



**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 2022-23**



**SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest**



**Government of
Maharashtra**

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

FOR THE YEAR 2022-2023

GOVERNMENT OF MAHARASHTRA

PREFACE

The Annual Review Report on the Working of Treasuries for the year 2022-23 is prepared as required under Rule 84 of the Maharashtra Treasury Rules, 1968 and also as required under Paragraph 20.17 of the Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume-I.

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

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

This Review on the working of Treasuries for the year 2022-23 is divided into Six chapters. Chapter I contains an introduction including a broad overview of the organizational functions in treasury offices, Chapter II contains annual status of state accounts and defects noticed during the checking and compilation of the Accounts, Chapter III contains general information on GPF Accounts and irregularities noticed during the Inspection. Chapter IV contains general information on Pension and irregularities noticed during the Inspection. Chapter V contains paras on the Integrated Financial Management System (IFMS) and Chapter VI contains paras on Information Technology Controls & IT Security.

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

Mumbai

Dated: 09/09/2024



**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 Finance Department of the State Government exercise administrative control over the PAO, Mumbai and Treasuries/Sub Treasuries in the State of Maharashtra.

The Pay and Accounts Office, Mumbai, has been functioning since 1 July 1955.

The Directorate of Accounts and Treasuries was established at Mumbai on 1 January 1962. DAT is headed by a Director, 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 located 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 in the Regions. The main function of the Office of the Joint Director of Accounts and Treasuries is to control all Treasuries and Sub-Treasuries of their respective Region.

The inspection of the Directorate of Accounts and Treasuries, 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.

1.2 Organisational Setup:

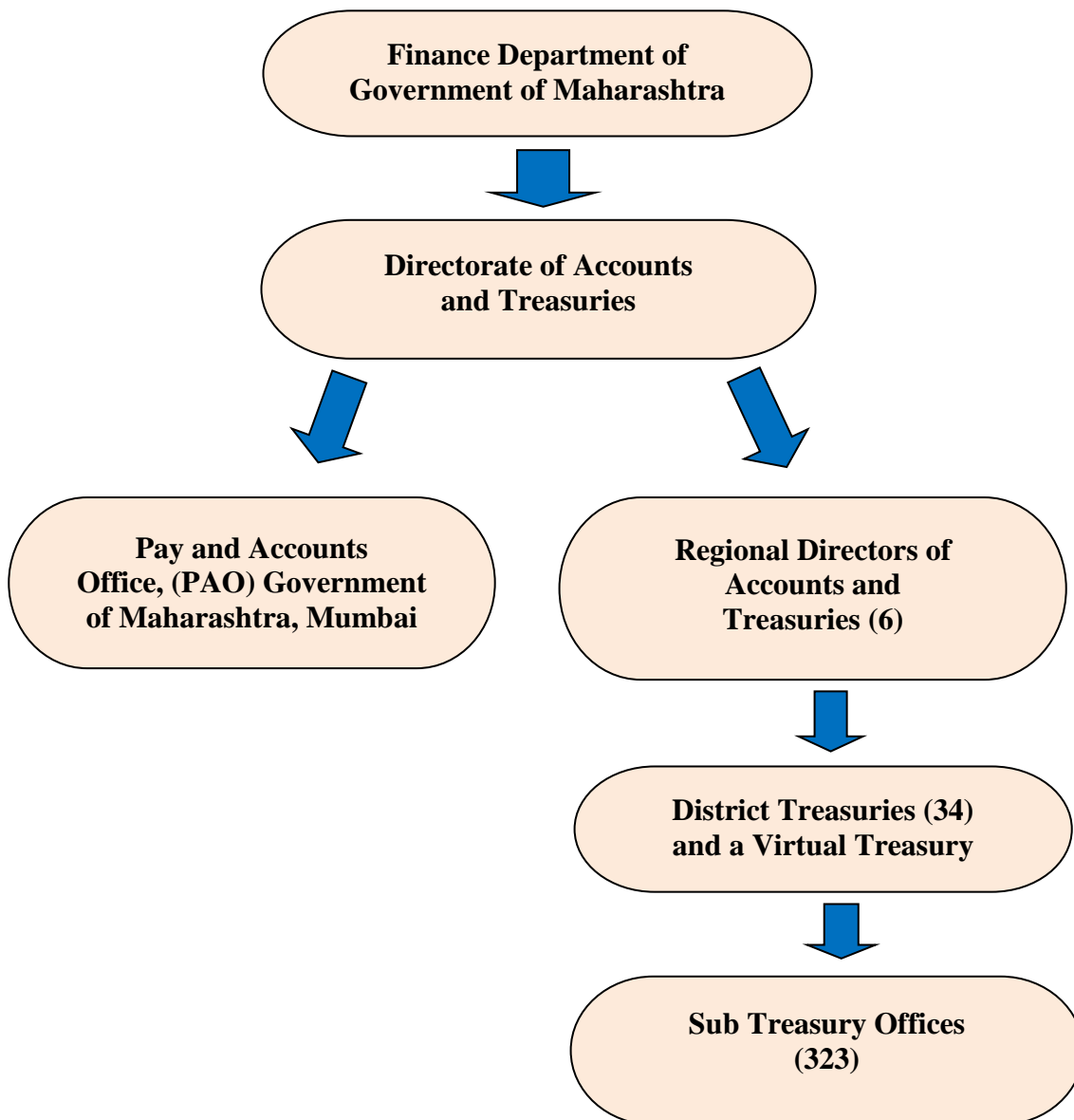
In Maharashtra, there are 34 Treasuries divided among six regions. There are 323 Sub Treasuries under different Treasuries. In Maharashtra, both Treasuries and Sub Treasuries function as banking Treasuries. In addition, a Pay, and Accounts Office and a Virtual Treasury are also functioning in the State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

The Pay and Accounts Office, Mumbai is headed by the Pay and Accounts Officer (PAO) who is assisted Six Assistant PAOs, one Accounts Officer and 370 other subordinate officials (Total 690 sanction strength).

The Pay and Accounts Office in Mumbai is catering to a total of 64,394 pensioners who are drawing their pension through 1,679 branches of 46 different banks 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 Pay and Accounts Office, 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 account 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 Directorate of Accounts & Treasuries, in consultation with the Finance department and other stakeholders, makes policy decisions regarding computerisation 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 functions 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 Authorisation 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 Cheque Section for Payment. The Cheque section generates voucher number 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. Compilation Section prepares the monthly receipts & payments and sends the same to the Accountant General offices.

Data is uploaded physically daily in the Arthwahini module of the IFMS. The Data is then made available to other stakeholders like the 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 Centralised Treasury Net System is the only solution wherein the Treasury Net Application Server and Database Server are centrally located, and all District Treasuries and Sub Treasuries are connected to them through MPLS VPN connectivity and work centrally.

GPF

GPF authorities from the Accountant General offices are sent to the District Treasuries with a copy to the concerned DDO under intimation to GPF subscribers. On receiving the authority 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 IFMS thus eliminating the need to enter data again at the Treasuries. The concerned DDO carries out the identification process of Pensioners, which is computerised 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 **4462**, out of which the Men-in-position is **2988** i.e. 67 per cent of the total strength indicating a vacancy of 33 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 **2988** Men in position about **88** per cent Staff i.e., **2602** 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 2,988 staff members across 34 District Treasuries, six JDATs, One DAT/VTO, and PAO Mumbai, who process around 156,553 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 **One** 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 Principal Accountant General (A&E)-I Maharashtra Mumbai (Pr.AG, Mumbai)/ Principal Accountant General (A&E)-II Maharashtra Nagpur (Pr.AG, Nagpur) with effect from 2013-14.

a] Annual Receipts and Payments of Treasuries: - (for the F.Y. 2022-23) are given in Annexure - 4

b] Month wise No. of Vouchers during the year 2022-23 are given in Annexure - 5

c] Status of Grant-in-Aid Bills.¹

The Bombay Financial Rules, 1959 stipulates that 'Utilisation Certificates (UCs)' should be obtained for the grants released for specific purposes by the Departmental Officers concerned from the grantee institutions and after verification the UCs it 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 Utilisation Certificates: Para 16.8 of the Manual of Standing Orders (Accounts & Entitlements) Volume-1.

Unless Government otherwise stipulates, every grant made for a specified object is subject to the implied conditions that-

- (i) 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) 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 2021-22)

Sl. No.	Name of the Treasury	Till to the 2019-20		2020-21		2021-22 till March 2022		Grand Total (₹)	
		Items	Amount in ₹	Items	Amount in ₹	Items	Amount in ₹	Items	Amount in ₹
1.	Ahmednagar	471	4416211093	38	1460011801	62	2228175798	571	8,10,43,98,692
2.	Dhule	192	1756563688	43	856972068	163	1988781871	398	4,60,23,17,627
3.	Jalgaon	247	5027777983	67	2298362824	187	2809563645	501	10,13,57,04,452

Sl. No.	Name of the Treasury	Till to the 2019-20		2020-21		2021-22 till March 2022		Grand Total (₹)	
		Items	Amount in ₹	Items	Amount in ₹	Items	Amount in ₹	Items	Amount in ₹
4.	Kolhapur	408	7357573042	123	4900977310	501	7170731775	1032	19,42,92,82,127
5.	Nandurbar	229	1615189820	28	394531870	194	3529124277	451	5,53,88,45,967
6.	Nasik	199	2800880517	140	6431399349	166	1929525298	505	11161805164
7.	Palghar	161	2654790900	119	1959816279	189	2506827294	469	7121434473
8.	Pune	448	8817179303	181	2815553853	342	7358064243	971	18990797399
9.	Raigad	164	1964283209	56	472021991	230	1887719242	450	4324024442
10.	Ratnagiri	31	140009874	19	62814375	103	661105185	153	863929434
11.	Sangli	135	3369421713	55	1539449651	264	4680254324	454	9589125688
12.	Satara	295	6830712218	264	4519021925	605	6024925447	1164	17374659590
13.	Sindhudurg	14	4598350	0	0	7	57370000	21	61968350
14.	Solapur	87	485530959	49	483687506	75	603042584	211	1572261049
15.	Thane	537	5558540321	77	1322966273	229	4039352819	843	10920859413
16.	PAO Mumbai	270	75092738222	35	8462049819	181	33,35,15,37,523	486	1,16,90,63,25,564
17.	Akola	0	0	2	350305265	0	0	2	350305265
18.	Amravati	26	130358057	40	294428630	31	994198069	97	1418984756
19.	Chhatrapati Sambhaji Nagar	2	1116465	2	6308250	2	100246000	6	107670715
20.	Beed	17	205304900	6	150604098	21	547982191	44	903891189
21.	Bhandara	1	575740	0	0	2	6822637	3	7398377
22.	Buldhana	1	1184622	6	56025974	9	47446500	16	104657096
23.	Chandrapur	16	287923147	0	0	20	239250606	36	527173753
24.	Gadchiroli	11	267957590	21	338715705	24	239749918	56	846423213
25.	Gondia	22	375763793	14	30140454	12	100944306	48	506848553
26.	Hingoli	1	1283666	0	0	1	5596400	2	6880066
27.	Jalna	40	1464450823	18	134553212	29	385137057	87	1984141092
28.	Latur	7	86289751	16	26765139	29	68651500	52	181706390
29.	Nagpur	11	428800383	6	65211507	22	1494621611	39	1988633501
30.	Nanded	4	23392000	0	0	12	53832091	16	77224091
31.	Dharashiv	0	0	0	0	3	25000000	3	25000000
32.	Parbhani	20	488379860	15	223241828	46	1104853051	81	1816474739
33.	Wardha	6	3659000	0	0	1	176000	7	3835000
34.	Washim	0	0	0	0	4	38791744	4	38791744
35.	Yavatmal	1	93000	0	0	0	0	1	93000
	Total	4074	131658534009	1440	39655936956	3766	86279401006	9280	257593871971

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

d] Position of PD/PLA for 2022-23.

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

As provided in Maharashtra Treasury Rules these PD Accounts are required to be closed at the end of the financial year and the unspent balances will be remitted back to the Government Account by a minus debit of the balance to the relevant service head in the Consolidated Fund only when the transfer to the PD accounts is from the Consolidated Fund. Further, the PD Accounts that remain inoperative for more than one year are to be closed and the balance in such accounts needs to be credited to the Consolidated Fund of the State every year.

Table 2.2
Position of PD/PLA

Treasury	Opening Balance		Receipt		Payment		Closing Balance	
	PD/PLA	Amount	PD/PLA	Amount	PD/PLA	Amount	PD/PLA	Amount
PAO Mumbai	77	11691439024.98	0	106742390364.75	3	105383619028.84	74	13050210360.89
Total (A)	77	11691439024.98	0	106742390364.75	3	105383619028.84	74	13050210360.89
Office of Pr. AG, Mumbai								
Thane	74	7404694100.87		20415241805	13	21668030677	61	6151905229
Raigad	60	6736550194.06		20288686341	1	15320845863	59	11704390672
Ratnagiri	55	1203993090.00		1128612036	0	588091197	55	1744513929
Sindhudurg	40	1052213683.26		323856202	1	155890845	39	1220179040
Palghar	48	302747772.10		162177012	18	57212518.91	30	407712265.20
Pune	207	27441538194.25		27432831984	30	33072201293	177	21802168885
Satara	56	4205048836.06		2365355977	13	2038066958	43	4532337855
Sangli	51	1652875268.39		713295893	10	626109661	41	1740061500
Solapur	47	2165670676.00		809304974	0	525936862	47	2449038788
Kolhapur	62	2206683283.30	0	1730031194	2	1379043056	60	2557671421
Nasik	75	3367912974.40		2356986839	6	1802951267	69	3921948546
Dhule	26	2021589745.00		1519063185	0	2583493154	26	957159776
Jalgaon	56	1413341796.00		3957934843	6	2944943258	50	2426333381
Ahmednagar	26	1500568183.29		1206666446	3	1253069198	23	1454165431
Nandurbar	38	375216367.17		230715292	14	277540001	24	328391658.20
Total(B)	921	63050644164.15	0	84640760023	117	84293425809	804	63397978378
Office of Pr. AG, Nagpur								
Akola	35	992763735.00		316744077		297462017	35	1012045795
Amravati	38	2696619005.00	1	2687516118		646100432	39	4738034691
Chhatrapati Sambhaji Nagar	42	5447722024.00	1	29004141417	6	27725894482	37	6725968959
Beed	20	583335933.00		524775172		570652131	20	537458974
Bhandara	32	1726903155.00	1	344088816		414119104	33	1656872867
Buldana	36	3419493182.00		8456150657	2	4870660505	34	7004983334
Chandrapur	46	1714297361.00		821989532	3	914645757	43	1621641136
Gadchiroli	44	493143247.00		258959153		514794390	44	237308010
Gondia	31	458454806.00		137310978	14	312295316	17	283470468
Hingoli	14	173678176.00	1	143739978		78376843	15	239041311
Jalna	31	426107953.00		689681264		580482220	31	535306997
Latur	27	762487581.00		564335096	6	606478780	21	720343897
Nagpur	70	8201218079.00		28161342931	3	30251296075	67	6111264935
Nanded	35	2881718326.00		2550872579	3	1162531007	32	4270059898
Dharashiv	36	1453757599.00	1	2877391064	7	2832523635	30	1498625028
Parbhani	20	723998691.00		60360440	7	87859866	13	696499265
Wardha	29	1131739923.00		211732763	1	456269508	28	887203178
Washim	23	532641530.00		532879471		83989046	23	981531955
Yavatmal	45	1559171770.00	1	961556530	4	1122481971	42	1398246329
Total (C)	654	35379252076.00	6	79305568036	56	73528913085	604	41155907027
Grand Total (A+B+C)	1652	110121335265.13	6	270688718423.75	176	263205957922.84	1482	117604095766.04

* 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 Pending Abstract Contingent Bills from Treasuries:

As per the Rule 303 of the 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** amounting to ₹ **3451.83 crore** regarding **15 Treasuries and PAO Mumbai** under the jurisdiction of the office of the Pr.AG, Mumbai and **AC Bills** amounting to ₹ **734.10 crore** 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 – 6 and 7**.

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

The Rule 34 of Accounting Rules for Treasuries 1992 states that the Treasury Officer should reconcile the net Reserve Bank Deposits (RBD) worked out as per Treasury Accounts with the Date-wise Monthly Statement received from Agency Banks. During the year 2022-23, it was found that in **347 cases** the net RBD did not agree with Date-wise Monthly Statement as indicated in **Annexure –8**.

These differences accrued due to Treasury/ Bank Misclassification and mainly due to CMP payments not taken into respective monthly accounts by the Treasuries.

2.3 Delay in submission of Monthly Accounts by the Treasuries:

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

The delay in submission of Monthly Accounts by the Treasuries under the jurisdiction of the Office of the Pr.AG, Mumbai and Pr.AG, Nagpur during the year 2022-23 are indicated below: -

Table 2.3**STATEMENT SHOWING DELAY IN SUBMISSION OF TREASURY
ACCOUNTS DURING THE YEAR 2022-23.**

Sl. No.	Name of Treasury	Delay in days of 1 st List in a Year	Delay in days of II nd List in a Year
1	Akola	03	23
2	Amravati	05	15
3	Chhatrapati Sambhaji Nagar	01	02
4	Beed	03	15
5	Bhandara	06	12
6	Buldhana	02	16
7	Chandrapur	02	15
8	Gadchiroli	18	30
9	Gondia	03	19
10	Hingoli	05	04
11	Jalna	07	12
12	Latur	0	13
13	Nagpur	0	11
14	Nanded	12	19
15	Dharashiv	01	13
16	Parbhani	03	05
17	Wardha	06	18
18	Washim	20	12
19	Yavatmal	03	22
20	Ratnagiri	07	17
21	Dhule	11	11
22	Nasik	05	07
23	Satara	10	14
24	Solapur	13	28
25	Nandurbar	06	17
26	Pune	27	30
27	Sangli	15	20
28	Ahmednagar	05	06
29	Raigad	10	24
30	Kolhapur	12	21
31	Thana	05	15
32	Sindhudurg	06	08
33	Jalgaon	29	17
34	Palghar	08	21
	Total	269	532

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

2.4 Outstanding differences in the Broadsheet of Cheques and Bills:

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

Outstanding differences in the Broadsheet of Cheques and Bills for want of Treasury paid cheques during the year 2022-23 are shown in **Annexure - 9**.

Personal Deposit/ Personal Ledger Accounts: -

2.5 Non receipt of Certificates of Acceptance of Civil and Criminal Court Deposits:

As per the Paragraph 578 of Maharashtra Treasury Manual, the Certificates of Acceptance of Civil and Criminal court deposits under MH-8443-104 and 105 are to be obtained by the Treasuries from the concerned Departmental Officers, which need to be furnished to the Office of the Pr.AG, Mumbai/ Pr.AG, Nagpur.

During the year 2022-23, out of **1,627** Certificates, due from various treasuries **1,553** Certificates, were not received as shown in the **Annexure -10**.

2.6 Non-Submission of plus and Minus Memorandum of Stamps:

As per Rules 91 and 98 of Accounting Rules for Treasuries, 1992 the Treasuries should prepare plus and minus memo in form IST 37 for the transactions on account of each class of deposit/each kind of stamps (judicial and non-judicial). It should be attached to the list of payment when monthly accounts are rendered by the Treasury Officers to the Office of the Pr.AG, Mumbai/Pr.AG, Nagpur. The purpose of the 'plus and minus memorandum' is to watch the balance and clearance of amount from the stamps/deposit head.

The Plus and minus memos of stamps were not submitted along with the Monthly Accounts by **23** District Treasuries during the year 2022-23 as detailed in **Annexure -11**.

2.7 Non-closure of in-operative Personal Deposit/Personal Ledger Accounts

As per Rule 495 of Maharashtra Treasury Rules Volume-I and Para 585(2) of Maharashtra Treasury Manual, any PD/PLA accounts that remain inactive for more than one Accounting year will be closed. The balance at the credit of abovementioned PD/PLA accounts will be credited to Government Accounts as Miscellaneous Revenue under M.H. 0075 – Miscellaneous General Services 101 – Unclaimed Deposits.

During scrutiny of the PD/ PLAs records for the year 2022-23, it was noticed that

(a) **33** PD/PLAs with Nil Balance; and

(b) **217** PD/PLAs with the balance of ₹ **81.28** crore, which were in-operative for more than one accounting year, were not closed. Treasury wise details of such in-operative PD/PLA accounts are given in **Annexure -12 and Annexure -13** respectively.

2.8 Nil payment procedure not followed in Treasury Offices:

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

It was observed during inspection that the laid down procedure about 'Nil Payment Bill' was followed till date only by Pune Treasury. The bills were drawn from the Consolidated Fund without following the 'Nil Payment Bill'

procedure and funds were subsequently credited to the concerned PD/ PLA Account by challans. As funds are credited in PD/ PLA account through cash transaction there is no track to ascertain funds transferred from Consolidated Fund to Public Account and the unspent balance of funds transferred from the PD/PLA Accounts to Consolidated Fund subsequently.

All the treasuries were directed to follow the instructions contained in the FD GR dated 27 September 2016 and the circular issued by the DAT Mumbai on 9 September 2019. In spite of the direction of the Finance Department and the Director of Accounts and Treasuries, the 'NIL Payment Bill' procedure was not followed by the remaining 14 Treasuries in Maharashtra.

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

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

During the year 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.

2.10 Outstanding Inspection Reports and Paras:

The primary objective of Inspection of Treasuries is to assist the departmental authorities to establish a system where Treasuries work in accordance with the prescribed rules. Irregularities pointed out by the Treasury Inspection Parties need to be rectified early by the Treasury Offices to enhance the efficiency of the working of Treasuries and improve the quality of Accounts. Further replies to the Treasury Inspection Reports are required to be furnished within a month from the date of receipt of the report by the Treasuries.

As on March 2023 there were **57 Inspection Reports and 577** paras outstanding with Treasuries in Maharashtra. Treasury wise details of outstanding Inspection Reports and paras are listed in **Annexure -14**.

2.11 Delay in crediting undrawn pension falling under the Central/ State Pension Schemes:

As per Sl. No. 4(b) of the Govt of Maharashtra G.R. no. Visayo-2018/62/ dated 20 August 2019 "any pension not drawn for a period of three months and lying undrawn with the authorised banks in case of the Central/ State sponsored pension schemes, should be credited back to the Treasury/ Sub-Treasury". The Government of Maharashtra has introduced following pension schemes wherein pension is to be granted to all eligible pensioners.

1. Sanjay Gandhi Niradhar Yojna
2. Shraavanbal Seva Rajya Pension Scheme
3. Indira Gandhi Rashtriya Old age Pension Scheme
4. Indira Gandhi Rashtriya Widow Pension Scheme
5. Indira Gandhi Rashtriya Disable Pension Scheme

It was seen from the Challans of the various Banks at a number of Treasury Office, that there was a considerable delay in crediting huge amounts of undrawn pension under the above mentioned schemes into the Government

Account by the concerned DDOs under the control of the District Treasuries resulting into loss of interest to the Government.

2.12 Delay in submission of Tier-I NPS contribution of Employee as well as Employer to MH 8342:

As per GR no. 28/Seva 4, dated-28 July 2017, an employee who is appointed in service after 1 April 2004, is required to fill a CSRF form within 21 days from date of appointment to the Treasury Office. On submission of this form, a PRAN number is allotted to them by NSDL.

On scrutiny of the NPS contribution records of the Treasury Officer Ahmednagar, it was seen that NPS contribution of the employees of the following DDOs was not directly deposited to the NPS Major Head i.e. 8342 and the amount of NPS was deposited through Challans, which may result in Interest loss to the Government employees.

Table 2.4

Loss of Interest to the Government Employee

Sl. No.	Month of NPS Contribution	Month in which deposited	Amount (₹)	Name of the DDO
1	January-20 to February-21	12/10/2021	14,09,437/-	Executive Engineer, Sub Div. Engineer, Kukari Distribution Const. Division, Karjat
2	January-20 to February-21	12/10/2021	10,06,757/-	Executive Engineer, Sub Div. Engineer, Kukari Distribution Const. Division, Karjat
3	May-21 to December-21	17/02/2022	47,495/-	Chief Officer, Nagar Panchayat, Newasa
4	May-21 to December-21	17/02/2022	64,437/-	Chief Officer, Nagar Panchayat, Newasa

2.13 Regarding irregular deposit of Revenue receipts into the PDs/PLAs:

As per the Government of Maharashtra Higher and Technical Education Department's GR. No. artha Sankalp-2411/2014/prakra 1/vyashi 2 dated 1 January 2015, the amounts of following receipts will be credited to the Personal Ledger Accounts of the concerned Administrators.

- i. Caution Money
- ii. Gathering Fee
- iii. Contribution to student Aid Fund from Resourceful Students
- iv. Scholarship to SC/ST Student
- v. Contribution to Adjustment Fund from Universities

Further, the other items listed in the GR dated 26 November 2002 are revenue receipt and are required to be credited to Revenue Account of Department. Direct utilisation of these receipts towards expenditure is not permissible in terms of Rule 8 and Rule 488 of Maharashtra Treasury Rules 1968. The illustrative cases of the concerned Administrators wrongly crediting the revenue receipts of the Government into their Personal Deposit Accounts are shown in **Annexure 15 A**.

Further, as per the Rule 488 of MTR 1968, Rule 50 of Accounting Rule for Treasury, 1992 and Rule 617 of Central Treasury Rules and the Government of Maharashtra, Public Health Department, circular No. saarop-2001/prakra-

455 /09/aarogya-04 dated 25 May 2011, the hospital charges recovered from patients are the revenue receipts of the Government and are required to be credited to the revenue accounting head of the Public Health department.

Scrutiny of the concerned PD/PLAs revealed that the revenue receipts on account of hospital charges were wrongly credited into the PD/PLAs under the deposit heads, as shown in **Annexure 15 B**.

2.14 Diversion of Government Tax (GST) into Personal Ledger Account:

As per para 584 of M. T. M. read with Rule 494(c) of M. T. R. 1968 Vol. I, Personal Ledger Accounts may be opened in a Treasury office by DDO with permission of the Principal Accountant General. The purpose of opening a PLA Account is to deal with non-Governmental money.

On scrutiny of Personal Ledger Account of Principal Government Polytechnic Ahmednagar District, it was noticed that an amount of ₹ 3.07 lakh pertaining to GST (Refund) was credited into the PLA as detailed below during the year from 2019-20 to 2021-22 instead of crediting to the Government Account, being Revenue Receipts.

Table 2.5
Government Tax into Personal Ledger Account

Sl. No.	Name of the Personal Ledger Account	Receipt amount during the year 2019-20 to 2021-22 (₹)
1	Principal Govt. Polytechnic Ahmednagar	163352/-
2	Principal Govt. Polytechnic Ahmednagar	143863/-
Total		307215/-

2.15 Non observation of procedure of payment through CMP:

As per Government Resolution G R No. Misc. 1010/PK-68/Part- 3/Kosh-Pra-5 Mumbai dated 22 January 2013, read with G.R.NO.1010/Pra./Kra.68/Bhag2/Koshpara dated 31 January 2013, all third Party payments above Rupees five thousand were required to be paid by the means of the Cash Management Product (CMP) scheme to the payee's bank Account. It means that after presentation of bills by the 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 GRs were made Mandatory by Government of Maharashtra to the TO/STO and DDOs in order: -

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

On test Check of form -I, with relevant records, it was noticed that payments more than ₹ 5000/- were passed and paid by CMP directly, on Drawing and Disbursing Officer's Bank Account instead of making CMP in the name of third party as detailed in **Annexure 16**.

2.16 Non-deduction of TDS @ 2% (1% CGST & 1% SGST towards payment on Contractual Services or Major Works:

As per the Government of Maharashtra, Finance Department GR No. Sankiran2018/P.K.144/2018/Kosh Prasha-5 dated 28 September 2018, every employer awarding a works contract is required to deduct TDS from the amount payable to the contractor and pay the same into the Government Treasury. The Central Government, the State Government, the Local Authorities including the Municipal Corporations, Municipal Councils, ZPs, and Cantonments Boards are the employers within the meaning of the Act and are required to deduct TDS. The rate of TDS is 2 per cent under Section 51 of GST Act, 2017, of the total amount payable to the contractor, if he holds the registration under GST Act, 2017.

Scrutiny of daily sheets for payments revealed that TDS @ 2%, was not deducted while passing bills by the Treasury Officers under the jurisdiction of the O/o the Pr.AG, Mumbai are shown in **Annexure 17**.

2.17 Discrepancy in Challans:

On receipt of Challans from the banks, the Treasury Officer, and the Sub Treasury Officers must verify the details such as Major Head, CRC, and the description noted on Challans. If any omission is noticed, the same is to be brought to the notice of the concerned department (DDO) for submission of correction memo to rectify the Major Head, classification, etc.

Scrutiny of Challans for the month of April and June 2019, March 2021 and March 2022 in Raigad Treasury, STO Karjat, and STO Tala it was found that the classified CRC Code were not correctly mentioned in the Challans as detailed below.

Table 2.6
CRC code not correctly mention in Challan

CRC/MH	Date	Amount (₹)	Remark	
8009	17/03/2022	15000/-	Provident Fund	STO Karjat
8011	17/03/2022	480/-	GIS	
Not mentioned	31/03/2021	36/-	RTI (Land records dept.)	
20290422	03/06/2019	400/-	Refund amount	STO Tala
Not mentioned	15/04/2019	64800/-	Professional Tax	
84435083	02/03/2021	158167/-	PLA Personal Deposit	TO Raigad
84435083	02/03/2021	224296/-	PLA Personal Deposit	
84435083	04/03/2022	2950/-	PLA Personal Deposit	
84435083	05/03/2022	249208/-	PLA Personal Deposit	

In the Civil Budget Estimates, the CRC code allotted for personal deposit is 84435093 but the Treasury Officer, Raigad and all Sub-treasuries credited the amounts under CRC 84435083.

2.18 Irregular expenses from the Government Receipts credited into Personal Ledger Account:

As per the Rule 8 of M. T. R. 1968 Vol. I, Rule 50 of Accounting Rule for Treasury 1992 and the Rule 617 of Central Treasury Rules “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.

Moreover, under the Government of Maharashtra F.D. circular Letter No dated 30 March 2019, and the Public Health Department, Government of Maharashtra GR No. saaroop-2001/pr.a.kra- 455 /09/aarogya-04 dated 25 May 2011, the hospital charges recovered from patients are the revenue receipts of the Government and should be credited to the revenue head of the department. Further, the state can fund all hospital running costs through budgetary provisions.

Scrutiny of the PD/PLAs records maintained by the Treasury Officers under the jurisdiction of the O/o the Pr.AG, Nagpur revealed that the Administrators of the PD/PLAs made irregular payments as detailed in Annexure 18 for various purposes from the Government receipts credited wrongly into the PD/PLA Accounts instead of incurring the expenses on running of hospitals from the budgetary provisions of the State.

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

As per para 589 of Maharashtra Treasury Manual Treasury Officer is required to obtain a certificate of balance at the end of each year from the Administrators of PDs/PLAs. After obtaining such balance certificates differences if any is required to be reconciled and after the reconciliation with the Treasury the balance certificates or confirmation of balances are to be forwarded to the Office of the Accountant Generals.

However, it was noticed that: -

- There was difference between the balances of the Treasury and the Administrator in **203** cases and **258** cases in the treasuries under the jurisdiction of the Office of the Pr.AG, Mumbai and the Office of the Pr.AG, Nagpur respectively.
- There was difference between the balances of the Treasury and the Sub-Treasury in **148** cases and **2** cases in the treasuries under the jurisdiction of the Office of the Pr.AG, Mumbai and the Office of the Pr.AG, Nagpur respectively
- There was difference between the balances of the Sub-Treasury and the Administrator in **183** cases and **56** cases in the treasuries under the jurisdiction of the Office of the Pr.AG, Mumbai and the Office of the Pr.AG, Nagpur respectively

- Sixty-nine Administrators of the PD/PLAs under the jurisdiction of the O/o the Pr.AG, Nagpur had not furnished the certificates of Balances to the concerned Treasury Officers as on 31.03.2022

2.20 Non collection of Government receipts through GRAS:

As per Government of Maharashtra Finance Department's Resolution No. VIKAA-2001/P.K.88/KAR-2 dated 2.01.2010, read with instruction issued by the Director of Accounts and Treasuries, receipts pertaining to Sales Tax and other than Sales Tax (Non - Tax Revenue) should be collected through Government Receipt Accounting System (GRAS) only.

Test check of relevant records for the years from 2019-20 to 2021-22 in respect of the treasuries under the jurisdiction of the O/o AG (A&E) I Maharashtra, Mumbai, and for the year 2021-22 in respect of the treasuries under the jurisdiction of the O/o Pr.AG, Nagpur revealed that the receipts were credited through challans instead of GRAS, under the Major Heads 0040- Taxes on Vehicle, 0041- Sales Tax, 0043 Taxes and Duties on Electricity, 0030 Stamps & Registration fees, 0039 State Excise, etc., are shown in **Annexure 19A and 19B**.

2.21 Delay in refund of unspent balance:

As per the Budgetary Procedures and General Financial Provisions, a Grant or Appropriation is intended to cover all the charges, including the liabilities of past years to be paid during the financial year or to be adjusted in the accounts of that year. It is operative until the close of that year. Any unspent balances of the budget under various heads shall lapse to Government and cannot be carried forward to the next financial year.

During test check of the Challans in **three** district Treasuries under the O/o the A.G.(A&E)-I, Maharashtra, Mumbai it was noticed that there was considerable delay in crediting the unspent balances into the Government Account by the concerned DDOs , as detailed below:

1. The unspent amount of ₹ 42240/- pertaining to Direct Benefit Transfer for the year 2017-18 was credited by challan to the head of account 0250 (02500233) in May 2020 by the DDO Headmaster, Government Post Basic School, Surgana, Nasik.
2. The amount of ₹ 1,56,82,986/- of the DDO Tahsildar, Surgana , Nasik remained unspent, since 2017-18 that was credited to Government account in November 2021, under Major Head 2245-101-(91)(05) (CRC22452452).
3. The amount of ₹ 1,94,23,247/- of the Assistant District Planning Committee, Ratnagiri, remained unspent from 2017-18 that was credited to the Government account in February 2022 under Major Head 0075-Miscellaneous General Services, 800-Other Receipts, 1-Other receipts (13) Miscellaneous (CRC 00750254).
4. The unspent amount of ₹ 14,45,360/- of the DDO Block Development Officer (Class-I), Panchayat Samiti, Karmala, Solapur was credited to Government account on 31st March 2022 under Major Head 0070-Other Administrative Services, 800-Other Receipts, (01) (03) Miscellaneous Receipts (CRC 00700457).

Thus, delays were noticed in crediting the unspent balance of ₹ **3.66 crore** (₹ 3,65,93,833/-) in respect of the three district treasuries (Nasik, Ratnagiri, Solapur). The unspent balances are required to be credited to MH 0075 – Miscellaneous General Receipts on 31st March every year.

2.22 Regarding drawal of huge funds of ₹ 9181.91 crore in total through cheques at the fag end of financial year and crediting the same into the DDOs current bank accounts:

As per Rule 57 of Bombay Financial Rules, 1959, no money/grant is to be drawn unless it is urgently required for disbursement and rush of expenditure in the last month of financial year should be avoided. As per Budget Manual, it is stipulated that all unutilised funds provided in the Budget lapse at the end of a financial year.

Further, the RBI has introduced e-Kuber as Core Banking Solution (CBS). It plays the role of agency banks for disbursements of amounts to the beneficiary accounts. The electronic payment through e-Kuber is based on the principle of Straight Through Processing (STP). In Maharashtra, e-Kuber was introduced in PAO Mumbai office vide FD GRs dated 11 March 2020 and 12 November 2021 for transferring third-party payments to the beneficiaries through banks.

During test check of PAO's records, it was revealed that at the end of the financial year ending on 31 March 2022, funds of ₹ 9181.91 crore, were withdrawn by cheques from the Consolidated Fund of the state on 31 March 2022 and credited to the Drawing & Disbursing Officers' current account under the jurisdiction of the PAO Mumbai instead of withdrawing funds through the e-Kuber system of the RBI as detailed below.

**Table 2.7
Drwal of fund in DDOs Accounts**

(₹ in Crore)

Period of expenditure	Total Expenditure	Expenditure through ECS	Expenditure shown through e-kuber	Expenditure through cheque	Per cent of Expenditure through e-kuber to total expenditure
01-03-2022 to 31-03-2022	31,557.65	0.22	22,375.03	9,182.40	70.90
31-03-2022	16,207.55	0	7,025.63	9,181.91	43.35

Thus, it is observed that even though e-Kuber payment procedure was implemented, there was a heavy rush of funds transactions on the last day of the financial year i.e. on 31 March 2022 and the funds were not credited into DDOs bank Accounts through e-Kuber. The drawl of funds by drawing cheques at the end of the year from the Consolidated Fund for credit into the DDOs' bank accounts was contrary to the directions in the Finance Department GR dated 12 November 2021 which states that direct third-party payments through e-Kuber can be made only to the beneficiaries i.e., contractors/suppliers and Aided Institutes by the PAO Mumbai.

2.23 Irregularities in the PLA maintained by Sub-Registrar resulting in unspent balance of ₹ 4.12 crore as on 31-03-2022:

The Government of Maharashtra, Revenue & Forest Department, vide letter No. Admn-2001/PK 410/M-1 dated 31 October 2001 accorded the sanction to the Inspector General of Registration and Controller of Stamps, Pune to open a Personal Deposit Account with the nomenclature “**Inspector General of Registration and Controller of Stamps**” for depositing ₹ 20/- per sheet charge as “Documents Handling Charges” with the condition that the unspent amount should be credited to the head 0075-800- (Other Receipt) on quarterly basis.

Scrutiny of Plus/ Minus memos of the PD/PLA Administrators Accounts in Thane district under the jurisdiction of the O/o the Pr.AG, Mumbai revealed that the unspent funds into the PD/PLAs were not credited to the M.H. 0075-800 (Other Receipts) on quarterly basis as detailed below:

(i) PD/PLA No. 1075 - Joint District Registrar (Thane City).

Amount of ₹ 5,68,92,790/- collected towards Documents Handling Charges by Sub Registrar Office, (Thane City).

ii) PD/PLA No. 1,065 - Joint District Registrar (Rural Thane).

Amount of ₹ 3,93,08,143/- collected towards Documents Handling Charges by Sub Registrar Office, (Rural Thane).

Instructions may be issued to the Administrators of the concerned PD/PLA to credit the receipts into the Government account on quarterly basis.

2.24 Maintaining of Saving Bank Account instead of Current Bank Account by DDOs:

The Government of Maharashtra, Finance Department vide GR No. DDO-2005/PK-5/Kosh-Prasha-5, Mumbai Dated 29 August 2005 has introduced the scheme for payment of monthly salary to Government servant through the Bank instead of paying in cash to avoid Banking Cash Transaction Tax levied by Central Government on cash withdrawal. As per this scheme the Drawing and Disbursing Officer (DDO) must open current bank account with a Nationalised banks listed in the said GR.

On scrutiny of DDOs account under the jurisdiction of Treasury Office/Sub Treasury Office, Pune, it was noticed that some DDOs had opened Saving Bank Account instead of Current Bank Account, resulting in credit of ₹ **5.77 lakh** as interest in the following DDOs saving accounts as per the bank statements for the period during the year 2021-22.

Table 2.8**Detail of Saving bank account instead of Current Accounts by the DDOs**

Sl. No.	DDOs Name	Interest credited during year 2021-22 (₹)
1.	Medical Supdt Rural Hospital Daund	26,629
2.	Dy Supdt. Land Records, Bhor	6,181
3.	Tahsildar, Bhor	2,99,441
4.	Naib Tahsildar SGY, Bhor	1,51,693
5.	Plantation Officer, SFR, Bhor	476
6.	Asst. Comm. Animal Husbandry & Veterinary, Bhor	13,254
7.	Headmaster Govt. Ashram School, Pangari	3,540
8.	Taluka Agriculture Officer, Bhor	49,019
9.	Med Supdt Rural Hospital, Bhor	2,449
10.	Headmaster Govt. Ashram School Kurunji	2,388
11.	Asst. Registrar Coop Society, Bhor	17,478
12.	Taluka Insp of Land Record, Velhe	4,278
13.	Asst. Registrar Coop Society, Velhe	90
	Total	5,76,916

(D) MISCELLANEOUS.**2.25 Wanting details of deduction of TDS on the Containment bill of Covid -19:**

As per Section 194-C of Income Tax Act, the TDS should be deducted at the rate of 1 per cent on all payments, if PAN Number is valid otherwise TDS should be deducted at the rate of 20 per cent from the claim submitted on Sub Treasury/Treasury. Rate of TDS is 2 per cent applicable to the recognised co-operative societies/Body.

On scrutiny of records in respect of MH – 2245 – Relief on account of Natural Calamities for the year 2021-22 in case of the Treasury Officer Ratnagiri, it was noticed that claims for ₹ **3.49 crore** were passed for payment to meet expenditure on account of Covid-19 Pandemic. However, there was no details on the record of the Treasury Officer Ratnagiri regarding deduction of TDS on the bills of Covid pandemic under the I.T ACT 1961 as listed in **Annexure 20**.

2.26 Amount of ₹ 5.10 crore lying idle in PLA Account of Thane Central Prison since 2007:

It was observed from the letter Budget/Grants/2006-07/Section4/ 931/Pune 1 dated 31 January 2007 of the Accounts Officer, Directorate of Prisons, Maharashtra State, Pune 411001 that an amount of ₹ **three** crore was received from the Central Government for construction of the Central Prison. Further, an amount of ₹ **two** crores were also received from the Central Government. The amount was transferred by the Director of Central Prison, Maharashtra State Pune and credited to the PLA No. 476 of the Superintendent, Thane Central Prison. The said amounts were to be utilised during the year 2006-07.

It was observed from the PLA No. 476 that an amount of ₹ 5,10,11,577/- received from the Central Government was lying idle in the said PLA since 2007. Treasury Officer was requested vide this office letter dated 18 February 2022 to confirm the receipt of extension from the Central Government for utilising the said amount or to take up the matter with the

Home Department to instruct the DDO to credit the entire unspent amount to the Central Government

Subsequently, O/o the Pr.AG, Mumbai has taken up the matter with DAT, Mumbai, Maharashtra, and the Ministry of Home Affairs, Government of India, North Block New Delhi vide letters Dated 25 March 2022.

2.27 Non observance of Central Government instructions for releasing funds under the centrally Sponsored Schemes:

The Government of India, Ministry of Finance, Department of Expenditure, **PFMS Division** vide O.M. No F. No1(13)/PFMS/FCD/2020 dated 23.03.2021 issued the procedure to be followed by all the State Governments and Ministries/ Departments of the Govt. of India for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring the utilisation of funds released. Further, as per the instructions at Sl. No 16 of the above mentioned O.M., the State government will transfer the Central share received in its Account in the R.B.I. to the concerned SNAs Account within 21 days of its receipt. The Central Share shall not be diverted to the PD Account or any other Account by the State Government. The State Government/ SNA / IAs shall not transfer scheme related funds to any other bank Account except for actual payment under the scheme.

Further, as per the Government of Maharashtra, Women and Child Development Department GR dated 14 October 2022, the Central Government issued instructions to Government of Maharashtra that all central funds received before 31 March 2022 for the Centrally sponsored schemes of Women and Child Development Department should be deposited in the SNA account opened for the said centrally sponsored schemes by 20 July 2022, and if the said Central funds are not deposited in the SNA account, it should be returned to the Centre. It was also noticed from the above-mentioned GR of the Government of Maharashtra that the unspent Central funds under the Central scheme not deposited in the SNA Accounts till 20 July 2022, will be made available in the State budget for the year 2022-23 as provision for a Central Share for other centrally sponsored schemes. Also, the unspent funds will be made available as provision in the Heads of Centrally Sponsored Schemes where no provision is available.

On Scrutiny of the unspent balances in DDO's Account and CMP Payments records of STO Vashi under the Treasury Officer Thane, it was observed that the STO Vashi made CMP Payments of ₹ 294 crore into a DDO's SNA Account under the Central Sponsored Scheme during the year 2021- 2022 that was already having an unspent balance of ₹ 161.12 crore in his SNA Account. Further, the two DDOs with SNA accounts as detailed below under the central scheme, were made CMP payments of ₹ **401.53 crore** in total during the year 2022-23 from the Consolidated Fund of the State.

Table 2.9
Details of payments through CMP to the SNA Accounts of the DDOs
under the centrally sponsored schemes.

Sl. No	Bill No	CMP Voucher No & date	DDO Name	SNA Account Number	Amount (₹)	Object of Bill
1	37889	37/12.10.2022	The Accounts Officer. ICDS Navi Mumbai	1201015713	45,12,50,000	Various payments to beneficiaries under PFMS
2	37890	39/12.10.2022	The Accounts Officer. ICDS Navi Mumbai	1201015713	45,12,50,000	Various payments to beneficiaries under PFMS
3	39073	66/18.10.2022	The Accounts Officer. ICDS Navi Mumbai	1201015713	2,00,00,000	Various payments to beneficiaries under PFMS
4	39074	67/18.10.2022	The Accounts Officer. ICDS Navi Mumbai	1201015713	20,00,00,000	Various payments to beneficiaries under PFMS
5	40945	125/21.10.2022	The Accounts Officer. ICDS Navi Mumbai	1201015713	1,00,00,00,000	Various payments to beneficiaries under PFMS
6	40946	126/21.10.2022	The Accounts Officer. ICDS Navi Mumbai	1201015713	1,00,00,00,000	Various payments to beneficiaries under PFMS
7	43179	05/02.11.2022	The Assistant Director, ICDS Navi Mumbai	1201025713	1,07,28,36,000	Payments to beneficiaries under PFMS
			Total		4,01,53,36,000	

The instructions of the Government of India, Ministry of Finance (PFMS Division) at Sl. No 16 of the OM dated 23 March 2021 for unspent balances under the Centrally Sponsored Scheme, were required to be followed while crediting huge funds through CMP into the SNA Account of the two DDOs of the Centrally Sponsored Scheme.

The Commissioner/State Project Director, State Nutrition Resources Centre, Poshan Abhiyan Maharashtra State (SNA No. 1201025713) had requested the Centre for revalidation of the unspent balances of ₹ 107.73 crores as on 1 April 2022 under the CSS.

It was also required to check whether necessary approval of the Central Government to utilise the unspent fund in the two SNA Bank Accounts, was obtained by the State Government before further transferring the huge payments through CMP to the SNA Accounts of the DDOs under the centrally sponsored schemes.

2.28 Non-observance of the "Virtual PLA" system in respect of PD/PLA administrator:

As per the Government of Maharashtra, Finance Department. GR dated 2 March 2021, the six Irrigation Development Corporations under the Water Resources Department in Maharashtra State, are to withdraw sanctioned funds under the Capital Expenditure MHs-4701, 4702 & 4711 and credit the same into the PD/PLA account of the Executive Director of the Irrigation Development Corporations maintained by the concerned District Treasury Officers. It is stated in the above-mentioned GR that funds withdrawn by the Irrigation Corporations are kept into the commercial bank deposits outside the Government accounts for long period without incurring expenditure in the

relevant financial year which is a waste of Government funds, and the matter is inconsistent with the economic policy of the Government.

To stop the above-mentioned financial irregularities in the PD/PLAs of the six Irrigation Development Corporations, the Government of Maharashtra, Finance Department vide above mentioned GR stated that NIC Pune has expanded the BEAMS system whereby, self-registered accounts (PD/PLAs) opened in the concerned treasury for the various Irrigations Development Corporations will be linked to the BEAMs system. These virtual PD/PLAs will be controlled through the "Virtual PLA System" developed under the BEAMs. The above-mentioned procedure was to be implemented on: -

- 1) Pilot basis in Krishna Basin Irrigation Development Corporation Pune w.e.f. 1.04.2021.
- 2) Thereafter, on pilot basis in all Irrigation Corporations in Maharashtra w.e.f. 1.08.2021
- 3) On mandatory basis in all Irrigation Corporations w.e.f. 1.04.2022.

The NIC Pune and the DAT Mumbai were instructed to rectify problems, if any in the "Virtual PLA System" or modify the working system immediately, if necessary.

It was noticed during scrutiny of PD/PLAs records of the Treasury Officer, Thane that there was one Administrator of the PD/PLA i.e. the Executive Director, Konkan Irrigation Development Corporation in Thane District for which self-registered account (PD/PLAs) was to be opened and linked with the BEAMs system for the Thane Treasury.

The Finance Department's instructions vide GR Dt. 2 February 2021 on the "Virtual PLA System" in case of the administrator of the PD/PLA i.e. the Executive Director, Konkan Irrigation Development Corporation at Thane, were to be followed w.e.f. 1 August 2021 onwards and action to be taken in view of the procedure to be adopted for the "Virtual PLA System" for withdrawal of sanctioned funds from the Capital Expenditure MHs-4701, 4702 & 4711 and crediting the same into the six PD/PLAs of the Irrigation Development Corporations under the Water Resources Department in the Maharashtra State.

2.29 Non-reconciliation of difference of ₹ 168.56 crore between the balances of 32 replenished PD/PLAs with the SBI Thane and in the Treasury Office, Thane:

On scrutiny it was observed that, as per the Treasury Officer Thane's circular dated 19.08.2020, the balance of ₹ 371.35 crore as on 31-03-2022 in respect of 32 PD/PLAs with SBI, Thane, were replenished by the Bank. But it was noticed from the records of the Treasury Office Thane, that there was a balance of ₹ 539.92 crore in total as on 31-03-2022 in the 32 PD/PLAs maintained by the Treasury Officer, Thane. The difference of ₹ **168.57** crore in the balances of 32 PLAs between the SBI, Thane and the District Treasury office, Thane was to be reconciled.

2.30 Blocking of Government money in Personal Deposit/Personal Ledger Accounts maintained by DDOs:

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

On scrutiny of balances of the Personal Deposit/ Personal Ledger Accounts, maintained by the district treasuries under the jurisdiction of the O/o the Pr. AG, Nagpur, it was found that the balances in the PD/PLAs as on 31 March 2022 were not credited back into the Consolidated Fund of the State resulting into compromise of legislative control over budgetary process and avoidable blocking of Government funds. The details are given in **Annexure 21**.

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

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

During test check of the schedules of recovery of HBAs in a number of district treasuries under the jurisdiction of the O/o the Pr.AG, Nagpur it was noticed that during the year 2021-22, the month wise reconciliation of the receipts forwarded to the Desk officer, Co-operative Housing Society, New India Insurance Building, 3rd floor, Mahatma Gandhi Marg, Mumbai was not done by the concerned Departmental Officers. As such, misclassification of receipt under Major Head 7610-Loans to Government servants cannot be ruled out. Details are shown in **Annexure 22**.

2.32 Retention of Valuable Items in strong room beyond the authorised 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 unauthorised 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 w.e.f. 01-04-1999.

The details of valuable boxes/election boxes retained in the strong room beyond the authorised period are shown in **Annexure 23**.

2.33 *Minus Balance in the PD/PLAs:*

As per Rules 91 and 98 of Accounting Rules for Treasuries, 1992, the Treasuries should prepare plus minus memo in form IST 37 for the transactions on account of each class of deposit and the plus/minus memo should be attached to the list of payment when monthly accounts are rendered by Treasury Officers to the Office of the Accountant Generals. The purpose of the 'plus and minus memorandum' is to watch the balance and clearance of the amount from the deposit head.

Table 2.10

Details of amounts were overdrawn by the Administrators from PD/PLA

Sl. No.	PD/PLA No.	Name of the Administrator	Balance as on 31/03/2022 (₹)
Hingoli			
1.	8540	Civil Judge, Sr. Dn., Hingoli.	-2,44,44,414
2.	8526	Civil Judge, Sr. Dn., Basmat.	-22,520
3.	8636	Addl District Judge, Basmat.	-68,919
4.	8659	Civil Judge, Sr. Dn., Basmat.	-3,13,668
5.	8641	Civil Judge, Jr. Dn., Sengaon.	-11,049
Beed			
1.	8064	Additional District Judge, Ambejogai	-5,13,80,402
2.	8260	Civil Court Sr. Dn. Mahagaon.	-16,82,142
3.	4472	Additional District & Session Judge, Majalgaon.	-8,85,944
4.	8217	Principal, A.O. College, Ambajagai.	-1,09,970
5.	8278	Principal, Arts Commerce Science College, Shirur.	-710

However, during the inspection of two district Treasuries under the jurisdiction of the O/o the Pr.AG, Nagpur, it was noticed that amounts were overdrawn by the Administrators from their PD/ PLAs as mentioned below:

2.34 *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 besides the stock required for annual consumption. Further, as per Rule 8, stamps for which there is no demand in the local depot should be reported to the Superintendent of stamps as excess stock, so that they can be transferred to needy treasuries.

On scrutiny of Double lock register of stamps with plus minus memos in case of district Treasuries under the jurisdiction of the O/o the Pr.AG, Nagpur, it was noticed that existing stock as on 31 March 2022 of various categories of stamps were found surplus than their actual requirement. The details are shown in **Annexure 24**.

2.35 *Non-Reconciliation of Balances under Major Head 8336 Civil Deposit:*

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

Officer in communication with the Accountant General's Office and Officer/Committee administering the fund.

However, on scrutiny of records under MH-8336 Civil Deposit (800)-Other Deposits, in respect of District Treasuries under the jurisdiction of the O/o the Pr.AG, Mumbai/ Pr.AG, Nagpur, it was seen that the balances under the M.H. 8336 were non-reconciled by the Treasury Officers with the Administrators and the office of the Accountant General. Details are shown in *Annexure 25*.

CHAPTER– 3 GENERAL PROVIDENT FUNDS

(A) GENERAL.

Accountant General (A&E)-I Maharashtra Mumbai maintains 1,12,616 number General Provident Fund accounts of state government employee other than CI-IV. Due to misclassification, there were 154 Unposted items and 6837 Missing credits. Pr. Accountant General (A&E)-II Maharashtra Nagpur maintains 58,268 number General Provident Fund accounts of state government employee other than CI-IV and have 120 Unposted items & 15,804 Missing credits.

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

3.1 *Misclassification in Debit Vouchers of GPF (MH 8009) :*

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

On scrutiny of GPF Debit data, in Pune Treasury misclassification of Debit vouchers from Class III (Scheme Code 80090019) to Class IV (Scheme Code 80090135) and vice versa were noticed in every month, which leads to risk of overpayment of GPF amount and delay in finalisation of FR cases.

The GPF Accounts of Class III are maintained by AG Office whereas GPF Account of Class IV are maintained by DDOs. The misclassification of Debits in Class IV Account leads to overpayment many times for want of Sanction Orders in such cases. There were 17, 26 and 25 cases of misclassification noticed in the months of October 2022, November 2022 and December 2022 respectively.

3.2 *Preparation of Salary bills without GPF Deduction in Pune Treasury:*

As per rule No. 8 (1) (b) of Maharashtra General Provident Fund Rules, the amount of subscription shall be fixed by the subscriber himself subject to the condition that it may be any sum not less than 6% of his emolument and not more than his total emolument.

Salary Bills submitted by DDOs are received by Audit Section in Treasury Office. Bills audited and approved by Audit section and are sent for payment in cheque section. During the audit checking, if auditor finds any discrepancy, the bill has to be returned to DDOs with audit objection.

During the scrutiny of Salary Bills, it was observed that the salary bills of certain employees were prepared without GPF deduction and the same were being processed without audit objection by audit section.

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

3.3 *Lump-sum amount of 7th Pay Arrears deposited in the GPF account in advance instead of periodic instalments:*

As per Rule 10 of the Maharashtra General Provident Fund Rules, the arrears of Pay & Allowances which may accrue 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 in the Fund.

The Scrutiny of Challans/daily receipt sheet in Jalgaon Treasury revealed that the instalments of 7th pay arrears (₹ 13,409/- 7th PC-4 & ₹ 13,409/- 7th PC-5) in respect of Shri. Deshmukh Kiran Shamrao (MIS/MH-50057), were not deposited in instalments, to his GPF Account, as per the GR no. Vepur-2019/P.K. 8/Sewa-9, dated- 20 February 2019 but was credited to his GPF account in advance instead of periodic instalments, with interest from 06/2021.

3.4 Less Interest credited on the 7th Pay Arrears to the Subscribers Class-IV GPF Account:

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 his account in the Fund.

Scrutiny of GPF Accounts Broadsheet in respect of Class IV in Nandurbar and Dhule District treasuries revealed that the interest on instalments of 7th pay arrears was not calculated as per GR no. Vepur-2019/P.K. 8/Sewa-9, dated-20/02/2019 in following cases.

Table 3.1

Details of Less Interest credited on the 7th Pay Arrears to the Subscribers Class-IV GPF Account

Sl. No.	Name	GPF Account Number	Closing Balance as on 31/03/2022 (₹)	
			As per AG office	As per Treasury Office
1	Shri. S S Dhangar	TO/NDB/14	2,93,252	2,90,955
2	Shri. A Y Wankhede	TO/NDB/14	11,53,028	11,50,837
3	Shri S P Sonawane	TO/NDB/4 (Retd 31.05.2021)	29,322	27,196
4	Shri M R Shaikh	DHL-35	2,01,799	1,80,782
5	Shri P M Thakur	DHL-36	4,48,106	4,38,363
6	Shri G. K. Gosavi	DHL-31 Retd (31.05.2022)	13,05,402	13,07,578

3.5 Payment of GPF after the validity period of six Months without re-validating the GPF Authorities :

As per GPF Act an authority issued by the Accountant General remains in currency for six months from date of issue and will have to be re-validated from the issuing authority if any claim is required to be paid after this period.

Table 3.2 below gives details of payments made in the Nasik District Treasury after the validity period without getting the authority re-validated by the issuing office of AG (A&E) -I, Maharashtra, Mumbai.

Table 3.2**Details of Payment of GPF authority after the validity period of six Months without re-validating the GPF Authorities**

Sl. No.	Name	Authority no.	Date	Date of payment	Amount (₹)
Kalwan					
1	Shri. Pawar Nathu Pratap	1371219	28.02.2020	15.09.2020	327792
2	Shri Kapadnis Suklal Bhaurao	1380040	22.12.2020	11.10.2021	635071
3	Smt. Raundal Chaya Yadav	1378726	01.12.2020	08.07.2021	1746138
4	Smt. Sonawane V R	2956105	01.12.2020	23.07.2021	2956105
Malegaon					
5	Shri Bachav Y S	1380819	22.01.2020	16.09.2020	1084830
6	Shri Deshpande M S	1369956	22.01.2020	16.09.2020	1366403
7	Shri Patil Vijay B	1370003	22.01.2020	16.09.2020	952307
8	Shri Pathare Padmakar Gavji	1380819	11.01.2021	29.07.2021	854001
Sinnar					
9	Golesar P K	1371508	12.03.2020	28.10.2020	2521108

CHAPTER – 4 PENSION

(A) GENERAL

During the year 2022-23, Office of the Accountant General (A&E)-I Maharashtra Mumbai, received 63,251 pension cases, out of which 29,922 were regular pension cases, 1,592 were family pension and, 31,737 were revision cases. In the office of the Pr. Accountant General (A&E)-II Maharashtra Nagpur, pension cases received were 29,282. Out of which 16,692 were regular pension cases, 1,827 were family pension cases 9,143 were revision and 1,620 were other cases.

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

Nil

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

4.1 *Pending Recovery of Government dues from DCRG:*

As per provisions of Rule 220 of MTR Vol. I any objection/over payment communicated by the O/o the Accountant General should be promptly attended to. Further as per Rule 134A of MCSR (Pension), 1982 read with Para-12 of G.R. No-1007/PRA-KrR 120/Kosh-5 dt. 18 August 2008, it is the responsibility of the Treasury Officer to effect recovery / Government dues as mentioned in the Gratuity payment orders, from the pensioner. On scrutiny of GPOs with the GPO payment register, it was noticed that the Government dues were not recovered in the cases as detailed in **Annexure-26**.

4.2 *Misclassification of the Government Recoveries from DCRG Authorities:*

As per the request of the department (noted in Form 7 and No dues certificate enclosed pension proposal) A G Office request Treasury Officer to recover the Government dues from the gratuity amount. Recovery made from gratuity needs to be classified under a proper head of accounts as per the recovery details given in gratuity authority and the No dues certificate furnish by concerned department on submission of gratuity bill in Treasury office.

Scrutiny of GPO authorities for the year 2019-20 & 2021-22 revealed that the Dues recovered for the related transactions as detailed below, were not classified under the proper heads of accounts (as mentioned in gratuity authority & N D C issued by the concerned department). The details are shown in **Annexure-27**.

4.3 *Undrawn Pension in Treasuries:*

As per Rule(1A) (a) of Para no. 358 MTR 1968, unless the Government by general or special orders direct otherwise, if a pension payable in India remains undrawn for more than 12 months, the pension shall cease to be payable by the disbursing officer. If the pensioner afterwards appears, or a claim is presented on his behalf, the disbursing officer may resume payments. He shall not, however, make the said payments: - (i) If the pension in arrears

remains undrawn for more than three years in the case of service pension (ii) 6 years in the case of political pension without the authority of the Accountant General.

During scrutiny of undrawn pension register during inspection of treasuries it was seen that pension/ family pension amounting to ₹ **1.70 crore** in respect of **51** cases of treasuries under the jurisdiction of the Accountant General, (A&E)-I, Mumbai and ₹ **2.60 crore** in respect of **695** cases in respect of treasuries under the jurisdiction of the Pr. Accountant General, (A&E)-II, Nagpur as detailed in **Annexure-28**

4.4 Undisbursed pensions lying with 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 statements of pensions details which are in-operative for more than six months and undisbursed pension lying with Various banks.

On scrutiny of records, it was noticed that 694 cases of undisbursed pension/family pension (due to death of pensioners), ₹ **2.18 crore** were lying with the various branches of the banks as detailed below. Further, six monthly bank statements of the undisbursed pension were not received regularly by the Treasury Office. Periodical reminders were required to be issued to the respective banks to credit undisbursed pension into the Government Account. All the Treasury Officers were informed to obtain the information of undisbursed amounts lying with banks and credit such amount to Government Account immediately.

Table 4.1

Details of Undisbursed pensions lying with Banks

Sl. No.	Name of the Treasury	Number of Cases.	Amount (₹)
1	Raigad	162	3707478
2	Ratnagiri	175	3641242
3	Thane	134	7044042
4	Jalgaon	217	6897649
5	Nandurbar	06	491754
	Total	694	2,17,82,165

4.5 Non/Less Deduction of Income Tax from the Pension Payable:

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

On a Test Check of first payment of pension against the PPOs issued in respect of Washim and Beed Treasury under the jurisdiction O/o the Pr. Accountant General (A&E)-II, Nagpur, it was observed that the Treasury Office had not deducted TDS in respect of 43 pensioners while making the payment of first pension as detailed in **Annexure-29**.

4.6 Non-Payment of additional Pension to Pensioners/family pensioners:

As per the Government of Maharashtra Finance Department's GR No.SeNiVi-2019/Pr.Kr.-59/Seva-4 dated. 30 July 2019, an additional 10 per cent pension is admissible to pensioners/family pensioners after attaining 80 years of age. Similarly, an additional 15, 20, 25 and 50 per cent pension is admissible after attaining 85, 90, 95 and 100 years of age, respectively. It was, however, seen that the additional pension was not paid as mentioned in the **Annexure-30**.

4.7 Payment of DCRG Authority after expiry of 12 months without validation:

As per para 476 and 488 of MTM, the DCRG orders issued by A.G. shall remain valid for 12 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 2019-20, 2020-21 and 2021-22 along with register in Nasik Treasury, revealed that the following DCRG authorities were time barred, and the payment was made without re-validation.

Table 4.2

Details of Payment of DCRG Authority after expiry of 12 months without validation

Sl. No.	Name of Gratuity Holder	DDO Name	Amount (₹)	Date of Issue	Date of Payment
1.	Shri Dilip Dalpat Pawar STO Malegoan	Sub Divisional Forest Officer	2,48,050	3.8.2021	3.8.2022
2.	Late Shri Aatmaram G. Pathade STO Peth	Tahsildar office Peint/Peth Nasik	6,57,800	18.2.2020	22.4.2021
3.	Shri/Smt. Pandurang T Raut .TO Nasik	Dir. Maharashtra Police Academy Nasik	5,45,820	15.12.2020	23.12.2021
4.	Shri/Smt. Raghunath R Malekar TO Nasik	Executive Eng. Ginna River Nasik	5,72,550	5.7.2021	22.10.2022
5.	Shri/Smt. Ramchandra D Chaure TO Nasik	Dy. Conservator of Forest Nasik	4,05,600	12.2.2020	1.10.2021
6.	Shri/Smt. Dilip S Karle TO Nasik	C.P Nasik	7,46,625	10.6.2021	13.6.2022
7.	Shri/Smt. Nivruti P Tambe TO Nasik	SDO Palkhed Nasik	3,63,660	16.10.2020	4.2.2022

4.8 Misclassification of Government Recoveries from DCRG authorities:

As per the request of the department (noted in Form 7 and No dues certificate enclosed pension proposal) Offices of the Accountant Generals request Treasury Officer to recover the Government dues from the gratuity amount. Recovery made from gratuity needs to be classified under proper head of accounts as per the recovery details given in gratuity authority and the No

dues certificate furnished by the concerned department on submission of gratuity bill in Treasury office.

Scrutiny of GPO authorities for the year 2019-20 to 2021-22 revealed that the Dues recovered for the related transactions as detailed in **Annexure- 31** were not classified under the proper heads of accounts (as mentioned in gratuity authority & N D C issued by the concerned Department).

4.9 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 **31265** pensioners as detailed in **Annexure- 32**.

4.10 Non-Recovery of dues from the monthly pension:

As per pension proposal sanctioned by the Pension Sanctioning Authority, O/o the Accountant Generals process the pension case and the pensionary benefits are authorised to the retired Government servant with the instruction of recovery (if any), dues from Pension Payment Order issued by the O/o the Accountant Generals.

On Scrutiny of the Pension Payment Orders, from the year 2019-20 to 2021-22, it was noticed that in the following cases necessary recoveries were not made by the Treasury Office while making payment of pension.

Table 4.3

Details of Non-Recovery of dues from the monthly pension

Sl. No.	PPO No.	Name	Remark
1	M111801362019	Shri Chhotalal Namdeo Savale (Dhule)	Pension reduced @ 10% from 01/06/2015 to 31/05/2016. (not Recovered 01/01/2016 to 31/05/2016 as per 7 th CPC)
2	M111801369669	Shri Laxman S. Suryawanshi (Dhule)	Pension reduced @ 6% from 10/07/2017 to 09/07/2019.
3	M111801375920	Shri Ashok S. Suryawanshi (Dhule)	Pension reduced @ ₹ 5000/- from 26/06/2018 to 25/07/2018.
4	M111801380193	Shri Krishnarao S. Patil (Dhule)	Pension reduced @ ₹ 100/- from 04/01/2018 to 03/01/2023.
5	M111901400398	Dagadu A Bachchav (Nandurbar)	Pension reduced @ ₹ 100 from 01/03/2019 to 29/02/2020.
6	M111801357472	Kuwarsing G Valvi (Nandurbar)	Pension reduced @ 5% from 01/07/2015 to 30/06/2017 (After 01/01/2016 may be recovered as per 7 th Pay Commission)
7	M112001458578	Jayanand W Jaware (Nandurbar)	Pension reduced @ 12% from 01/09/2019 to 31/08/2022 (Recovery as Per 7 th Pay Commission Not done)

4.11 Delay in commencement of 1st Pension Payment:

As per GR No. 2015/C.R.83/TA5 dated 30 December 2015, after receipt of Pension Payment Order from the office of the Accountant General (A&E)-I Maharashtra, the disbursement of pension should be made by the Treasury as

fast as possible and invariably on the 1st of the succeeding month. In case, the PPO is received by 20th of the month or after the 20th of the month, then the disbursement is to be affected on or before 10th of succeeding month, after completing the necessary formalities.

During Scrutiny of Pension records in Ahmednagar and Jalgaon Treasuries it was found that there was considerable delay in commencement of 1st Pension Payment as detailed in ***Annexure-33***.

4.12 Non-Payment of additional Pension to Pensioners/family pensioners:

As per the Government of Maharashtra Finance Department's GR No. SeNiVi-2019/Pr.Kr.-59/Seva-4 dated. 30 July 2019 additional 10 per cent pension is admissible to pensioners/family pensioners after attaining 80 years of age. Similarly, an additional @ 15, 20, 25, and 50 pension is admissible after attaining 85, 90, 95, and 100 years of age, respectively. It was, however, seen that the additional pension was not paid to the pensioners/family pensioners accordingly as mentioned in the ***Annexure-34***.

CHAPTER– 5

INTEGRATED FINANCIAL MANAGEMENT SYSTEM (IFMS)

5.1 Validation in key field for preparation of GPF Advance bills in Bill portal:

Bills for GPF Advance (NRA/ORR) are prepared in the bill portal. During the scrutiny of the Bill portal in Dhule, Kolhapur District Treasuries it was observed that in the GPF Advance screen all the information of employee is automatically populated by entering Sevaarth ID except details of Series and Provident Fund Account Number which were entered manually.

Further scrutiny of the Sevaarth module revealed that the system accepts incorrect Series and Provident Fund Account Number against any Sevaarth ID which may result in incorrect payment of advances to the subscriber other than the applicant. Integration between Bill Portal and Sevaarth Module may be done to populate all the data along with GPF Series and Provident Fund Account Number automatically without manual intervention.

5.2 Rectification in the report for refund of Festival Advance:

As per Para 540 of MTR, 1968, Advances to the Government servants should be recovered and credited to the respective Major Head from which it was drawn.

During scrutiny of Pay bill report (Report Payroll All Report) in Sevaarth Module of Jalgaon district treasury it was observed that the recovery of Festival Advance in outer report was shown under the Major head ('Salaries') and was shown under the incorrect Major Head MH-0049 Interest Receipts in Schedule report (Schedule for the recovery of F.A) instead of Major Head (Salaries) from which it was drawn. Thus, the report requires rectification.

5.3 Unavailability of Remarks option at DDO Login in Sevaarth Application:

The pension proposal of the Maharashtra Government Employees is prepared in Sevaarth Application using pensioner's details like pensioner's basic details, pay, and service details, family details, recovery details, pension calculation, and authority details, etc., and the same is sent to the office of the Accountant General, through online mode. The pension proposal is prepared by Assistant Login and forwarded to DDO for approval. If DDO found any discrepancy in the proposal, the same is rejected by DDO and returned to Assistant for rectification.

During the Scrutiny of DDO Login in Nandurbar treasury it was, observed that there was no provision of check list or check box for recording reasons of rejections while returning the proposal by DDO to Assistant Login through online system.

5.4 Control Mechanism in Sevaarth Module to limit Government Provident Subscription as per GPF Rules:

As per rule No. 8 (1) (b) of Maharashtra General Provident Fund Rules, the subscriber may determine the subscription amount, with the condition that it

must be at least six per cent of their emoluments and not exceed their total emoluments.

During scrutiny of the GPF-Data at Palghar Treasury, it was found that GPF subscriptions in some cases were less than six per cent of their respective emoluments. Further, during the scrutiny of Sevaarth module, it was also observed that the amount of GPF deduction below six per cent of basic could be edited in non-Computation Dues/Deductions screen under payroll menu. Thus, a control mechanism may be built into the Sevaarth portal to limit GPF deduction as per General Provident Fund Rules.

5.5 *Nivrutti Vetan Vahini (NVV) module allows editing in key fields of electronic data forwarded by O/o the Accountant Generals:*

Nivrutti Vetan Vahini is the pension module of the IFMS. The electronic data of PPOs is provided to the Treasuries by O/o the Accountant General and is uploaded into the NVV module. The Pension payment bill/ vouchers are generated based on the electronic data validated with the physical copy of the Pension authority from the O/o the Accountant General (A&E).

It was observed in Palghar Treasury that most of the important fields like Pension amount, details of Family members, etc., were editable in NVV module. This could overwrite the electronic information received from O/o the Accountant General leading to incorrect authorisation of Pension.

5.6 *Validations in some key fields of Bill portal Applications:*

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

- i. The amounts of Advances sanctioned to the subscriber earlier were not generated automatically in the relevant field which were required for deciding eligibility of Advance/ withdrawal applied for.
- ii. The Sanction orders for GPF Advance (NRA/ORR) were prepared manually in Form-1 (ORR) and in Form-3 (NRA) by DDOs as there was no provision in the system for the same and after approval of the sanction orders, the bills for GPF Advance were prepared at the Bill Portal. Thus, there should be a provision in system to prepare sanction orders through system.
- iii. While finalising the medical bill, the advance amount was not displayed, and it was apparently not linked to the final bill processing screen. This may lead to any advance granted, remaining un-adjusted while passing the final bill.
- iv. There was no check or restriction on the amount for Room rent of hospital as per eligibility. Any random amount is being accepted as room rent. A control may be built to limit the room rent based on the eligibility criteria by providing a suitable LOV or by any other mechanism.

Also, during the scrutiny of the bill portal in Raigad treasury it was observed that the amount of LTC advances paid to the employees were not displayed/populated in the field of LTC Advances while preparing final LTC bill as there was no provision in bill portal to prepare bills where LTC Advances were paid to Government servants. This may lead to un-adjustment of any LTC advances granted previously while preparing final LTC bills.

5.7 Non-Restoration of Commuted portion of Pension in IFMS System:

On verification of the information furnished by Pension Section of the Treasury Office, Thane regarding restoration of commuted portion of pension as per Commutation of Pension Rules, 1984 in the computerised system, it was observed that presently the restoration is done manually on the basis of Report generated by IFMS System even though the date of payment of commuted value is available in computerised 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 to pensioners.

5.8 Area yet to be computerised in Treasury Net System:

During the scrutiny of the *Treasury Net System* in Sangli Treasury it was observed that Refund vouchers for refunding the excess revenue collected by the Government were prepared manually. Refund vouchers were adjusted as Deduct receipt in the office of the AG. At present no provision for such classification of deduct receipt for refund vouchers exists in the Treasury Net System. Hence, these vouchers were prepared manually and accounted for as payments instead of Deduct Revenue (minus credit).

In Ratnagiri treasury the DC bills were prepared manually against the AC bills drawn and being submitted to the office of the A.G (A&E)-I, Mumbai. The AC bills which were already processed in Treasury Net application were therefore not linked through system due to the manual process of DC bills thus making difficult for the Treasury officer to keep track of outstanding AC bills as required as per the Rules.

5.9 Possibility of duplicate bill generation at bill portal:

Different types of recurring bills like electricity bill, telephone bill, water bill, etc., are prepared in Bill portal Application.

During scrutiny of the Bill Portal in the Sindhudurg treasury it was observed that the bills for a particular month were processed by using **From Date and To Date** as a parameter by entering in sub-voucher/invoice details fields. Further, it was noticed that the Bill portal Application also allows generation of one more bill if there is variation in from and to date for the same invoice number. As such to avoid double payment on same invoice there should be system-controlled mechanism to generate only single bill for a particular period. Therefore, along with from date/ to date, additional validations like invoice number and month needs to be provided in the Bill portal Application to avoid double payment of same bills.

5.10 Grant of additional pension to the pensioners after attending age of 80 years in Nivrutti Vetan Vahini Module of IFMS System:

On verification of NVV Module records of the Treasury Office, Sindhudurg regarding grant of additional pension (10%, 15%, 20%, 25%, 30%) to

pensioners who attend 80 years of age and above as per GR dated 30/07/2019, it was observed that the calculation of additional pension was done manually on the basis of the report generated by the IFMS System as the details of age of pensioners/family pensioner are available in the computerised system. The provision for additional pension should be updated automatically in NVV module (IFMS system) after attending the age of 80 years and above.

5.11 Controls to be exercised in CMP Portal:

The DDO prepare Bill in the Bill Portal Module and submits the bill along with Authorisation slip to the Treasury Office. Bills are verified by the audit section and if there is no objection, bills are further passed on to the Cheque section for payment. Cheque section generates voucher number and Payment Advice (EFT/NEDT/CMP). The Treasury Officer approves payment on Cash Management Product (e-CMP) Portal. Once the transaction is authorised by the Treasury Officer, the same must be approved by the DDO within 10 calendar days from the date of T.O level authorisation. If the DDO does not approve the file within 10 days, then the respective DDO file will be locked. After the file is locked, the Treasury Officer has the authority to unlock the file within 90 calendar days from the date of uploading of file and provide the grace period of 2 extra days within which the DDO can authorise the transaction. Again, if DDO does not approve the transaction within grace period then the file will be permanently locked. Once the file is permanently locked, it reflects in lapsed report after 90 days.

The Cash Management Product Portal requires review on the following areas:

1. Define follow-up action for permanently locked files with a view to limit the parking of funds in suspense for a limited period only.
2. The CMP mandate/file executed on the desktop of the designated user though secure can be duplicated by renaming the mandate file which can again be uploaded leading to a possibility of double payment. This needs to be reviewed.

5.12 Implementation of E-kuber system for Payment in Mulshi, Ambegaon and Maval:

The e-kuber system for Payment Transactions was initially implemented in Mulshi Treasury in March 2022 and thereafter in Maval and Ambegaon Sub-Treasuries in November-2022.

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 Sub-Treasury Officer who approves the bills for payment and again send the same to DDOs for ensuring the correctness of details such as beneficiary accounts details, Net amount payable, etc. The DDOs verify and approve the same (10 days allowed) and resend the same to the Sub-Treasury Officer who passes it for payment and thereafter, the voucher Number is generated.

As per the order of DAT, Mumbai, dated 28 July 2022 regarding DDO payment, Vendor payment and Bulk payment (salary and pension) after implementation of e-Kuber System, the following action need to be taken by the Treasury Officer/Sub-Treasury Officer.

1. **DDO Payment.** The written certificate from the DDO regarding correctness of the details of Bank Account/IFSC Code is required to be obtained and the Treasury Officer/Sub-Treasury Officer should confirm the said details through login to “Arthwahini”.
2. **Vendor Payment.** If the details of Bank Account/IFSC Code of Suppliers have not been registered earlier, then it should be registered through login to BEAMS by DDOs and the TO/STO should confirm the said details through login to “Arthwahini”. If such details are registered earlier and approved by the TO/STO, then certificate of correctness should be obtained from DDOs in this regard and the same should be confirmed through the login to “Arthwahini”.
3. **Bulk Payment.** (Salaries and monthly pension of Pensioners) The correctness of concerned Government Employees and Pensioner’s Bank Account details and IFSC code should be ascertained from the database of “Sevaarth” and “Nivruttivetan Wahini” by the DDOs concerned and such certificate should be obtained from them by the TO/STO.

In this regard action taken as per the above cited instructions was sought for from the Sub-Treasury Officers concerned in view of the fact that implementation of Bulk Payment was yet to be done. It was stated that for implementing Bulk Payment and other payments, necessary details of employees and Officers were being called for and necessary action being taken in co-ordination with NIC, Pune. Further report was awaited.

5.13 Implementation of e-Vouchers in Pune Region:

It was seen that Pune treasury has started uploading e-vouchers in respect of low value items such as Telephone Bills and electricity bills from Oct-2022 onwards on Arthwahini Module after successfully conducting the pilot study. AG Office could not download the vouchers uploaded for October and November-2022 and the same were kept in Objection Book Suspense (OBS). After taking the matter with the treasury officer, the vouchers could be downloaded thereafter. However, the electronic data of e-vouchers sent to AG Office is not consolidated with the data of other vouchers (separate files are being sent). The AG Office can incorporate the electronic data of 1st and 2nd list in Oracle Database only once as per the SQL procedure in this regard. As a result, we need to manually enter the data of electronic vouchers in our database. This is brought to notice for necessary compliance and comments.

It is, further seen that e-voucher are being generated by one DDO only. The status of implementation of e-vouchers by all the DDOs of Pune Region along with Action Plan of DAT in this regard may please be stated.

The status of implementation of e-voucher in respect of “Salaries” at Pune Treasury/JDAT, Pune level was sought for with details such as month from which it is generated and at how many DDO level etc. A sample copy of the said bill generated through Sevaarth was also sought for.

CHAPTER -6

IT CONTROL & IT SECURITY

6.1 Validation to avoid misuse Scheme codes under GPF for Class-III and Class-IV employees:

While reviewing the process of the GPF Advance/Final payment of Class-IV employees in Ahmednagar Treasury it was observed that the Office orders for GPF Advances/Final payment of Class-IV employees were prepared in Sevaarth Application. After preparation of the Office order, MTR-52 was generated in Sevaarth Application and finally the BDS was prepared manually in BEAMS Module. The Scheme code used were (80090019-General provident Fund) for Class-III employees and scheme code (80090135-GPF for Class -IV employees.

During the scrutiny of BEAMS module, it was noticed that the Scheme codes 80090019 – General Provident Fund and Scheme code 80090135 – General Provident Fund could be used for Class-III and Class-IV employees vice versa, as there were no validation/restrictions for the same. This would lead to double payment to same subscriber misusing scheme codes while making payment of final refund of the GPF. Therefore, a control validation needs to be implemented in BEAMS module to avoid such misclassification.

6.2 Lack of Application Controls to stop payment of DCRG/PPO authority after expiry Date:

As per Pension Manual, DCRG Authority shall remain in currency for one year from the date of its issue. Similarly, PPO Authority remains in currency for 3 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 Jalgaon Treasury it was observed that there was 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 on Authorities after the date of expiry. Therefore, a controlled mechanism needs to be developed in NVV Application or Treasury Net system to stop such type of payments.

6.3 Lack of Application controls in Sevaarth Module for New Pension Scheme:

Broken Period functionality under Sevaarth Application is used to make payment of employees whose salary are not drawn in regular salary bill due to some reasons (suspension and absent from office, Leave, etc.).

As per Government Resolution No: CPS-2009/C.R. 266/SER-4 issued by Finance Department of Maharashtra Government, the “Employee’s Contribution” will be deducted at 10 per cent of the Basic pay plus Dearness Allowance payable to the subscriber. Thereby, the government will pay at 14 per cent of the Basic Pay plus Dearness Allowance payable to the subscriber as “employer’s Contribution” under the NPS Rules.

However, during the scrutiny of Sevaarth Module for NPS in Kolhapur treasury, it was observed that value of NPS contribution for the salary bill for Broken Period was deducted at the rate, other than applicable rate i.e., 10 per cent of total emoluments as Employee's Contribution and 14 per cent of total emolument as Employer Contribution. A controlled mechanism may be built in the Sevaarth portal to limit the NPS Contribution in case of all employees as per the NPS Rules.

6.4 Lack of Application controls in Sevaarth Module for GPF subscription:

Broken Period functionality under Sevaarth Application is used to make payment of employees whose salary are not drawn in regular salary bill due to some reasons (suspension and absent from office).

As per rule No. 8 (1) (b) of Maharashtra General Provident Fund Rules, the amount of subscription shall be fixed by the subscriber himself subject to the condition that it may be any sum not less than 6% of his emolument and not more than his total emolument.

During the scrutiny of Sevaarth Module for GPF subscription in Kolhapur and Satara Treasuries it was observed that value of GPF subscription for the salary bill of Broken Period was deducted either below 6% or more than his total emolument. Therefore, a controlled mechanism would be required in Sevaarth portal to limit GPF deduction as per General Provident Fund Rules.

6.5 Audit Objection master in Treasury Net Application not updated with recent Government Resolutions:

During a System Walk through the Treasury Net application at Nandurbar Treasury, it was observed that in some cases, the List of Values (LOVs) for Audit Objection were not updated with the latest Government Resolutions i.e. → ((1) Audit Objection for GPF and Pension Authority not signed by issuing Authority; (2) Audit Objection for expired GPF and Pension PPO/DCRG Authority).

Appropriate list of Audit Objections can help to rectify the types of discrepancies repeated in the bills and can be a good data for creating awareness among the DDOs for higher level of compliance in preparing the bills as per Rules.

Therefore, a provision should be made in Treasury Net Application to update the Audit Objection list of values in line with the latest GRs and review the need for old objections based on a thorough analysis of the types of objections used during a year.

6.6 No Controls on sanction of GPF-Advances through the Bill Portal Module:

The sanction orders for Government Provident Fund Advance, such as Non-refundable Advance/ordinary Advance (NRA/ORAs) are prepared manually in the Treasury office and after the approval of sanction orders, bills for GPF Advance are prepared in the Bill portal. As per rule No. 13 (1) (b) of Maharashtra General Provident Fund Rules, a subscriber shall be permitted to take an advance once in a year.

It was observed in Palghar Treasury that there was no such mechanism in the bill portal module to control sanctioning of more than one GPF-Advance in a year to the subscribers.

6.7 Provision for the rejection of verification request with remarks in the E-Kuber Payment System:

The e-kuber system for Payment Transactions is initially implemented in Ambegaon (Ghodegaon) Sub-Treasury in November-2022 and is used to make payment to the DDO, Vendor and Bulk payment like (salary and pension).

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 and again send the same to DDOs for ensuring the correctness of details such as beneficiary accounts details, Net amount payable, etc. The DDOs verify and approve the same (10 days are allowed) and resend the same to STO who passes it for payment and thereafter, the voucher Number is generated. If DDO notices any discrepancy during the verification of beneficiary's accounts Number and Net amount details, there is no provision to make any such remark and to reject such verification request in the E-Kuber Payment System. Therefore, there is need to make such mechanism available in e-Kuber system while making payment on bills.

6.8 Lack of Application Controls in Nivrutti Vetan Vahini System:

During system walk in the Thane treasury, it was observed that pensioner's basic details like personal details, payment details, Family details, Recovery Details, DCRG details, commutation details, etc., are uploaded online in NVV (Nivrutti Vetan Vahini) system by the O/o the AG.

During the scrutiny of Nivtruti Vetan Vahini Module it was noticed that pensioner's photo and signature are not auto populated in the detailed form of the pensioner. Further it was seen that fields for pensioners photos and signatures are not compulsory and pension cases were processed without uploading photo and signature of the pensioners.

It was also observed that most of the important fields like Pension amount, details of Bank, Family members, and Nomination were editable in NVV and can overwrite the electronic information received from AG offices. Since, the system allows editing the data manually, it can lead to incorrect authorisation of pensionary benefits.

6.9 Lack of Control to stop payment of GPF authority after expiry date (six months):

As per GPF Manual, GPF Authority shall remain in currency for six months from the date of its issue. If any claims are required to be paid after the validity period, the authority will have to be re-validated from the issuing authority.

During the Inspection of Dahiwadi Sub-Treasuries and Phaltan Sub Treasury in Satara it was noticed that the GPF authority by both the sub treasuries were not sent to office of the AG for re-validation after expiry of six month from the date of issue. However, the payments for the same were made before revalidation as there was no controlled validation in the system (Bill portal or treasury net system) to stop, payment of GPF Authorities after expiry date as

detailed below. Thus, a controlled mechanism be developed in the Bill portal or Treasury Net System to stop such type of payments in future.

Table 6.1

Details of Lack of Control to stop payment of GPF authority after expiry date

Sl. No	Sub Treasury	Name	Authority No.	Date	Date of payment	Amount (₹)
1	Dahiwadi	Shri. Jagdale N. M.	1358196	02/03/2019	03/10/2019	9,02,475
2	Phaltan	Shri. Khilare V.S	1369407	23/12/2019	02/07/2020	24,62,382

6.10 Unavailability of option for Remarks in Online PRAN generation Module (OPGM) in Sevaarth portal:

Online PRAN generation Module (OPGM) is used to generate the PRAN number online for newly joined DCPS employees of the Government of Maharashtra. A duly filled CSRF form is submitted by DDOs to Treasury Office through online mode with physical copy. In Treasury Office list of all CSRF Forms forwarded by DDOs appears in DCPS menu of Sevaarth Module (Path: work list→DCPS→Print Form CSRF).

During the scrutiny of DCPS menu, in Solapur district treasury it was observed that if Treasury Officer rejects CSRF form, then it was redirected to DDOs for correction, but there was no provision of check list or check box for recording reasons of rejections while returning the CSRF form through online system.

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

The Sub Treasuries of Raigad District are connected to Central Server. However, the accounting process of generation of voucher numbers by the Raigad District treasury after submission of accounts by Sub Treasury remains the same.

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

6.12 Lack of access controls in the bill portal:

Maintaining of various records related to telephone bill, water bill, electricity bill, and record of contractual employees in master's into bill portal is an important function. It controls the mapping and maintenance of Records such as adding/modifying and removal of Records.

During the scrutiny of bill portal, it was observed that these important functions have been assigned to the Assistant to DDO and any

modification/addition and removal of records done by him was saved in the system without the approval of the DDO. This presents an application risk as any unauthorised addition/modification of records which may lead to preparation of bills against unauthorised details

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	Ambarnath
	9	Bhiwandi
	10	Kalyan
	11	Konkan Bhavan
	12	Murbad
	13	Shahapur
	14	Ulhasnagar
3) Raigad	15	Karjat
	16	Khalapur
	17	Mahad
	18	Mangaon
	19	Matheran
	20	Mhasala
	21	Murud
	22	Panvel
	23	Pen
	24	Poladpur
	25	Roha
	26	Shriwardhan
	27	Sudhagad
	28	Tala
29	Uran	
4) Ratnagiri	30	Chiplun
	31	Dapoli
	32	Deorukh
	33	Guhagar
	34	Khed
	35	Lanja
	36	Mandangad
	37	Rajapur
5) Sindhudurg	38	Deogad
	39	Dodamarg
	40	Kankavli
	41	Kudal
	42	Malwan
	43	Sawantwadi
	44	Vaibhavwadi
	45	Vengurla
II – Pune Region:		
6) Pune	46	Ambegaon(Ghodegaon)
	47	Baramati
	48	Bhor
	49	Daund
	50	Indapur
	51	Junnar
	52	Khed (Rajgurunagar)
	53	Mulshi

Treasury	Sl. No.	Sub Treasury
	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
	106	Niphad
	107	Peth
	108	Satana
	109	Sinner
	110	Surgana
	111	Trimbakeshwar
	112	Yeola
12) Jalgaon	113	Amalner

Treasury	Sl. No.	Sub Treasury
	114	Bhadgaon
	115	Bhusawal
	116	Bodhwad
	117	Chalisingaon
	118	Chopda
	119	Dharangaon
	120	Muktainagar
	121	Erandol
	122	Jamner
	123	Pachora
	124	Parola
	125	Raver
	126	Yawal
13) Dhule	127	Sakri
	128	Shirpur
	129	Sindkheda
14) Nandurbar	130	Akkalkuwa
	131	Dhadgaon
	132	Navapur
	133	Shahada
	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
	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

Treasury	Sl. No.	Sub Treasury
	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	Vajjapur
22) Jalna	206	Ambad
	207	Badnapur
	208	Bhokardhan
	209	Ghansawangi
	210	Jafrabad
	211	Mantha
	212	Partur
23) Hingoli	213	Aundha Nagnath
	214	Basmatnagar
	215	Kalamnuri
	216	Sengaon
24) Latur	217	Ahmedpur
	218	Ausa
	219	Chakur
	220	Devani
	221	Jalkot
	222	Nilanga
	223	Renapur
	224	Shirur Anantpal
	225	Udgir
25) Dharashiv	226	Bhoom
	227	Kallam

Treasury	Sl. No.	Sub Treasury
	228	Lohara
	229	Omerga
	230	Paranda
	231	Tuljapur
	232	Washi
26) Parbhani	233	Gangakhed
	234	Jintur
	235	Manwat
	236	Palam
	237	Pathri
	238	Purna
	239	Sailoo
	240	Sonapeth
27) Nanded	241	Ardhapur
	242	Bhokar
	243	Billoli
	244	Degloor
	245	Dharmabad
	246	Hadgaon
	247	Himayatnagar
	248	Kandhar
	249	Kinwat
	250	Loha
	251	Mahur
	252	Mudkhed
	253	Mukhed
	254	Naigaon
	255	Peth Umri
28) Beed	256	Ambejogai
	257	Ashti
	258	Dharur
	259	Georai
	260	Kaij
	261	Majalgaon
	262	Parli Vaijnath
	263	Patoda
	264	Shirur Kasar
	265	Vadvani
29) Nagpur	266	Bhiwapur
	267	Hingna
	268	Kalmeshwar
	269	Kamptee
	270	Katol
	271	Kuhi
	272	Mouda
	273	Narkhed
	274	Parseoni
	275	Ramtek
	276	Saoner
	277	Umrer
30) Bhandara	278	Lakhandur
	279	Lakhani
	280	Mohadi
	281	Pauni
	282	Sakoli
	283	Tumsar
31) Chandrapur	284	Ballarpur
	285	Bhadrawati
	286	Bramhapuri
	287	Chimur
	288	Gondpipri

Treasury	Sl. No.	Sub Treasury
	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	Designation	Offices Covered
1.	Shri Vaibhav Rajeghatge	Director	Directorate of Accounts and Treasuries, Mumbai
2.	Shri N T Rajurkar	Jt. Director	Joint Director of Accounts and Treasuries, Nasik Region, Nasik
3.	Smt. Shubangi S Patole	Jt. Director	Joint Director of Accounts and Treasuries, Pune Region, Pune
4.	Shri. Anudeep S Dighe Shri. Dipak Shinde (Additional)	Jt. Director	Joint Director of Accounts and Treasuries, Konkan Region, Konkan Bhavan, Navi Mumbai
5.	Smt. Suvarna Rahul Pande	Jt. Director	Joint Director of Accounts and Treasuries, Nagpur
6.	Shri. Uttam N Sonkamble	Jt. Director	Joint Director of Accounts and Treasuries, Aurangabad
7.	Smt. Shilpa R Pawar	Jt. Director	Joint Director of Accounts and Treasuries, Amravati
8.	Smt. Rashmi Nandivdekar (Additional)	Pay & Accounts Officer	Pay & Accounts Office, Mumbai.

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

Sl. No.	Treasury	Treasury Officer	Period
Pr. Accountant General (A&E)-I, Maharashtra ,Mumbai			
1.	Ahmednagar	Smt. Bhagyashri S Jadhav	01.04.2022 to 31.03.2023
2.	Dhule	Shri. Pravin Sitaram Pandit	01.04.2022 to 31.03.2023
3.	Jalgaon	Shri.Sharad Waman Nikum	01.04.2022 to 31.03.2023
4.	Kolhapur	Shri.M S Karande Smt. Aruna L Hasabe (Additional) Smt. Ashwini A Naraje	01.04.2022 to 02.05.2022 03.05.2022 to 08.12.2022 09.12.2022 to 31.03.2023
5.	Nandurbar	Shri. Gajanan Rambau Patilij Shri D. N. Patil	01.04.2022 to 04.05.2022 05.05.2022 to 31.03.2023
6.	Nasik	Dr. Rajendra U Gadekar	01.04.2022 to 31.03.2023
7.	Palghar	Shri Sujit M Deokar	01.04.2022 to 31.03.2023
8.	Pune	Shri Shekhar A Shete	01.04.2022 to 31.03.2023
9.	Raigad	Shri. Manoj S Shete Shri. Ramesh S Ingale Shri.Devidas P Tonge	01.04.2022 to 29.04.2022 30.04.2022 to 13.02.2023 14.02.2023 to 31.03.2023
10	Ratnagiri	Shri M S Waghmare	01.04.2022 to 31.03.2023
11	Sangli	Dr. Suhasini Sardar Patil	01.04.2022 to 31.03.2023
12	Satara	Shri Danaji H Shinde Shri. Suhar H Pawar (Additional)	01.04.2022 to 22.04.2022 23.04.2022 to 20.02.2023

Sl. No.	Treasury	Treasury Officer	Period
		Shri Vikas Khamkar	21.02.2023 to 31.03.2023
13	Sindhudurg	Dr. Shivprasad V Khot	01.04.2022 to 31.03.2023
14	Solapur	Smt Rupali V Koli Shri. S R Momin	01.04.2022 to 17.05.2022 18.05.2022 to 31.03.2023
15	Thane	Shri Rajesh Bhoir	01.04.2022 to 31.03.2023
Pr. Accountant General (A&E)-II, Maharashtra, Nagpur			
16	Akola	Shri. Manji B. Goregaonkar	01.04.2022 to 31.03.2023
17	Amravati	Smt. Shilpa Pawar	01.04.2022 to 31.03.2023
18	Chhatrapati Sambhaji Nagar	Shri R B Lingawad	01.04.2022 to 31.03.2023
19	Beed	Shri D R Zirape	01.04.2022 to 31.03.2023
20	Bhandara	Shri R. S. Kumare Shri P P Patki, ATO, (Additional Charge) Shri A S Ninawe, ATO Additional Charge Shri L H Bhaviskar, ATO Gondiya Additional Charge Smt Mangala R Dorale	01/04/2022 to 30/04/2022 01/05/2022 to 20/01/2023 01/02/2023 to 22/02/2023 23/02/2023 to 31.03.2023
21	Buldhana	Shri. Rishikesh A Waghmare	01.04.2022 to 31.03.2023
22	Chandrapur	Smt. Priti B Khartude Shri P E Wadettiwar	01.04.2022 to 26.04.2022 27.04.2022 to 31.03.2023
23	Gadchiroli	Shri M U Kangali Shri. Laxman R Lingalod	01.04.2022 to 24.04.2022 25.04.2022 to 31.03.2023
24	Gondia	Shri L H Baviskar Shri C R Ambole Shri L H Baviskar Shri N S Bhandare Shri L H Baviskar Shri C R Ambole	01/04/2022 to 25/04/2022 26/04/2022 to 29/04/2022 30/04/2022 to 23/05/2022 24/05/2022 to 29/05/2022 27/10/2022 to 01/11/2022 02/11/2022 to 31/03/2023
25	Hingoli	Shri Madhav B Zunjare	01.04.2022 to 31.03.2023
26	Jalna	Shri Sachin C Dhas	01.04.2022 to 31.03.2023
27	Latur	Shri Radhakrishna S.Raut	01.04.2022 to 31.03.2023
28	Nagpur	Shri. Gajanan B Hirulkar Smt. G N Nagar	01.04.2022 to 08.05.2022 09.05.2022 to 31.03.2023
29	Nanded	Shri A M Chaudhary	01.04.2022 to 31.03.2023
30	Dharashiv	Shri Sachin S Ige	01.04.2022 to 31.03.2023
31	Parbhani	Smt Sunita S Sunkwad	01.04.2022 to 31.03.2023
32	Wardha	Shri. S R Barapatre Shri. V B Andraskar	01.04.2022 to 29.04.2022 30.04.2022 to 31.03.2023
33	Washim	Shri. Chandrakant S. Kharode	01.04.2022 to 31.03.2023
34	Yavatmal	Shri. Rajesh A Nakil	01.04.2022 to 31.03.2023
35	State Record Keeping Agency (SRKA)	Shri. Dattadas Y. Karadkar, DD SRKA Shri. Shardul B. Patil, DD System Analyst	19.05.2022 to 31.03.2023 13.05.2022 to 31.03.2023
36	VTO	Smt. Chitralekha Khatu	01.04.2022 to 31.03.2023

ANNEXURE – 3**(Refer Para 1.4)****Person in Position and Details of IFMS training to the Staff Members**

Name of the Treasury	Sanctioned Strength	Men in position	Trained in IFMS	Untrained
Ahmednagar	114	77	66	11
Dhule	63	46	38	8
Jalgaon	117	81	70	11
Kolhapur	125	99	86	13
Nandurbar	58	42	37	5
Nasik	135	96	86	10
Palghar	68	43	36	7
Pay and Accounts Office Mumbai	690	371	333	38
Pune	226	149	136	13
Raigad	111	67	52	15
Ratnagiri	88	65	55	10
Sangli	102	53	48	5
Satara	114	79	69	10
Sindhudurg	73	53	23	30
Solapur	110	73	62	11
Thane	134	101	89	12
Akola	71	50	44	6
Amravati	109	73	60	13
Chhatrapati Sambhaji Nagar	114	87	70	17
Beed	89	55	45	10
Bhandara	67	47	42	5
Buldhana	92	60	55	5
Chandrapur	103	66	59	7
Gadchiroli	72	45	40	5
Gondia	66	47	43	4
Hingoli	51	39	30	9
Jalna	55	36	29	7
Latur	65	54	48	6
Nagpur	166	108	96	12
Nanded	106	77	71	6
Dharashiv	65	48	41	7
Parbhani	77	57	47	10
Wardha	72	44	40	4
Washim	55	31	27	4
Yavatmal	107	65	57	8
Jt. Director, Konkan	59	48	48	0
Jt. Director, Pune	64	54	48	6
Jt. Director, Nasik	61	52	49	3
Jt. Director, Aurangabad	45	37	35	2
Jt. Director, Amravati	47	36	33	3

Name of the Treasury	Sanctioned Strength	Men in position	Trained in IFMS	Untrained
Jt. Director, Nagpur	56	36	33	3
Director of Accounts and Treasuries	163	115	100	15
VTO	17	11	11	0
State Record Keeping Agency	20	15	15	0
Total	4462	2988	2602	386

ANNEXURE – 4

(Refer Para 2.A.a)

Annual Receipts and Payments of Treasuries.

Treasury	Receipt	Disbursement
PAO Mumbai	1432537195172.33	1432537195172.33
Virtual Treasury	2384571419711.00	2384571419711.00
Total(A)	381710,86,14,883.33	381710,86,14,883.33
Treasuries under purview of the Pr. AG (A&E)-I Maharashtra, Mumbai		
Ahmednagar	197057922865.00	197057922865.00
Dhule	101579867969.00	101579867969.00
Jalgaon	203616687882.00	203616687882.00
Kolhapur	187563474155.00	187563474155.00
Nandurbar	74011614295.12	74011614295.12
Nasik	280347868999.00	280347868999.00
Palghar	79268383583.29	79268383583.29
Pune	927545967374.00	927545967374.00
Raigad	138925766133.00	138925766133.00
Ratnagiri	85485240641.00	85485240641.00
Sangli	123210546717.00	123210546717.00
Satara	137547283779.00	137547283779.00
Sindhudurg	50210358832.00	50210358832.00
Solapur	190936267560.00	190936267560.00
Thana	518593168840.47	518593168840.47
Total(B)	329590,04,19,624.88	329590,04,19,624.88
Treasuries under purview of the Pr. AG. (A&E)-II Maharashtra Nagpur		
Akola	98166712222.60	98166712222.60
Amravati	198827465819.00	198827465819.00
Chhatrapati Sambhaji Nagar	298523890655.78	298523890655.78
Beed	125054215524.00	125054215524.00
Bhandara	64589061939.00	64589061939.00
Buldhana	110865985118.00	110865985118.00
Chandrapur	131446043188.00	131446043188.00
Gadchiroli	87002898495.00	87002898495.00
Gondia	69131691967.00	69131691967.00
Hingoli	55688295486.00	55688295486.00
Jalna	78268133390.00	78268133390.00
Latur	127471498286.00	127471498286.00
Nagpur	462997472817.56	462997472817.56
Nanded	199166788969.00	199166788969.00
Dharashiv	91831795221.00	91831795221.00
Parbhani	83269291996.00	83269291996.00
Wardha	72882221916.00	72882221916.00
Washim	55459000493.00	55459000493.00
Yavatmal	137962083013.00	137962083013.00
Total(C)	254860,45,46,515.94	254860,45,46,515.94
Grand Total (A+B+C)	966161,35,81,024.15	966161,35,81,024.15

ANNEXURE – 5

(Refer Para 2.A.b)

Month wise No. of Voucher during the year 2022-23

Treasury	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
PAO Mumbai	13286	15508	17792	18292	18006	16200	17160	15950	15721	15925	17977	31202	213019
Total(A)	13286	15508	17792	18292	18006	16200	17160	15950	15721	15925	17977	31202	213019
O/o Pr. Accountant General (A&E)-I Mumbai													
Ahmednagar	3008	3291	3725	4827	5536	3932	6168	2693	5035	3529	4252	8904	54900
Dhule	1964	2184	2041	2906	3028	2379	3332	1717	2964	2228	2595	5414	32752
Jalgaon	2334	3014	3345	4517	4042	3733	5530	2451	3983	3454	4198	8468	49069
Kolhapur	2784	3710	4659	5362	5977	4626	6122	3521	5218	4337	4827	10957	62100
Nandurbar	1574	1675	2105	2511	2614	2229	3085	1220	2524	2133	2569	5729	29968
Nasik	4132	4586	6117	7994	7702	6377	9088	3911	6848	5646	6832	15363	84596
Palghar	1429	1957	2388	2679	3506	1982	3982	1536	2491	2427	3199	6846	34422
Pune	7619	9893	10789	13432	13202	11603	14201	10080	12832	10617	12310	26341	152919
Raigad/Alibag	2012	2468	3587	3939	4539	2510	4880	2374	3709	3423	3545	9672	46658
Ratnagiri	1562	1878	2359	3032	3233	1924	3369	1964	2459	2483	2727	6736	33726
Sangli	2246	2297	3063	3809	3628	2951	4270	2335	3487	2738	3152	7256	41232
Satara	2452	2904	3568	4343	4629	3529	5033	2965	3643	3109	3893	7782	47850
Sindhudurg	1291	1383	1622	2343	2674	1394	2605	1534	2159	1836	2270	5879	26990
Solapur	3006	3277	3996	4971	4824	4103	5476	3122	4064	3748	3976	8149	52712
Thana	4379	5119	6231	6690	8051	6903	8506	5547	6667	6216	7144	14043	85496
Total(B)	41792	49636	59595	73355	77185	60175	85647	46970	68083	57924	67489	147539	835390

Treasury	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
O/o Pr. Accountant General (A&E)-II Nagpur													
Akola	1735	2181	2482	2687	3108	2547	3555	1866	2648	2430	2594	6263	34096
Amravati	3631	4589	5367	5442	6001	5439	8169	4038	5699	5149	6093	12730	72347
Chhatrapati Sambhaji Nagar	3500	4413	4871	5521	6721	5054	7065	3650	5581	4279	5167	10920	66742
Beed	2148	2146	2704	3212	2962	2615	3942	1602	2848	2518	2878	5999	35574
Bhandara	1446	1983	2457	2656	2398	2646	3427	1757	2634	2163	2530	6124	32221
Buldhana	1924	2239	2413	3024	3339	2927	4120	1839	3379	2612	3078	6633	37527
Chandrapur	2256	3454	4006	4649	4714	4090	5994	2655	4152	3859	4486	10377	54692
Gadchiroli	1956	2685	3215	3879	3593	3579	5258	2758	3880	3803	4351	9550	48507
Gondia	1372	2195	2063	2870	2483	2436	3704	1657	2816	2637	2986	6991	34210
Hingoli	993	1076	1245	1279	1765	1254	2159	960	1450	1260	1606	4064	19111
Jalna	1621	1644	1773	2321	2622	1998	2913	1350	2318	1812	2195	5274	27841
Latur	2110	2193	2455	3534	3277	2722	3874	2293	2833	2615	3288	6628	37822
Nagpur	5318	7617	8297	8483	9335	8302	10377	5604	9913	7482	9577	20036	110341
Nanded	3094	3071	3592	4373	4478	3697	5773	2975	4161	3903	4010	8079	51206
Dharashiv	1604	1760	1829	2628	2656	2275	3006	1315	2350	2176	2377	5320	29296
Parbhani	1937	1752	2296	2473	2468	2290	2964	1409	2312	2155	2335	4653	29044
Wardha	1376	2139	2486	2618	2685	2387	3596	1747	2726	2277	2793	6469	33299
Washim	1040	1170	1524	1692	1773	1616	2336	1067	1746	1456	1733	4166	21319
Yavatmal	2429	3389	3530	4202	4586	4229	6223	3042	4069	4167	4387	10777	55030
Total (C)	41490	51696	58605	67543	70964	62103	88455	43584	67515	58753	68464	151053	830225
Grand Total (A+B+C)	96568	116840	135992	159190	166155	138478	191262	106504	151319	132602	153930	329794	1878634

ANNEXURE – 6

(Refer Para 2.A.b)

**PENDING ABSTRACT CONTINGENT BILLS FROM TREASURIES IN OFFICE OF THE Pr. AG
(A&E)-I, MAHARASHTRA, MUMBAI, & PAO, MUMBAI DURING THE YEAR 2022-23.**

Sl. No.	Name of the Treasury	Till 2020-21		2021-22		2022-23 till March 2023		Grand Total (₹)	
		Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Ahmednagar	1	2500000	0	0	1	20000	2	2520000
2.	Dhule	16	323252668	6	31876266	6	20244197	28	375373131
3.	Jalgaon	11	237637979	6	65996889	5	57620659	22	361255527
4.	Kolhapur	16	224541832	4	36929291	10	74213508	30	335684631
5.	Nandurbar	1	246650	2	12027178	6	15459836	9	27733664
6.	Nasik	0	0	5	244115	20	5075039	25	5319154
7.	Palghar	3	500000	1	360000	8	312869	12	1172869
8.	Pune	121	6505145304	42	2260509555	41	402793844	204	9168448703
9.	Raigad	1	283000	0	0	23	2612780	24	2895780
10.	Ratnagiri	1	10000	1	12335	4	266062	6	288397
11.	Sangli	32	337634043	11	152054901	12	97784639	55	587473583
12.	Satara	0	0	2	20062254	7	60865981	9	80928235
13.	Sindhudurg	1	280000	1	19736280	7	28934965	9	48951245
14.	Solapur	20	188567050	8	64541894	6	77421892	34	330530836
15.	Thane	0	0	0	0	8	4037893	8	4037893
16.	PAO Mumbai	420	14150025129	92	5670681091	173	3364934182	685	23185640402
	Total	644	21970623655	181	8335032049	337	4212598346	1162	34518254050

ANNEXURE – 7

(Refer Para 2.1)

**PENDING ABSTRACT CONTINGENT BILLS FROM TREASURIES IN
OFFICE OF THE PR. AG (A&E)-II, MAHARASHTRA, NAGPUR DURING THE
YEAR 2022-23.**

Sl. No.	Name of the Treasury	Till 2020-21		2021-22		2022-23 till March 2023		Grand Total (₹)	
		Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Akola	25	374531806	5	52799995	11	86484174	41	513815975
2.	Amravati	0	0	0	0	8	461730	8	461730
3.	Chattrapati Shambahji Nagar	60	1462893163	15	128140250	35	120824966	110	1711858379
4.	Beed	23	301753733	7	64223607	9	51654739	39	417632079
5.	Bhandara	0	0	0	0	33	3745614	33	3745614
6.	Buldhana	0	0	3	1337600	5	1049250	8	2386850
7.	Chandrapur	11	92789315	4	17027455	3	6856815	18	116673585
8.	Gadchiroli	1	19964	3	175990	4	119000	8	314954
9.	Gondia	11	42135408	6	20315218	11	35904390	28	98355016
10.	Hingoli	0	0	0	0	18	900000	18	900000
11.	Jalna	0	0	2	43015	4	90823	6	133838
12.	Latur	43	431654551	8	240162584	19	80893816	70	752710951
13.	Nagpur	82	1987731497	30	492622166	32	139260255	144	2619613918
14.	Nanded	29	395513613	10	265164895	12	71104353	51	731782861
15.	Dharashiv	8	18010640	0	0	7	11142750	15	29153390
16.	Parbhani	1	784000	0	0	3	442542	4	1226542
17.	Wardha	0	0	0	0	5	855751	5	855751
18.	Washim	0	0	0	0	7	1882092	7	1882092
19.	Yavatmal	23	230354291	9	56142096	30	50970215	62	337466602
	Total	317	5338171981	102	1338154871	256	664643275	675	7340970127
	Grand Total	961	27308795636	283	9673186920	593	4877241621	1837	41859224177

ANNEXURE – 8

(Refer Para 2.2)

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

Report of outstanding discrepancies under M.H. 8675-Reserve Bank Deposit (State)								
Sl. No.	Name of Bank	Amount (₹)				Net (₹)		
		No. of Item	Credit	No. of Item	Debit	Total No. of Item	Credit	Debit
1	State Bank of India	224	2,82,46,99,941.67	80	88,92,44,691.80	304	1,93,54,55,249.87	
2	Bank of Maharashtra	12	2,54,08,298.00	15	1,87,56,616.28	27	66,51,681.72	
3	Union Bank of India	3	1,62,594.00	5	4,24,52,150.00	8		4,22,89,556.00
4	Bank of India	5	2,46,27,935.00	1	1,02,400.00	6	2,45,25,535.00	
5	Indian Bank	1	27,32,704.00	1	1,11,970.00	2	26,20,734.00	
6	PAO-Mumbai	0	0.00	0	0.00	0	0.00	0.00
8	Virtual Treasury	0	0.00	0	0.00	0	0.00	0.00
	Total	245	2,87,76,31,472.67	102	95,06,67,828.08	347	1,96,92,53,200.59	4,22,89,556.00
	Net						1,92,69,63,644.59	

**Clearance upto Septemeber, 2023 shown in the Annexure above.*

ANNEXURE – 9

(Refer Para 2.4)

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

Sl. No.	Name of Treasury	Amount of Difference (₹)	Month & year
1	Ahmednagar	6800	02/2008
		(-)3203511	09/2008
		2680	05/2009
		50	06/2010
		(-)22849	12/2011
		(-)26457	12/2011
		(-)57306	08/2015
		(-)367693	06/2016
		(-)46500	09/2020
		(-)367688	10/2020
		(-)52000	12/2020
		40000	12/2020
		(-)12566	12/2020
		(-)11326	01/2021
		(-)255132	03/2021
		(-)30000	06/2021
		(-)1717559	08/2021
(-)10	11/2021		
(-)596791	03/2022		
	Total	(-)6717858	
2	Jalgaon	(-)37848	08/2008
		(-)70706	09/2008
		(-)340787	01/2010
		(-)28842	01/2010
		(-)23262	02/2011
		(-)1330	02/2011
		(-)8112	02/2011
		(-)282280	10/2012
		(-)1912915	02/2013
		(-)1877	09/2013
		(-)36178	07/2016
		(-)256469	05/2021
		(-)1130000	06/2021
		(-)39379807	07/2021
		(-)103527	08/2021
		6029069920	12/2021
		(-)31987	01/2022
	Total	5985423993	
3	Kolhapur	(-)2251174	10/2019
		(-)237986	10/2019
		(-)4200	10/2019
		(-)90322	05/2021
		(-)90322	07/2021
	Total	(-)2674004	
4	Nandurbar	(-)15800	02/2019
		(-)17019216	11/2020
		(-)12500	08/2021
		(-) 157574	04/2022
	Total	(-)17205090	
5	Nasik	(-)178006	03/2012
		(-)11185	08/2012
		255580	06/2013
		(-)152392	10/2019

Sl. No.	Name of Treasury	Amount of Difference (₹)	Month & year
		(-)121048	03/2021
		(-)66800	08/2021
		(-)747450	03/2022
		(-)157554	03/2022
		(-)32007	04/2022
	Total	(-)1210862	
6	Pune	3000	01/2021
7	Raigad/Alibag	190	09/2008
		(-)27990	07/2010
		23794	11/2011
		(-)19663	11/2011
		(-)2000	02/2015
		(-)47432	07/2017
		(-)40000	02/2020
	Total	(-)113101	
8	Satara	(-)793773	12/2020
		(-)58000	03/2022
		(-)676614	03/2022
	Total	(-)1528387	
9	Ratnagiri	1	01/2001
		(-)2997	05/2008
		(-)544844	10/2008
		(-)283179	03/2010
		(-)206162	03/2010
		(-)372727	03/2010
		18900	05/2010
		(-)24592	07/2010
		(-)1415600	
10	Solapur	(-)166371	03/2012
		(-)280000	03/2022
	Total	(-)446371	
	Sangli	(-)360	03/2019
	Grand Total	(-)5954803178	

ANNEXURE – 10

(Refer Para 2.5)

**STATEMENT SHOWING NON-RECEIPT OF CERTIFICATES OF
ACCEPTANCE OF CIVIL AND CRIMINAL COURT DEPOSITS**

Sl. No.	Name of the Treasury	No. of Certificated due for acceptance	No. of Certificates yet to be received.
Pr. ACCOUNTANT GENERAL (A&E)-I, Maharashtra, Mumbai			
1	Ahmednagar	46	43
2	Dhule	14	12
3	Jalgaon	40	38
4	Kolhapur	38	34
5	Nandurbar	20	15
6	Nasik	44	43
7	Palghar	20	18
8	Pune	52	51
9	Raigad	43	41
10	Ratnagiri	21	20
11	Sangli	28	25
12	Satara	33	30
13	Sindhudurg	18	15
14	Solapur	35	33
15	Thane	49	47
	Total	501	465
Pr. ACCOUNTANT GENERAL (A&E)-II, Maharashtra, Nagpur			
16	Akola	61	61
17	Amravati	67	67
18	Aurangabad	63	63
19	Beed	50	50
20	Bhandara	47	47
21	Buldhana	72	72
22	Chandrapur	76	76
23	Gadchiroli	61	61
24	Gondia	31	21
25	Hingoli	31	31
26	Jalna	54	54
27	Latur	48	48
28	Nagpur	115	115
29	Nanded	80	80
30	Osmanabad	56	56
31	Parbhani	37	37
32	Wardha	50	22
33	Washim	39	39
34	Yavatmal	88	88
	Total	1126	1088
	Grand Total	1627	1553

ANNEXURE –11
(Refer Para 2.6)

**DETAILS OF ± MEMOS OF STAMPS NOT RECEIVED FROM
TREASURIES ALONG WITH ACCOUNTS FOR THE YEAR 2022-23**

Sl. No.	Name of Treasury	Major Head	Months for which Memos were not received
(A) Pr. Accountant General (A&E)-I, Maharashtra, Mumbai			
1	Ahmednagar	0030	May-2022 to March-2023
2	Dhule		April-2022 to March-2023
3	Jalgaon		May-2022 to March-2023
4	Kolhapur		May-2022 to March-2023
5	Nandurbar		May-2022 to March-2023
6	Nasik		April-2022 to March-2023
7	Sangli		April-2022 to March-2023
8	Pune		May-2022 to March-2023
9	Thane		May-2022 to March-2023
10	Palghar		April-2022 to March-2023
11	Ratnagiri		May-2022 to March-2023
12	Raigad		May-2022 to March-2023
13	Solapur		May-2022 to March-2023
14	Satara		May-2022 to March-2023
15	Sindhudurg		May-2022 to March-2023
(B) Pr. Accountant General (A&E)-II, Maharashtra, Nagpur			
16	Akola	0030	06/2022, 01/2023
17	Chhatrapati Sambhaji Nagar		09/2022,11/2022,01/2023,03/2023
18	Beed		04/2022,09/2022
19	Bhandara		03/2023
20	Buldhana		09/2022, 02/2023
21	Gadchiroli		09/2022,10/2022
22	Washim		10/2022,11/2022,02/2023, 03/2023
23	Yavatmal		02/2023

ANNEXURE – 12

Refer Para 2.7)

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

Sl. No.	Name of the Treasury	PD /PLA No.	Name of the Administrator
1	Raigad	1305008118	Principal, Lady Jr. College Mangaon
2	Raigad	1305008120	Dist. Education and Training Institute, Panvel
3	Raigad	1305008716	Regional Transport Officer, Panvel
4	Raigad	1305008717	Dy. Regional Transport Officer, Pen
5	Sindhudurg	1501008510	Collector and Chairman D LC, Sindhudurg
6	Pune	2201008543	Commissioner, Commissionarate of Agriculture, Pune
7	Sangli	2401000345	Dy. RTO Sangli
8	Solapur	2506008641	Dy. RTO Akluj Malshiras
9	Dhule	5208008601	Medical Supdt., Cottage Hospital, Shirpur
10	Amravati	8077	Govt. Surgeon Amravati
11	Amravati	2488	Medical Officer Cottage Hospital Achalpur
12	Amravati	2537	Supdt. Rural Hospital Daryapur
13	Amravati	2537	Medical Supdt. Rural Hospital Dharni
14	Amravati	8497	Warden Govt. Hospital for B.C. Girls Comp. Amravati
15	Beed	Principal, ITI, Kasar, Beed
16	Buldhana	8255	D.C. Of F.B. Forst Div. Buldhana
17	Buldhana	Supdt. Rural Hospital Daryapur
18	Buldhana	8307	Principal Late Ku. Durga Banmary D.Ed. College Lonar
19	Gadchiroli	2537	M.S. Sub Distt. Hospital Kurkhede
20	Gadchiroli	947	Sub divisional Officer, Attapalli, Gadchiroli
21	Nagpur	1180	Joint District Registrar CI-I Nagpur
22	Yavatmal	362	O.S. & P.A. Supdt. Of Police Yavatmal
23	Yavatmal	4190	Spl. LAO Minor Irr. Works-I Yavatmal
24	Yavatmal	8279	Dy. RTO Yavatmal
25	Osmanabad	8204	Dist. Judge & Addl. Session Judge & Ex. Officio Member MACT Omerga
26	Latur	8347	MSRH Ahmadpur
27	Latur	8283	MSRH Sirshi
28	Nanded	8269	C.J. Sr.Dn. Ex. Officio (W.C.) Billoli
29	Parbhani	8590	MSRH Purna
30	Aurangabad	9030	MSRH Pachod
31	PAO	8401	Director of Health Services
32	PAO	8453	Secretary, Maharashtra State Commission for Protection.
33	PAO	8408	Asstt. Director (Finance) Taraporewala Aquarium, Mumbai.

ANNEXURE – 13

(Refer Para 2.7)

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

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount(₹)	
Pr. Accountant General (A&E)-I, Maharashtra, Mumbai					
1.	Thana	1210002016	Principal I T I	2604616	
2.	Raigad	1301008533	Civil Surgeon Pat.Fund Alibag	2778757	
3.		1302008536	Medical Supdt. Rural Hospital Chawk Karj	2084458	
4.		1302008563	Medical Supdt. Rural Hospital Kashele, A	1113708	
5.		1303008560	Med.Supdt.Rural Hosp.Chawk Khalapur	1656926	
6.		1304008565	Medical Supdt. Rural Hospital Mahad, Ali	2726965	
7.		1309008576	Asstt. Commissioner Of Labour, Panvel	145244	
8.		1309008623	Medical Supdt Rural Hospital, Panvel	1474810	
9.		1311008562	Med. Supdt, Rural Hospital, Poladpur	1017363	
10.		1312008574	H M G.T.H.School, Roha	13404	
11.		1313008548	Medical Supdt, Rural Hosp. Shriwardhan,	1037189	
12.		1313008618	Medical Supdt. Rural Hosp. Shriwardhan	100243	
13.		1315008549	Med. Supdt.Rural Hospital Uran	3810433	
14.		Ratnagiri	1401002460	Civil Surgeon Dist.Hospital Ratnagiri	18214585
15.		Palghar	1602000345	Deputy Rto Vasai	1190936
16.	1602002047		H M Govt. Technical High School Vasai	18817	
17.	1602008545		M O Rural Hospital Virar Old Palghar	33038	
18.	1603002537		M.Supdt. Rural Hospital Dahanu	2145579	
19.	1603007203		Proj.Offr.Tribal Iti Dongri Talasari Pal	84447	
20.	1603008544		Cottage Hospital Old Dahanu Palghar	93197	
21.	1605001043		Slao Ws And Sp Jawhar	47894	
22.	1605001047		Tah (S.S.Y) Addl. Collector Hq Jawhar	515509	
23.	1606002537		M. Supdt. Rural Hospital Wada Palghar	2595178	
24.	1607002537		Med. Supdt. Rural Hospital Mokhada	1207474	
25.	1608001065		Sub Registrar Vikramgad	394820	
26.	Pune	2201000471	Inspgenofprisonfamilywelfund Ig Prison	117328.90	
27.		2201000978	Spl Land Acqun Officer No 3, Pune	73420236	
28.		2201001108	Conservator Of Forest (Wild Life) Pune	16899512	
29.		2201001821	Director Of Education M.S.Pune	858484.90	
30.		2201002064	Asst.Dir.Dept.Ofvoc.Edu.&Trg. Pune	514947	
31.		2201002236	C.F. & Silivic. Pune	263000	
32.		2201002353	Dy Dir Of H S (Transport), Pune	7608090	
33.		2201002354	Jt.Dir.Health Malaria Hatti Jaljany Pune	230648	
34.		2201002417	Supdt For Chest Hospital, Aundh	4063831	
35.		2201002442	Supdt Regional Mental Hospital, Yerawnd	1534903	
36.		2201004820	Addl Commr Of Labour, Pune	9565473	
37.		2201005511	Dir Of Sports & Youth Services, Pune	241811	

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount(₹)
38.		2201008146	Principal, Sanghvi Kesari College, Chinchwad	709559
39.		2201008163	Associated Dean College Of Agriculture	293761
40.	Pune	2201008182	Pri.Bharti Vidyapeeth socialsci Inst,Pune	84020
41.		2201008326	Prin D.Y.Patil Homeopathy Medical Coll &	276130
42.		2201008384	Abhi Edu Soc Coll Of Education Pune	166191
43.		2201008395	Prin K Navale Inst Of Edu B Ed	610
44.		2201008413	Prin.Coll Of Education Kondhwa	70348
45.		2201008414	Prin Jamila Arif Fajlani Urdu Coll Of Ed	27280
46.		2201008462	Prin P D Dhankude Adhy. Mahavid. Banersr	136231
47.		2201008472	Dir.Prin N G Naralkar Inst. Of Career De	164578
48.		2201008489	Prin.Metro Inst Of H M And Cater.Tech	500720
49.		2201008533	Commr. Apang Kalyan Maha. Pune	7628957
50.		2201008623	Pr.Coll.Of Com.Sci. & Infn.Tech.Pune	72207
51.		2201008729	Pr.Coll.Of Compu.Sci.& Busi.Admn.Pune	110240
52.		2201008766	Hm S Maratha Jijamata Mulinche Hs Pune	51870
53.		2201008780	Shri Shivaji Maratha Hs & Jr.Coll.Pune	108775
54.		2201008797	Prin Bsd Trust Ayurved Mahavid.Pune	1122
55.		2201008799	Prin.Pd Dhankude Ahdy.Vidy. Baner	112470
56.		2201008837	Dir.Data Systems Res.Foun.Khardi Pune	6300
57.		2201008866	Dir.Novel Inst.Of Mang.Studies Pune	72605
58.		2201008873	Apex Inst.Of Mang. & Res. Atur Pune	780
59.		2201008900	Dir.Merc Inst.Of Mang.Bhukum Pune	71850
60.		2201008951	Pr. Dnyanvardhini Pra. Arts,Com,Sci Chik	11455
61.		2201008954	Pr. Genba S Moze Coll Of Pharmacy Waghhol	114060
62.		2201008969	Lilawati Com.Comp.Studies Warge Malwadi	2010
63.		2205008537	Med.Suptd. Rural Hospital Daund	1450540
64.		2206008538	Medical Suptd. Rural Hospital, Indapur	1263781
65.		2208000401	Principal, Regional Police Training Scho	1161.23
66.		2208002490	Medical Suptd. Rural Hospital Vadga	2502183
67.		2209002537	Medical Officer,Ruralhospital Mulshi, Pu	3807176
68.		2211002545	Medical Officer, Rural Hospital, Khed,Pu	7763185
69.		2212002549	Med. Suptd Cl - I Rural Hospital Shirur	7016779
70.		2212008431	Prin.Vidyadham Arts Sci Comm. Coll.Shikr	138
71.		2215002016	Prin. I T I Mawal	119390
72.		Satara	2301001541	The Judge Coop Court, Satara
73.	2301004821		Assistant Commissioner Of Labour,Satara	3000
74.	2307002537		M.O.M.S. Rural Hosp,Mahabaleshwar	902221
75.	Solapur	2401004821	Asst Labour Commissioner, Sangli	85714
76.		2401011541	Judge 2nd Co.Op Court	3485977
77.		2404008151	H M Govt Tech	621988

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount(₹)
			Highschoolcentre,Kavathe M	
78.		2405002537	Medl. Supdt. Ruralm Hosp. Vita, Sangli.	2944548
79.		2501008410	S,L,A,O,No,3solapur	25831565
80.		2502008325	M S Rural Hospital Akkalkot	3673297
81.		2503008334	M S Rural Hospital Pangri Barshi	2230647
82.		2503008340	M O Rural Hospital Barshi	4864038
83.		2505008355	M,S,Rural Hospital Kurduwadi	3877499
84.		2506008362	M,S,Rural Hospital Akluj	2150116
85.		2506008418	M,S,Rural Hospital Natepute	3066498
86.		2507008419	M,S,Rural Hospital Mangalwedha	3487775
87.		2508008422	M,S,Rural Hospital Mohol	7349319
88.		2509008424	Sub,Div,Officer Pandharpur	492733
89.		2510008428	M,S,Rural Hospital Sangola	1447889
90.		2509008426	M,S,Cottege Hospital Pandharpur	7259567
91.	Nasik	5103008204	Medical Supdt. Rural Hosiptal Nasik	1058087
92.		5103008218	Tahasildar (Alt Pla) Chandwad Nasik	118050.30
93.		5104008215	Tahsildar (Alt Pla) Dindori	64787
94.		5105008289	Medical Supdt. Rural Hospital	1753287
95.		5107008222	Tahasildar (Alt Pla) Malegaon Nasik	62785
96.		5107008276	Medl.Suptd.Rural Hospital,Dabhadi.Malega	2364322
97.		5108008206	Medical Supdt. Rural Hospital Manamd, Na	1823889
98.		5108008221	Tahsildar (Alt Pla) Nandgaon Nasik	115351
99.		5109008205	Medical Supdt. Rural Hospital, Niphad	2581461
100.		5109008223	Tahasildar (Alt Pla) Niphad Nasik	580765
101.		5110008283	Medical Supdt. Rural Hospital Harsul, Na	3302711
102.		5113008272	Medical Supdt. Rural Hospital Nagarsul,	1424131
103.	Nandurbar	5501002460	Civil Surgeon General Hospital Nandurbar	1719942
104.		5501008127	M.O.R.H.(Cl-2)Dhanora	1827760
105.		5502002544	Med.Officer Cottage Hospital Taloda	1317044
106.		5504007203	Proj Off Gov Tri Iti Tal Akranan Nbar	77764
	Total			30,59,65,701.33
Pr. Accountant General (A&E)-II, Maharashtra, Nagpur				
1	Akola	947	Sub-Divisional Officer & LAO Akola	3665743
2		2522	M.S. Diet Hospital for Women Akola	986391
3		4821	Astt. Commissioner of Labour Akola	1086917
4		956	Tahsildar A&T Balapur	215347
5		2537	Medical Supdt. Cl.1 R.H. Balapur	3555578
6		956	Tahsildar Murtizapur	1013751
7		2047	H.M. Govt. Tech H.S. Murtizapur	22537
8		2524	Medical Supdt. L.D. Hospital Murtizapur	6304084
9	Amravati	1541	Judge Co-Operative Court Amt	10511568
10		2469	Medical Supdt. Govt. G.G.R.T.B. Hospital Amt	341289
11		4821	Astt. Commissioner of Labour Amt.	257661
12		8078	Medical Supdt. District Hospital for	2762227

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount(₹)
			Women Amt	
13		8251	MSRH Chandur Railway	5092739
14		8321	Dy. Conservator of Forest West Melghat Chikhaldhara	3775537
15		5650	Warden Govt. B.C. Boys Hospital Dharvi	10650
16		8256	MSRH Anjangaon Surji	4558633
17		8262	MSRH Chandur Bazar	3978330
18		5607	Warden Dr. B.R. Ambedkar B.C. Hostel Nandgaon Khurd	10160
19		8254	MSRH Teosa	1976467
20		8497	Warden Govt. Tribal Boys Hostel Chikhaldhara	17340
21	Beed	5623	Civil Surgeon D.H. Beed	15290316
22		8074	Dy. Regional Transport Officer Beed	500000
23		8354	Medical Supdt. Rural Hospital Dharvi	5576554
24		8103	SPL LAO (No-2 URT) Beed	500000
25	Bhandara		H.M. Govt. Tech H.S. Bhandara	36399
26		8093	Pri. ITI Sakoli	1521134
27		8119	Warden Govt. S.T. Boys Hostel Tumsar	16630
28		8409	Medical Supdt Cl-1 Rural Hospital Sihora	2293892
29		8252	Medical Officer Rural Hospital Dhad	1730754
30		8502	MSRH Chikholi	5760981
31		8194	MSRH D. Mali	1426583
32		8255	MSRH Khamgaon	4390376
33		8189	MSRH Lakhauada	1667093
34		8191	MSRH Mehekar	1904414
35		8119	MSRH Lonar	1712523
36		8193	MSRH Bibi	2694622
37		8172	MSRH Motala	2407849
38		8225	MSRH W. Bakal	2012928
39		8190	Medical Supdt. Sbai Medical Hosp. Shegaon	5137575
40		8195	MSRH Sindkhed Raja	3195118
41	Chandrapur	8188	MSRH Naghid	1339366
42		8128	MSRH Bramhapuri	5553596
43		8196	MSRH Rajura	5392923
44			Pri. I.T.I.Gondpipri	897146
45		8307	MSRH Gondpipri	2507034
46		2537	Pri.I.T.I.Chimur	1265845
47		2537	M.S.CL-I Sub distt.Hospital Chimur	2620677
48	Gadchiroli	2537	Civil Surgeon General Hospital Chandrapur	305592
49		2016	M.S.cl-I Sub distt.Hospital Armori	2780327
50		2537	Medical Supdt. (CL-1) Ashti	3353134

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount(₹)	
51		2016	M.S.R.H.Chamorshi	3190021	
52		2537	MSRH (CL-1) Dhanora	1804495	
53		2460	MSRH (CL-1) Etapalli	973680	
54		2537	MSRH (CL-1) Bhamragad	1015335	
55	Nagpur	2537	Medical Officer I/c Cottage Hospital Ramtek	2477630	
56	Washim	2544	Dy. Regional Transport Officer Washim	98720	
57		2537	MSRH Risod	2989552	
58		2537	MSRH Manora	2854428	
59		2537	MSRH Manrulpir	4464518	
60		2537	H.M.Tech.highschoolKaranja	199988	
61		947	MSRH karanja	2989761	
62		2488	Collector Yavatmal	2234949	
63		345	Civil Surgeon Gen. Hospital Yavatmal	16903045	
64		2537	Comm. For work comp. C.J. Sr. Div. Yavatmal	1678827	
65		2537	M.S.R.H. Arni	4159890	
66		Wasim	2537	Tehsildar Darwha	7804
67			2047	M.S.Cottage Hospital Kelapur	24692673
68			2537	M.S.R.H. Pusad	1805540
69			362	Spl. L.A.O. LPP Pusad	2688049
70	930		M.S.R.H. Babhulgaon	4512339	
71	2460		M.S.R.H. Digras	3873193	
72	4190		M.S.R.H.Ghatanji	3138784	
73	8279		M.S.R.H. Kalam	3460015	
74	8526		M.S.R.H. Maregaon	2499106	
75	2537		M.S.R.H. Mahagaon	2491642	
76	8583		M.S.R.H. Ner	2329743	
77	2844		M.S.R.H. Ralegaon	4613423	
78	Dharashiv	2537	Medical Officer R.H.Bhoom	4673725	
79	Latur	4204	M.S.R.H.Nilanga	3593506	
80	Jalna	2537	M.S.R.H. Bhokardan	3950626	
81		2537	M.S.R.H. Jafrabad	752918	
82		2537	M.S.R.H. Tembhurni	2163435	
83		2537	M.S.R.H. Partoor	1909068	
84		2537	M.S.R.H. Mantha	1780141	
85		2537	Spl. Officer M.I.W. Jalna	34832661	
86		2537	Distt. Civil Surgeon Gen. hospital Jalna	23948003	
87		2537	Collector Jalna	19456843	
88		8113	Medical Officer Ner	1244336	
89	Nanded	8347	C.J. (W.C.) Nanded	41390	

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount(₹)
90		8141	Asstt. Commr. Of Labour Nanded	16317124
91		8136	M.S.R.H.Bhokar	3773922
92		8140	M.S.R.H.Degloor	1828502
93		8134	M.S.R.H.Dharmabad	4177105
94		8114	M.S.R.H.Mahoor	3078548
95		8101	Collector NandedEndowmentBilloli	40000
96		Hingoli	8118	Civil Surgeon Hingoli
97	8214		M.S.R.H. Basmath	2370410
98	8147		M.S.R.H. Kalamnuri	3470455
99	8083		M.S.R.H. Aundha	2870450
100	8101		Dy. R.T.O. Hingoli	279980
101	8123		Collector Scre. D.P.Com.	7716000
102	Parbhani	8269	Dy. Consumer of forest Parbhani	108922
103		8129	Collector Parbhani	160227
104		8121	M.S.R.H. Gangakhed	4642021
105		8122	M.S.R.H.Sailu	1274127
106	Chhatrapati Sambhaji Nagar	8237	Spl.L.A.O. Krishna vally Chhatrapati Sambhaji Nagar (Aurangabad)	44943069
107		8602	Collector A'bad	55933296
108		8603	Tehsildar PaithanA'Bad	614821
109		8604	M.S.R.H. Vaijapur	2117429
110		8618	Tahsildar (ALT)Vaijapur	500551
111		8660	Tahsildar Vaijapur	955802
			Total	50,,68,20,707.00
			Grant Total	81,27,86,408.33

ANNEXURE –14

(Refer Para 2.10)

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

Sl.No.	Name of Treasury	2017-18 IR/Para	2018-19 IR/Para	2019-20 IR/Para	2020-21 IR/Para	2021-22 IR/Para	Total
1	Thane				1-3	1-28	2-31
2	Nasik					1-26	1-26
3	Raigad					1-7	1-7
4	Ratnagiri					1-4	1-4
5	Sangli					1-26	1-26
6	Ahmednagar					1-17	1-17
7	Jalgaon					1-26	1-26
8	Satara					1-7	1-7
9	Dhule					1-15	1-15
10	Nandurbar		1-1			1-8	2-9
11	Pune					1-19	1-19
12	Solapur					1-5	1-5
13	Sindhudurg					1-1	1-1
14	Kolhapur					1-21	1-21
15	Palghar					1-7	1-7
16	DAT Mumbai					1-6	1-6
17	Jt. DAT Pune					1-9	1-9
18	Jt. DAT Nasik					1-7	1-7
19	Jt. DAT Konkan Bhavan					1-8	1-8
20	PAO					1-16	1-16
	Total		1-1		1-3	20-263	22-267
21	Nagpur	1-1				1-15	2-16
22	Bhandara					1-14	1-14
23	Wardha			1-1		1-11	2-12
24	Amravati				1-2	1-15	2-17
25	Akola			1-1	1-1	1-19	3-21
26	Washim				1-1	1-20	2-21
27	Yavatmal				1-1	1-16	2-17
28	Gondia					1-11	1-11
29	Chandrapur			1-1	1-2	1-13	3-16
30	Buldhana			1-1		1-12	2-13
31	Gadchroli					1-18	1-18
32	Nanded			1-1		1-18	2-19
33	Chhatrapati Sambhaji Nagar			1-1		1-15	2-16
34	Latur					1-15	1-15
35	Beed					1-25	1-25
36	Dharashiv					1-11	1-11
37	Jalna					1-12	1-12
38	Parbhani		1-2	1-2	1-1	1-16	4-21
39	Hingoli		1-1			1-14	2-15
	Total	1-1	2-3	7-8	6-8	19-290	35-310
	Grant Total	1-1	3-4	7-8	7-11	39-553	57-577

ANNEXURE –15A

(Refer Para 2.13)

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	22500/-	Admission fee.
2	Pr. ITI Akole	August-2021	14/01/2022	1178000/-	
3	Pr. ITI Jamkhed	2018-2019	25/05/2020	51600/-	
4	Pr. ITI Jamkhed	2020-2021	07/05/2021	98100/-	
5	Pr. ITI Karjat	August-2020	08/04/2021	28800/-	
6	Pr. ITI Karjat	August-2020	08/04/2021	16800/-	
7	Pr. ITI Karjat	August-2021	25/03/2022	76950/-	
8	Pr. ITI Newasa	August-2020	16/02/2021	2400/-	
9	Pr. ITI Newasa	August-2020	16/02/2021	1400/-	
10	Pr. ITI Pathardi	August-2021	13/01/2022	64200/-	
11	Pr. ITI Pathardi	August-2021	13/01/2022	38150/-	
12	Pr. ITI Rahata	August-2021	08/02/2022	1900/-	
13	Pr. ITI Rahata	August-2022	12/01/2023	252s00/-	
14	Pr. ITI Rahuri	August-2021	18/05/2022	13000/-	
15	Pr. ITI Rahuri	August-2021	18/05/2022	86450/-	
16	Pr. ITI Shevgaon	August-2021	01/12/2021	232750/-	
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	93600/-	
3	Pr. ITI Bhusawal	02/04/2021 to 03/07/2021	05/08/2022	184500/-	
4	Pr. ITI Dharangaon	July/2015 to July/2019	29/06/2020	17069/-	
5	Pr. ITI Dharangaon	August/2018	29/05/2020	27292/-	
6	Pr. ITI Bodwad	10/09/2020 to 12/02/2021	05/04/2021	182400/-	
7	Pr. ITI Parola	2018-19 & 2019-2021	12/08/2021	33600/-	
8	Pr. ITI Amalner	August-2020	06/02/2021	39450/-	
9	Pr. ITI Amalner	August-2020	21/02/2021	4750/-	

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	49400	Admission fee
2	Principal Government Industrial Training Institute Pulgaon	68-01/10/2021	Receipt	49400	
3	Principal Industrial Training Institute Samudrapur	04 - 20/09/2021	Receipt	77450	
Amravati					
1	Principal Industrial Training Institute Chandur Rly Amravati	16 - 20/09/2021	Receipt	25000	Admission fee.
2	Principal Industrial Training Institute Chandur Rly Amravati	15-17/09/2021	Receipt	25000	
3	Principal Industrial Training Institute Chandur Rly Amravati	14-17/09/2021	Receipt	25000	
4	Principal Industrial Training Institute Nandgaon Khan. Amravati	04-12/10/2021	Receipt	23750	
5	Principal Industrial Training Institute Nandgaon Khandeshwar Amravati	03-01/10/2021	Receipt	51300	
6	Principal Industrial Training Institute Nandgaon Khandeshwar Amravati	02-23/09/2021	Receipt	39900	Admission fee.
7	Principal Industrial Training Institute Nandgaon Khandeshwar Amravati	06-10/11/2021	Receipt	11400	
8	Principal Industrial Training Institute Nandgaon Khandeshwar Amravati	05-28/10/2021	Receipt	85650	
9	Food and Supply Officer Amravati	03 -06/2021 & 100 - 01/06/2021	Receipt	10602 2861	fine amount credited in PD/PLA
Chandrapur					
1	Principle Industrial Training Institute Warora	Nil-04/10/2021	Receipt	128850	Admission fee.
2	Principle Industrial Training Institute Warora	Nil-22/10/2021	Receipt	121750	
3	Principle Industrial Training Institute Brahmapuri	Nil- /11/2021	Receipt	199740	Credited as caution money without bifurcating revenue amount.
4	Principle Industrial Training Institute Brahmapuri	Nil-30/12/2021	Receipt	6500	-do-
5	Principle Government Polytechnic Brahmapuri	Nil-20/12/2021	Receipt	1009250	Admission fee.
6	Principle Government	Nil-	Receipt	1040050	Admission

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
	Polytechnic Brahmapuri	28/12/2021			fee.
7	Principle Government Polytechnic Brahmapuri	Nil-28/12/2021	Receipt	629100	Admission fee.
8	Principle Government Polytechnic Brahmapuri	Nil-06/01/2022	Receipt	195176	Works Amount
9	Principle Government Polytechnic Brahmapuri	Nil-12/01/2022	Receipt	93483	
10	Principle Government Polytechnic Brahmapuri	Nil-12/01/2021	Receipt	108455	
11	Principle Government Polytechnic Brahmapuri	Nil-12/01/2021	Receipt	75116	
12	Principle Government Polytechnic Brahmapuri	Nil-12/01/2021	Receipt	99267	
13	Principle Government Polytechnic Brahmapuri	Nil-11/02/2021	Receipt	167154	
14	Principle Industrial Training Institute Sindewahi	651-16/09/2021	Receipt	26600	Admission Fee
15	Principle Industrial Training Institute Sindewahi	68-01/10/2021	Receipt	19950	
16	Principle Industrial Training Institute Sindewahi	66-01/10/2021	Receipt	19950	
17	Principle Industrial Training Institute Sindewahi	40-21/10/2021	Receipt	32300	
18	Principle Industrial Training Institute Pombhurna	Nil-03/07/2021	Receipt	69439	
19	Principle Industrial Training Institute Pombhurna	Nil-25/08/2021	Receipt	54200	
20	Principle Industrial Training Institute Pombhurna	Nil-10/12/2021	Receipt	101650	
21	Principle Industrial Training Institute Pombhurna	Nil-21/01/2022	Receipt	8970	
22	Principle Industrial Training Institute Korpana	Nil-17/01/2021	Receipt	8000	
23	Principle Industrial Training Institute Korpana	Nil-30/11/2021	Receipt	46500	
24	Principle Industrial Training Institute Korpana	Nil-16/11/2021	Receipt	46500	
Gondia					
1	Principal Government Polytechnic Gondia	Nil-17/09/2021	Receipt	1016800	Admission fee.
2	Principal Government Polytechnic Gondia	Nil-29/10/2021	Receipt	784000	
3	Principal Government Industrial Training Institute Amgaon	17-20/12/2021	Receipt	66500	
4	Principal Government Industrial Training Institute Goregaon	Nil-07/12/2021	Receipt	120000	
5	Principal Government Industrial Training Institute Tirora	Nil-28/06/2021	Receipt	155800	
6	Principal Government Industrial Training Institute Tirora	Nil-16/09/2021	Receipt	2180	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
7	Principal Government Industrial Training Institute Tirora	Nil-11/10/2021	Receipt	1000	
Akola					
1	Principal Industrial Training Institute Telhara	02-06/12/2021	Receipt	151050	Training fee. Admission Fee
2	Registrar Industrial Training Institute Akola	0126 - 26/10/2021	Receipt	28350/-	
3	Registrar Industrial Training Institute Akola	0122 - 13/10/2021	Receipt	94050/-	
4	Registrar Industrial Training Institute Akola	0125 - 20/10/2021	Receipt	220400/-	
Yavatmal					
1	Principal Industrial Training Institute Wani Yavatmal	06 13/10/2021	Receipt	63000	Admission fee.
2	Principal Industrial Training Institute Ghatanji Yavatmal	18 13/10/2021	Receipt	47700	
3	Principal Industrial Training Institute Yavatmal	23 28/03/2022	Receipt	32330	
4	Project Officer Industrial Training Institute Antergaon Ralegaon Yavatmal	81 22/10/2021	Receipt	11400	
5	Principal Industrial Training Institute Maregaon Yavatmal	09 10/08/2021	Receipt	12550	
6	Principal Industrial Training Institute Wani Yavatmal	09 10/08/2021	Receipt	12550	
7	Principal Industrial Training Institute Arni Yavatmal	10 21/10/2021	Receipt	42000	
8	Principal Industrial Training Institute Arni Yavatmal	11 28/10/2021	Receipt	2850	
9	Principal Industrial Training Institute Arni Yavatmal	08 13/10/2021	Receipt	13500	
10	Principal Industrial Training Institute Umarkhed Yavatmal	04 15/11/2021	Receipt	182400	Admission fees.
11	Principal Industrial Training Institute Digras Yavatmal	04 25/10/2021	Receipt	122050	
Wardha					
1	Principle Industrial Training Institute Malegaon	65-30/10/2021	Receipt	76000	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	38000	
4	Principle Industrial Training Institute Mangrulpir	30-29/01/2022	Receipt	23800	
5	Principle Industrial Training Institute Mangrulpir	17-08/10/2021	Receipt	103200	
6	Principle Industrial Training Institute Karanja	22-08/10/2021	Receipt	49400	
7	Principle Industrial Training Institute Karanja	24-20/10/2021	Receipt	15200	
8	Principle Industrial Training Institute Karanja	37-09/12/2021	Receipt	8750	
9	Principle Industrial Training Institute Manora	03-15/03/2022	Receipt	135450	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
Dharashiv					
1	Principal Government Polytechnic Osmanabad/8124	25- 25.03.22	Receipt	548367	Dignostc Flow Chart (DFC)
2	Principal Government Polytechnic Osmanabad/8124	15- 02.12.2021	Receipt	1770350	Admission fee.
3	Principal Government Polytechnic Washi/8320	01- 16.02.2022	Receipt	82650	
4	Principal Government Polytechnic Omerga/ 8149	04- 08.10.2021 05- 12.11.2021 08- 24.12.2021	Receipt	189100	
Jalna					
1	Head Master Government Technical High School Ambad	12- 17/08/2021	Receipt	1450	Admission fee.
2	Principal Industrial Training Institute Ghansawangi	Nil- 08/10/2021	Receipt	20150	
3	Principal Industrial Training Institute Ghansawangi	Nil- 11.10.2021	Receipt	23600	
Hingoli					
1	Principle Government Junior College of Education Basmatnagar Hingoli	Nil- 10/03/2022	Receipt	15400	Admission fee
Latur					
1	Principal Industrial Training Institute ShirurAnantpal Latur	01- 17/01/2022	Receipt	133950	Admission fee.
2	Principal Industrial Training Institute Renapur Latur	03- 30/10/2021	Receipt	62250	
Bhandara					
1	Principle Industrial Training Institute Lakhandur	Nil- 03/06/2021	Receipt	47508	Admission Fee
2	Principle Industrial Training Institute Lakhandur	Nil- 05/09/2021	Receipt	111150	
3	Principle Industrial Training Institute Lakhni	Nil- 29/09/2022	Receipt	146400	
4	Principle Government PolytechnicSakoli	Nil- 22/06/2021	Receipt	1500	Sale of Cement Bag
5	Principle Industrial Training Institute Sakoli	01- 26/11/2021	Receipt	1310	Revenue Receipt
6	Principle Government PolytechnicSakoli	Nil- 01/02/2022	Receipt	82150	Admission Fee
7	Principle Government PolytechnicSakoli	Nil- 01/02/2022	Receipt	478208	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
8	Principle Government Polytechnic Sakoli	N-01/02/2022	Receipt	147572	
9	Principle Government Polytechnic Sakoli	Nil-01/02/2022	Receipt	930744	
10	Principle Industrial Training Institute Sakoli	29-31/03/2022	Receipt	150000	
11	Headmaster Government Technical High School Tumsar	Nil-06/07/2021	Receipt	23490	
12	Headmaster Government Technical High School Tumsar	Nil-30/03/2022	Receipt	44500	
13	Headmaster Government Technical High School Tumsar	175-29/09/2021	Receipt	1000	
Nagpur					
1	Principal Industrial Training Institute Umred Nagpur	12-18/11/2021	Receipt	206800	Admission fee.
2	Principal Industrial Training Institute Nagpur	74-11/09/2021	Receipt	7600	
3	Principal Industrial Training Institute Kuhi Nagpur	22-18/11/2021	Receipt	75597	
4	Principal Industrial Training Institute Kuhi Nagpur	27-19/01/2022	Receipt	10150	Admission fee.
5	Principal Industrial Training Institute Kuhi Nagpur	28-19/01/2022	Receipt	125400	
6	Principal Industrial Training Institute Nagpur	19-26/11/2021	Receipt	1900	
7	Principal Industrial Training Institute Saoner Nagpur	06-21/10/2021	Receipt	54150	
8	Principal Industrial Training Institute Nagpur	10-20/10/2021	Receipt	19950	
9	Principal Industrial Training Institute Narkhed Nagpur	07-21/10/2021	Receipt	44650	
10	Principal Industrial Training Institute Hingna Nagpur	01-17/01/2022	Receipt	1040	
11	Principal Government Polytechnic Nagpur	32-04/10/2021	Receipt	54250	
Nanded					
1	Principle Industrial Training Institute Himayatnagar	01-18.11.2021	Receipt	23800	Admission fee
2	Principle Government Industrial Training Institute Mudkhed	03-20.01.2022	Receipt	135850	
3	Principle Industrial Training Institute Umri	01-30.08.2021	Receipt	10800	
4	Principle Industrial Training Institute Umri	Nil-23.09.2021	Receipt	40400	
5	Principle Industrial Training Institute Umri	Nil-25.11.2021	Receipt	53300	
6	Principle Industrial Training Institute Umri	Nil-11.11.2021	Receipt	49400	
7	Principle Industrial Training Institute Biloli	01-15.06.2021	Receipt	88350	

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	39900	
9	Principle Industrial Training Institute Deglur	Nil- 12.10.21	Receipt	97850	
10	Principle Industrial Training Institute Deglur	Nil-20.12.2021	Receipt	39950	
11	Principle Industrial Training Institute Mukhed	01-31.03.2022	Receipt	93950	
12	Principle Industrial Training Institute Kandhar	02-31.03.2022	Receipt	59850	
13	Principle Industrial Training Institute Loha	02-11.01.2022	Receipt	49400	
14	Principle Industrial Training Institute Loha	03-11.01.2022	Receipt	49400	
15	Principle Industrial Training Institute Dharmabad	Nil-18.06.2021	Receipt	114000	
16	Principle Industrial Training Institute Dharmabad	Nil-18.06.2021	Receipt	31650	
17	Principle Industrial Training Institute Dharmabad	Nil-01.07.2021	Receipt	15521	
18	Principle Industrial Training Institute Dharmabad	Nil-09.07.2021	Receipt	36900	
19	Principle Industrial Training Institute Dharmabad	Nil-14.07.2021	Receipt	2700	
20	Principle Industrial Training Institute Dharmabad	Nil-14.07.2021	Receipt	55750	
Beed					
1	Principle Industrial Training Institute Parli	14-20.12.2021	Receipt	199950	Admission fee
2	Principle Industrial Training Institute Ambejogai	01-22.10.2021	Receipt	95000	
3	Principle Industrial Training Institute Majnlegaon	02-25.02.2022	Receipt	29450	
4	Principle Industrial Training Institute Ashti	Nil-21.01.2022	Receipt	76000	
5	Principle Government Industrial Training Institute Georai	Nil-13.10.2021	Receipt	15750	Admission fee
6	Principle Government Industrial Training Institute Georai	05-02.11.2021	Receipt	41850	
7	Principle Government Industrial Training Institute Georai	06-21.12.2021	Receipt	17792	
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	10700	Tuition fee
3	Principal Industrial Training Institute Gadchiroli	72- 05-08-2021	Receipt	45240	Works Amount

ANNEXURE –15 B

(Refer Para 2.13)

**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	24660	OPD fee
2	Medical Superintendent Rural Hospital Trlhara	005 22/10/2021	27200	
3	Medical Superintendent Rural Hospital Trlhara	005 22/10/2021	42410	OPD/IPD/LAB & X Ray
4	Medical Superintendent Rural Hospital Patur	004 09/03/2022	3120	OPD fee
5	Medical Superintendent Rural Hospital Patur	001 12/10/2021	10477	
6	Medical Superintendent Rural Hospital Barshi Takli	004 13/11/2021	27915	Lab charges X-ray charges IPD/OPD charges
7	Medical Superintendent Rural Hospital Barshi Takli	Nil 05/03/2022	30475	OPD/IPD/LAB & X Ray
8	Dean Government Medical College & Hospital Akola	55 of 20-10-2021	27610	OPD Fee
9	Dean Government Medical College & Hospital Akola	51 of 01-10-2022	55470	
10	Dean Government Medical College & Hospital Akola	54 of 18-10-2021	59895	
11	Dean Government Medical College & Hospital Akola	56 of 22-10-2021	59545	
12	Dean Government Dental College & Hospital Akola	106 of 25-03-2022	67644	
13	Dean Government Dental College & Hospital Akola	107 of 28-03-2022	59960	
14	Dean Government Dental College & Hospital Akola	103 of 11-03-2022	133911	
Yavatmal				
1	Administrative Officer Vasantnao Naik Government Hospital	19 14/10/2021	1920	OPD Fee
Nagpur				
1	Joint Registrar Class-II Nagpur	16 04/10/2021	2380	Document handling charge & data entry charge.
2	Joint Registrar Class-II Nagpur	23 04/10/2021	1940	
3	Joint Registrar Class-II Nagpur	02 25/10/2021	20340	
4	Joint Registrar Class-II Nagpur	28 25/10/2021	15540	

Sl. No.	Name of the DDOs	Challan No./Date	Receipt (₹)	Particulars
5	Joint Registrar Class-I Saoner Nagpur	01 05/4/2021	1480	
6	Joint Registrar Class-I Saoner Nagpur	04 02/12/2021	540	
7	Joint Registrar Class-I Saoner Nagpur	02 23/11/2021	15640	
8	Joint Registrar Class-I Kuhi Nagpur	01 27/4/2022	3760	
9	Reader/In-charge Preventive & Social Medicine Saoner Nagpur	03 18/9/2021	30125	OPD Fee
10	Admin Government Medical College & Super Speciality Hospital Nagpur	35 04/10/2021	196729	
11	Admin Government Medical College & Super Speciality Hospital Nagpur	128 25/10/2021	121983	
12	Admin Government Medical College & Super Speciality Hospital Nagpur	01 29/3/2022	800000	
13	Administrative Officer Medical College Hospital Nagpur.	12 07/3/2022	702800	
14	Administrative Officer Medical College Hospital Nagpur.	01 08/3/2022	591311	
15	Administrative Officer Medical College Hospital Nagpur.	01 14/3/2022	512100	
16	Administrative Officer Medical College Hospital Nagpur.	02 18/10/2021	601400	
17	Administrative Officer Medical College Hospital Nagpur.	59 25/10/2021	608400	
18	Administrative Officer Medical College Hospital Nagpur.	19 21/3/2022	440500	
19	Administrative Officer General Hospital Nagpur	8 04/10/2021	550126	
20	Administrative Officer General Hospital Nagpur	09 04/10/2021	335970	
21	Administrative Officer General Hospital Nagpur	01 05/10/2021	231810	
22	Administrative Officer General Hospital Nagpur	04 04/10/2021	474395	
Nanded				
1	Dean Govt Ayurvedic College Nanded	02/18.05.2021	3195	OPD fee
2	Dean Govt Ayurvedic College Nanded	04/27.05.2021	3250	
3	Dean Govt Ayurvedic College Nanded	01/26.04.2021	11502	
4	Dean Govt Ayurvedic College Nanded	03/21.05.2021	14250	Clinical Study Fee
Beed				

Sl. No.	Name of the DDOs	Challan No./Date	Receipt (₹)	Particulars
1	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	09 11/11/2021	693924	OPD fee
2	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	10 17/11/2021	333233	
3	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	08 21.10.2021	591486	
4	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	15 01.02.2022	461110	
5	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	16 15.03.2022	470218	
6	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	17 15.03.2022	608226	
7	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	18 29.03.2022	473496	OPD fee
Chhatrapati Sambhaji Nagar				
1	Medical Superintendent Rural Hospital Paithan/9004	23-29/10/2021	39316	Medical Training charges
2	Dean Government Dental College & Hospital Aurangabad/9002	18-11.10.2021	2067320	OPD charges
3	Dean Government Dental College & Hospital Aurangabad/9002	113-12/10/2021	8285	OPD Fee

ANNEXURE –16

(Refer Para 2.15)

STATEMENT SHOWING NON-OBSERVATION OF PAYMENT THROUGH CMP

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Dhule			
Dist. Planning Officer Dhule	27393900/-	07/04/2022	GIA
Taluka Agriculture Officer Dhule	5756440/-	07/04/2022	GIA
Accounts Officer-2 Collector Office Dhule	21000000/-	07/04/2022	GIA
Admn. Officer Sarvopchar Rughalaya Dhule	12110000/-	08/04/2022	GIA
Chief Accounts &Fin. Officer Z.P. Dhule	78057560/-	08/04/2022	GIA
Admn. Officer General Hospital Dhule	25257000/-	08/04/2022	GIA
Chief Accounts &Fin. Officer Z.P. Dhule	280000000/-	09/04/2022	GIA
Ranger Forest Officer Wild Life Anerdam Shirpur	1700000/-	31/03/2020	HBA Advance
Ranger Forest Officer Wild Life Anerdam Shirpur	1500000/-	31/03/2020	HBA Advance
Primary Head Master Govt. Ashram School Jamnyapada Shirpur	218202/-	31/03/2021	Rent
Headmaster Govt. Post Basic Ashram School Umarda	1460709/-	05/10/2021	GPF
Civil Judge &JMFC Shirpur	585000/-	08/10/2021	Leave Encashment
Range Forest Officer Social Forestry Shirpur	10646/-	20/12/2021	TA
Range Forest Officer Sangavi	686790/-	04/01/2022	Leave Encashment
Headmaster Govt. Post Basic Ashram School Kodid	626102/-	20/01/2022	GPF
Taluka Agriculture Officer Shirpur	1142397/-	20/01/2022	GPF
Sub Divisional Eng. Irrigation Sub Div. Shirpur	60000/-	02/03/2022	TA
Medical Supdt. Cottage Hospital Dondiacha	123081/-	31/03/2021	Rent Rate & Taxes
Medical Supdt. Cottage Hospital Dondiacha	1100925/-	06/05/2021	DCRG
Dy. Supdt. Of Land Records Shindkheda	370890/-	12/05/2021	Leave Encashment
Asst. Reistrara Co-op Society Shindkheda	785400/-	24/05/2021	DCRG
Civil Judge &JMFC Dondiacha	150262/-	11/06/2021	GPF
Taluka Agri. Officer Shindkheda	1580670/-	16/06/2021	Leave Encashment
Primary Head Master Govt. Primary Ashram School Sulewade	72585/-	12/08/2021	Medical Reimbursement
Range Forest Officer Shindkheda	7400/-	24/03/2020	TA
Dy. Supdt. Of Land Records Sakri	559185/-	27/05/2020	DCRG
Range Forest Officer Kodai Bari Sakri	31941/-	15/07/2020	Prov. Pension
Med. Officer Cl-II Rural Hospital Pimpalner	186899/-	15/07/2020	Medical Reimbursement
Taluka Agri. Officer Sakri	138492/-	16/07/2020	GIS
Warden Govt. Tribal Boys New Hostel Sakri	293363/-	14/10/2020	Rent
Dy. Engineer PW Const. Sub Division Pimpalner	443430/-	14/10/2020	Leave Encashment
H.M. Govt. P.B. Ashram School	351542/-	05/04/2021	Contractual Work

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Navapada			
Primary Head Master Govt. Primary Ashram School Vhirgaon Sakri	448859/-	05/04/2021	Contractual Work
Jalgaon			
Taluka Agri. Officer Chopda	1155000/-	31/05/2021	DCRG
Tahsildar Chopda	17955/-	29/06/2021	Medical Bill
Taluka Agri. Officer Chopda	2415150/-	01/07/2021	GPF
Range Forest Officer Vaijpur Chopda	1000000/-	28/07/2021	DCPS
Naib-Tahsildar Sanjay Gandhi Yojna Chopda	12000/-	16/03/2022	TA
Taluka Agri. Officer Erandol	80000/-	10/12/2020	Security Deposit
Range Forest Officer Wild Life Raver	1000000/-	04/01/2022	Pensionary Charges
Medical Officer Rural Hospital Raver	218177/-	04/01/2022	Office Expense Bill
Medical Officer Rural Hospital Raver	252436/-	04/01/2022	Office Expense Bill
Dy. Engineer PWD Sub Div. Parola	405990/-	10/07/2020	Leave Encashment
Principal ITI Parola	678217/-	20/07/2020	GPF
Medical Officer Cottage Hospital Parola	104204/-	12/08/2020	Provisional Pension
Civil Judge Jr. Dn. & JMFC Parola	152288/-	12/08/2020	GIS
Taluka Agriculture Officer Parola	171000/-	22/10/1010	GPF
Taluka Agriculture Officer Jamner	7755000/-	04/05/2021	GPF
Medical Supdt. Cl-I Rural Hospital Jamner	665725/-	10/05/2021	DCRG
Tahsildar Jamner	68796/-	25/05/2021	Leave Encashment
Tahsildar Jamner	1969204/-	27/05/2021	GPF
Tahsildar Jamner	1120342/-	18/06/2021	GIS
Add. Dist. & Session Judge Bhusawal	646635/-	05/05/2021	DCRG
Sub-Div. Water Conservation Officer Soil & Water Cons. Bhusawal	436000/-	07/05/2021	GPF
Principal ITI Bhusawal	151690/-	08/06/2021	Prov. Pension
Asst. Registrar Co-Op Society Bhusawal	685200/-	10/06/2021	DCRG
Taluka Agri. Officer Bhusawal	155212/-	11/06/2021	GIS
Taluka Agri. Officer Bhusawal	921960/-	11/06/2021	Leave Encashment
Tahsildar Bhusawal	1114566/-	22/07/2021	GPF
Judi. Magis. First Class Railway Bhusawal	3942510/-	09/08/2021	GPF
Civil Judge Jr Dn & JMFC Muktainagar	1006500/-	09/03/2021	DCRG
Warden Govt. Tribal Boys Hostel Muktainagar	435240/-	09/03/2021	Leave Encashment
Taluka Agri. Officer Muktainagar	386504/-	19/03/2021	GIS
Taluka Agri. Officer Muktainagar	167449/-	19/03/2021	Medical Reimbursement
Tahsildar Muktainagar	160546/-	15/03/2022	Medical Reimbursement
Taluka Agri. Officer Chopda	1155000/-	31/05/2021	DCRG
Tahsildar Chopda	17955/-	29/06/2021	Medical Bill
Taluka Agri. Officer Chopda	2415150/-	01/07/2021	GPF
Range Forest Officer Vaijpur Chopda	1000000/-	28/07/2021	DCPS
Naib-Tahsildar Sanjay Gandhi Yojna Chopda	12000/-	16/03/2022	TA
Taluka Agri. Officer Erandol	80000/-	10/12/2020	Security Deposit
Range Forest Officer Wild Life	1000000/-	04/01/2022	Pensionary Charges

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Raver			
Medical Officer Rural Hospital Raver	218177/-	04/01/2022	Office Expense Bill
Medical Officer Rural Hospital Raver	252436/-	04/01/2022	Office Expense Bill
Dy. Engineer PWD Sub Div. Parola	405990/-	10/07/2020	Leave Encashment
Principal ITI Parola	678217/-	20/07/2020	GPF
Medical Officer Cottage Hospital Parola	104204/-	12/08/2020	Provisional Pension
Civil Judge Jr. Dn. & JMFC Parola	152288/-	12/08/2020	GIS
Taluka Agriculture Officer Parola	171000/-	22/10/1010	GPF
Taluka Agriculture Officer Jamner	7755000/-	04/05/2021	GPF
Medical Supdt. Cl-I Rural Hospital Jamner	665725/-	10/05/2021	DCRG
Tahsildar Jamner	68796/-	25/05/2021	Leave Encashment
Tahsildar Jamner	1969204/-	27/05/2021	GPF
Tahsildar Jamner	1120342/-	18/06/2021	GIS
Add. Dist. & Session Judge Bhusawal	646635/-	05/05/2021	DCRG
Sub-Div. Water Conservation Officer Soil & Water Cons. Bhusawal	436000/-	07/05/2021	GPF
Principal ITI Bhusawal	151690/-	08/06/2021	Prov. Pension
Asst. Registrar Co-Op Society Bhusawal	685200/-	10/06/2021	DCRG
Taluka Agri. Officer Bhusawal	155212/-	11/06/2021	GIS
Taluka Agri. Officer Bhusawal	921960/-	11/06/2021	Leave Encashment
Tahsildar Bhusawal	1114566/-	22/07/2021	GPF
Judi. Magis. First Class Railway Bhusawal	3942510/-	09/08/2021	GPF
Civil Judge Jr Dn & JMFC Muktainagar	1006500/-	09/03/2021	DCRG
Warden Govt. Tribal Boys Hostel Muktainagar	435240/-	09/03/2021	Leave Encashment
Taluka Agri. Officer Muktainagar	386504/-	19/03/2021	GIS
Taluka Agri. Officer Muktainagar	167449/-	19/03/2021	Medical Reimbursement
Tahsildar Muktainagar	160546/-	15/03/2022	Medical Reimbursement
Nandurbar			
Chief Accounts and Finance Officer Z.P	575500000	31/03/2022	Minor Work
Chief Accounts and Finance Officer Z.P	37824000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	14470000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	11000000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	11640000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	14340000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	31703000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	575500000	31/03/2022	Minor Work
Chief Accounts and Finance Officer Z.P	37824000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	14470000	31/03/2022	Major Work
Chief Accounts and Finance Officer Z.P	11000000	31/03/2022	Major Work
Nasik			

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Medical suptt. Rural Hospital Igatpuri	262680	17.07.2019	DCRG
Medical suptt. Rural hospital Igatpuri	179200	07.06.2022	Contractual work
H.M Govt. Ashram school	91710	16.05.2019	Medical Bill
H.M Govt. Ashram school	43306	16.05.2019	Medical Bill
Taluka Agri. Office	727993	03.02.2021	GPF Final
H.M Govt. Ashram school Khed	1000000	15.01.2021	GPF Adv.
Civil jud. Jr. D N.Andg	860000	10.11.2020	GPF Adv.
Prin. ITI	1315000	31.03.2022	HBA
H.M Govt. Ashram school Kalusate	303060	09.10.2019	Leave encashment
Tehsildar Igatpuri	129379	17.06.2019	Medical
Tahsilbar Trimbakeshwar	366135	12.4.2019	DCRG Finale
Range forest Office Territorial Trimbakeshwar	262841	4.6.2019	Leave Encashment
Medical Supdt Rural Hospital	655200	26.8.2019	Leave Encashment
Medical Supdt Rural Hospital Harshul	162407	28.8.2019	Medical Reimbursement
Medical Supdt Rural Hospital		9.7.2020	GPF Advance
Head Master Govt. Primary Ashram School Amboli Tal Trimbakeshwar	562000	20.12.2021	GPF Adv
Head Master Govt. Primary Ashram School Amboli Tal Trimbakeshwar	549000	20.12.2021	GPF Adv
H.M. Govt. Ashram School Borwate	886461	01.12.2020	GPF
Taluka Agriculture Officer	664560	02.09.2020	Leave Encashment
Tahsildar	559400	11.06.2020	DCRG Provisional
H.M Govt P.B. Ashram	1000000	02.06.2020	GPF
Tahsildar	965250	29.05.2020	DCRG
H.M Govt P.B. Ashram School Asarbari	390550	04.10.2021	Medical Reimbursement
Range Forest Officer Peth II Region	175592	28.09.2021	Medical Reimbursement
Principal Industrial training Institute	850000	03.05.2021	GPF
Dy. Executive Engg. Tribal Public	1084590	07.05.2021	Leave Encashment
Admn. Officer Sub district Officer Kalwan	357380	18.05.2021	Leave Encashment
Accounts Officer Integrated tribal Dev. Project	1094750	14.06.2021	DCRG
Admn. Officer Sub district Hospital Kalwan	910262	10.06.2021	Leave Encashment
Admn. Officer Sub district Hospital Kalwan	140009	325/10.06.2021	Contractual work
Principal Industrial training Institute	117407	1320/26.10.2020	Medical Reimbursement
Tahsildar	4269122	01.10.2021	GIA
Forest Range Officer	189949	30.7.2021	Leave Encashment
H.M. Govt. P. B. Ashram School Nanashi	100666	05.07.2021	Contractual work
Principal Industrial training Institute	1355000	01.07.2021	GPF
Principal Industrial training Institute	937170	29.06.2021	Leave Encashment
Taluka Agriculture Officer	1300200	05.10.2020	DCRG
Medical /suptd Rural Hospital Dindori	1133730	12.08.2020	Leave Encashment
NaibTahsildar Sanjay Gandhi Yojna	870988	03.07.2020	GPF
Principal Industrial training Institute	1400000	22.06.2020	DCRG
Taluka Agriculture Officer	795600	15.06.2020	Leave Encashment
Civil Judge Jr. DN ANDT MFC	211838	06.02.2020	Medical Reimbursement
Executive Engineer Public Work Divi. LCTR Malegaon	1114400	11.02.2020	Leave Encashment
Taluka Agriculture Officer	1339800	26.02.2020	DCRG
Executive Engineer Public Work Divi. LCTR Malegaon	1400000	26.02.2020	DCRG

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Executive Engineer Public Work Divi. LCTR Malegaon	1118934	23.7.2020	GPF
Executive Engineer Public Work Divi. LCTR Malegaon	1961823	765/ 29.07.2020	DCRG
Dy. Executive Engineer Malegaon	719400	22.02.2021	GPF
Executive Engineer Public Work Divi. LCTR Malegaon	803542	16.12.2021	GPF
Civil Judge Senior Division	1911667	14.02.2022	GPF
Med Supdt. Rural Hospital	300000	24.02.2021	GPF
Range Forest Officer Social forestry Baglan	279167	11.06.2011	GPF
Principal Industrial Training Institute	75490	01.09.2021	Contract Work
Med. Supdt. Rural Hospital Dangsaundane	400000	11.04.2019	GPF
Range Forest Officer Social forestry Baglan	416720	20.4.2019	Leave Encashment
Tahsildar	556875	20.04.2020	DCRG
Med. Supdt. Rural Hospital Nandgaon	120185	10.06.2020	Contractual work
Med. Supdt. Rural Hospital Manmad	45137	18.06.2020	Medical Reimbursement
Civil Judge Jr. DN ANDJ MFC Nandgaon	133348	29.06.2020	Leave Encashment
Tahsildar	191040	20.07.2020	Medical Reimbursement
Taluka Agriculture Officer	656700	05.10.2020	DCRG
Taluka Agriculture Officer	2055417	04.11.2020	GPF
Taluka Agriculture Officer	918000	06.01.2021	DCRG
Tahsildar	794430	10.9.2021	Leave Encashment
Thane			
Nil	Nil	Nil	Nil
Dahanu			
SDO Dahanu	316000	-	Contractual work
Taluka Agriculture Officer	2822212	-	Major work
Accounts Officer Intg. Tribal dev. Project	22667914	-	GIA
Talasari			
Principal I.T.I	308439	-	Stipend
Project Officer Dairy Project Dapchari	38155	-	DCRG
Taluka Agriculture	84000	-	GPF(Adv.)
Jawhar			
Project Office Jawhar	100000	-	GPF
Med. Spdt. Cottage Hospital Jawhar	101470	-	Water charges
Project office Jawhar	200000	-	GPF(Adv)
I.T.I Jawhar	58425	-	Contractual work
H.M Govt. Ashram School Jawhar	24580	-	Contractual work
H.M Govt. Ashram School Jawhar	13800	-	Contractual work
H.M Govt. Ashram School Jawhar	55200	-	Contractual work
H.M Govt. Ashram School Jawhar	39720	-	Contractual work
Wada			
Tehsildar Wada	28050	-	D.C.R.G
Med. Supdt. Hospital Wada	250000	-	G.P.F
H.M Govt. P B Ashram School Gorgaon	53900	-	Contractual work
Principal . ITI Wada	23728	-	Contractual work
Project officer PB Ashram School	88190	-	Stipend
H.M Govt. P B Ashram School Pali	25850	-	Contractual work
H.M Govt. P B Ashram School Guhaze	89300	-	Contractual work
SDO Wada	68200	-	Contractual work

Name of the DDO	Amount (₹)	Date of Payment	Remarks
		-	
Pune			
Med Supdt Rural Hops Shirur	39374/-	28/03/2022	Contractual Work
Med Supdt Rural Hops Shirur	8935/-	21/03/2022	TA on Transfer
Med Supdt Rural Hops Shirur	342210/-	24/03/2022	DCRG
AO Govt Medical College Baramati	148942/-	01/06/2021	Contractual Service
AO Govt Medical College Baramati	96889/-	16/03/2022	Medical Reimbursement
DySupdt Land Records Baramati	45982/-	17/03/2022	Medical Reimbursement
Principal ITI Malegaon	13497/-	29/03/2022	Material Supply
Range Forest Officer Social Forestry Range Rajgurunagar Khed	98386/-	07/04/2021	Provisional Pension
Tehsildar Khed	57420/-	12/04/2021	Provisional DCRG
Range Forest Officer Social Forestry Range Rajgurunagar Khed	1003860/-	30/04/2021	Leave encashment
Range Forest Officer Social Forestry Range Rajgurunagar Khed	49193/-	30/04/2021	Provisional Pension
Med Supdt Rural Hospital Chakan Khed	31029/-	10/05/2021	Subsistence Allowance
Med Supdt Rural Hospital Chakan Khed	49600/-	10/05/2021	Contractual Works
Dy Supdt of Land Record Khed	71913/-	02/06/2021	Provisional Pension
Sub Divl Agriculture Officer Rajgurunagar Khed	53220/-	04/06/2021	Subsistence Allowance
Med Supdt Rural Hospital Chakan Khed	24800/-	11/06/2021	Contractual Works
Med Officer Rural Hospital Saswad	49600/-	02/03/2022	Contractual Works
Med Officer Rural Hospital Saswad	69500/-	21/02/2022	Purchase of Machinery
Med Officer Rural Hospital Saswad	35233/-	03/03/2022	Contractual Works
Med Officer Rural Hospital Saswad	52183/-	03/03/2022	Contractual Works
Med Officer Rural Hospital Saswad	87088/-	25/03/2022	Contractual Works
Med Officer Rural Hospital Saswad	56658/-	25/03/2022	Contractual Works
Med Officer Rural Hospital Saswad	43544/-	31/03/2022	Contractual Works
Raigad			
Taluka Agriculture Officer Alibag	10000/-	03-02-2022	-
Taluka Agriculture Officer Alibag	10000/-	03-02-2022	-
Taluka Agriculture Officer Alibag	10000/-	03-02-2022	-
Taluka Agriculture Officer Alibag	10000/-	03-02-2022	-
Taluka Agriculture Officer Alibag	10000/-	03-02-2022	-
Taluka Agriculture Officer Alibag	10000/-	03-02-2022	-
Taluka Agriculture Officer Alibag	10000/-	03-02-2022	-
Taluka Agriculture Officer Alibag	10000/-	03-02-2022	-
Taluka Agriculture Officer Alibag	22774/-	30-01-2021	-
Taluka Agriculture Officer Alibag	10000/-	25-03-2022	-
Taluka Agriculture Officer Alibag	77253/-	28-09-2021	-
Taluka Agriculture Officer Alibag	78623/-	28-09-2021	-
Taluka Agriculture Officer Alibag	35234/-	28-09-2021	-
Taluka Agriculture Officer Alibag	39691/-	28-09-2021	-
Taluka Agriculture Officer Alibag	132677/-	28-09-2021	-
Taluka Agriculture Officer Alibag	49560/-	30-03-2022	-
Taluka Agriculture Officer Alibag	84032/-	30-03-2022	-

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Taluka Agriculture Officer Alibag	37023/-	30-03-2022	-
Taluka Agriculture Officer Alibag	95926/-	30-03-2022	-
Taluka Agriculture Officer Alibag	148354/-	30-03-2022	-
Taluka Agriculture Officer Alibag	85696/-	30-03-2022	-
Taluka Agriculture Officer Shriwardhan	10000/-	12-01-2022	-
Taluka Agriculture Officer Roha	8918/-	14-12-2020	-
Taluka Agriculture Officer Roha	9806/-	14-12-2020	-
Taluka Agriculture Officer Roha	22747/-	29-01-2021	-
Taluka Agriculture Officer Roha	28333/-	14-12-2020	-
Taluka Agriculture Officer Roha	33613/-	29-01-2021	-
Taluka Agriculture Officer Roha	33615/-	29-01-2021	-
Taluka Agriculture Officer Roha	47156/-	16-02-2021	-
Taluka Agriculture Officer Roha	49409/-	31-12-2020	-
Taluka Agriculture Officer Roha	26917/-	25-02-2021	-
Ratnagiri			
Deorukh			
Tahsildar	107000	-	Rent
Sub Divisional Engg. PWD Deorukh	438032	-	GPF(Adv.)
Asst. Registrar Co-op Society	170000	-	Rent
Tahsildar	65835	-	DCRG
ITI Deorukh	85661	-	Contractor bill
Tahsildar	129238	-	GPF
Tahsildar	531850	-	DCRG
Med.Supt. Rural Hospital Sagmeshwar	74400	-	Contractual services
SDO Deorukh	639734	-	GPF
Chiplun			
Med. Supdt Balasaheb Mate Cottage Hospital	49600	-	Contractual work
Dist.Judge- 1 and Adl. Sessions Judge Chiplun	937850	-	DCRG final
Med. Supdt Balasahe Mate Cottag Hospital	826500	-	DCRG final
Med. Supdt Balasaheb Mate Cottage Hospital	84077	-	Contractual work
Dist Dy. Commissioner of Veterinary Hospital Chiplun	1500000	-	Major work
Prin. ITI Chiplun	271000	-	Contractual work
Sangli			
Taluka Agri. Officer Atpadi	1281769/-	14/01/2021	GPF Final
Tahsildar Atpadi	597300/-	25/01/2021	DCRG
Medical Supdt. Rural Hospital Atpadi	600000/-	01/03/2021	GPF Final
Sub Divisional Agri. Officer Vita	726449/-	26/09/2019	GPF Final
Sub Div. Water Conservator Officer Vita	600000/-	17/10/2019	GPF Advance
Tahsildar Vita	1647647/-	05/11/2020	GPF Final

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Tahsildar Kadegaon	937200/-	01/03/2021	DCRG Final
Principal Ind. Training Ins. Palus	1734351/-	18/12/2019	GPF Final
Tahsildar Palus	1200000/-	27/03/2020	HBA (A)
Principal Ind. Training Ins. Shirala	2773020/-	12/11/2020	GPF
Tahsildar Shirala	2141718/-	18/01/2021	GPF
Civil Judge Jr. Dn. & JMFC Shirala	2000000/-	22/07/2021	HBA
Medical Supdt. Rural Hospital Shirala	2237968/-	11/02/2022	GPF Final
Taluka Agri. Officer Islampur	1196993/-	10/06/2019	GPF Final
Exe. Engineer Takari Pump House Div. No.-1 Deorashtre Kadegaon	1300000/-	24/09/2019	GPF Final
Med. Supdt. Sub Dist. Hospital Islampur	1745000/-	14/01/2021	GPF Final
Dy. Exe. Engineer Chief Gate Erection Div. Unit No.-3 Peth VasahatWaghwadi Islampur	1006035/-	01/06/2021	GPF
Plantation Officer Social Forestry Islampur	1164150/-	21/06/2021	Leave Encashment
2ND Jt. Civil Judge Jr. Div. & JMFC Islampur	1000000/-	29/11/2021	GPF Final
Exe. Engineer Takari Pump House Div. No.-1 Deorashtre Kadegaon	1400000/-	30/11/2021	DCRG
Med. Supdt. Sub Dist. Hospital Islampur	2862777/-	17/03/2022	GPF
Taluka Agriculture Officer Tasgaon	1262181/-	20/02/2020	GPF Final
Principal Govt. residency Women Polythenic Tasgaon	1526000/-	31/03/2020	HBA Advance
Tahsildar Tasgaon	827793/-	18/11/2020	GPF Final
Chief Accounts & Fin. Officer Z.P. Sangli	18028000/-	12/11/2021	GPF (NRA)
Admn. Officer Padmabhushan V.P. Govt. Hospital Sangli	54411765/-	2020/03/31	Machinery& Equipment
Chief Accounts & Fin. Officer Z.P. Sangli	68000000/-	2020/03/31	Major Works
Chief Accounts & Fin. Officer Z.P. Sangli	168678000/-	2021/03/05	Major Works
Chief Accounts & Fin. Officer Z.P. Sangli	51652000/-	2021/03/01	Major Works
Chief Accounts & Fin. Officer Z.P. Sangli	42719000/-	2021/03/30	Major Works
Admn. Officer Padmabhushan V.P. Govt. Hospital Sangli	82240000/-	2022/03/30	Machinery& Equipment
Asst. Comm. Social Welfare Sangli	125089000/-	2020/03/31	Cheque Issued
Dist. Admn. Officer Urban Development Br. Grade-2 Sangli	100000000/-	2021/03/23	Cheque Issued
Dist. Admn. Officer Urban Development Br. Grade-2 Sangli	240000000/-	2021/03/23	Cheque Issued
Chief Accounts & Fin. Officer Z.P. Sangli	299603201/-	2/03/31021	Cheque Issued
Chief Accounts & Fin. Officer Z.P. Sangli	256562706/-	2022/03/30	Cheque Issued
Sangli Dist. Co. Op. Bank Sangli	252517821/-	2020/04/15	Cheque Issued
Dist Dy. Registrar CO-Op. Soc. Sangli	256582179/-	2020/04/15	Cheque Issued
Treasury Officer, Sangli	19873/-	30/11/2021	TA on Tour
Treasury Officer, Sangli	10820/-	21/06/2021	Police VahanBhade for April May 2021.
Treasury Officer, Sangli	6632/-	22/07/2021	Med. Reimbursement
Satara			

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Chief Accounts and Finance E-Office ZP Satara	516625	23107	Medical Imbursement
Chief Accounts and Finance E-Office ZP Satara	5600000	22261	GIA Creation Of Capital Asset
District Administrative Officer Urban Development Branch Satara	5198000	22276	GIA Creation Of Capital Asset
District Administrative Officer Urban Development Branch Satara	106630000	22277	GIA Creation Of Capital Asset
Chief Accounts and Finance E-Office ZP Satara	7588280	22262	GIA Creation Of Capital Asset
Chief Accounts and Finance E-Office ZP Satara	2962346	16448	Contractual Work
ADM. Officer General Hospital. Satara	315630	417001	Contractual Work
ADM. Officer General Hospital. Satara	1483226	20080	Contractual Work
Medical Suptt. Rural Pimpade Koregaon	525640	1827	Contractual work
Medical Suptt. Rural Koregaon	155671	1323	Contractual work
Dy. Engineer PWD koregaon	783750	1317	DCRG
Taluka agriculture officer patan	186967	145
Tehsildar Patan	500000	401	GPF Advance
Princopal Govt. Polytechnic Karad	1400000	17.11.2021	GPF (Finale)
Govt. college & Pharmacy Karad	226920	19.07.2021	Contractual Work
SDO	600000	16.04.2019	GPF (Adv)
Medical Supdt. Rural Hosp. Phaltan	148800	31.08.2019	GPF (Adv.)
Ex. Engr. Right Bank Canal DN. Phaltan	150000	16.09.2019	Medical Adv.
Tahsildar Phaltan	950000	26.09.2019	GPF (Adv.)
Tahsildar. Phaltan	49950	19.05.2020	Contractual Work
Taluka Inspection Of Land Records. Khandala	850420	09.12.2019	GPF Bill
Sindhudurg			
Taluka Agriculture Officer Kudal	10000/-	19-03-2022	Security deposit
Taluka Agriculture Officer Kudal	10000/-	19-03-2022	Security deposit
Taluka Agriculture Officer Kudal	10000/-	19-03-2022	Security deposit
Sub Divisional Officer Agriculture Sawantwadi	128100/-	20-08-2020	Security deposit
Sub Divisional Officer Agriculture Sawantwadi	130000/-	20-08-2020	Security deposit
Sub Divisional Officer Agriculture Sawantwadi	145300/-	20-08-2020	Security deposit
Child Development Project Officer ICDS Kudal	239920/-	11-06-2019	Diet charges paid to the DDO account itself.
Supdt. Dist. Prison Class-II Sawantwadi	40925/-	01-03-2021	Diet charges paid to the DDO account itself.
Admin. Officer Govt. Medical College Sindhudurg	53679/-	15-03-2022	Machinery & Equipment
Admin. Officer Govt. Medical College Sindhudurg	46071/-	15-03-2022	Machinery & Equipment
Administrative Officer Class-II Dist. Civil Surgeon Sindhudurg	1839426/-	24-03-2021	Major Works
Agriculture Officer Dist. Supdt. Agri. Officer Sindhudurg	649000/-	26-03-2022	Major Works
Agriculture Officer Dist. Supdt. Agri. Officer Sindhudurg	1622000/-	26-03-2022	Major Works
Agriculture Officer Dist. Supdt. Agri. Officer Sindhudurg	3929882/-	11-03-2022	Major Works

Name of the DDO	Amount (₹)	Date of Payment	Remarks
Admin. Officer Govt. Medical College Sindhudurg	19736280/-	26-03-2022	Machinery & Equipment
Solapur			
Prin. Institute of Education	50000	-	GPF
Tahsildar	441000	-	Office Expense
Tahsildar	48603000	-	GIA
Tahsildar	10300500	-	GIA
Tahsildar	243305	-	Other Payment
Tahsildar	1775469	-	Office Expense
Tahsildar	1799522	-	Office Expense
M.S.Rural Hospital Mangalwedha	11274	-	Medical
M.S.Rural Hospital Mangalwedha	12795	-	Medical
Bhumi Abhilekha Madha	155492	-	Medical
Soil and Water Conservation Madha	399684	-	GPF
Taluka Krishi Adhikari	156256	-	Medical
Taluka Krishi Adhikari	433994	-	Medical
Taluka Krishi Adhikari	156256	-	Medical
Taluka Krishi Adhikari	526781	-	Medical
Soil and Water Conservation Medha	271956	-	Medical
Kolhapur			
Shashikala T.B. Hospital	Rs.6220/-	04/10/2019	Traveling Adv.
CivilCourtJr.Dn. Kurundwad	Rs.212500/-	14/10/2019	Festival Adv.
Add.Dist.Judge J.Pur	Rs.287500/-	16/10/2019	Festival Adv.
Tahsildar Shirol	Rs.85693/-	13/12/2019	Medical
Tahsildar Shirol	Rs.96129/-	13/12/2019	Medical
I.T.I.Gadhinglaj	252968/-	02/12/21	GPF
I.T.I.Gadhinglaj	113190/-	24/12/21	Leave Encashment
I.T.I.Gadhinglaj	50000/-	24/12/21	GPF
Admi. Officer CL2 SD Hospital Gadhinglaj	219200/-	30/03/22	Rent Rate & Taxes
Rural Hospital	Rs.240000/-	29/04/2019	GIS

ANNEXURE – 17

(Refer Para 2.16)

Non-deduction of TDS @ 2% (1% CGST & 1% SGST towards payment on Contractual Services or Major Works.

Sl. No.	M.H.	Vr. No./Bill No.	DDO Name	Pay Type	Net Amount (₹)	Tax Deduction
Dhule						
1	4210	22124/ 03/03/2020	Admn. Officer Sarvopchar Rugnalaya Dhule	Machinery& Equipment	25000000/-	Nil
2	5054	25590/ 15/03/2022	Chief Accounts &Fin. Officer Z.P. Dhule	Major Works	30000000/-	Nil
3	2225	22186/ 31/03/2020	Asst. Comm. Social Welfare Dhule	Minor Works	90502000/-	Nil
4	5054	27419/ 29/03/2022	Chief Accounts &Fin. Officer Z.P. Dhule	Major Works	31500000/-	Nil
5	5054	27420/ 29/03/2022	Chief Accounts &Fin. Officer Z.P. Dhule	Major Works	12000000/-	Nil
6	3054	28404/ 31/03/2022	Chief Accounts &Fin. Officer Z.P. Dhule	Minor Works	280000000/-	Nil
7		139/ 09/04/2020	Warden Govt. Tribal Girls Hostel Sakri	Rent Rates &Taxes	178972/-	Nil
8		103/ 09/04/2020	Child Development Project Officer ICDS Tribal Sakri Pimpalner	Diet Charges	583735/-	Nil
9		116/ 09/04/2020	Child Development Project Officer ICDS Dahivel Sakri	Diet Charges	1443680/-	Nil
10		117/ 09/04/2020	Child Development Project Officer ICDS Dahivel Sakri	Diet Charges	1443680/-	Nil
11	4059	17775/ 31/03/2022	Chief Accounts and Finance Officer Z.P	Major Work	8592526	Nil
12	4225	17780/ 31/03/2022	Chief Accounts and Finance Officer Z.P	Major Work	22524000	Nil
13	5054	17710/ 31/03/2022	Chief Accounts and Finance Officer Z.P	Major Work	35000674	Nil
14	3054	14520/ 31/03/2022	Chief Accounts and Finance Officer Z.P	GIA	24785000	Nil
15	4059	12506/ 16/03/2022	Chief Accounts and Finance Officer Z.P	Major Work	8400000	Nil
16	4425	14475/ 31/03/2022	Chief Accounts and Finance Officer Z.P	Major Work	7513000	Nil
Raigad						
1	4210	10/23626 31/03/2022	Administrative Officer Government Medical College Alibag	Major Work	406000000	Nil
2	4402	14/23274 30/03/2020 13/19245 31/03/2020	Dist. Supt Agriculture Officer Alibag	Major Work	7530039	Nil
3	4402		Dist. Supt Agriculture Officer Alibag	Major work	8385989	Nil
4	4515	1/12793 04/03/2022	Assistant District Planning Officer Alibaug	Major work	47766000	Nil
5	4515	1/12793 04/03/2022	Assistant District Planning Officer Alibaug	Major work	31844000	Nil
6	4515	5/17739 09/02/2022	Chief Accounts and Finance Officer Z.P. Alibaug	Major work	5958061	Nil
7	4515	16/18339 09/03/2022	Chief Accounts and Finance Officer Z.P. Alibaug	Major work	5034000	Nil

Sl. No.	M.H.	Vr. No./Bill No.	DDO Name	Pay Type	Net Amount (₹)	Tax Deduction
8	4515	21/19769 09/03/2022	Chief Accounts and Finance Officer Z.P. Alibaug	Major work	5700000	Nil
9	4515	36/21107 23/03/2022	District Admin Officer Urban Development Branch Alibaug	Major Work	8800000	Nil
10	4515	69/20592 28/03/2022	Chief Accounts and Finance Officer Z.P. Alibaug	Major Work	19816939	Nil
11	4515	20/21710 31/03/2020	Tahsildar General Collectorate Raigad	Major Work	67095000	Nil
12	4515	23/19546 31/03/2020	Superintendent Dist. Prison Raigad- Alibaug	Major Work	17481000	Nil
13	4515	25/21711	Civil Surgeon Admn. Officer Alibaug	Major Work	22399149	Nil
14	4515	90/23447 31/03/2022	District Admin Officer Urban Development Branch Alibaug	Major Work	30000000	Nil
15	4515	92/23456 31/03/2022	Chief Accounts and Finance Officer Z.P. Alibaug	Major Work	41044000	Nil
16	4515	108/23657 31/03/2022	Chief Accounts and Finance Officer Z.P. Alibaug	Major Work	14279000	Nil
17	4515	109/23661 31/03/2022	Chief Accounts and Finance Officer Z.P. Alibaug	Major Work	23218000	Nil
18	4515	112/23877 31/03/2022	Resident Deputy Collector Raigad	Major Work	10360947	Nil
19	2014	25/17846 02/02/2022	District and Session Judge Raigad	Contractual Services	34500/-	
20	2235	18/12824 06/12/2021	District Women and Child Development Officer Raigad	Contractual Services	43950/-	
21	2235	43/18365 11/02/2022	District Women and Child Development Officer Raigad	Contractual Services	71647/-	
22	2210	400/22968 29/03/2022	Civil Surgeon Admn Officer Raigad	Contractual Services	943872/-	
23	2210	510/1196 30/03/2022	Medical Supdt. CI-I Shriwardhan	Contractual Services	311054	
24	2403	30/12201 23/11/2021	Deputy Commissioner Animal Husbandry Raigad	Contractual Services	66287	
25	2403	41/17710 21/02/2022	Deputy Commissioner Animal Husbandry Raigad	Contractual Services	180374	
Sangli						
26	2210	948/ 22/03/2021	Medical Supdt. Rural Hospital K.Mahankal	Contractual Work	131696	
27	2210	1333/ 30/03/2022	Medical Supdt. Rural Hospital K.Mahankal	Contractual Work	56758	
28	2230	1335/ 30/03/2022	Principal I.T.I. K.Mahankal	Contractual Work	44225	
29	2203	1343/ 31/03/2022	H.M. Govt. Tech. High School K.Mahankal	Contractual Work	227477	
30	2210	1358/ 31/03/2022	Medical Supdt. Rural Hospital K.Mahankal	Contractual Work	334282	
31	4210	20092/ 18/03/2020	Admn. Officer Padmabhushan V.P. Govt. Hospital Sangli	Machinery & Equipment	11250000	
32	4515	22073/ 31/03/2020	Chief Accounts & Fin. Officer Z.P. Sangli	Major Works	2900000	
33	4515	22186/ 31/03/2020	Tahsildar Collectorate Sangli	Machinery & Equipment	44536328	
34	4515	21341/ 31/03/2021	Asst. Dist. Planning Committee Sangli	Major Works	38312148	
35	4515	16703/ 05/03/2021	Chief Accounts & Fin. Officer Z.P. Sangli	Major Works	6675000	
36	4515	25138/ 19/03/2022	Chief Accounts & Fin. Officer Z.P. Sangli	Major Works	6200000	
37	4515	22947/ 02/03/2022	Chief Accounts & Fin. Officer Z.P. Sangli	Major Works	13720000	
38	5054	/27285 2022/03/31	Chief Accounts & Fin. Officer Z.P. Sangli	Major Works	13295219	

Sl. No.	M.H.	Vr. No./Bill No.	DDO Name	Pay Type	Net Amount (₹)	Tax Deduction
Sindhudurg						
39		(12592/24-03-2021)	Administrative Officer Class-II Dist. Civil Surgeon Sindhudurg	Major Works	1839426/-	
40		(13983/26-03-2022)	Agriculture Officer Dist. Supdt. Agri. Officer Sindhudurg	Major Works	649000/-	
41		(13984/26-03-2022)	Agriculture Officer Dist. Supdt. Agri. Officer Sindhudurg	Major Works	1622000/-	
42		(10477/11-03-2022)	Agriculture Officer Dist. Supdt. Agri. Officer Sindhudurg	Major Works	3929882/-	
43		(13820/26-03-2022)	Admin. Officer Govt. Medical College Sindhudurg	Machinery & Equipment	19736280/-	

ANNEXURE – 18
(Para 2.18)

**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	124036 dated 31.03.2021	Payment	2758380	Electricity Bill
2	Special Land Acquisition Officer Upper Wardha Project Wardha	165149 dated 28.04.2021	Payment	14500	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	29000	
4	Special Land Acquisition Officer Upper Wardha Project Wardha	165152 dated 24.09.2021	Payment	2850	
5	Medical Superintendent Rural Hospital Wardha	124037 dated 30.09.2021	Payment	780800	Electricity Bill
6	Medical Superintendent Rural Hospital Wardha	124038 dated 15.11.2021	Payment	619240	
7	Special Land Acquisition Officer Vidarbha Irrigation Wardha	163387 dated 22.12.2021	Payment	43832	Rent of Vehicle Water Bill and Diesel Bill
8	Special Land Acquisition Officer Vidarbha Irrigation Wardha	163389 dated 30.12.2021	Payment	32000	Payment to contractual Labour
9	Special Land Acquisition Officer Irrigation Wardha	163392 dated 01.02.2022	Payment	32000	
10	Medical Superintendent Rural Hospital Pulgaon	124169-72 dated. 18.06.2022	Payment	296780	Electricity Bill
11	Medical Superintendent Rural Hospital Bhidi	22942 dated 24.03.2022	Payment	8740	
Chandrapur					
1	Medical Superintend Rural Hospital Brahmapuri/2537	203301 dated 29.04.21	Payment	49057	Electric Demand Note
2	Medical Superintend Rural Hospital Brahmapuri/2537	203302 dated 29.04.21	Payment	133457	
3	Principal Industrial Training Institute Sindewahi/2016	201365 dated 13.12.21	Payment	5358	I-card for student
4	Medical Superintend Rural Hospital Sindewahi/2537	863092 dated 23.09.21	Payment	133457	Electric Bill & Telephone Bill
5	Medical Superintend Rural Hospital Gondpipari/2537	122028 dated 29.04.21	Payment	101720	Electric Bill
Washim					
1	Medical Superintendent Rural Hospital Karanja/2537	53763 dated 30.03.2022	Payment	63850	Electric Bill
2	Principle Industrial Training Institute Karanja/2016	527851 dated 09.03.2022	Payment	200000	Excluded for various purpose like Plumbing Welding and Furniture Repairing
3	Principle Industrial Training Institute Manora/2016	870671 dated 10.03.2022	Payment	200000	
Hingoli					
1	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857553 dated 08.04.21	Payment	65364	Payment for contractual labour & hired vehicle
2	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857554 dated 03.05.21	Payment	54260	Payment for contractual labour
3	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857555 dated 12.05.21	Payment	29400	Payment for hired vehicle
4	Dy. Collector Land	857556 dated	Payment	71292	

Sl. No.	Name of the Administrator	Cheque No. and date	Nature of transaction	Amount (₹)	Particulars
	Acquisition Officer U.P.P No. 2 Hingoli	01.06.21			
5	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857558 dated 24.06.21	Payment	29400	
6	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857560 dated 01.07.21	Payment	34460	Payment for contractual labour
7	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857566 dated 30.07.21	Payment	34460	
8	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857564 dated 22.07.21	Payment	29400	Payment for hired vehicle
9	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857567 dated 17.08.2021	Payment	96980	Payment for computer bill
10	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857568 dated 27.08.2021	Payment	91995	Payment for contractual Labour hired vehicle & diesel bill
11	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857569 dated 27.09.2021	Payment	95079	
12	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857571 dated 27.10.2021	Payment	104375	
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	40660	Payment for contractual Labour
15	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857584 dated 19.01.2022	Payment	1329089	Payment for hired vehicle
16	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857583 dated 30.12.2021	Payment	40660	Payment for contractual Labour
17	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857586 dated 25.01.2022	Payment	40660	
18	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857587 dated 22.02.2022	Payment	29400	Payment for hired vehicle
19	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857590 dated 10.03.2022	Payment	144227	Payment for Xerox
20	Dy. Collector Land Acquisition Officer U.P.P No. 2 Hingoli	857592 dated 29.03.2022	Payment	69080	Payment for contractual officers & staff and hired vehicle
Bhandara					
1	Medical Superintendent Rural Hospital Bhandara	474884 dated 12.07.2021	Payment	808650	Electricity Bill
2	Medical Superintendent Rural Hospital Bhandara	474883 dated 07.05.2021	Payment	1073050	
3	Medical Superintendent Rural Hospital Bhandara	474880 dated 08.04.2021	Payment	570770	
4	Medical Superintendent Rural Hospital Bhandara	474881 dated 16.04.2021	Payment	58017	
Nagpur					
1	Principal Industrial Training Institute Katol Nagpur/2025	068803 Dated 21/03/2022	Payment	73000	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.
Nanded					
1	Medical Superintendent Rural	702680 dated	Payment	276880	Electricity Bill

Sl. No.	Name of the Administrator	Cheque No. and date	Nature of transaction	Amount (₹)	Particulars
	Hospital Hadgaon	14.03.22			
2	Medical Superintendent Rural Hospital Mahur	967576 dated 28.05.21	Payment	162390	
3	Medical Superintendent Rural Hospital Mahur	967577 dated 24.03.22	Payment	72790	
4	Principle Industrial Training Institute Himayatnagar	August 2021	Payment	23400	Details of transaction not available
5	Principle Industrial Training Institute Mudkhed	Not submitted Order with Bank Advice	Payment	66000	
6	Principle Industrial Training Institute Mudkhed	Not submitted Order with Bank Advice	Payment	40359	
7	Medical Superintendent Rural Hospital Dharmabad	618430 dated 01.07.2021 191400	Payment	191400	Electricity Bill
8	Principle Industrial Training Institute Dharmabad	454620dated 04.07.2021 19800	Payment	19800	Internet Bill for office work.
9	Medical Superintendent Rural Hospital Deglur	691745 dated 08.04.2021	Payment	954100	Electricity Bill
10	Principle Industrial Training Institute Kandhar	Not submitted Order with Bank Advice	Payment	22200	Non details of transaction
Beed					
1	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	567604 dated 08.02.2022	Payment	423500	Printing of Form & Register Binding
2	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	567604 dated . 0802.2022	Payment	1091940	Payment for Name Plate
3	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	56760 dated 08.02.2022	Payment	1415999	Payment for bio disposal of wastage
4	Administrative Officer Swami Ramanand Teerth Rural Government Medical Hospital Ambajogai Beed/8084	567604dated 08.02.2022	Payment	282278	Payment to EIT Services Pvt. Lt. Mumbai
5	Principle Government Industrial Training Institute Georai	982616 dated 20.10.2021	Payment	80000	Change of Water Tank

ANNEXURE - 19A

(Para 2.20)

NON-COLLECTION OF GOVERNMENT RECEIPTS THROUGH GRAS

O/o Pr. AG (A&E)-I, Maharashtra, Mumbai

Sl.No	Major Head	Year of Receipt 2019-2020 (₹)	Year of Receipt 2020-2021 (₹)	Year of Receipt 2021-2022 (₹)	Total (₹)
Kolhapur					
1	MH-0040 Taxes on Salestrade etc.	21749323	1170635	234635	23154593
2	MH-0041 Taxes on Motor Vehicle (RTO).	292145531	87566918	82403839	462116288
3	MH-0039 State Excise	16770	Nil	24211	40981
4.	MH-0030 Stamps & Rgs. fees	10908114	10971220	18290018	40169352
Total					Rs.52,54,81,214
Nasik					
1	MH-0040 Taxes on Salestrade etc.	11424771	231941	216764	11873476
2	MH-0041 Taxes on Motor Vehicle (RTO).	323857808	6250	195808	324059866
3	MH 0043 taxes & duties on electricity	336936	Nil	Nil	336936
4	MH-0039 State Excise	Nil	70886	2525	73411
5	MH-0030 Stamps & Rgs. fees	21061244	17095935	18965238	57122417
Total					39,34,66,106
Solapur					
1	MH-0040 Taxes on Salestrade etc.	279357020	691831	106379	280155230
2	MH-0041 Taxes on Motor Vehicle (RTO).	12892763	1509966	289729	14692458
Total					29,48,47,688
Sub Treasury-Sawantwadi under Treasury Sindhudurg					
1	MH-0041 Taxes on Motor Vehicle (RTO).	34761161	9547356	16838507	6,11,47,024
Satara					
1	MH-0040 Taxes on Sales trade etc.	-	6781617	64983	6846600
2	MH-0041 Taxes on Motor vehicle (R.T.O)	-	295705	174150	469852
Total					73,16,452

ANNEXURE - 19 B**(Para 2.20)****NON COLLECTION OF GOVERNMENT RECEIPTS THROUGH GRAS****O/o Pr AG (A&E)-II, Maharashtra, Nagpur**

Sl. No	Name of Treasury	Sales Tax (₹)	Other than Sales Tax (₹)
1	Wardha	406674	241738287
2	Amaravati	7174	117280066
3	Chandrapur	-	196440366
4	Gondia	296988	108850047
5	Akola	2600	52203555
6	Yavatmal	194828	285727116
7	Washim	234382	42018067
8	Dharashiv	591239	67416571
9	Jalna	-	88912409
10	Hingoli	-	3002214
11	Parbhani	-	99619912
12	Buldhana	-	49528710
13	Latur	770896	197252194
14	Bhandara	-	27609179
15	Nagpur	51397750.58	574376230.70
16	Nanded	-	185592941
17	Chhatrapati Sambhaji Nagar	16352755	377634148
18	Beed	1547153	179351192
19	Gadchiroli	-	26823196
	Total	7,18,02,439.58	292,13,76,400.70

ANNEXURE - 20**(Para 2.25)****WANTING DETAILS OF DEDUCTION OF TDS ON THE CONTAINMENT BILL OF COVID -19**

Sl.No	Treasury	Scheme code	Bill No.	Date	Amount (₹)	DDO Name
1	STO Mandangad	22454141	253/96	04.08.2021	757400	Tahsildar
2			627/60	28.12.2021	67100	
3			978	21.03.2022	123299	
1	STO Khed	22454141	163	21.05.2021	638246	Tahsildar
2			231	09.06.2021	67605	
3			482	20.08.2021	1581970	
4			483	20.08.2021	1297160	
5			1270	11.03.2022	200053	
				Total	4732833	

Sl.No.	Treasury	Bill No. & Date	Amount (₹)
1	TO Ratnagiri	2060/25.05.2021	343340
2		8478/28.09.2021	857152
3		8604/27.09.2021	14270000
4		23816/31.03.2022	5021677
5		22994/31.03.2022	176241
6		6128/11.08.2021	7018101
7		8319/12.09.2021	831849
8		11675/17.11.2021	1648107
		Total	30166467
		Grant Total	3,48,99,300

ANNEXURE - 21

(Para 2.30)

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

Sl. No.	Name of DDO	Personal Deposit/Personal Ledger Account No.	Closing Balance as on 31-03-2022 (₹)
Wardha			
1	Special Land Acquisition Officer General, Wardha	976	409835667
2	Special Land Acquisition Officer M. I. W., Wardha	4190	165296780
3	Special Land Acquisition Officer, Vidarbha Irrigation, Wardha	4224	217520723
4	Special Land Acquisition Officer, Upper Wardha Project, Wardha	24224	243543071
5	Sub-Divisional Officer, Arvi	947	27629165
Chandrapur			
1	Sub-Divisional Officer, Chandrapur	947	423474280
2	Special Land Acquisition Officer, Chandrapur	976	61650611
3	Sub-Divisional Officer, Bramhapuri	947	187652075
4	Sub-Divisional Officer, Rajura	947	55452535
5	Sub-Divisional Officer, Mul	251	86212908
6	Sub-Divisional Officer, Gondpipri	251	144548472
7	Sub-Divisional Officer, Warora	947	4211566
8	Sub-Divisional Officer, Chimur	251	311984318
Gondia			
1	Sub-Divisional Officer & Special Land Acquisition Officer, Tirora	8368	80076581
2	Sub Divisional Officer, Gondia	8201	14,5993212
3	Dy. Collector, Gondia	8202	65126119
Akola			
1	Sub Divisional Officer and Land Acquisition Officer, Akola	947	3665743
2	Special Land Acquisition Officer,(Resettlement), PKV, Akola	976	3703006
3	Special Land Acquisition Officer, KP & MP, Akola	4224	17042379
4	Sub Divisional Officer and Land Acquisition Officer, Akot	947	299865946
5	Sub Divisional Officer and Land Acquisition Officer, Balapur	947	158159934
6	Sub Divisional Officer and Land Acquisition Officer, Murtizapur	947	90488296
Yavatmal			
1	Sub Divisional Officer Umarkhed, Yavatmal	4204	14964972
2	Special Land Acquisition Officer, Ralegaon	4205	1515346
Washim			
1	Sub-Divisional Officer, (Civil) Mangrulpir	947	199430224
2	Sub-Divisional Officer, Karanja	947	8970515
3	Sub-Divisional Officer & Special Land Acquisition Officer, Washim	1947	165936388
4	Special Land Acquisition Officer, Washim	976	68164673

Sl. No.	Name of DDO	Personal Deposit/Personal Ledger Account No.	Closing Balance as on 31-03-2022 (₹)
5	Special Land Acquisition Officer 2, Washim	977	49722305
Dharashiv			
1	Sub-Divisional Officer & Land Acquisition Officer, Osmanabad	8095	186764845
2	Special Land Acquisition Officer No.2 Osmanabad	8100	213576610
3	Special Land Acquisition Officer, (Manjra Project) Osmanabad	8101	246662556
4	Principal, Government Poly Technic College, Osmanabad	8124	22846945
5	Collector or President of Development Project, Collector Office Osmanabad	8272	350943015
6	Sub-Divisional Officer, Bhoom	8316	310806209
7	Sub-Divisional Officer, Kallam	8315	102698697
8	Sub-Divisional Officer, Omerga	8314	57390236
9	WAC Osmanabad	8094	10608623
Jalna			
1	Sub-Divisional Officer, Ambad	8286	36702703
2	Sub Divisional Officer, Bhokardan	8287	67077157
3	Sub Divisional Officer, Partur	8288	166733687
4	Sub Divisional Officer, Jalna	8184	15113368
Hingoli			
1	Sub Divisional Officer and Special Land Acquisition Officer, Kalamnuri	8664	60186183
2	Sub Divisional Officer and Special Land Acquisition Officer, Basmat	8663	9134603
3	District Sub Divisional Officer and Special Land Acquisition Officer, UPP, Hingoli	8470	61498364
4	Sub Divisional Officer and Special Land Acquisition Officer, Hingoli	8662	7195385
Parbhani			
1	Sub Division Officer, Sailu	8571	13290670
2	Dy. Collector and Land Acquisition officer, Parbhani	8583	666150065
Buldhana			
1	Sub-Divisional Officer & Special Land Acquisition Officer, Khamgaon	8321	19794236
2	Sub-Divisional Officer & Land Acquisition Officer, Jalgaon Jamod	8140	494205059
3	Special Land Acquisition Officer, M.P., Buldhana	8097	1550577180
4	Special Land Acquisition Officer, M.I.W., Buldhana	8099	442015176
5	Special Land Acquisition Officer, Buldhana	8100	691351764
6	Sub Divisional Officer, Buldhana	8108	73382770
Latur			
1	Sub-Divisional Officer & Land Acquisition Officer, Latur	8295	141347508
2	Sub Divisional Officer & Land Acquisition Officer, AUSA, Latur	8342	96607645
3	Sub-Divisional Officer, Ahmedpur, Latur	8343	54958081
4	Sub-Divisional Officer & Land Acquisition Officer,	8316	75622025

Sl. No.	Name of DDO	Personal Deposit/Personal Ledger Account No.	Closing Balance as on 31-03-2022 (₹)
	Nilanga, Latur		
5	Sub-Divisional Officer, Udgir, Latur	8367	47722532
Bhandara			
1	Dy. Collector, (Land Acquisition), B.I.P. No. 9, Bhandara	8100	130811197
2	Dy. Collector, (Land Acquisition), GEN II, Bhandara	8103	184882470
3	Sub Divisional Officer & Land Acquisition Officer, Bhandara	8104	114545154
4	Dy. Collector, (Land Acquisition), VIDC No. 1, Bhandara	8152	702699791
5	Dy. Collector, (Land Acquisition), VIDC No. 2, Bhandara	8153	275193328
6	Sub Divisional Officer & Land Acquisition Officer, Sakoli	8183	138579754
7	Sub Divisional Officer, Tumsar	8512	43778478
Nagpur			
1	Dy. Collector Special Land Acquisition Officer, Ficer KanholiNala Project, Nagpur	124	48,23,27,243
2	Sub Divisional Officer, Nagpur	251	946126251
3	Dy. Collector, Special Land Acquisition Officer, No-2 Vidharbha irrigation Development Corporation Project, Nagpur	263	156297898
4	Dy. Collector Special Land Acquisition Officer, No-1 Vidharbha irrigation Development Corporation Project, Nagpur	266	283711912
5	Dy. Collector Special Land Acquisition Officer, No-3 Vidharbha irrigation Development Corporation Project, Nagpur	267	553277742
6	Dy. Collector Special Land Acquisition Officer, Pench Project, Nagpur	975	747313395
7	Dy. Collector, Special Land Acquisition Officer, Pench project, Nagpur	4244	78858960
8	Dy. Collector, Special Land Acquisition Officer, General (MIDC)	8507	243974553
9	Dy. Collector, Special Land Acquisition Officer General, Nagpur	8508	45430548
10	Sub Divisional Officer & Special Land Acquisition Officer, Katol	947	72521179
11	Sub Divisional Officer & Special Land Acquisition Officer, Ramtek	947	56,78,529
12	Sub Divisional Officer & Special Land Acquisition Officer, Saoner	947	76679668
13	Sub Divisional Officer & Special Land Acquisition Officer, Umred	947	6629735
14	Sub Divisional Officer, Mouda, Nagpur	20251	23200780
Nanded			
1	Sub-Divisional Officer, Hadgaon	8260	106968186
2	Sub Divisional Officer, Bhokar	8485	62280139
3	Sub Divisional Officer, Biloli	8270	74054772
4	Special Land Acquisition Officer, PTMIW No. 2,	8262	1066376517

Sl. No.	Name of DDO	Personal Deposit/Personal Ledger Account No.	Closing Balance as on 31-03-2022 (₹)
	Nanded		
5	Special Land Acquisition Officer, (MIW No. 2, Nanded	8263	589915012
6	Sub Divisional Officer, Nanded	8444	374024141
7	Sub Divisional Officer, Bhokar	8485	94115226
8	Sub Divisional Officer, Biloli	8270	74054772
9	Sub Divisional Officer, Hadgaon	8260	136213712
10	Sub Divisional Officer, Kandhar	8128	172669276
11	Special Land Acquisition Officer and Special Land Acquisition Officer, Kinwat	8445	3062459
12	Sub Divisional Officer, Dharmabad	8261	131251317
Chhatrapati Sambhji Nagar			
1	Special Land Acquisition Officer, Krishnavally, Aurangabad	8031	44943069
2	Sub-Divisional Officer, Aurangabad	8039	142901757
3	Special Land Acquisition Officer, Aurangabad	8069	408700574
4	Special Land Acquisition Officer, J.P., Aurangabad	9007	86184257
5	Registrar, District Consumer forum, Aurangabad	9024	756447624
6	Special Land Acquisition Officer, Aurangabad.	9050	165208796
7	Ex. Director Godavari Marathawada Irrigation Division Corporation. Aurangabad	9190	2325573929
8	Sub-Divisional Officer, Sillid	8040	53304304
9	Sub-Divisional Officer, Kannad Khultabad, Aurangabad	9277	55346208
10	Collector, Aurangabad	9276	233514362
11	Collector, Aurangabad	8038	55933296
Beed			
1	Sub-Divisional Officer, Manjlegaon	8095	61922899
2	Special Land Acquisition Officer (M.I.), Beed	8090	35764744
3	Sub-Divisional Officer, Beed	8094	61531475
4	Sub-Divisional Officer/Land Acquisition Officer (J.P.), Beed	8091	152747931
5	Sub-Divisional Officer, Patoda	8093	120003803
6	Sub-Divisional Officer, Parli	8092	21223423
Gadchiroli			
1	Sub-Divisional Officer, Gadchiroli	947	369480616
2	Special Land Acquisition Officer (General), Gadchiroli	976	4510988
3	Dy. Consumer of Forest, aheri	1173	17479536
4	Dy. Consumer of Forest,, Wadsa	1173	13218288

ANNEXURE – 22

(Refer Para 2.31)

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

Month	Amount (₹)				
	Wardha	Amravati	Chandrapur	Gondia	Akola
4-2021	15244	2517923	477180	15640	285299
5-2021	9422	104500	156056	21920	123765
6-2021	72957	1311092	302521	19847	506224
7-2021	3971	296213	260269	2966	487746
8-2021	8306	1006893	172994	2475	265834
9-2021	8306	660021	355907	2966	529125
10-2021	14167	194833	312227	2966	435031
11-2021	5861	183871	390131	2475	164518
12-2021	Nil	223185	1188134	11268	719942
01-2022	5861	145346	428785	2966	262069
02-2022	5861	181896	613959	5932	225940
03-2022	21825	92440	148169	10382	662351

Month	Amount (₹)				
	Yavatmal	Washim	Dharashiv	Jalna	Hingoli
4-2021	148454	34779	15621	389993	15017
5-2021	366374	23310	346509	1192430	11293
6-2021	477388	312042	71845	336885	15645
7-2021	537235	5850	1298	778299	157797
8-2021	343349	14330	16528	322265	12125
9-2021	272011	58941	12757	1055562	234626
10-2021	366436	306664	19531	811114	27088
11-2021	333558	8034	395707	1299674	10316
12-2021	373806	40167	8827	841524	10282
01-2022	166308	67107	20458	672640	12372
02-2022	251977	20361	8827	1306336	12372
03-2022	196641	467439	14563	442512	56176

Month	Amount (₹)				
	Parbhani	Buldhana	Latur	Bhandara	Nagpur
4-2021	441875	40,457	2308	14060	67756
5-2021	54118	195598	2308	46588	71652
6-2021	64791	1172399	2308	19456	206914
7-2021	130463	197529	2308	33468	36266
8-2021	37765	149389	2308	644	49634
9-2021	40773	452974	2308	4246	68287
10-2021	67141	736314	2308	11606	89493
11-2021	224729	699329	Nil	40000	37098
12-2021	45499	1809862	Nil	7360	9522
01-2022	30553	549904	Nil	4246	199067
02-2022	82111	290239	Nil	48302	57632
03-2022	691124	166977	Nil	47152	297599

Month	Amount (₹)			
	Nanded	Chhatrapathi Sambhaji Nagar	Beed	Gadchiroli
4-2021	9096	723936	588985	18131
5-2021	6935	703212	132808	28801
6-2021	559	1975639	950311	29389
7-2021	29459	358255	49228	34822
8-2021	2674	967388	759639	32674
9-2021	7159	968489	622891	37083
10-2021	11,614	545322	67806	38182
11-2021	529	391532	41980	41579
12-2021	16087	1104241	715412	22574
01-2022	484396	1278739	1502714	24888
02-2022	1072	1145805	903042	10952
03-2022	119969	1692800	146278	34068

ANNEXURE - 23

(Para 2. 32)

**RETENTION OF VALUABLE ITEMS IN STRONG ROOM BEYOND THE
AUTHORIZED PERIOD.**

Sl. No in the Register	Name of DDO	Particulars	Date of Expiry
Wardha			
262	Executive Engineer, Minor Irrigation Project, Wardha	Duplicate Keys	11/11/2021
174	Tahsildar, Hinganghat	01 Election Box	23/02/2021
194	Tahsildar, Wardha	01 Election Box	20/08/2021
216	Election Officer, Wardha	01 Election Box	20/01/2022
217	Election Officer, Hinganghat	01 Election Box	08/03/2022
218	Election Officer, Wardha	01 Election Box	08/03/2022
Akola			
23/15	Collector & Returning Officer, Akola	15 Election Boxes	21/04/2015
35/1	Tahasildar & Returning Officer, Akola	01 Election Box	23/03/2015
46/10	Sub Divisional Officer & Election Officer, Akola	10 Election Boxes	18/10/2015
52/3	Sub Divisional Officer & Election Officer, Akola	03 Election Boxes	07/03/2019
67	Returning Officer, Distt. Planning Committee, Akola	01 Election Box	29/12/2020
76/02	Assistant Election Officer, SDO Akola East	02 Election Boxes	17/04/2019
82/3	Collector & Distt. Election Officer, Akola	03 Election Boxes	22/11/2019
83/75	Collector & Distt. Election Officer, Akola	75 Election Boxes	22/11/2019
84/1	Assistant Election Officer, SDO Akola (West)	01 Election Box	23/11/2019
87/2	Sub Divisional Officer & Election Officer, Akola	02 Election Boxes	08/04/2020
95/2	Assistant Election Officer, Akola(West)	02 Election Boxes	24/04/2020
22	Sub Divisional Officer, Akola	01 Valuable Box	18.10.2014
95	Dy. Registrar, Co-op Soc. Taluka Akola	01 Valuable Box	30.06.2020
02	Dy. Collector, Gram Panchayat ZP Election, Akola	01 Cash Box	24.01.2020
03	Dy. Collector, Election, Akola	01 Cash Box	24.01.2020
04	Dy. Regional Transport Officer, Akola	01 Cash Box	24.01.2020
05	Tahasildar, Akola	01 Cash Box	24.01.2020

Sl. No in the Register	Name of DDO	Particulars	Date of Expiry
07	Resident Dy. Collector, Akola	01 Cash Box	24.01.2020
90	Ex. Engineer, World Project Dn. Akola	Duplicate Keys	26.09.2020
91	Distt. Dy. Commissioner of Animal Husbandry, Akola	Duplicate Keys	26.09.2020
139	Superintending Engr. Akola Irrgn. Circle, Akola	Duplicate Keys	29.10.2018
144	Dy. Engr. Lift Irrgn. Mech. Sub Dn. No. 5, Akola	Duplicate Keys	17.08.2019
154	Sub Divisional Officer, Irrigation Sub Division No. 01, Akola	Duplicate Keys	12.06.2020
Washim			
07	Tahsildar& Returning Officer, Manora	07 Election Boxes	07.04.2021
06	Tahsildar& Returning Officer, Manora	03 Election Boxes	05.01.2022
01	Tahsildar& Returning Officer, Manora	01 Election Box	21.03.2022
03	Sub Divisional Officer PWD Washim	01 Election Box	02.08.2020
05	Sub Divisional Engineer P.W. Sub. Division, Manora	01 Election Box	30.09.2018
06	Executive Engineer M.I.(L.S.), Washim	01 Election Box	22.09.2020
Hingoli			
-	BDO, Panchayat Samiti, Kalamnuri (02)	01 Cash Box	15.11.2017
-	Tahsildar, Kalamnuri (24)	01 Cash Box	04.07.2020
-	Naib Tahsildar, Sanjay Gandhi Kalamnuri (25)	01 Cash Box	16.06.2017
-	Tahsildar, Kalamnuri (23)	01 Election Box	Not provided by STO
-	Tahsildar, Kalamnuri (30)	01 Election Box	Not provided by STO
-	Tahsildar, Kalamnuri (38)	01 Election Box	17.01.2022
-	Tahsildar, Kalamnuri (39)	04 Election Boxes	18.01.2022
-	BDO, Panchayat Samiti, Hingoli (07)	01 Cash Box	16.01.2022
-	SDO, Hingoli (09)	01 Cash Box	19.02.2022
-	Tahsildar, Asstt. Election Returning Officer, G.P. Hingoli (15)	01 Cash Box	18.11.2021
-	Sub Divisional Election Officer (Assembly Election) Hingoli (17)	19 Cash Box	17.10.2021
-	Tahsildar G.P. Election 2015 (19)	01 Cash Box	01.11.2021
-	Asstt. Election Returning Officer, M.C. Hingoli (12)	03 Cash Boxes	24.11.2021
-	Tahsildar G.P. Election 2016, Hingoli (25)	01 Cash Box	23.08.2021

Sl. No in the Register	Name of DDO	Particulars	Date of Expiry
-	Tahsildar G.P Election 2017, Hingoli (31)	01 Cash Box	26.02.2022
-	Tahasildar Returning Officer G.P 2020-21, Hingoli (39)	04 Cash Boxes	17.01.2022
Bhandara			
1259	Tahasildar / Election officer Mohadi	01 Election Box	24/03/2020
1273	Collector/Dist. Election officer Bhandara	01 Election Box	24-10-2020
02	Tahasildar, Bhandara	01 Election Box	07-11-2020
1236/I	Tahsildar & Returning officer, Mohadi Gram Panchayat Election	01 Election Box	16-10-2018
-	Returning Officer, Gram Panchayat, Ardhapur	05 Election Boxes	18.07.2022
59	Returning Officer, GP, Bhokar	01 Election Box	21.06.2022
39 to 83	Returning Officer, GP & CO, Biloli	56 Election Boxes	-
38	Returning Officer, Himayatnagar Mahur	01 Election Box	20.06.2022
01	Assistant Commissioner, Central Excise & CGST Nanded Division	01 Valuable Box	11.01.2022
805	Additional Collector, Nanded	02 Election Box	27.03.2018
806	Tahsildar, Nanded	02 Election Boxes	08.04.2018
781	Tahsildar, Nanded	01 Election Box	19.10.2015
799	Residential Deputy Collector, Nanded	01 Election Box	16.05.2017
788	Sub Division Officer, Nanded	02 Election Boxes	06.05.2016
800	Tahsildar, Nanded	01 Election Box	24.08.2017
782	Tahsildar, Nanded	02 Election Boxes	20.10.2015
809	Tahsildar, Nanded	01 Election Box	27.11.2018
773	Sub Divisional Officer, Nanded	01 Election Box	16.05.2015
774	Additional Collector, Nanded	01 Election Box	16.05.2015
785	Sub Divisional Officer, Nanded	01 Election Box	15.01.2016
834	Tahsildar, Nanded	01 Election Box	17.01.2022
Chhatrapati Sambhaji Nagar			
64	Additional Collector, Chhatrapati Sambhaji Nagar	01 Election Box	14-08-2013
98	Dy. Commissioner, Chhatrapati Sambhaji Nagar	03 Election Boxes	29-07-2017
103	Tahsildar, Chhatrapati Sambhaji Nagar	01 Election Box	08-07-2018

Sl. No in the Register	Name of DDO	Particulars	Date of Expiry
104	Tahsildar, Chhatrapati Sambhaji Nagar	01 Election Box	31-08-2018
106	NaibTahsildar, Naigaon Chhatrapati Sambhaji Nagar	1 Election Box	23-12-2019
107	Dy. Election Officer Jalna, Chhatrapati Sambhaji Nagar	1 Election Box	21-02-2020
108	Tahsildar, Chhatrapati Sambhaji Nagar	1 Election Box	09-06-2020
109	Collector, Chhatrapati Sambhaji Nagar	203 Election Boxes	02-06-2021
110	Tahsildar, Chhatrapati Sambhaji Nagar	1 Election Box	17-07-2021
Beed			
924	Collector, Chhatrapati Sambhaji Nagar MPSC	5 Election Boxes	20-10-2016
925	Collector, Chhatrapati Sambhaji NagarUPSC		
347	C.O. Municipal Council, Beed	02 Election Boxes	26/10/2021
375	C.O. Municipal Council, Beed	02 Election Boxes	26/01/2022

ANNEXURE - 24

(Para 2.34)

HUGE RETENTION OF STAMP IN THE TREASURIES

Sl. No.	Name of the District	Category	CB as on 31-03-22 (₹)	Sale during 2021-22 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
1.	Wardha	General Stamps	303804450	60746000	80994667	222809783
2.		Court Fee Stamps & Labels	14215319	4200500	5600667	8614652
3.		Court Fee Stamps	24180370	173065	230753	23949617
4.		Special Adhesive	18932528	794740	1059653	17872875
5	Amravati	Non Judicial Stamp paper	700729603	131146500	174862000	525867603
6		Special Adehesive	43456560	1664820	2219760	41236800
7		Hundi	105640	0	0	105640
8		Notarial Stamp	4389090	2738560	3651413	737677
9		Insurance	6454466	0	0	6454466
10		Share Transfer	8337790	0	0	8337790
11		Revenue Stamp	3597900	13444000	1792000	1805900
12		Insurance agent fee	307378	0	0	307378
13		Motor vehicle	683900	0	0	683900
14	Chandrapur	General Stamp	535908600	82957000	110609333	425299267
15		Court Fee Stamp & Label	5937400	3783100	5044133	893267
16		Court Fee Stamp	31952990	11924490	15899320	16053670
17		Notary Stamp	6232500	2428200	3237600	2994900
18		Special Adhesive	26867823	4024600	5366133	21501690
19	Gondia	Court Fee Lable	13086123	2842250	3789667	9296456
20		General Stamp	524372140	53076500	70768667	453603473
21		Court Fee Stamp	19206850	2026350	2701800	16505050
22		Notary Stamp	1500780	947600	1263467	17943383
23		Special Adhesive	18510102	2721150	226763	18283339
24	Akola	Non Judicial Stamp Paper	437810160	82242600	109656800	328153360
25		Impressed Court Fee Paper	66404775	22737005	30316006	36088769
26		General Stamp	437810160	76842600	102456800	335353360
27		Court Fee Labels	11842980	4469000	5958667	5884313
28		Court Fee Stamp	66404775	500000	6666667	65738108

Sl. No.	Name of the District	Category	CB as on 31-03-22 (₹)	Sale during 2021-22 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
29	Yavatmal	Non Judicial Stamp	860294240	33494000	44658672	815635568
30		Imprest court fee paper	37267685	8030400	10707200	26560485
31		Notarial Stamp	3447530	2377120	3169488	278042
32		Special Adhesive	28745280	4454110	5938816	22806464
33		Adhesive Court Fee Stamp	24577380	2289500	3052672	21524705
34	Washim	Non- Judicial	188285000	62190000	82920000	105365000
35		Judicial Stamp	48138870	16679500	22239333	25899537
36		Special Adhesive	48542480	1216220	1621627	46920852
37		Notary Stamps	873740	311570	415427	458313
38		Revenue Stamp	911520	146000	194667	716852
39	Dharashiv	Court Fee Lable	19018426	4458235	5944314	13074112
40		General Stamp	447842500	77847100	103796134	344046366
41		Court Fee Stamp	101243500	24195100	32260134	6893366
42		Notary Stamp	1182860	454440	605920	576940
43		Special Adhesive	5323150	3142200	4189600	1133550
44	Jalna	Non Judicial Stamp	358518000	3845000	5126667	353391333
45		Special Adhesive	5250300	1566300	2088400	3161900
46		Adhesiv Court Fee Stamp	17970240	1703140	2270853	15699387
47	Hingoli	Non- Judicial	119535400	45034500	60046000	59489400
48		Judicial Stamp	45111800	5653000	7537333	37574467
49		Court Fee Label	4497220	1288000	1717333	2779887
50		Special Adhesive	27234420	2698740	3598320	23636100
51		Revenue Stamp	1493600	381000	508000	985600
52	Parbhani	Court Fee Lable	43457600	14295600	19060800	24396800
53		Court Fee Stamp	18386352	4189500	5586000	12800352
54		Special Adhesive	12352650	1881250	2508333	9844317
55	Buldhana	Non Judicial Stamp Paper	355696990	24085000	32113333	323583657
56		Impressed Court Fee Paper	26811850	3689100	4918800	21893050
57		Special Adhesive	18895840	750280	1000373	17895467
58		Noterial Stamp	2555280	614960	819947	1735333
59		Indian Revenue Stamp	1632000	1152200	1536267	95733

Sl. No.	Name of the District	Category	CB as on 31-03-22 (₹)	Sale during 2021-22 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
60		Adhesive Court Fee Stamp	11706250	1098712	1464949	10241301
61	Latur	Non Judicial Stamp	143374400	45952500	61270000	82104400
62		Imprest court fee paper	70941465	33517400	44689867	26251598
63		Notarial Stamp	1805800	882900	1177200	628600
64		Special Adhesive	16985803	3838300	5117733	11868070
65		Adhesiv Court Fee Stamp	32611450	2606500	3475333	29136117
66	Buldhana	Non-Judicial Stamp Paper	600988900	47752000	63669333.33	537319567
67		Impressed Court Fee Stamps.	29731425	7197000	9596000	20135425
68		Special Adhesive	25865422	3615300	4820400	21045022
69		Adhesive Court Fee Stamp	45589785	3131100	4174800	41414985
70	Nagpur	Non-Judicial	642554500	305142000	406856000	235698500
71		Impressed court fee	214378520	67818315	90424420	123954100
72		Hundi	330000	-	-	330000
73		Special adhesive	155180537	3379757	3906411	151274126
74		Insurance stamp	5599913	241589	322119	5277794
75		Share Transfer	1283980	-	-	1283980
76		Motor vehicle	2506590	-	-	2506590
77	Nanded	Non-Judicial Stamp Paper	721566020	161579100	215438800	506127220
78		Impressed Court Fee Stamps.	136937550	42431650	56575533	80362017
79		Special Adhesive	20775850	2132760	2843680	17932170
80		Notarial Stamps	5524000	927500	1236667	4287333
81	Chhatrapati Sambhaji Nagar	General Stamp	872714750	214483900	285978534	586736216
82		Revenue Stamp	5296546	2934400	3912534	1384012
83		Court Fee Stamp	189401990	121462600	161950134	27451856
84		Court Fee Lable	27715902	12972388	17296518	10419384
85		Special Adhesive	158630847	3216300	4288400	154342447
86	Beed	Non-Judicial Stamp	498881770	141135000	188180000	310701770
87		Judicial Stamp	78714975	25059075	33412100	45302875
88		Court Fee Labels	14853898	5628192	7504256	7349642
89		Special Adhesive	71073075	1384390	1845853	69227222
90	Gadchiroli	General Stamp	128037590	34353590	45804787	82232803

Sl. No.	Name of the District	Category	CB as on 31-03-22 (₹)	Sale during 2021-22 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
91		Notary Stamp	1772100	421200	561600	1210500
92		Court Fee Stamp	8133010	510700	680933	7452076
93		Court Fee Label	11911650	1779650	2372867	9538783
94		Special Adhesive	10497280	520100	693467	9803813

**ANNEXURE – 25
(Refer Para 2.35)**

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

Sl. No.	Name of Administrators	Treasury Officer balance as on 31/03/2022 (₹)	Administrator's balance as on 31/03/2022 (₹)
Amravati			
1	Aided Secondary School Employee Provident Funds -001	6409643927	5872138377
2	Primary School Teacher Provident Funds - 002	234840725	Not received
3	Zilla Parishad Employee -003	5583997405	4931803615
4	Aided Non Agriculture University staff PF/004	210458527	191210604
5	Ashram Shala Teacher Privident Fund/District Social Welfare/008	205263265	21255037
6	GPF of Employees Non-Government Aided Engineering Technical Collage Polytechnic Pharmacy and Architecture Institute/009	529024721	42331812
7	Aided Art Science Commerce and Education Staff General Provident Funds (Colleges)/010	1358331790	1275934232
8	Grant and financial to Non Government Collage (BPED)/012	511451415	4896115
9	Government Recognised Private Primary and Secondary School Staff GPF/013	1264982393	138255490
10	Technical and Non-Technical Ashram School/014	1320624360	279465617
11	District Social Welfare ZP School of Handicapped Employees (Provident Funds)/018	401124515	Not received
Chandrapur			
1	Zilla Parishad Employee PF/003	4429723356	4379637248
Gondia			
1	Aided Secondary School PF/001	1717730645	Not received
2	Primary School Teacher PF/002	86863353	Not received
3	Zilla Parishad Employee PF/003	2336811127	Not received
4	District Social Welfare/008	31858335	Not received

Sl. No.	Name of Administrators	Treasury Officer balance as on 31/03/2022 (₹)	Administrator's balance as on 31/03/2022 (₹)
5	Pro. Of. ITDP Ashram Deori. 014	217511486	Not received
6	Social Welfare of ZP/018	2678717	Not received
Yavatmal			
1	Primary School Teacher PF Yavatmal/002	277448221	279413221
2	Ashram Shala Teacher PF (District Social Welfare)/008	326135610	324816471
3	Vocational/013	64467346	65786485
4	Teachers & Non Teaching staff of ashram school/Post basic ashramshala tribal dev. Department project office Yavatmal/014	485783927	483818927
Washim			
1	Aided Secondary School PF/001	832843213	1083771533
2	Primary School Teacher PF/002	50974746	1069069692
3	Zilla Parishad Employee PF/003	2014932666	2704798333
4	Ashram Shala Teacher PF (District Social Welfare)/008	138937226	70009123
5	College for Social Work Employees/014	5381302	4004475
Dharashiv			
1	Superintendent Pay & Provident Fund Unit (Secondary) Osmanabad/001	2551254099	Not received
2	Superintendent Pay & Provident Fund Unit (Primary) Osmanabad/002	601359925	Not received
3	Chief Accounts and Finance Officer Osmanabad/003	2575110691	Not received
4	Assistant Commissioner Social Welfare (State) Osmanabad/008	102558528	Not received
5	District Vocational Education Officer Osmanabad/013	99501211	Not received
6	Assistant Commissioner. Social Welfare Z.P. Osmanabad/018	21572534	Not received
Jalna			
1	Aided Secondary School/Education Officer ZP Jalna/001	-6838193898	2339645288
2	Primary School Teacher/PF Jalna/002	9239606	218035253
3	Zill Parishad Employ PF/003	-13493214372	3434983307

Sl. No.	Name of Administrators	Treasury Officer balance as on 31/03/2022 (₹)	Administrator's balance as on 31/03/2022 (₹)
4	Ashram Shala Teacher PF(District Social Welfare)/008	-177785230	69252212
5	Government Recognized Primary and secondary School (Vocational Education)/013	27129853	22693388
6	Aided. Blind and Handicap School/018	-122190162	35063473
Hingoli			
1	Aided Secondary School PF/001	615692583	1167807193
2	Primary School Teacher PF/002	151191953	1495908647
3	Ashram Shala Teacher PF (District Social Welfare)/008	96450497	823721373
Parbhani			
1	Aided Secondary School Provident Funds Parbhani/001	2403268460	2763331077
2	Zill Parishad Employ PF/003	3273967151	3513310578
3	Ashram Shala Teacher Provident Funds (District Social Welfare)/008	199745890	188845986
4	Agriculture University/011	244242743	202862993
5	Aided Blind and Handicap School/018	79803640	76816500
Buldhana			
1	Aided Secondary School PF/001	2568182640	Not received
2	Primary School Teacher PF/002	113154189	169389634
3	Zilla Parishad Employee PF/003	3533897637	5389564906
4	Ashram Shala Teacher PF (District Social Welfare)/008	82225848	94974488
5	College for Social Work Employees/013	952527854	110481843
6	Aided Blind and Handicap School PF/018	12498126	26380140
Latur			
1	Zilla Parishad Employees PF/003	4676353710	5511409434
Bhandara			
1	Aided Secondary School PF/001	2006446627	2823567529
2	Primary School Teacher PF/002	220338195	272645974
3	Zilla Parishad Employee PF/003	83873200	3348201293

Sl. No.	Name of Administrators	Treasury Officer balance as on 31/03/2022 (₹)	Administrator's balance as on 31/03/2022 (₹)
4	Ashram Shala Teacher PF (District Social Welfare)/008	91630631	105312403
5	College for Social Work Employees/013	78276807	63114507
6	Aided Blind and Handicap School PF/018	8633403	10229647
Nagpur			
1	Aided Secondary School EO ZP Nagpur/001	9645715568	9653077808
2	Zilla Parishad Employ PF/003	5432941656	5431827977
3	Aided Non Agri. Uni. Staf/004	524973251	519963423
4	Vidrabha Housing Board/006	85842284	90852112
5	Ashram Shala Teacher PF(District Social Welfare)/008	66669837	66811693
6	Non Gov. Aided Technical College/009	111357367	110168065
7	Aided Arts Soi & Comm. College/010	4661260688	4666741615
8	Tech & Non Tech Asham Shal ITDP/014	400494425	418657425
9	Aided Blind & Handicap School/018	223398840	228568051
10	Mah. Animal & Fishery Uni./019	295797051	290627840
11	Asst Inspector Drawing & Craft. Reg./025	43445235	43445232
Nanded			
1	Aided Secondary School PF/001	2758211248	3781627427
2	Primary School Teacher PF/002	5049202442	570981844
3	Zilla Parishad Employee PF/003	5903595549	7552542327
4	Ashram Shala Teacher PF (District Social Welfare)/008	138910278	371169357
5	I.T.D.P. O. Ashram Shool/014	495910294	699248372
6	Aided Blind and Handicap School PF/018	88343882	95715993
Gadchiroli			
1	Aided Secondary School PF/001	1226354728	Not received
2	Primary School Teacher PF/002	46877501	Not received
3	Zilla Parishad Employee PF/003	2501441303	Not received

Sl. No.	Name of Administrators	Treasury Officer balance as on 31/03/2022 (₹)	Administrator's balance as on 31/03/2022 (₹)
4	Ashram Shala Teacher PF (District Social Welfare)/008	9957132	Not received
5	Government Recognized Primary and Secondary School PF (Vocational Education)/013	3884758374	Not received
6	Teaching and Non-Teaching Ashramshala (ITDP)/014	608255768	Not received
7	Aided Blind and Handicap School PF/018	63169087	Not received
Thane			
1	Aided Secondary and Special School Provident Fund(8336503101)	10971549264	24670680
2	District Social welfare officer GPF of Govt. Recognized Private Primary staff(8336515601)	2277111822	4310055832
3	District Social welfare officer GPF of Govt. Recognized Primary Staff (8336502201)	1448627016	Not received
4	GPF of Teachers from teaching staff in the Pr. And Sec. Ashramshala DTNT(8336514701)	7514854	24009210
5	GPF of Teacher & Non- Technical staff of Ashramshala Post Basic Ashram Tribal Development Department (8336516501)	431309928	1066618211
6	GPF of teaching and non teaching staff of aided non-Government Vocational and Training Institutes (8336521801)	40938636	237494846
7	School for Handicapped Employees Provident Fund (8336518301)	54989307	Not received
8	Zilla Parishad employees Provident Fund. (8336501101)	3868995726	4111943483
Satara			
1	Zilla Parishad Fund (8336501101)	5273521984	6626473435
2	Secondary Teacher (8336503101)	2587102163	6274362598
Solapur			
1	Teacher and Non-Teacher Ashram Shala (516501)	5497272857	911153072

ANNEXURE – 26
(Refer Para 4.1)

PENDING RECOVERY OF GOVERNMENT DUES FROM DCRG.

Sl. No.	Name of Pensioner & DCRG authority No.	GPO No.	DCRG Authorized by O/o the AGs& adjusted. (₹)	Recovery intimated by O/o the AGs. (₹)	Pending recovery. (₹)
Palghar					
1	Shri Bharat Gopal Mokashi (STODahanu)	M122101507967	275550	317341	317341
2	Shri. Valu Bhavana Bhangare, (STO Jawhar)	M122101529228	275550	225527	225527
3	Shri. Namdeo Vishnu Patil(STOJawhar)	M121901387313	407480	85620	85620
Nasik					
4	Shri Govind Dhavalu Jadhav (STO Kalwan)	M122101529439	329505	62124	62124
5	Shri. ParbhakarPatil (STO Kalwan)	M122101506176	273885	74951	75951
Yavatmal					
6	Shri A. V. Mude	1221010295284	806850	63750	63750
7	Late Shri.A.S. Kasambe	1221080300394	708400	3759	3759
8	LateShri S. P Chandel	1221080299963	512000	18480	18480
9	Shri C. R Chavhan	1221010288509	488130	4306	4306
Osmanabad					
10	Shri Ali Mouddim Samsuddin Shaikh (STO Dharshiv)	1221010308900	750750	30673	30673
Nagpur					
11	Late Shri.S.S. Bawankar	1220080268924	1211250	164795	164795
12	Shri P. R. Bansod	1221010298284	279512	16363	16363
Aurangabad					
13	Late Shri S.V. Mali (STO Chattrapati Sambhaji Nagar)	1221080281897	660330	24008	24008
Beed					
14	Shri S.N.Biradkar	1221080281740	680000	4429	4429
15	Smt Aparna. V. Kulkarni W/o Late Shri V.L. Kulkarni	1221080295908	706000	1184	1184
16	Shri A.D. Sarvade	1222010324229	335610	37150	37150

**ANNEXURE – 27
(Refer Para 4.2)**

**MISCLASSIFICATION OF THE GOVERNMENT RECOVERIES FROM DCRG
AUTHORITIES.**

Nasik:-

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	160800/- (7610)	160800/- (0049)
2.	Smt.Smita	M122208540413	636328/- (0049)	636328/- (7610)
3.	Shri.Bhagawat S Warghade	M122201540339	172500/-(7610)	172500/-(6216)
4.	Shri.Dilip A Aher	M121901361537	282843/-(0055)	282843/-(0049)
5.	Shri.Nivruti R Brahmne	M122101507746	26544/-(0070)	26544/-(0049)
6.	Shri.Dilip P Gosavi	M122201544515	196742(0049)	196742 (7610)
Nasik Nandgaon				
7.	Shri. Mangala L Gate	M121801360476	4840/- (0070)	4840/- (0071)
8.	Smt. Aji Shripat Thakre	M121801382497	65503/- (0070)	65503/- (0071)
Solapur STO Malshiras:-				
9.	Shri. Vishnu Kisan Nikam	M122101512858	2116/- (0070)	2116/- (0071)
10.	Smt. Navnath Narhari Sul	M122101508277	937/- (0070)	937/- (0071)
11.	Shri.Mahadeo Bhagwan Sakat	M12101393593	38999/-(0049)	38999/-(7610)
Solapur Karmala:-				
12.	Shri. Keshav Shankar Shendge	M122201547994	120179/- (0425)	120179/- (0070)

ANNEXURE – 28
(Refer Para 4.3)

UNDRAWN PENSION IN TREASURIES

Sl. No.	Name of Treasury	No. of Cases	Amount (₹)
Accountant General (A&E)-I, Maharashtra, Mumbai			
1.	Ahmednagar	07	4416692
2.	Jalgaon	17	5221312
3.	Nandurbar	21	6296251
4.	Sindhudurg	06	1091868
	Total	51	1,70,26,123
Pr.Accountant General (A&E)-II, Maharashtra ,Nagpur			
5.	Amravati	163	8545664
6.	Chandrapur	55	1821800
7.	Gondia	46	1486494
8.	Akola	02	724188
9.	Yavatmal	87	3982014
10.	Washim	84	1683187
11.	Dharashiv	18	299336
12.	Jalna	27	908937
13.	Hingoli	08	76711
14.	Buldhana	74	1956356
15.	Latur	12	538505
16.	Bhandara	09	175007
17.	Nagpur	35	1039445
18.	Chhatrapati Sambhaji Nagar	31	1710571
19.	Beed	12	360361
20.	Gadchiroli	32	789084
	Total	695	2,60,97,660

ANNEXURE –29**(Refer Para 4.5)****UN-DISBURSED PENSION BY BANKS.**

Sl. No.	Name of the Pensioner	Monthly Pension /provisional Pension (₹)	Total pension paid (₹)	Tax deducted till date. (₹)
Washim				
1	Shridhar Damodar Jadhav	49216	773424	Nil
2	Vitthal Eknath Zanak	38737	593436	Nil
3	Vishnudas Bhikusingh Chavhan	125106	750636	Nil
4	Subhash Gyanuji Napate	103228	619368	Nil
5	Kaduji Sampat Sabale	464526	619368	Nil
6	Nandu Ramji Mankari	659430	677532	Nil
7	Anil Wamanrao Ratnaparkhi	871851	728628	Nil
8	Pavankumar Ramprasadlal Jaiswal	187659	750636	Nil
9	Pradip Madhukar Mahurkar	164274	657096	Nil
10	Atul Digambarrao Pathe	53186	638232	Nil
11	Dilipkumar ShrivallabhMundada	59505	804084	Nil
12	Prabhakar KundlikSabale	51614	619368	Nil
13	Arun VitthalraoZalke	479348	620160	Nil
14	Vijaykumar Wamanrao Nayak	48667	584004	Nil
15	RupraoPanjabrao Lad	499052	805656	Nil
16	Vishnu Mohan Deshkari	98906	593436	Nil
17	DnyandevSudam Bansod	286235	686964	Nil
18	Jayashree Bhagwat Goley	848704	447240	Nil
19	Ganesh Janrao Behare	41097	629592	Nil
20	VikaramWamanraoShendage	39250	601296	Nil
21	Ramdas Madhavrao Mahakal	41188	639024	Nil
22	Devidas SampatraoJoge	102704	1516200	Nil

Sl. No.	Name of the Pensioner	Monthly Pension /provisional Pension (₹)	Total pension paid (₹)	Tax deducted till date. (₹)
23	Vivek Madanmohan Bhardwaj	300648	601296	Nil
24	Madhav Dharmaji Khodke	40950	707400	Nil
25	Hanuman DeoraoDhondage	682999	619368	Nil
26	Yashvant Dayaram Rathod	98906	593436	Nil
27	Sunil PralhadraoKaware	143816	862896	Nil
28	Asma Parveen Abdul Salim Abdul Munaf	680972	601296	Nil
29	Dadarao Ganpat Bhagat	57247	686964	Nil
30	Gajanan Shankarrao Ingole	64452	773424	Nil
31	Panjab Narayanrao Gole	132834	797004	Nil
32	Madhukar Govindrao Sontakke	478674	638232	Nil
33	Pralhad Gangaram Borkar	54758	657096	Nil
34	Vijay Sukhdeo Ghule	51614	619368	Nil
35	Jyoti Pandurang Dhakulkar	248376	496752	Nil
36	Rajendra Haribhau Ingole	134014	804084	Nil
37	DevraoSumantrao Kare	50959	611508	Nil
38	Madhav Gangaram More	50108	601296	Nil
39	Ashok Arjun Ambhore	50959	611508	Nil
Beed				
40	Shri D.S. Garud	52800	645216	Nil
41	Smt. U.U. Asardohkar	53600	1889400	Nil
42	Mukund Digambarrao Deshmukh	49750	628947	Nil

ANNEXURE –30**(Refer Para 4.6)****NON-PAYMENT OF ADDITIONAL PENSION TO PENSIONERS/FAMILY PENSIONERS.**

Name of Treasury	No. of Pensioners/Family Pensioners to whom Additional quantum of pension was not released.
Amaravati	621
Akola	233
Beed	338
Buldhana	409
Bhandara	305
Chandrapur	455
Chhatrapati Sambhaji Nagar	851
Dharashiv	408
Gadchiroli	118
Gondiya	110
Hingoli	15
Jalna	470
Latur	701
Nagpur	1846
Nanded	35
Parbhani	10
Washim	82
Yavatmal	490

ANNEXURE – 31

(Refer Para 4.8)

MISCLASSIFICATION OF GOVERNMENT RECOVERIES FROM DCRG AUTHORITIES.

Sl. No	Name of the Pensioner	Authority Number	Details on the Authority to credit the recovery () Major Head	Recovery credited incorrectly. () Major Head
1.	Shri/Smt. Shantaram N Hambre. Nasik	M122201541030	160800(7610)	160800(0049)
2	Shri/Smt.Smita Nasik	M122208540413	636328(0049)	636328 (7610)
3.	Shri/Smt. Bhagawat S Warghade Nasik	M122201540339	172500(7610)	172500 (6216)
4.	Shri/Smt.Dilip A Aher. Nasik	M121901361537	282843(0055)	282843 (0049)
5.	Shri/Smt.Nivruti R Brahmne. Nasik	M122101507746	26544(0070)	26544 (0049)
6.	Shri/Smt.Dilip P Gosavi. Nasik	M122201544515	196742(0049)	196742(7610)
7.	Shri. Mangala L Gate STO Nandgaon Nasik	M121801360476	4840(0070)	4840(0071)
8.	Smt. Aji Shripat Thakre STO Nandgaon Nasik	M121801382497	65503 (0070)	65503 (0071)
9	Shri Gajendra D Patil, Nandurbar	M122101490083	493802(Overpayment of Pay and Allowances))	493802 (0070)
10	Shri Pundlik, Nandurbar	M122101501060	25856(Overpayment of Pay and Allowances)	25856 (0070)
11.	Shri Sakharbai V Bagale Nandurbar	M121808384619	23837(Overpayment of Pay and Allowances)	23837(0071)
12.	Shri Bhaulal Kautik PatilAmalner, Jalgaon	M122101480074	321199(Overpayment of Pay and Allowances)	321199(8658)
13.	Shri Usman s Tadavi Rav Jalgaon	M122101529861	25786 (Overpayment of Pay and Allowances)	25786 (0071)

**ANNEXURE –32
(Refer Para 4.9)**

**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.	Ahmednagar	528
2.	Dhule	361
3.	Jalgaon	464
4.	Kolhapur	793
5.	Nandurbar	243
6.	Nasik	985
7.	Palghar	1198
8.	PAO Mumbai	10174
9.	Pune	2070
10.	Raigad	821
11.	Ratnagiri	422
12.	Sangli	761
13.	Satara	852
14.	Solapur	744
15.	Sindhudurg	305
16.	Thane	1698
17.	Chandrapur	586
18.	Gondia	338
19.	Washim	5750
20.	Dharashiv	264
21.	Jalna	263
22.	Hingoli	226
23.	Parbhani	448
24.	Buldhana	345
25.	Bhandara	264
26.	Nanded	362
	Total	31,265

ANNEXURE – 33

(Refer Para 4.11)

DELAY IN COMMENCEMENT OF 1ST PENSION PAYMENT.

Sl No.	PPO Number	Pensioner Name	PPO Date	First Payment Date	Date of Retirement	Delay In First Payment in Months
Ahmednagar						
1	M111907427026	Rauf Rashid Pathan	11/11/2019	16/06/2020	06/01/2019	7
2	M111903434324	Baba PunjajiBhamba	27/12/2019	03/08/2020	01/01/2020	8
3	M111901430930	BalasaheKarbhariSanap	12/12/2019	19/08/2020	01/08/2018	8
4	M1420435362	Moh Abdul SadiqMoh Abdul Rahim	17/01/2020	18/12/2020	19/09/2014	11
5	M111901434889	Satish MurlidharMalwankar	27/12/2019	09/06/2020	01/07/2019	6
6	M141908435745	TrambakAsruSangale	15/01/2020	08/07/2020	22/04/2019	6
7	M112003440642	SunitaVishvanathPatole	17/01/2020	01/10/2020	30/06/2019	9
8	M112001441706	ShantaSubhashDeshmukh	22/01/2020	01/10/2020	01/11/2017	9
9	M112001440991	MangalaPopatsingPardeshi	22/01/2020	11/11/2020	01/08/2018	10
10	M112001440641	MarutiKondajiUghade	21/01/2020	01/07/2020	01/07/2019	6
11	M112001440507	ShivajiKashinathKajabe	20/01/2020	03/08/2020	01/08/2019	7
12	M112001441841	ShamsingPratapsingPardeshi	22/01/2020	01/07/2020	05/09/2015	6
13	M112001443723	ChandrakantDamodharDeshmukh	13/02/2020	13/08/2020	01/04/2020	6
14	M142008445053	Vijay AnandTribhuvan	20/02/2020	18/01/2021	07/03/2004	11
15	M142010451008	BhimaDhondibaGunjal	11/03/2020	12/02/2021	25/09/2019	11
16	M112001448949	VijaykumarEknath Bhandari	25/02/2020	07/09/2020	01/11/2019	7
17	M112001450670	Namdeo Keshavrao Gadilkar	09/03/2020	03/12/2020	02/08/2006	9

Sl No.	PPO Number	Pensioner Name	PPO Date	First Payment Date	Date of Retirement	Delay In First Payment in Months
18	M1420451059	DilipNanabhauGiramkar	09/03/2020	11/11/2020	05/01/2006	8
19	M142008464373	BaluPandharinathMundhe	18/11/2020	01/07/2021	12/11/2019	8
20	M112003463814	RamdasNirmalLahu	27/10/2020	01/09/2021	01/06/2020	11
21	M112003467488	BhimabaiBhagwantDhamane	18/11/2020	02/07/2021	01/01/2020	8
22	M112003473753	DilipVishwanathLandge	16/12/2020	01/09/2021	01/04/2020	9
23	M112001475931	RamkisanNamdeoPawar	30/12/2020	01/07/2021	01/06/2020	7
24	M112001472993	ShahjanGafur Shaikh	23/12/2020	18/08/2021	01/08/2020	8
25	M112001474544	WamanKundlikKhedkar	28/12/2020	01/09/2021	01/06/2020	9
26	M112001476517	Lahanu Yadav Shinde	06/01/2021	09/08/2021	01/06/2020	7
27	M112101479614	YashwantChindhuMengal	13/01/2021	02/08/2021	01/09/2020	7
28	M112101481777	BhausahabGopalraoDatir	21/01/2021	16/09/2021	01/07/2020	8
29	M112101481857	Ramesh LaxmanRajguru	21/01/2021	04/03/2022	01/09/2020	14
30	M1421484400	RupchandRambhajiNavale	02/02/2021	17/12/2021	01/06/2020	10
31	M112101487173	Mahadu Narayan Bhavari	15/02/2021	15/09/2021	01/06/2020	7
32	M112101490114	BhaskarAppaji Gaikwad	03/03/2021	13/12/2021	01/11/2020	9
33	M142108492939	Govind Soma Bhangare	03/12/2021	10/03/2022	05/06/2009	3
34	M112103516034	SuryakantRangnathRaskar	24/09/2021	11/04/2022	01/12/2021	7
35	M112101515028	BhagwanKakasahebGarje	09/09/2021	02/11/2022	01/06/2021	14
36	M112101520895	KeruTukaramDarekar	18/10/2021	12/05/2022	01/08/2019	7

Sl No.	PPO Number	Pensioner Name	PPO Date	First Payment Date	Date of Retirement	Delay In First Payment in Months
37	M112201551696	Arvind MahadevGanar	12/07/2022	13/01/2023	01/10/2021	6
	Jalgaon					
38	M142108522834	AshabaiSahebrao Erande	28/10/2021	12/04/2022	28/03/2021	6
39	M142108526494	Rekha Gopal Jawalkar	25/11/2021	18/10/2022	21/09/2020	11
40	M112101529919	Motiram Chango Pimpale	07/12/2021	08/06/2022	31/05/2022	6
41	M112101531090	Chandrakant Nathu Mali	24/12/2021	15/06/2022	31/05/2022	6
42	M112201532215	Sharad Ramchandra Yeole	20/01/2022	04/07/2022	31/01/2021	6
43	M142208534709	Jayashri Shrikrushna Patil	14/02/2022	03/08/2022	18/03/2021	6
44	M112201535118	Dinkar Bhagwan Koli	11/02/2022	11/07/2022	31/01/2022	5
45	M112201535130	SarfrajkhaSayabkha Tadvi	11/02/2022	29/08/2022	31/10/2021	6
46	M112201536569	Murlidhar Madhav Savkare	01/03/2022	18/10/2022	31/12/2020	7
47	M112201539595	Jagdish Ramdhan Sonawane	28/03/2022	18/11/2022	31/08/2021	8
48	M112201543416	Ishwar Motilal Pardhi	22/04/2022	20/10/2022	31/05/2022	6
49	M142208542827	Kalpna Natthu Tayade	06/04/2022	21/11/2022	27/02/2021	7
50	M112201545239	Ramchandra Onkar More	10/05/2022	18/10/2022	31/12/2021	5
51	M142208548904	Yojana Bhikan Patil	15/06/2022	11/01/2023	07/11/2021	7
52	M142208554195	Megha Hemkant Patil	22/07/2022	10/01/2023	22/03/2021	6

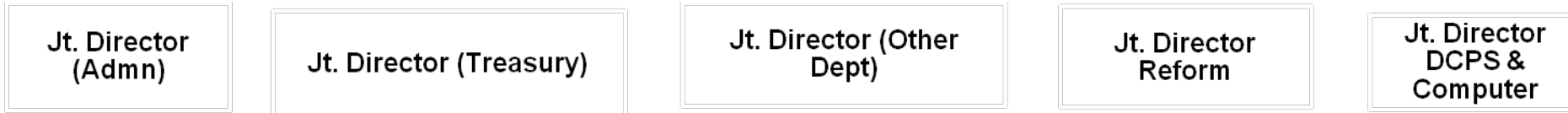
**ANNEXURE – 34
(Refer Para 4.12)**

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.

ORGANISATION CHART

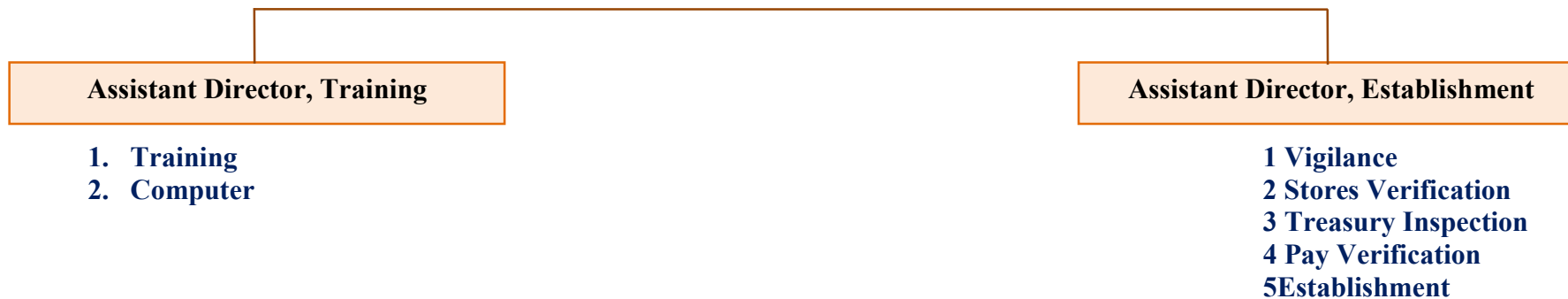
Setup in the Directorate of Accounts and Treasuries, Maharashtra State, Mumbai



Regional, District & Taluka Level Set Up



Setup of the Office of the Regional Joint Director



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