work
SDO Wada	68,200	-	Contractual work
Pune			
Med Supdt Rural Hops Shirur	39,374	28/03/2022	Contractual Work
Med Supdt Rural Hops Shirur	8,935	21/03/2022	TA on Transfer
Med Supdt Rural Hops Shirur	3,42,210	24/03/2022	DCRG
AO Govt Medical College Baramati	1,48,942	01/06/2021	Contractual Service
AO Govt Medical College Baramati	96,889	16/03/2022	Medical Reimbursement
DySupdt Land Records Baramati	45,982	17/03/2022	Medical Reimbursement
Principal ITI Malegaon	13,497	29/03/2022	Material Supply
Range Forest Officer Social Forestry Range Rajgurunagar Khed	98,386	07/04/2021	Provisional Pension
Tehsildar Khed	57,420	12/04/2021	Provisional DCRG
Range Forest Officer Social Forestry Range Rajgurunagar Khed	10,03,860	30/04/2021	Leave encashment
Range Forest Officer Social Forestry Range Rajgurunagar Khed	49,193	30/04/2021	Provisional Pension
Med Supdt Rural Hospital Chakan Khed	31,029	10/05/2021	Subsistence Allowance
Med Supdt Rural Hospital Chakan Khed	49,600	10/05/2021	Contractual Works
Dy Supdt of Land Record Khed	71,913	02/06/2021	Provisional Pension
Sub Divl Agriculture Officer Rajgurunagar Khed	53,220	04/06/2021	Subsistence Allowance
Med Supdt Rural Hospital Chakan Khed	24,800	11/06/2021	Contractual Works
Med Officer Rural Hospital Saswad	49,600	02/03/2022	Contractual Works
Med Officer Rural Hospital Saswad	69,500	21/02/2022	Purchase of Machinery
Med Officer Rural Hospital Saswad	35,233	03/03/2022	Contractual Works

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Med Officer Rural Hospital Saswad	52,183	03/03/2022	Contractual Works
Med Officer Rural Hospital Saswad	87,088	25/03/2022	Contractual Works
Med Officer Rural Hospital Saswad	56,658	25/03/2022	Contractual Works
Med Officer Rural Hospital Saswad	43,544	31/03/2022	Contractual Works
Raigad			
Taluka Agriculture Officer Alibag	10,000	03-02-2022	-
Taluka Agriculture Officer Alibag	10,000	03-02-2022	-
Taluka Agriculture Officer Alibag	10,000	03-02-2022	-
Taluka Agriculture Officer Alibag	10,000	03-02-2022	-
Taluka Agriculture Officer Alibag	10,000	03-02-2022	-
Taluka Agriculture Officer Alibag	10,000	03-02-2022	-
Taluka Agriculture Officer Alibag	10,000	03-02-2022	-
Taluka Agriculture Officer Alibag	10,000	03-02-2022	-
Taluka Agriculture Officer Alibag	10,000	03-02-2022	-
Taluka Agriculture Officer Alibag	22,774	30-01-2021	-
Taluka Agriculture Officer Alibag	10,000	25-03-2022	-
Taluka Agriculture Officer Alibag	77,253	28-09-2021	-
Taluka Agriculture Officer Alibag	78,623	28-09-2021	-
Taluka Agriculture Officer Alibag	35,234	28-09-2021	-
Taluka Agriculture Officer Alibag	39,691	28-09-2021	-
Taluka Agriculture Officer Alibag	1,32,677	28-09-2021	-

Name of the DDO			Amount (₹)	Date of Payment	Remarks
Taluka Alibag	Agriculture	Officer	49,560	30-03-2022	-
Taluka Alibag	Agriculture	Officer	84,032	30-03-2022	-
Taluka Alibag	Agriculture	Officer	37,023	30-03-2022	-
Taluka Alibag	Agriculture	Officer	95,926	30-03-2022	-
Taluka Alibag	Agriculture	Officer	148,354	30-03-2022	-
Taluka Alibag	Agriculture	Officer	85,696	30-03-2022	-
Taluka Shriwardhan	Agriculture	Officer	10,000	12-01-2022	-
Taluka Agriculture Officer Roha			8,918	14-12-2020	-
Taluka Agriculture Officer Roha			9,806	14-12-2020	-
Taluka Agriculture Officer Roha			22,74	29-01-2021	-
Taluka Agriculture Officer Roha			28,333	14-12-2020	-
Taluka Agriculture Officer Roha			33,613	29-01-2021	-
Taluka Agriculture Officer Roha			33,615	29-01-2021	
Taluka Agriculture Officer Roha			47,156	16-02-2021	-
Taluka Agriculture Officer Roha			49,409	31-12-2020	-
Taluka Agriculture Officer Roha			26,917	25-02-2021	-
Ratnagiri					
Deorukh					
Tahsildar			1,07,000	-	Rent
Sub Divisional Engg. Deorukh		PWD	4,38,032	-	GPF(Adv.)
Asst. Registrar Co-op Society			1,70,000	-	Rent

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Tahsildar	65,835	-	DCRG
ITI Deorukh	85,661	-	Contractor bill
Tahsildar	1,29,238	-	GPF
Tahsildar	5,31,850	-	DCRG
Med.Suptd. Rural Hospital Sagmeshwar	74,400	-	Contractual services
SDO Deorukh	6,39,734	-	GPF
Chiplun			
Med. Supdt Balasaheb Mate Cottage Hospital	49,600	-	Contractual work
Dist.Judge- 1 and Adl. Sessions Judge Chiplun	9,37,850	-	DCRG final
Med. Supdt Balasaheb Mate Cottag Hospital	8,26,500	-	DCRG final
Med. Supdt Balasaheb Mate Cottage Hospital	84,077	-	Contractual work
Dist Dy. Commissioner of Veterinary Hospital Chiplun	15,00,000	-	Major work
Prin. ITI Chiplun	2,71,000	-	Contractual work
Sangli			
Taluka Agri. Officer Atpadi	12,81,769	14/01/2021	GPF Final
Tahsildar Atpadi	5,97,300	25/01/2021	DCRG
Medical Supdt. Rural Hospital Atpadi	6,00,000	01/03/2021	GPF Final
Sub Divisional Agri. Officer Vita	7,26,449	26/09/2019	GPF Final
Sub Div. Water Conservator Officer Vita	6,00,000	17/10/2019	GPF Advance
Tahsildar Vita	16,47,647	05/11/2020	GPF Final
Tahsildar Kadegaon	9,37,200	01/03/2021	DCRG Final
Principal Ind. Training Ins. Palus	17,34,351	18/12/2019	GPF Final
Tahsildar Palus	12,00,000	27/03/2020	HBA (A)
Principal Ind. Training Ins. Shirala	27,73,020	12/11/2020	GPF
Tahsildar Shirala	21,41,718	18/01/2021	GPF
Civil Judge Jr. Dn. & JMFC Shirala	20,00,000	22/07/2021	HBA
Medical Supdt. Rural Hospital Shirala	22,37,968	11/02/2022	GPF Final
Taluka Agri. Officer Islampur	11,96,993	10/06/2019	GPF Final

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Exe. Engineer Takari Pump House Div. No.-1 Deorashtre Kadegaon	13,00,000	24/09/2019	GPF Final
Med. Supdt. Sub Dist. Hospital Islampur	17,45,000	14/01/2021	GPF Final
Dy. Exe. Engineer Chief Gate Erection Div. Unit No.-3 Peth VasahatWaghwadi Islampur	10,06,035	01/06/2021	GPF
Plantation Officer Social Forestry Islampur	11,64,150	21/06/2021	Leave Encashment
2ND Jt. Civil Judge Jr. Div. & JMFC Islampur	10,00,000	29/11/2021	GPF Final
Exe. Engineer Takari Pump House Div. No.-1 Deorashtre Kadegaon	14,00,000	30/11/2021	DCRG
Med. Supdt. Sub Dist. Hospital Islampur	28,62,777	17/03/2022	GPF
Taluka Agriculture Officer Tasgaon	12,62,181	20/02/2020	GPF Final
Principal Govt. residency Women Polythene Tasgaon	15,26,000	31/03/2020	HBA Advance
Tahsildar Tasgaon	8,27,793	18/11/2020	GPF Final
Chief Accounts & Fin. Officer Z.P. Sangli	1,80,28,000	12/11/2021	GPF (NRA)
Admn. Officer Padmabhushan V.P. Govt. Hospital Sangli	5,44,11,765	2020/03/31	Machinery& Equipment
Chief Accounts & Fin. Officer Z.P. Sangli	6,80,00,000	2020/03/31	Major Works
Chief Accounts & Fin. Officer Z.P. Sangli	16,86,78,000	2021/03/05	Major Works
Chief Accounts & Fin. Officer Z.P. Sangli	5,16,52,000	2021/03/01	Major Works
Chief Accounts & Fin. Officer Z.P. Sangli	4,27,19,000	2021/03/30	Major Works
Admn. Officer Padmabhushan V.P. Govt. Hospital Sangli	8,22,40,000	2022/03/30	Machinery& Equipment
Asst. Comm. Social Welfare Sangli	12,50,89,000	2020/03/31	Cheque Issued
Dist. Admn. Officer Urban Development Br. Grade-2 Sangli	10,00,00,000	2021/03/23	Cheque Issued
Dist. Admn. Officer Urban Development Br. Grade-2 Sangli	24,00,00,000	2021/03/23	Cheque Issued
Chief Accounts & Fin. Officer Z.P. Sangli	29,96,03,201	2/03/31021	Cheque Issued

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Chief Accounts & Fin. Officer Z.P. Sangli	25,65,62,706	2022/03/30	Cheque Issued
Sangli Dist. Co. Op. Bank Sangli	25,25,17,821	2020/04/15	Cheque Issued
Dist Dy. Registrar CO-Op. Soc. Sangli	25,65,82,179	2020/04/15	Cheque Issued
Treasury Officer, Sangli	19,873	30/11/2021	TA on Tour
Treasury Officer, Sangli	10,820	21/06/2021	Police VahanBhade for April May 2021.
Treasury Officer, Sangli	6,632	22/07/2021	Med. Reimbursement
Satara			
Chief Accounts and Finance E- Office ZP Satara	516,625	23107	Medical Imbursement
Chief Accounts and Finance E- Office ZP Satara	56,00,000	22261	GIA Creation Of Capital Asset
District Administrative Officer Urban Development Branch Satara	51,98,000	22276	GIA Creation Of Capital Asset
District Administrative Officer Urban Development Branch Satara	10,66,30,000	22277	GIA Creation Of Capital Asset
Chief Accounts and Finance E- Office ZP Satara	75,88,280	22262	GIA Creation Of Capital Asset
Chief Accounts and Finance E- Office ZP Satara	29,62,346	16448	Contractual Work
ADM. Officer General Hospital. Satara	3,15,630	417001	Contractual Work
ADM. Officer General Hospital. Satara	14,83,226	20080	Contractual Work
Medical Suptt. Rural Pimpade Koregaon	5,25,640	1827	Contractual work
Medical Suptt. Rural Koregaon	1,55,671	1323	Contractual work
Dy. Engineer PWD koregaon	7,83,750	1317	DCRG
Taluka agriculture officer patan	1,86,967	145
Tehsildar Patan	5,00,000	401	GPF Advance
Principol Govt. Polytechnic Karad	14,00,000	17.11.2021	GPF (Finale)
Govt. college & Pharmacy Karad	2,26,920	19.07.2021	Contractual Work
SDO	6,00,000	16.04.2019	GPF (Adv)
Medical Supdt. Rural Hosp. Phaltan	1,48,800	31.08.2019	GPF (Adv.)
Ex. Engr. Right Bank Canal DN. Phaltan	1,50,000	16.09.2019	Medical Adv.
Tahsildar Phaltan	9,50,000	26.09.2019	GPF (Adv.)

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Tahsildar. Phaltan	49,950	19.05.2020	Contractual Work
Taluka Inspection Of Land Records. Khandala	8,50,420	09.12.2019	GPF Bill
Sindhudurg			
Taluka Agriculture Officer Kudal	10,000	19-03-2022	Security deposit
Taluka Agriculture Officer Kudal	10,000	19-03-2022	Security deposit
Taluka Agriculture Officer Kudal	10,000	19-03-2022	Security deposit
Sub Divisional Officer Agriculture Sawantwadi	1,28,100	20-08-2020	Security deposit
Sub Divisional Officer Agriculture Sawantwadi	1,30,000	20-08-2020	Security deposit
Sub Divisional Officer Agriculture Sawantwadi	1,45,300	20-08-2020	Security deposit
Child Development Project Officer ICDS Kudal	2,39,920/-	11-06-2019	Diet charges paid to the DDO account itself.
Supdt. Dist. Prison Class-II Sawantwadi	40,925	01-03-2021	Diet charges paid to the DDO account itself.
Admin. Officer Govt. Medical College Sindhudurg	53,679	15-03-2022	Machinery & Equipment
Admin. Officer Govt. Medical College Sindhudurg	46,071	15-03-2022	Machinery & Equipment
Administrative Officer Class-II Dist. Civil Surgeon Sindhudurg	18,39,426	24-03-2021	Major Works
Agriculture Officer Dist. Supdt. Agri. Officer Sindhudurg	6,49,000	26-03-2022	Major Works
Agriculture Officer Dist. Supdt. Agri. Officer Sindhudurg	16,22,000	26-03-2022	Major Works
Agriculture Officer Dist. Supdt. Agri. Officer Sindhudurg	39,29,882	11-03-2022	Major Works
Admin. Officer Govt. Medical College Sindhudurg	1,97,36,280	26-03-2022	Machinery & Equipment
Solapur			
Prin. Institute of Education	50,000	-	GPF
Tahsildar	4,41,000	-	Office Expense
Tahsildar	4,86,03,000	-	GIA

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Tahsildar	1,03,00,500	-	GIA
Tahsildar	2,43,305	-	Other Payment
Tahsildar	17,75,469	-	Office Expense
Tahsildar	17,99,522	-	Office Expense
M.S.Rural Hospital Mangalwedha	11,274	-	Medical
M.S.Rural Hospital Mangalwedha	12,795	-	Medical
Bhumi Abhilekha Madha	1,55,492	-	Medical
Soil and Water Conservation Madha	3,99,684	-	GPF
Taluka Krishi Adhikari	1,56,256	-	Medical
Taluka Krishi Adhikari	4,33,994	-	Medical
Taluka Krishi Adhikari	1,56,256	-	Medical
Taluka Krishi Adhikari	5,26,781	-	Medical
Soil and Water Conservation Medha	2,71,956	-	Medical
Kolhapur			
Shashikala T.B. Hospital	6,220	04/10/2019	Traveling Adv.
CivilCourtJr.Dn. Kurundwad	2,12,500	14/10/2019	Festival Adv.
Add.Dist.Judge J.Pur	2,87,500	16/10/2019	Festival Adv.
Tahsildar Shirol	85,693	13/12/2019	Medical
Tahsildar Shirol	96,129	13/12/2019	Medical
I.T.I.Gadhinglaj	2,52,968	02/12/21	GPF
I.T.I.Gadhinglaj	1,13,190	24/12/21	Leave Encashment
I.T.I.Gadhinglaj	50,000	24/12/21	GPF
Admi. Officer CL2 SD Hospital Gadhinglaj	2,19,200	30/03/22	Rent Rate & Taxes
Rural Hospital	2,40,000	29/04/2019	GIS

ANNEXURE – 21

(Refer Para 2.36)

Outstanding items under MH 8670- Treasury Cheques

Cheque No./CMP No.	Date	Amount (₹)
Wardha		
436241	22.09.2022	4,500
436260	03.11.2022	3,050
		7,550
Akola		
53185	17/03/2020	9,000
53187	17/03/2020	19,230
54329	04/01/2021	1,600
54389	08/02/2021	3,400
54375	08/02/2021	4,000
54387	08/02/2021	5,600
54388	08/02/2021	5,800
54390	08/02/2021	1,200
54374	08/02/2021	23,760
54396	23/02/2021	0
54410	01/03/2021	5,600
54468	15/03/2021	5,187
54918	31/03/2021	1,900
54898	31/03/2021	8,000
54652	31/03/2021	1,71,257
55327	31/03/2021	14,700
55088	31/03/2021	6,15,737
55311	31/03/2021	47,040
55520	28/07/2021	5,100
55509	28/07/2021	6,200
55626	06/08/2021	1,980
55591	06/08/2021	2,100
55590	06/08/2021	2,500
55647	18/08/2021	1,100
55665	18/08/2021	2,600
55646	18/08/2021	4,200
56363	31/03/2022	6,804
56325	31/03/2022	2,800
56110	31/03/2022	7,980
56752	31/03/2022	0
56750	31/03/2022	0
56739	31/03/2022	0
56737	31/03/2022	0
56735	31/03/2022	0
57128	31/03/2023	2,820
57429	31/03/2023	40,957
57253	31/03/2023	48,450
		1,14,011
57356	31/03/2023	7,140
Washim		
084249	31/03/2023	5,98,385
--	28/02/2022	2,857
--	31/03/2022	23,779
--	30/11/2022	3,372

Cheque No./CMP No.	Date	Amount (₹)
Jalna		
387469	31/03/2023	1,21,962
23749 (CMP)	23/03/2023	12,580
Parbhani		
270339	31/03/2023	3,69,933
258 CMPs	---	12,43,43,804
Latur		
62716	31/03/2023	9,600
62413	31/03/2023	4,802
63508	31/03/2023	3,219
63678	31/03/2023	504
63925	31/03/2023	19,571
62523	31/03/2023	22,100
63830	31/03/2023	2,665
63831	31/03/2023	2,450

ANNEXURE – 22

(Refer Para 2.40)

Retention of Valuable Items in strong room beyond the authorized period

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
DTO Akola				
Election Boxes				
1	23/15	Collector & Returning Officer, Akola	15 Boxes	21/04/2015
2	28/1	District Planning Officer, Akola	01 Box	07/02/2016
3	35/1	Tahsildar& Returning Officer, Akola	01 Box	23/03/2015
4	46/10	Sub Divisional Officer & Election Officer, Akola	10 Boxes	18/10/2015
5	52/3	Sub Divisional Officer & Election Officer, Akola	03 Boxes	07/03/2019
6	67	Returning Officer, Distt. Planning Committee, Akola	01 Box	29/12/2020
7	70	Tahsildar, Balapur	01 Box	27/02/2021
8	76/02	Assistant Election Officer, SDO Akola East	02 Boxes	17/04/2019
9	82/3	Collector & Distt. Election Officer, Akola	3 Boxes	22/11/2019
10	83/75	Collector & Distt. Election Officer, Akola	75 Boxes	22/11/2019
11	87/2	Sub Divisional Officer & Election Officer, Akola	02 Boxes	08/04/2020
12	103	Collector & Returning Officer, Akola	01 Box	09/12/2022
13	104	Tahsildar& Returning Officer, Akola	01 Box	21/12/2022
14	105	Tahsildar& Returning Officer, Akola	01 Box	05/06/2023
Valuable Boxes				
15	22	Sub Divisional Officer, Akola	01 Box	18.10.2014
16	95	Dy. Registrar, Co-op Soc. Taluka Akola	01 Box	30.06.2020
17	86	Assistant Commissioner of Charity	01 Box	20.12.2022
CashBoxes				
18	02	Dy. Collector, Gram Panchayat ZP Election, Akola	01 Box	24.01.2020
19	03	Dy. Collector, Election, Akola	01 Box	24.01.2020
20	05	Tahsildar, Akola	01 Box	24.01.2020
21	07	Resident Dy. Collector, Akola	01 Box	24.01.2020
22	11	Sub Divisional Officer, Akola	01 Box	04.08.2020
23	18	Dy. Superintendent of Land Record, Akola	01 Box	07.08.2020
Duplicate Keys				
24	90	Ex. Engineer, World Project Dn. Akola	01 Box	26.09.2020
25	91	Distt. Dy. Commissioner of Animal Husbandry, Akola	01 Box	26.09.2020
26	140	Assistant Commissioner of Animal Husbandry, Akola	01 Box	15.09.2022
27	144	Dy. Engr. Lift Irrgn. Mech. Sub Dn. No. 5, Akola	01 Box	17.08.2019

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
28	154	Sub Divisional Officer, Irrigation Sub division No. 01, Akola	01 Box	12.06.2020
29	158	Assistant Engineer, Irrigation Sub Dn. 02, Borgaon, Munje, Akola	01 Box	20.09.2022
STO Murtizapur				
Election Boxes				
30	20	Nagar Parishad, Murtizapur	03 Boxes	27.11.2019
DTO Yavatmal				
31	10	Tahsildar, Yavatmal	04/08/2019	Valuable Box
32	248	Dy. Executive Engineer, Bembala Irrigation Divn., Yavatmal	20/06/2022	Duplicate Key
33	233	Sub Divisional, Water Conservation Officer, Soil and Water Conservation Division, Yavatmal	21/06/2021	Duplicate Key
STO Kelapur				
34	04	Sub Div. Officer, Minor Irrigation Div, Pandharkawada	30/07/2022	Duplicate Key
35	08	Assistant Registrar, Cooperative Society, Yavatmal	25/09/2022	Valuable Box
STO Ghatanji				
36	02	Dy. Exe. Eng., PWD, Ghatanji	02/05/2019	Duplicate Key
37	03	Pr. ITI, Ghatanji	10/06/2018	Duplicate Key
38	05	Dy. Exe. Eng., Minor Irrigation, Ghatanji	15/08/2019	Duplicate Key
39	01	CEO, Nagar Parishad, Ghatanji	27/11/2017	Election Box
STO Arni				
40	22	Tahsildar and Election Officer, Digras	17/02/2022	Election Box
STO Babhulgaon				
41	01	Sub Divisional Engineer, Bembala Project Quality Control Sub division, Darwha	01/02/2022	Duplicate Key
42	04	Election Result Officer, Babhulgaon, ZP, PanchayatSamiti	22/02/2018	Election Box
43	16	Election Result Officer, Babhulgaon, Nagar Panchayat and Sub Divisional Officer, Yavatmal	15/01/2023	Election Box
44	17	Tahsildar and Election Officer, Babhulgaon	02/06/2023	Election Box
DTO Washim				
45	03	Dy. Exe. Eng. Minor Irrigation, Washim	Duplicate Key	26.12.2022
46	07	Sub Divisional Engineer P.W.Sub. Division, Washim	Duplicate Key	02.08.2020
47	08	Sub Divisional Minor Irrigation. Sub. Division No-1, Washim	Duplicate Key	25.07.2023
48	10	District Soil and Conservation Officer, Washim	Duplicate Key	22.09.2020

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
DTO Hingoli				
Election Box				
49	13	Chief Executive Officer & Asstt. Election Returning Officer, G.P. Hingoli	01	08.04.22
50	21	Asstt. Election Returning Officer, Nagar Parishad, Hingoli	03	24.11.21
51	23	Asstt. Election Returning Officer, Jilha Parishad No. 2017, Hingoli	01	21.06.22
52	33	Sub Divisional Election Officer (Assembly Election) Hingoli	01	07.04.22
53	35	Collector & Election Officer (Assembly Election) Hingoli	01	30.05.22
54	37	Executive Officer & Nagar Parishad Pot Election 2019, Hingoli	01	23.06.22
STO Kalamnuri				
Cash Box				
55	02	BDO, Panchayat Samiti, Kalamnuri	01	15.11.2017
56	24	Tahsildar, Kalamnuri	01	04.07.2020
57	25	Naib Tahsildar, Sanjay Gandhi Kalamnuri	01	16.06.2017
Election Box				
58	23	Tahsildar, Kalamnuri	01	Not provided by STO
59	30	Tahsildar, Kalamnuri	01	Not provided by STO
60	38	Tahsildar, Kalamnuri	01	17.01.2022
61	39	Tahsildar, Kalamnuri	04	18.01.2022
DTO Parbhani				
62	8	Sr. Geologist, Ground water Survey & Development Machinery, Parbhani	Duplicate Key	15/12/2020
63	16	Sub Divisional Engineer, PWD, No.2, Parbhani	Duplicate Key	19/02/2010
64	24	Horticulture Officer, District Nursery, Parbhani	Duplicate Key	20/10/2013
65	31	Sub Divisional Engineer, Shetchari Astikaran, Dn No., Parbhani	Duplicate Key	11/07/2011
66	37	Asstt. Commissioner, Food & Drugs, Administration, MR, Parbhani	Duplicate Key	20/08/2021
67	53	Asstt. Engineer, CI-I, Minor Irrigation, Water Works (Water Conservation) Sub Division Parbhani	Duplicate Key	21/12/2018
DTO Bhandara				
68.	1331	Tahsildar, Paoni	Election Boxes	--
DTO Nagpur				
69	21	Judicial Magistrate, 1 st Class, 3 rd Court, Nagpur	Valuable Box	15/09/2023

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
70	22	District Tuberculosis Officer, Dist. Tuberculosis Centre, Nagpur	Duplicate Key	20/01/2021
71	26	Asst. Chief Engineer, PWD, Nagpur	Duplicate Key	14/12/2017
72	79	Chief Forest Conservator (Territorial), Nagpur	Duplicate Key	02/07/2022
73	83	Chief Forest Conservator (Wildlife), Nagpur	Duplicate Key	25/07/2019
74	141	Sub Divisional Officer, Irrigation Dept, Ajni	Duplicate Key	31/07/2014
75	260	Dean, Indira Gandhi Govt. Hospital, Nagpur	Duplicate Key	29/06/2020
76	312	Asst. Director, Town Planning, Nagpur	Duplicate Key	25/04/2020
77	331	Deputy Executive Engineer, Irrigation Div.	Duplicate Key	13/06/2021
78	350	Soil Survey Officer, Nagpur	Duplicate Key	23/10/2022
STO Saoner				
79	5	Sub Divisional Officer, Saoner	Valuable Box	14/03/2022
DTO Latur				
80	01	Police Inspector, Police Station (City), Udgir	Valuable Box	26/07/2022
DTO Nanded				
Valuable Box				
81	01	Assistant Commissioner, Central Excise & CGST Nanded Division	01	11.01.2022
Election Box				
82	805	Additional Collector, Nanded	02	27.03.2018
83	806	Tahsildar, Nanded	02	08.04.2018
84	781	Tahsildar, Nanded	01	19.10.2015
85	799	Residential Deputy Collector, Nanded	01	16.05.2017
86	788	Sub Division Officer, Nanded	02	06.05.2016
87	800	Tahsildar, Nanded	01	24.08.2017
88	782	Tahsildar, Nanded	02	20.10.2015
89	809	Tahsildar, Nanded	01	27.11.2018
90	773	Sub Divisional Officer, Nanded	01	16.05.2015
91	774	Additional Collector, Nanded	01	16.05.2015
92	785	Sub Divisional Officer, Nanded	01	15.01.2016
93	834	Tahsildar, Nanded	01	17.01.2022
94	835	Residential Deputy Collector Nanded (2boxes)	02	11.04.2023
95	839	Additional Commissioner, NandedWaghalaMahanagarPailka (2boxes)	02	01.11.2022
96	834	TahsildarNanded (1box)	01	18.11.2023
Duplicate Keys				
97	8	Assistant Executive Engineer, U P PNanded	01	06.06.2020

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
98	37	Executive Engineer, U P P Division No.4 Nanded	01	01.03.2016
STO Ardhapur				
Election Box				
99	--	Returning Officer, Gram Panchayat, Ardhapur	05	18.07.2022
STO Bhokar				
Election Box				
100	59	Returning Officer, GP, Bhokar	01	21.06.2022
STO Biloli				
101	39 to 83	Returning Officer, GP & CO, Biloli	56	Enclosed Separately
STO Himayatnagar				
Election Box				
102	38	Returning Officer, Mahur	01	20.06.2022
103	01	Civil Judge Junior Division, Hadgaon, Nanded.		05-12-2023
DTO Beed				
104	02	Tahsildar, Kaij, Beed.	Valuable Box	29-08-2018
105	347	Tahsildar, Beed	2 Election Boxes	10-09-2023
106	415	Tahsildar	1 Election Box	28-12-2023
107	401	Tahsildar	1 Election Box	17-01-2024
108	407	Tahsildar	1 Election Box	18-01-2024
109	08	Executive Magistrate and Tahsildar, Beed.	1 Valuable Box	01-05-2023
110	368	Executive Engineer, Beed Irrigation Department Beed	1 Duplicate Keys	24-10-2023
DTO Gadchiroli				
111	218	Sub Divisional Office, PWD, Sub Division No.1, Gadchiroli.	Duplicate Keys	21-05-2022
112	221	Executive Engineer, National Highway Division, Gadchiroli	Duplicate Keys	29-07-2023

ANNEXURE – 23

(Refer Para 2.41)

Stamps Account: Huge retention of stamp in the Treasuries

Sl. No.	Name of the District	Category	CB as on 31-03-23 (₹)	Sale during 2022-23 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
1.	Wardha	Non-Judicial Stamp Paper	3,81,46,76,280	7,01,26,000	9,35,01,334	3,72,11,74,946
2.		Impressed Court Fee Stamp	28,54,72,550	34,030	45,374	28,54,27,176
3.		Special Adhesive	21,76,29,986	11,87,950	15,83,93	21,60,46,052
4.		Notarial Stamp	97,98,880	10,89,700	14,52,934	83,45,946
5.		Revenue Stamp	1,36,96,000	11,52,000	15,36,000	1,21,60,000
6.		Adhesive Court Fee Stamp	13,49,61,108	45,20,400	60,27,200	12,89,33,908
7	Amravati	General Stamp	69,85,97,603.75	7,75,77,000	10,34,36,000	59,51,61,603.75
8		Notary Stamp	39,63,010	25,10,480	33,47,306.667	6,15,703.33
9		Special Adhesive	4,17,38,100	17,18,460	22,91,280	3,94,46,820
10		Hundi	1,05,640	0	0	1,05,640
11		Motor Vehicle	6,83,900	0	0	6,83,900
12		Insurance	67,61,844	0	0	67,61,844
13		Share Transfer	83,37,790	0	0	83,37,790
14		Insurance Agent fee	67,61,844	0	0	67,61,844
15	Chandrapur	Non-Judicial Stamp	50,35,35,600	11,44,38,000	15,25,84,000	35,09,51,600
16		Impressed Court fee paper	2,49,58,210	1,29,62,310	1,72,83,080	76,75,130
17		Special Adhesive	2,12,38,603	31,68,900	42,25,200	1,70,13,403
18		Notarial Stamp	50,35,860	32,38,020	43,17,360	7,18,500
19		Insurance Stamp	23,75,664	70,000	93,333.33	22,82,330.66
20		Share Transfer	8,55,096	0	0	8,55,096
21	Gondia	Non-Judicial Stamp Papers	54,54,94,720	6,51,77,500	8,69,03,333	458591387
22		Impressed Court Fee Papers	1,51,68,770	28,35,170	37,80,227	11388543
23		Special Adhesive	1,52,15,802	32,94,300	43,92,400	10823402
24		Notarial Stamps	28,10,300	12,28,680	16,38,240	1172060
25		Indian Revenue Stamp	16,14,400	6,80,800	9,07,733	706667
26		Adhesive Court Fee Stamp	1,29,48,463	35,24,705	46,99,607	8248856
27	Akola	Adhesive Court Fee Stamp	11835225	5691865	7589153	4246072
28		Non-Judicial Stamp Paper	417932450	96779000	129038667	288893783
29		Special Adhesive	5712700	2498600	3331467	2381233
30		Share Transfer	1937347	0	0	1937347
31	Yavatmal	Non-Judicial Stamp Papers	86,28,69,240	12,89,25,000	17,19,00,000	690969240
32		Impressed Court Fee Paper	3,09,21,285	1,91,46,400	2,55,28,533	5392752
33		Special Adhesive	2,27,89,310	59,55,970	79,41,293	14848017
34		Notarial	52,57,470	26,90,060	35,86,747	1670723

Sl. No.	Name of the District	Category	CB as on 31-03-23 (₹)	Sale during 2022-23 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
35		Adhesive Court Fee Stamp	1,94,43,880	83,33,500	1,11,11,333	8332547
36	Washim	Non-Judicial Stamps	18,05,85,000	6,53,00,000	8,70,66,667	9,35,18,333
37		Adhesive Court Fee	48,20,315	29,62,700	39,50,267	8,70,048
38		Impressed Court Fee	6,39,90,920	59,47,950	79,30,600	5,60,60,320
39		Notarial	13,34,320	4,39,420	5,85,893	7,48,427
40		Revenue	7,77,520	1,34,000	1,78,667	5,98,853
41		Special Adhesive Court Fee	4,92,37,720	7,44,760	9,93,013	4,82,44,707
42	Dharashiv	General Stamps	50,37,95,200	9,22,14,800	12,29,53,067	38,08,42,133.3
43		Court Fee Labels	1,45,43,700	48,04,520	64,06,026.7	81,37,673.33
44		Court Fee Stamps	7,47,04,500	86,51,700	1,15,35,600	6,31,68,900
45		Notary Stamps	8,53,060	4,35,740	5,80,986.67	2,72,073.33
46		Special Adhesive	1,14,49,600	41,13,550	54,84,733.3	59,64,866.66
47	Jalna	Non-Judicial Stamp Papers	35,35,43,000	9,69,75,000	12,93,00,000	22,42,43,000
48		Special Adhesive	40,64,400	11,85,900	15,81,200	24,83,200
49	Hingoli	Non- Judicial	12,51,94,400	5,55,56,500	7,40,75,333	5,11,19,067
50		Judicial Stamp	4,51,77,700	61,95,500	82,60,667	3,69,17,033
51		Court Fee Label	55,56,447	12,17,400	16,23,200	39,33,247
52		Special Adhesive	2,58,57,080	13,77,340	18,36,453	2,40,20,627
53		Revenue Stamp	19,58,200	1,15,700	1,54,267	18,03,933
54		Non-Judicial Stamp Papers	45,90,12,030	9,88,03,100	13,17,37,467	32,72,74,563
55	Parbhani	Impressed Court Fee Paper	3,55,57,500	2,38,00,100	317,33,467	38,24,033
56		Special Adhesive	1,04,70,410	18,82,240	25,09,653	79,60,757
57		Notarial Stamp	68,33,520	37,86,840	50,49,120	17,84,400
58		Indian Revenue Stamp	27,15,100	17,86,300	23,81,733	3,33,367
59		Adhesive Court Fee Stamp	1,62,31,672	71,94,680	95,92,907	66,38,765
60		General Stamps	29,47,81,990	13,12,75,000	17,50,33,333	11,97,48,657
61	Buldhana	Court Fee Stamps	2,54,18,020	1,14,94,800	1,53,26,400	1,00,91,620
61		Special Adhesive	1,71,60,690	16,25,150	21,66,867	1,49,93,823
63	Latur	Special Advance	1,87,99,503	33,06,300	440,8,400	1,43,91,103
64		Notarial Stamp	46,38,100	23,87,700	31,83,600	14,54,500
65		Adhesive Court Fee Stamp	2,89,13,930	70,89,520	94,52,693	19,4,61,237
66	Nagpur	Non-Judicial Stamp Papers	62,50,58,000	28,60,96,500	38,14,62,000	24,35,96,000
67		Impressed Court Fee Paper	20,63,16,020	68,7,52,500	9,,16,70,000	11,46,46,020
68		Hundi	3,30,000	0	0	3,30,000
69		Special Advance	15,87,02,941	2,62,85,46	35,04,728	15,51,98,213
70		Insurance Stamp	12,06,99,190	7,77,148	10,36,197	11,96,62,993
71		Share Transfer	54,67,842	1,32,071	17,6,095	52,91,747
72		Insurance Agent Fee	12,83,980	0	0	12,83,980
73		Motor Vehicle	25,06,590	0	0	25,06,590
74	Nanded	Non-Judicial Stamp Paper	72,48,09,720	18,74,06,300	24,98,75,067	47,49,34,653
75		Impressed Court Fee Paper	11,82,37,850	6,85,68,900	9,14,25,200	26,8,12,650

Sl. No.	Name of the District	Category	CB as on 31-03-23 (₹)	Sale during 2022-23 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
76	Chhatrapati Sambhaji Nagar	Special Adhesive	170,51,160	37,24,690	4,96,6253.33	1,20,84,906.67
77		Notorial Stamp	39,16,490	16,25,510	21,67,346.67	17,49,143.33
78		Non-Judicial Impressed	87,03,84,500	23,27,43,500	31,03,24,667	56,00,59,833
79		Judicial Impressed	17,89,78,800	10,83,60,600	14,44,80,800	3,44,98,000
80		Hundi	33,132	0	0	33,132
81		Special Adhesive	15,54,00,322	32,30,525	43,07,367	15,10,92,955
82		Notary Stamp	45,06,700	98,28,200	13,10,400	31,96,300
83		Court Fees	2,28,56,062	1,13,28,113	1,51,04,150	77,51,912
84		Motor Vehicles	23,12,130	0	0	23,12,130
85	Beed	Non-Judicial Stamp Paper	48,36,86,770	17,01,95,000	22,69,26,667	2,56,760,103
86		Impressed Court Fee Paper	7,10,35,550	4,63,79,425	6,18,39,233	91,96,317
87		Notorial	83,32,580	41,06,620	54,75,493	28,57,087
88		Adhesive Court Fee Stamp	1,69,63,808	85,34,090	1,13,78,787	55,85,021
89	Gadchiroli	Non-Judicial Stamp Paper	14,72,86,000	3,55,00,000	4,73,33,333	9,99,52,667
90		Impressed Court Fee Paper	80,14,010	1,19,000	1,58,667	78,55,343
91		Special Adhesive	1,01,21,280	3,76,000	5,01,333	96,19,947
92		Notorial	13,01,400	4,70,700	6,27,600	6,73,800
93		Adhesive Court Fee Stamp	1,26,16,000	1,564,800	20,86,400	1,05,29,600
	Total					4,935,237,594.36

ANNEXURE – 24**(Refer Para 4.1)****Non-recovery of Excess Payment of Gratuity due to withdrawal of weightage**

Sl. No.	Name Of Treasury	No. Of cases	Amount of Recovery (₹)
1	Ahmadnagar	04	1,38,227
2	Dhule	12	3,79,124
3	Kohlapur	09	2,74,770
4	Nandurbar	02	57,900
5	Nashik	07	1,56,581
6	PAO Mumbai	60	23,24,403
7	Pune	72	23,50,086
8	Sangli	05	2,69,399
9	Satara	09	2,72,550
10	Sindhudurg	05	1,32,649
Total		185	63,55,689

ANNEXURE – 25

(Refer Para 4.6)

Non recovery due to non-adjustment of Provisional payments from final/revised Gratuity /Pension

Payments to pensioners

Sl. No.	Name of Pensioner	GPO No. / PPO No.	DCRG Authorized by A.G. & adjusted	The Govt. recoveries due/provisional gratuities already paid/ gratuity payments already made, were not adjusted (in ₹)	Balance recovery. (in ₹)
1	Smt Noorjahan Mehboob Nadaf HM No. 46	PPO No. M112001461432	1 st Pension Payment amount paid without adjustment of Prov. Pension.	Prov. Pension paid 259344	2,59,344
2	Ujwala Ramesh Ingale HM No. 81	GPO No. M112206542424	Recovery amount intimated in the PPO.	18,577	18,577
3	Baburao Janaba Nilkante HM No. 81	GPO No. M142108490078	Recovery amount intimated in the PPO.	36,020	36,020
4	Dilip Dnyanu Mane HM No. 82	GPO No. M111601306204	Rs. 825/- and Rs. 76502/- to be recovered from DCRG intimated by DDO. For Rs. 825/- Nil bill passed and remaining not recovered.	75,677	75,677
5	Krishna Kalyan Wadeyar HM No. 84	PPO No. M112301582266	Provisional DCRG paid is not adjusted at the time of 1 st Pension Payment.	1,99,000	1,99,000
6	Anil Ganpat Hodage HM No. 84	PPO No. M112101502884	Provisional DCRG paid is not adjusted at the time of 1 st Pension Payment.	1,15,964	1,15,964
7	Chavgonda Bhupal Patil HM No. 84	PPO No. M112301579025	Provisional DCRG paid is not adjusted at the time of 1 st Pension Payment.	11,880	11,880
8	Amruta Dattatray Kamble HM No. 84	PPO No. M112201548753	Provisional DCRG paid is not adjusted at the time of 1 st Pension Payment.	10,025	10,025
	Total				7,26,487

ANNEXURE – 26

(Refer Para 4.7)

Delay in crediting Undrawn pension falling under Central as well as State Pension Schemes.

Sl. No.	Name of the Bank	Date	Amount (in ₹)	DDO Name	Remark
1	A.D.C.C Bank Supa	28/11/2022	14,64,400	Naib-Tehsildar, S.G.Y., Parner	Overpayment of Pension under Different Schemes received from different banks.
2	A.D.C.C Bank Jawala	28/11/2022	8,15,200		
3	A.D.C.C Bank Parner	01/12/2022	27,39,600		
4	A.D.C.C. Bank, Alkuti	16/12/2022	23,80,600		
5	A.D.C.C. Bank, Karjule	06/01/2023	9,90,800		
6	A.D.C.C Bank Kanhur	06/01/2023	50,21,600		
7	A.D.C.C Bank Takli Dhokeshwar	06/01/2023	44,63,300		
8	A.D.C.C Bank Rajangaon	11/01/2023	13,87,100		
9	A.D.C.C Bank Walvane	21/01/2023	10,05,750		
10	A.D.C.C Bank Nighoj	21/01/2023	6,47,400		
11	A.D.C.C Bank Dhavalpuri	21/01/2023	16,45,200		
12	A.D.C.C Bank Nighoj	21/01/2023	12,20,800		
13	A.D.C.C Bank Parner	31/01/2023	22,21,400		
14	A.D.C.C Bank Vadegvhan	06/02/2023	9,97,200		
15	A.D.C.C Bank Khadakwadi	16/02/2023	11,03,800		
16	A.D.C.C Bank Vadjhire	27/02/2023	11,32,800		
17	Name of Bank is not mentioned.	16/02/2023	2,91,600	Naib-Tehsildar, S.G.Y., Karjat	Overpayment of Pension under Shrawan Bal Yojana Pension Scheme received from different banks.
18	11 Bank Branches refunded the pension amount.	29/03/2023	1,43,600		
19	Name of Bank is not mentioned.	31/03/2023	59,18,555	Naib-Tehsildar, S.G.Y., Pathardi	Overpayment of Pension under Shrawan Bal Yojana Pension Scheme received from different banks.
20	A.G.C. Bank, Dahigaon	08/03/2022	4,19,800	Naib-Tehsildar, S.G.Y., Shevgaon	Overpayment of Pension under Different Schemes received from different banks.
21	A.G.C. Bank, Dahigaon	08/03/2022	5,28,200		
22	A.G.C. Bank, Bodhegaon	08/03/2022	77,000		
23	A.G.C. Bank, Rakshi	08/03/2022	30,300		
24	A.G.C. Bank, Bodhegaon	08/03/2022	59,600		
25	Bank name is not mentioned	05/06/2022	2,34,000		
26	Bank name is not mentioned	05/06/2022	55,000		
27	Bank name is not mentioned	05/06/2022	13,000		

28	Bank name is not mentioned	05/11/2022	24,000		
29	Bank name is not mentioned	05/11/2022	48,800		
30	A.D.C.C. Bank, Ghodegaon	10/11/2022	2,36,300		
31	A.D.C.C. Bank, Bhanshivare	10/11/2022	5,03,500		
32	A.D.C.C. Bank, Dnyaneshwar	10/11/2022	1,68,000		
33	Bank of Maharashtra, Sonai	10/11/2022	2,97,300		
34	A.D.C.C. Bank, Bhanshivare	10/11/2022	1,66,260		
35	Central Bank of India, Khandala	31/10/2022	14,43,340	Naib-Tehsildar, S.G.Y., Shrirampur	Overpayment of Pension under Different Schemes received from different banks.
36	Pravara Sahkari Bank Ltd.	28/02/2023	19,4,000		
37	A.D.C.C. Bank, Belapur	28/02/2023	1,21,400		
38	A.D.C.C Bank Sugaon	25/10/2022	27,000	Naib-Tehsildar, S.G.Y., Akole	Overpayment of Pension under Different Schemes received from different banks.
39	A.D.C.C Bank Sugaon	25/10/2022	56,800		
40	A.D.C.C Bank Kotul	25/10/2022	54,200		
41	A.D.C.C. Bank, Rajur	23/01/2023	1,43,900		
42	A.D.C.C. Bank, Shamserpur	04/02/2023	1,90,400		
43	A.D.C.C Bank Kotul	31/03/2023	41,000		
44	A.D.C.C Bank Kotul	31/03/2023	51,000		
45	A.D.C.C Bank Sangamner	30/09/2022	18,01,400	Naib-Tehsildar, S.G.Y., Sangamner	Overpayment of Pension under Different Schemes received from different banks.
46	A.D.C.C Bank Sangamner	30/09/2022	45,000		
47	A.D.C.C Bank Sangamner	22/09/2022	11,33,600		
48	A.D.C.C Bank Sangamner	22/09/2022	34,600		
45	Bank of India, Shirol	18/05/2022	3,66,600	Naib-Tehsildar, S.G.Y., Hatkanangale	Overpayment of Pension under Different Pension Schemes received from different banks.
46	KDCC Bank, Yalgud	24/05/2022	4,14,400		
47	KDCC Bank, Khochi	14/06/2022	3,72,300		
48	KDCC Bank, Wadhar	14/06/2022	6,31,849		
49	KDCC Bank, Hatkanangale	29/06/2022	2,79,100		
50	KDCC Bank, Hatkanangale	29/06/2022	5,03,000		
51	KDCC Bank, Sawarde	01/11/2022	7,55,000		
52	KDCC Bank, Narande	01/11/2022	3,67,400		
53	KDCC Bank, Wadgaon	01/11/2022	5,93,500		
54	KDCC Bank, Hupari	23/01/2023	3,06,000		
55	KDCC Bank, Narande	06/02/2023	3,83,500		
56	KDCC Bank, Narande	16/03/2023	4,86,000		
57	Name of the bank is not mentioned.	13/07/2022	1,66,848	Naib-Tehsildar, S.G.Y., Shahuwadi	Overpayment of Pension under different Pension Schemes received from different banks.

58	Name of the bank is not mentioned.	13/04/2022	1,16,185	Naib-Tehsildar, S.G.Y., Shirol	Overpayment of Pension under different Pension Schemes received from different banks.
59	Name of the bank is not mentioned.	27/06/2022	1,64,600		
60	Name of the bank is not mentioned.	28/06/2022	4,04,000		
61	Name of the bank is not mentioned.	08/12/2022	52,84,634		
62	Name of the bank is not mentioned.	06/04/2022	6,57,100	Naib-Tehsildar, S.G.Y., Kagal	Overpayment of Pension under different Pension Schemes received from different banks.
63	Name of the bank is not mentioned.	14/07/2022	8,79,636		
64	Name of the bank is not mentioned.	16/11/2022	1,33,800		
65	Name of the bank is not mentioned.	28/12/2022	2,38,880		
66	KDCC Bank	08/09/2022	4,60,100	Naib-Tehsildar, S.G.Y., Gadhinglaj	Overpayment of Pension under different Pension Schemes received from different banks.
67	Name of the bank is not mentioned.	21/11/2022	86,600		
68	Name of the bank is not mentioned.	05/12/2022	21,57,700		
69	Name of the bank is not mentioned.	21/02/2023	6,27,600		
70	KDCC Bank	04/03/2023	3,30,600	Tahsildar, Gadhinglaj	
71	Name of the bank is not mentioned.	11/01/2023	2,80,300		
72	Name of the bank is not mentioned.	05/04/2022	5,03,000	Naib-Tehsildar, S.G.Y., Kagal	Overpayment of Pension under different Pension Schemes received from different banks.
73	Name of the bank is not mentioned.	05/04/2022	3,55,000		
74	Name of the bank is not mentioned.	05/04/2022	3,68,200		
75	Name of the bank is not mentioned.	05/04/2022	4,87,300		
76	Name of the bank is not mentioned.	11/11/2022	31,45,500		
77	Name of the bank is not mentioned.	09/01/2023	8,90,682		
78	Name of the bank is not mentioned.	25/05/2022	3,86,300	Naib-Tehsildar, S.G.Y., Gargoti	Overpayment of Pension under different Pension Schemes received from different banks.
79	KDCC Bank	30/06/2022	4,93,200		
80	KDCC Bank	30/06/2022	21,88,200		
81	KDCC Bank	14/10/2022	19,65,400		
82	KDCC Bank	14/10/2022	24,34,800		
83	Name of the bank is not mentioned.	25/05/2022	10,35,400		
84	Name of the bank is not mentioned.	23/12/2022	11,35,303	Naib-Tehsildar, S.G.Y., Radhanagari	Overpayment of Pension under different Pension Schemes received from different banks.
85	Name of the bank is not mentioned.	11/07/2022	6,39,276		

86	Name of the bank is not mentioned.	06/12/2022	1,29,225	Tehsildar, S.G.Y., Kolhapur City	Overpayment of Pension under different Pension Schemes received from different banks.
87	Name of the bank is not mentioned.	20/12/2022	3,55,000		
88	Name of the bank is not mentioned.	03/03/2023	1,47,100		
89	Name of the bank is not mentioned.	05/07/2022	68,15,644	Naib-Tehsildar, S.G.Y., Karvir	

ANNEXURE – 27**(Refer Para 4.8)****Delay in commencement of 1st Pension Payment DDOs.**

Sl. No.	Treasury	No. of Cases
1	Amravati	191
2	Gondia	39
3	Yavatmal	38
4	Akola	34
5	Dharashiv	71
6	Hingoli	10
7	Jalna	32
8	Buldhana	26
9	Parbhani	47
10	Bhandara	304
11	Nagpur	5
12	Beed	70
13	Gadchiroli	5
14	Nashik	276
15	Nandurbar	53
16	Dhule	186
17	Jalgaon	59
18	Ahmednagar	184
19	Thane	38
20	Raigad	39
21	Ratnagiri	10
22	Sindhudurg	3
23	Palghar	28
24	Satara	03
25	Sangli	45
26	Solapur	05
27	Kolhapur	16
28	Pune	69
Total		1886

ANNEXURE – 28

(Refer Para 4.10)

Non-payment of additional pension to pensioners/family pensioners

Sl.No	Treasuries under the jurisdiction of the O/o the AG (A&E)-I, Mumbai/Pr. AG (A&E)-II, Nagpur	No. of pensioners whose additional pension was not released
1	Ahmednagar	2019-2020 Family Pension- 88, Regular Pension- 455. 2020-2021 Family Pension- 105, Regular Pension- 720. 2021-2022 Family Pension- 198, Regular Pension- 1016.
2	Jalgaon	2019-2020 Family Pension- 61, Regular Pension- 547. 2020-2021 Family Pension-139,Regular Pension- 1089. 2021-2022 Family Pension- 193,Regular Pension-927.
3	Sindhudurg	2019-2020 Family Pension- 63, Regular Pension- 165. 2020-2021Family Pension-65, Regular Pension-214. 2021-2022Family Pension-98, Regular Pension-300.
4	Sangli	2019-2020 Family Pension- 78, Regular Pension- 428. 2020-2021 Family Pension-146, Regular Pension- 803. 2021-2022 Family Pension- 239, Regular Pension- 772.
5	Satara	2021-2022 Family Pensioner-209, Regular Pension-433.
6	Thane	2021-2022 Regular Pension -344.
7	Dhule	2019-2020 Family Pension- 83, Regular Pension- 84. 2020-2021 Family Pension-130, Regular Pension-116. 2021-2022 Family Pension-150, Regular Pension- 85.
8	Amravati	2021-2022 Family Pension- 340, Regular Pension- Nil.
9	Aurangabad	2021-2022 Family Pension-1269, Regular Pension -57.
10	Bhandara	2021-2022 Family Pension- 220, Regular Pension -07.
11	Jalana	2021-2022 Family Pension-391, Regular Pension -328.
12	Nanded	2021-2022 Family Pension-1165, Regular Pension -387.
13	Parbhani	2021-2022 Family Pension-377 Regular Pension -146.
14	Washim	2021-2022 Family Pension-15 Regular Pension-147.
15	Yavatmal	2021-2022 Family Pension -133 Regular Pension -132.

ANNEXURE – 29

(Refer Para 4.12)

Misclassification of the government recoveries from dcrg authorities.

Sl. No.	Name of Pensioner	Authority No.	Recovery Details along with MH to be credited (₹)	Details of Recovered amount credited to MH (₹)
1.	Shri.Shantaram N Hambre	M122201541030	1,60,800 (7610)	1,60,800 (0049)
2	Smt.Smita	M122208540413	6,36,328 (0049)	6,36,328 (7610)
3.	Shri.Bhagawat S Warghade	M122201540339	1,72,500 (7610)	1,72,500 (6216)
4.	Shri.Dilip A Aher	M121901361537	2,82,843 (0055)	2,82,843 (0049)
5.	Shri.Nivruti R Brahmne	M122101507746	26,544 (0070)	26,544 (0049)
6.	Shri.Dilip P Gosavi	M122201544515	1,96,742 (0049)	1,96,742 (7610)
Nasik Nandgaon:-				
7.	Shri. Mangala L Gate	M121801360476	4,840 (0070)	4,840 (0071)
8.	Smt. Aji Shripat Thakre	M121801382497	65,503 (0070)	65,503 (0071)
Solapur STO Malshiras:-				
9.	Shri. Vishnu Kisan Nikam	M122101512858	2,116 (0070)	2,116 (0071)
10.	Smt. Navnath Narhari Sul	M122101508277	937 (0070)	937 (0071)
11.	Shri.Mahadeo Bhagwan Sakat	M12101393593	38,999 (0049)	38,999 (7610)
Solapur Karmala:-				
12.	Shri. Keshav Shankar Shendge	M122201547994	1,20,179 (0425)	1,20,179 (0070)

ANNEXURE – 30**(Refer Para 4.20)****Non Revision of Pension cases as per 4th, 5th and 6th Pay Commission Recommendations**

Sl. No.	Treasuries under the jurisdiction of O/o AG (A&E)-I, Maharashtra, Mumbai and Pr. AG(A&E)-II, Maharashtra, Nagpur.	No. of Pensioners
1	Nashik	2221
2	Jalgaon	384
3	Thane	1026
4	Sindhudurg	158
5	Palghar	524
6	Satara	372
7	PAO Mumbai	406
8	Ahmadnagar	387
9	Dhule	239
10	Kohlapur	545
11	Nandurbar	182
12	Raigad	821
13	Ratnagiri	262
14	Sangli	249
15	Solapur	511
16	Wardha	202
17	Amravati	521
18	Chandrapur	403
19	Gondia	240
20	Washim	98
21	Yavatmal	330
22	Dharashiv	195
23	Jalna	113
24	Hingoli	74
25	Parbhani	155
26	Buldhana	236
27	Bhandara	167
28	Nagpur	1069
29	Chhtrapati Sambhaji Nagar	1112
30	Nanded	296
31	Beed	269
32	Gadchiroli	230
33	Akola	234
Total		14231

ANNEXURE – 31

(Refer Para 5.6)

Discrepancy between System generated stamp account and Double Lock Register

Sr. No .	Stamp Type	Stamp value	± Memos Reports Closing Balance as on 31/01/2024	Double Lock Register Closing Balance as on 31/01/2024	Difference
1	Share Transfer	10(200)	25,84,350	26,50,000	6,5650
		10(144)	4,23,660	3,56,010	67,650
		50	21,90,900	21,64,400	26,500
		100	1,00,89,500	1,02,40,000	1,50,500
2	Non Judicial Stamp	20	26,400	18,900	7,500
		50	6,500	50	6,450
		100	2,24,24,600	1,47,36,800	76,87,800
		500	9,45,17,000	8,42,26,000	1,02,91,000
3	Special Adhesive	10	42,48,650	42,48,640	10
		20	51,23,980	51,25,480	1,500
		50	27,56,100	27,32,500	23,600
		100	72,61,400	70,30,000	2,31,400
4	Impressed Court fee	100	14,94,700	14,94,500	200
		200	10,98,600	10,98,400	200
		300	31,33,800	31,30,200	3,600
		1000	88,46,000	88,44,000	2,000
		3000	20,5,50,000	1,75,50,000	30,00,000
		5000	4,63,25,000	4,63,20,000	5,000
		25000	7,42,75,000	7,42,50,000	25,000
5	Notarial Stamp	5(180)	2,16,23,400	3,05,02,800	88,79,400
		5(108)	3,42,720	6,25,320	2,82,600
6	Foreign Bill		5,89,73,563	4,03,18,200	1,86,55,363
7	Adhesive Court fee stamp	5	21,00,950	21,09,760	8,810
		10	36,64,970	39,20,150	2,55,180
		20	1,07,35,680	1,017,5,040	5,60,640
8	Insurance Stamp	100(180)	14,51,900	144,1,900	10,000
		100(128)	76,70,000	76,80,000	10,000
	Total difference				5,02,57,553

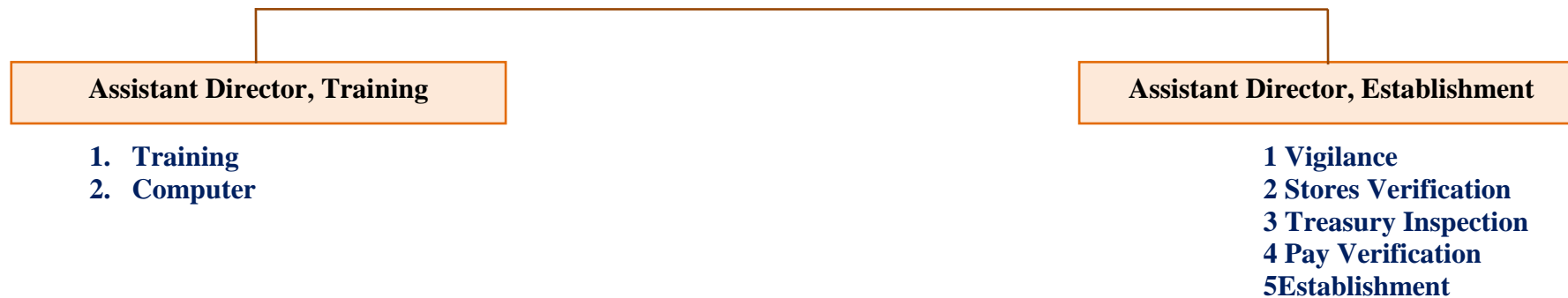
ORGANISATION CHART
Setup in the Directorate of Accounts and Treasuries, Maharashtra State, Mumbai

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



Setup of the Office of the Regional Joint Director



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