



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

**ANNUAL REVIEW ON THE WORKING OF TREASURIES,
DIRECTORATE OF ACCOUNTS & TREASURIES
AND PAY & ACCOUNTS OFFICE, MUMBAI,
MAHARASHTRA
FOR THE YEAR 2016-17**



GOVERNMENT OF MAHARASHTRA

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

FOR THE YEAR 2016-2017

GOVERNMENT OF MAHARASHTRA

TABLE OF CONTENTS

Part	Contents	Page No.
	Highlights	V
Part- I	Introduction	1
Part- II	Defects noticed during checking and compilation of Accounts	4
Part- III	Irregularities noticed during Inspection of Treasuries and Sub-Treasuries	10
Part- IV	Irregularities noticed during Inspection of Pay and Accounts Office, Mumbai	24
Part- V	Irregularities noticed during Inspection of Directorate of Accounts and Treasuries, Mumbai/Nagpur and its Regional Offices	30

LIST OF ANNEXURES

Annexure No.	Brief of Annexure	Page No.
Annexure - I	List of District Treasuries and Sub Treasuries in the State of Maharashtra	44
Annexure - II	Name of the Officers in-charge of the Treasuries	51
Annexure - A	Outstanding Railway Pension Claims	52
Annexure - B	Statement showing delay in submission of Treasury Accounts	55
Annexure - C	Statement showing number of Certificates of Acceptance not obtained by the Treasuries from the Departmental Officers	61
Annexure - D	Details of ± Memos of Stamps not received from Treasuries along with Accounts	62
Annexure - E	Difference outstanding in the Broadsheet of Treasury Cheques	63
Annexure - F	Non agreement of Reserve Bank Deposit with date wise monthly statements received from Agency Banks	67
Annexure - G	Delay in receipt of verified date wise monthly statement (from Treasuries)	68
Annexure - H(I) & H(II)	Non submission of detailed Contingent Bills for amounts drawn on Abstract Contingent Bills	69 70
Annexure - I(A)	List of amounts kept under Objection Book Suspense for want of details/ vouchers(Amount of `50,000 and above) from Treasuries under the jurisdiction of Office of the Principal Accountant General(A&E)-I, Mumbai	71
Annexure - I (B)	List of amounts kept under Objection Book Suspense for want of details/vouchers from Treasuries in respect of different States under Major Head 8793 Inter-State Suspense Account	72
Annexure – J(I),(II),(III)	Misclassification of transactions under GPF	73 74 75
Annexure - K	Pending paras under Treasury Inspection Reports for final disposal for lack of compliance from Treasuries	76
Annexure - L	Excess and Irregular payment of pensionary benefits	77
Annexure - M	Payment of gratuity made before the date of Retirement	78
Annexure - N	Number of Pensioners in whose case life certificates are awaited and their pension stopped	79
Annexure – O(I) O(II)	Final refund of General Provident Fund without observing conditions laid down in the Authorities	80 82
Annexure - P	Delegation of power of Drawing and Disbursing Officer	88
Annexure - Q	Delegation of Drawing and Disbursing Officer's power to Non- Gazetted Staff	90
Annexure - R	Discrepancies in verification of Monthly Receipt Statement	94
Annexure - S (I)	Irregularities noticed in passing of Work Expenditure Bills without deducting TDS	96

Annexure - S (II)	Non deduction of TDS on Amounts paid by Drawing and Disbursing Officers	101
Annexure - T	Non deduction of MVAT	130
Annexure - U	Government receipts credited to Personal Ledger Account instead of Revenue Receipt Head	133
Annexure - V	Withdrawals made to meet Hospital expenditure from Personal Ledger Account of the Rural Hospitals	138
Annexure - W	Government receipts credited to Personal Ledger Account of authorised holder of neighbouring Hospital	142
Annexure - X(I)	Non-closure of Personal Ledger Account with Nil balance and not in operation for more than a year	143
Annexure - X(II)	Non-closure of Personal Ledger Account with outstanding balance and not in operation for more than a year	147
Annexure - Y	Statement showing non-receipt of certificate of acceptance of balances from the administrators	160
Annexure - ZA	Statement showing arrears in Reconciliation of Deposit Heads	169
Annexure - ZB	Amounts lying under Special Land Acquisition Officers	170
Annexure - ZC	Articles not withdrawn from Strong Room even after expiry of three years of retention period	172
Annexure - ZD	Retention of huge stock of Stamps in excess of requirement	178
Annexure - ZE	Diversion of Government Receipts into PLA	183
Annexure - ZF	Outstanding audit objections for the year 2015-16	185
Annexure - ZG	Non receipt of Certificates of Acceptance of Balances of PDA Accounts by PAO	188
Annexure - ZH	Difference of Balance between Reserve Bank of India and Administrator	189
Annexure - ZI	Non Recovery of Government Dues	192
Annexure - ZJ	Overpayment of DCRG during the year 2016-17	194

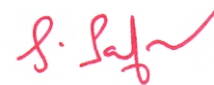
PREFACE

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

The deficiencies observed in the initial accounts rendered by the Treasuries during the checking of accounts for the preparation of Monthly Civil Accounts and those found during the Inspection of Treasuries by my Office have been consolidated and brought out in the form of an “Annual Review on the Working of Treasuries”. The Annual Review on the working of the Treasuries in Maharashtra for the year 2016-17 has been prepared as required under Paragraph 20.17 of Comptroller and Auditor Generals’ Manual of Standing Orders (A&E) Volume-I.

The Annual Review on the working of Treasuries for the year 2016-17 has been divided into five parts. Part I contains an Introduction, including a broad overview of the organizational structure, Part II contains defects noticed during checking and compilation of Accounts, Part III contains irregularities noticed during Inspection of Treasuries, Part IV contains irregularities noticed during Inspection of Pay and Accounts Office, Mumbai and Part V contains irregularities noticed during Inspection of Directorate of Accounts and Treasuries, Mumbai and its Regional Offices, including implementation of Information Technology initiatives.

It is hoped that this compilation will assist as a guide for ensuring an effective system of Treasury Administration and improving the efficiency and accuracy of the Government Accounts. Recommendations have been incorporated as applicable to assist Treasuries in improving their functioning and to act as a robust financial management mechanism for ensuring good governance.



(Sayantani Jafa)

Mumbai

Dated: 05th January, 2018

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

HIGHLIGHTS

Para No.	Subject	Page No.
2.8	Non submission of Detailed Contingent Bills (DC) for amounts drawn on Abstract Contingent Bills (AC).	6
2.12	Proliferation of Expenditure under Minor Head 800 "Other Receipt/Other Expenditure".	8
2.13	Non-drawal of Nil Payment voucher by Treasuries on transfer of funds to Personal Deposit/Personal Ledger Account (PD/PLA).	8
3.2 & 4.5	636 paras in Treasury Inspection Reports of all 34 Treasuries and 33 paras of Pay and Accounts Office, Mumbai were outstanding as on 31 st March, 2017.	10 & 27
3.3.1	76 Cases of excess payment and irregular payment of provisional gratuity amounting to ` 94.00 lakh were noticed in all Treasuries during 2016-17.	10
3.5.2 (i)	Discrepancies in verification of Monthly Receipt statement due to non following of revised procedure.	13
3.5.3 (i)	Passing of bills for payment of rent and work expenditure without deducting TDS as applicable.	14
3.5.3 (ii)	Non deduction of Maharashtra Value Added Tax (MVAT).	14
3.5.4	Non observation of procedure for payment through CMP.	15
3.6.1	Revenue receipt of ` 10.67 crore credited to PLA of Rural Hospitals and withdrawal of ` 7.14 crore made from PLA of Rural Hospitals to meet hospital expenditure of contingent nature.	16
3.6.7	Huge amount lying under PLA of Special Land Acquisition Officers.	21

PART - I

INTRODUCTION

1.1 *Introduction*

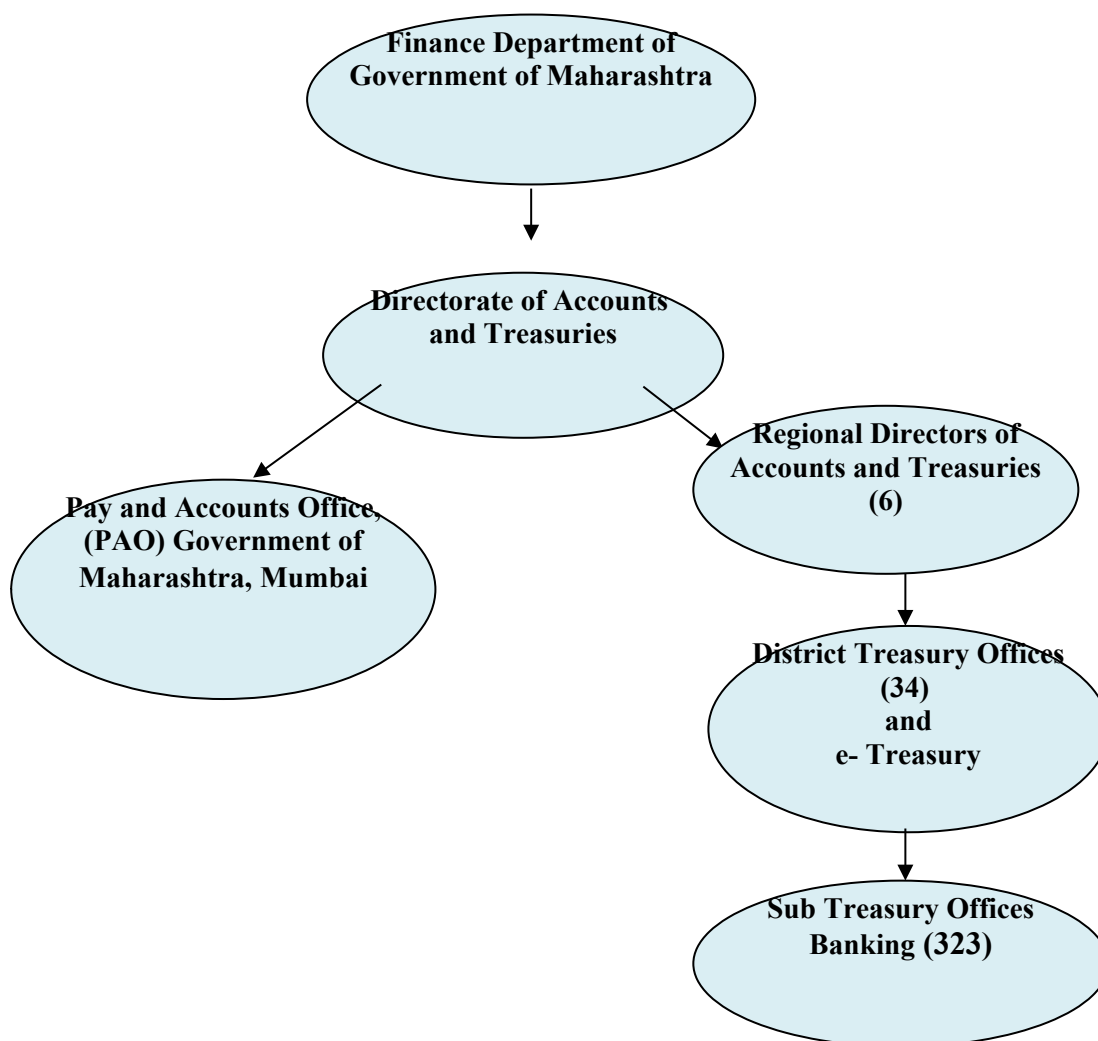
The financial activities of the Government are carried out by the State Treasuries and Pay and Accounts Office, Mumbai. The Administrative control of the Pay and Accounts Office (PAO), Government of Maharashtra, Mumbai and Treasuries/Sub Treasuries lies with the Directorate of Accounts and Treasuries, under Finance Department of State Government.

1.2 *Organizational Setup*

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

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

ORGANISATION SETUP



While **15** Treasuries in Konkan, Pune and Nasik Regions render the initial Accounts (Cash Account and List of Payment) supported by Subsidiary Accounts (Receipt/Payment Schedules) and documents (Challans in respect of Debt Deposit and Remittance Heads and all Vouchers, Plus/minus memoranda, etc.) every month to Office of the Principal Accountant General (A&E)-I, Maharashtra, Mumbai, **19** Treasuries in Amravati, Aurangabad and Nagpur Regions render such accounts to Office of the Accountant General (A&E)-II, Maharashtra, Nagpur.

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

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

The names of the Treasury Officers who held charge during the financial year 2016-17 and the duration of their charge are given in ***Annexure - II***.

1.3 *Staff position of Treasuries and Pay and Accounts Office, Mumbai as on 01-04-2016 was as follows:-*

Name of the Treasury	Sanctioned Strength*	Men in position	Trained	Untrained
Ahmednagar	119	87	72	15
Dhule	65	51	45	06
Jalgaon	124	81	70	11
Kolhapur	130	106	93	13
Nandurbar	61	47	43	04
Nasik	139	104	89	15
Palghar	49	41	33	08
Pay and Accounts Officer, Mumbai	547	373	373	--
Pune	239	177	172	05
Raigad	111	85	67	18
Ratnagiri	95	66	54	12
Sangli	108	75	69	06
Satara	121	97	82	15
Sindhudurg	78	59	49	10
Solapur	117	90	76	14
Thane	139	111	95	16
Akola	73	60	52	08
Amravati	112	95	80	15
Aurangabad	99	90	90	--
Beed	71	63	63	--
Bhandara	69	52	39	13
Buldhana	92	65	55	10
Chandrapur	103	81	67	14
Gadchiroli	77	55	39	16
Gondia	75	46	34	12
Hingoli	44	34	34	--
Jalna	44	37	37	--
Latur	52	44	44	--
Nagpur	174	140	110	30
Nanded	85	77	59	18
Osmanabad	56	46	43	03
Parbhani	63	54	50	04
Wardha	78	56	48	08
Washim	58	40	32	08
Yavatmal	109	76	66	10
TOTAL	3776	2861	2524	337

Note: *Includes Class- IV & vacant posts which are being filled.

PART – II

DEFECTS NOTICED DURING CHECKING AND COMPILATION OF ACCOUNTS

2.1 Outstanding Railway Pension claims:

Pension payments to Railway pensioners are made by Treasuries in the first instance and subsequently the amount is reimbursed by the Railways on production of vouchers by the Treasuries. The Treasuries debit the expenditure under suspense account and transmit supporting vouchers to the respective Railway Divisions directly. On receipt of monthly accounts from the Treasuries, the claim is sent to the Railway Divisions by the Office of the Principal Accountant General (A&E) Mumbai/Accountant General (A&E) Nagpur. On receipt of the amount from the Railway Divisions, the suspense account is cleared. However, due to non-submission/incomplete submission of vouchers by 5 Treasuries and PAO, Mumbai to Railway authorities, the amount of pension claimed is not reimbursed in full. Until reimbursement the debit shall continue to appear under the Suspense head. Such amount lying under the Suspense head as on 31 March, 2017 works out to ` **8.46 lakh** as given in *Annexure - A*.

2.2 Delay in receipt of Monthly Accounts:

The Monthly Accounts are submitted by Treasuries in two parts. The due date for submission of first part covering payment transactions from 1st of the month to 18th is 22nd of the same month. The due date for submission of second part is 8th of the following month to which the accounts relate. The second part includes payment transactions from the 19th to the end of the month and all receipt transactions from the 1st to the end of the month. There were delays ranging from 1 day to 7 days in submission of part account as indicated in *Annexure B* in respect of Treasuries of Nagpur Area.

In reply, Government stated that delay was due to holidays on 2nd and 4th Saturday and Sunday, Technical problem in Treasury Net system and shortage of manpower in the Treasuries.

Recommendation:-

The same reply was given during 2015-16 by the Government. Necessary corrective measures needs to be taken to make Treasury Net Software flawless not only to avoid problems of payments through CMP, but also for smooth integration of Treasury Net Module with other Modules in Integrated Financial Management System (IFMS).

2.3 Non receipt of Certificates of Acceptance of Deposits:

The certificates of acceptance of deposits are to be obtained by the Treasuries from the Departmental Officers concerned and furnished to Office of the Principal Accountant General (A&E) Mumbai/ Accountant General (A&E) Nagpur. Out of **1997** certificates due from various Treasuries for 2016-17, **1389** certificates were not received as shown in the **Annexure - C**.

2.4 Non receipt of \pm memos of Stamps/Deposit from Treasuries along with the Accounts:

As per Rules 91 and 98 of Accounting Rules for Treasuries, 1992, the Treasuries should prepare plus minus memo in form IST 37 for the transactions on account of each class of deposit/each kind of stamp (judicial and non-judicial) and the \pm memo should be attached to the list of payment when monthly accounts are rendered by Treasury Officers to the Office of the Principal Accountant General (A&E) Mumbai/ Accountant General (A&E) Nagpur. The purpose of the 'plus and minus memorandum' is to watch the balance and clearance of amount from the stamps/deposit head. It was, however, noticed that **23** Treasury Officers have not furnished the \pm memos of stamps along with the Monthly Accounts. Details are shown in **Annexure - D**.

In reply, Government stated that all 23 Treasury Officers have submitted plus minus (\pm) memos of stamps in the subsequent year.

2.5 Outstanding differences in the Broadsheet of Cheques and Bills:

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

Outstanding differences in the Broadsheet of Cheques and Bills for want of Treasury paid cheques are shown in **Annexure - E**. It was instructed that minus balances may be checked and corrective measures taken in respect of misclassification, if any. Large numbers of outstanding differences were noticed in **17** Treasuries.

2.6 Non-agreement of Reserve Bank Deposit with Date-wise Monthly Statements of Agency Banks:

As per provision in Rule 34 of Accounting Rules for Treasuries, the Treasury Officer has to reconcile the net Reserve Bank Deposits (RBD) worked out as per Treasury Accounts

with Date-wise Monthly Statement received from Agency Banks. It was found in **10 cases** that the net RBD did not agree with Date-wise Monthly Statement as indicated in *Annexure - F*.

It was emphasized that the credits appearing in the Bank Scrolls received from Agency Banks were to be verified by the Treasury Officers and the receipts were to be correctly classified under the appropriate Head of Account. However, it was noticed that in some cases, the Treasury Officers did not verify the Challans with the Bank Scroll. Maximum difference was noticed in Amravati, Ahmednagar, Sindhudurg, Ratnagiri and Buldhana Treasuries.

2.7 Delay in receipt of Verified Date-wise Monthly Statement (VDMS) from Treasuries:

There was delay in submission of VDMS in respect of Reserve Bank Deposits (State) to Office of the Principal Accountant General (A&E), Mumbai during the year 2016-17 by 10 Treasuries as detailed in *Annexure - G*.

In reply, Government stated that necessary instructions have been given to respective Treasuries for submission of VDMS in time.

But, it has been observed that instances of delay in submission of VDMS from Treasuries are still taking place in the Financial Year 2017-18.

Recommendations:-

As compared to 2015-16, the delay in submission has increased from 6 Treasuries to 10 Treasuries. Though the delay was corrected by this office by putting in extra efforts, the Treasuries need to be instructed once again that delay in submission of VDMS is undesirable.

2.8 Non-submission of Detailed Contingent Bills (DC) for amounts drawn on Abstract Contingent Bills (AC)

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

However, **793 AC bills** amounting to ` **17.56 crore**, in respect of **15 Treasuries** under the jurisdiction of office of the Principal Accountant General, Mumbai and **562 AC Bills**

amounting to ` 17.78 crore in respect of 19 Treasuries under the jurisdiction of Office of the Accountant General, Nagpur were pending (during the year 2016-17) for want of submission of DC bills as detailed in Annexure – **H (I) and H (II)**.

Recommendations:-

Non submission of supporting DC Bills renders the expenditure through AC Bills opaque. A controlling mechanism may be evolved for monitoring of submission of DC Bills within the prescribed time or to refund the money drawn.

2.9 Corrections in Accounts:

As per the provisions of Article 7.5 of Account Code for Accountant General, correction in accounts is required to be made in respect of items relating to Revenue, Expenditure and Debt Deposit & Remittance (DDR) heads.

During the year 2016-17, **366** Correction memos were received from **15 Treasuries** in Western Maharashtra for corrections to be incorporated in the Accounts particularly in respect of DDR heads.

In reply, Government stated that necessary instructions have been issued to the respective Treasuries to avoid clerical mistakes.

Recommendations:-

It is observed that the same reply is given every year. However, the trend of correction memos is continuously increasing. In view of this, vigorous efforts are required to be taken, to review the exact reasons for recurrence of mistakes.

2.10 List of Wanting Vouchers from Treasuries:

Vouchers that were not received with the Monthly Accounts are shown as wanting and are booked under Objection Book Suspense. The total number of wanting vouchers (where payment involved is more than ` 50,000/-) in respect of Revenue and Expenditure Heads during the year 2016-17 at close of March (Preliminary) Accounts was **12 items** involving ` **34.59 lakh** are detailed in **Annexure – I(A)**.

The total number of wanting vouchers in respect of Major Head 8793 Inter-State Suspense Account was **9 items** amounting to ` **06.83 lakh** as specified in **Annexure – I (B)**.

Recommendation:-

A proper mechanism needs to be evolved for ensuring that all the vouchers pertaining to the Inter-Government transactions are sent to the Office of the Principal Accountant General (A&E) as it involves the receipt from/payment to other Governments.

2.11 Misclassification of transactions under GPF:

During the year 2016-17, it was noticed that in a number of cases there were misclassification of transactions under the Sub head “Other than Class IV under the Minor Head 101-General Provident Fund*. Treasury-wise misclassification of transactions is reflected in *Annexure- J(I), J(II) and J(III)*.

In reply, Government stated that necessary efforts have been taken by Treasuries to find out the cases of misclassification under GPF. All Treasuries have been instructed to take necessary precautions while passing GPF bill.

Recommendation:-

The Government may consider initiating comprehensive preventive measures to mitigate such misclassification.

2.12 Proliferation of Expenditure under Minor Head 800 “Other Receipt/Other Expenditure”:

Minor Head 800 “Other Receipt/Other Expenditure are intended to be operated only when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque.

The issue was discussed in Entry/Exit conference held on 23.8.2017. It was agreed by the Government to eliminate the provisions as far as possible under the Minor Head 800 in the Budget for the year 2018-19.

Recommendation:-

It is recommended that every care should be taken to identify appropriate Minor Head in List of Major and Minor Heads with reference to the nature of the receipts/expenditure and if no such head is available there, immediate action may be taken on the issue with the Controller General of Accounts for opening of appropriate new Minor Head specially, wherever such receipts/expenditure are likely to recur every year.

2.13 Non-drawal of nil payment voucher by Treasuries on transfer of funds to Personal Deposit/Personal Ledger Account (PD/PLA):

As per provision of the Rule 495 (b) of Maharashtra Treasury Rules 1968, in case where the funds are to be transferred to PD/PLA from the Consolidated Fund, the unspent balance lying in PD/PLA on 31st March is required to be refunded to the Consolidated Fund.

The transfers from the Consolidated Fund to the PD/PLA account shall be effected through ‘NIL Payment Bill’ procedure.

* Below sub Major Head-01-Civil, under the Major Head 8009-State Provident Funds.

On pointing out by the Office of the Principal Accountant General (A&E), Mumbai, Government has issued a Government Resolution dated 27th September, 2016 to follow the Nil Bill procedure. However, it has been observed that it is not being followed except in Pune Treasury.

In all other Treasuries, the bills are continuing to be drawn from the Consolidated Fund and amount is subsequently paid to the concerned PD/PLA holder. As the amounts are paid in PD/PLA account through cash transaction, there is no track or link in the system to ascertain the unspent balance of the fund transferred from the Consolidated Fund and its refund to Consolidated Fund.

Recommendation:-

It is recommended that the instructions contained in Government Resolution (GR) of Maharashtra State Government need to be followed scrupulously by all the Treasuries to track the transactions where the PLA has been opened by debiting the Consolidated Fund.

PART – III

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION OF THE DISTRICT TREASURY OFFICES AND SUB – TREASURY OFFICES DURING THE YEAR 2016-17

3.1 *Details of Treasuries/Sub Treasuries inspected during the year*

During the year 2016-17, all the **34 District Treasuries and 323 Sub Treasuries** under their control were inspected by the Treasury Inspection parties of the Office of the Principal Accountant General (A&E)-I Maharashtra, Mumbai and Office of the Accountant General (A&E)-II, Maharashtra, Nagpur. **34** Inspection Reports containing **580** paras were issued to the District Treasuries as detailed in *Annexure – K*.

3.2 *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. This will enhance the efficiency of the working of Treasuries and will also bring about an improvement in the quality of Accounts.

Replies to the Inspection Reports are required to be furnished within a month from the date of receipt of report by the Treasuries.

As of **March, 2017**, **636** paras were outstanding. District wise details of outstanding Inspection Reports and paras are listed in the *Annexure –K*.

Recommendation:-

It is recommended that an Action Plan with definitive time-lines is evolved immediately for the compliance of the pending paras.

3.3 *Pension related issues:*

3.3.1 *Excess and Irregular payment of Pensionary Benefits:*

During the Inspection of Treasuries and Sub-Treasuries in 2016-17, excess payment of pension and irregular payment of DCRG amounting to ` **94 lakh** in respect of **76** cases were noticed. Treasury-wise details of excess/irregular payment of pensionary benefits are exhibited in *Annexure – L*.

(i) The excess payments of pension and DCRG were due to the following irregularities:

- a) Incorrect fixation of revised pension in violation of Government Resolutions dated 15-11-1999 and 29-07-2000.
- b) Non-reduction of Enhanced Family Pension from specific date indicated in the Pension Payment Order.
- c) Incorrect calculation of Dearness Relief.
- d) Non-reduction / less reduction of Commuted portion of Pension.
- e) Other Miscellaneous reasons like non-adjustment of Government dues and payment of pension in case of pending Departmental Enquiry due to non-intimation of fact by the Department to Treasury Officer.

(ii) Payment of Gratuity made before the date of retirement:

During the inspection of Ahmednagar Treasury, It was observed that payment of Gratuity amounting to ` 5,55,060/- was made before the date of the retirement of Government servant as detailed in **Annexure - M**.

3.3.2 Non-obtaining of Life Certificates of the Pensioners:

As per provisions of Pension Rules, each pensioner should submit Life Certificate every year in the month of November. Further, as per Rule 349 of MTR, it is the responsibility of Treasury Officer to ensure that the pensioners, whose pensions are disbursed through Bank/Money order, are alive. Scrutiny of records relating to Treasuries of Western Maharashtra revealed that **6949** pensioners have not submitted their Life Certificates and details are given in **Annexure – N**.

Recommendation:-

Pension Disbursing Authority needs to take effective and pro-active measures to obtain the Life Certificate of Pensioner; else this trend may lead to overpayment in case of death of pensioners not being detected.

3.4 General Provident Fund functions:

3.4.1 Final refund of GPF without observing conditions laid down in the authorities:

- (i) In Ahmednagar, Nasik, Pune and Sindhudurg Treasuries, 28 GPF (Final Refund) bills for ` **1.95 crore** were passed for payment without observing conditions laid down on the authorities itself i.e. required certificates like non-payment of ORA/NRA till the date of retirement have not been obtained from the DDOs. Details are exhibited in **Annexure – O(I)**. In Nagpur Region **51** GPF (Final

Refund) were passed for payment without observing conditions laid down on the authorities itself as exhibited in *Annexure – O(II)*.

In reply, Government stated that all Treasury Officers will be instructed to follow proper procedure while passing Final Refund of GPF claims.

3.5 Accounts-related areas:

3.5.1 (i) Delegation of Power of Drawing and Disbursing Officer:

As per Rule 156 of MTR 1968, the Head of an Office may authorize one of the Gazetted Officers serving under him to sign a bill or order for him by communicating the name and specimen signature of the Officer, under an Office Order to the Disbursing Officer concerned.

It was observed in Ahmednagar, Nasik, Pune and Raigad Treasuries, that the orders delegating power under Rule 156 of MTR in respect of Drawing and Disbursing Officers mentioned in were not obtained and placed on the record of the Treasury Offices as exhibited in *Annexure – P*.

Recommendation:-

It is the basic requirement of the Treasury Office to verify the specimen signature of the officer who has signed the Bill before it is passed for payment. Hence, the specimen signatures of the all Drawing and Disbursing Officers should be available on the records of Treasury Office.

3.5.1(ii) Unauthorised delegation and Authorization of DDO by the Controlling Officer:

As per provisions of Rule 155 of Maharashtra Treasury Rules, 1968, Volume-I, unless the Government has expressly authorized it in the case of any specified office, no payment may be made on a bill or order signed by a clerk instead of by the Head of the Office. Further as per Rule 156 of Maharashtra Treasury Rules, 1968, Volume-I, the Head of the Office can authorize any Gazetted Officer serving under him to sign a bill or order for him. “Gazetted Officer”, is to be declared by the Government and authorized as DDO by the Office of the Principal Accountant General (A&E)-I, Mumbai/ Accountant General (A&E)-II, Nagpur to draw claim on Treasury, if required.

During Inspection of Treasuries, it was noticed that 45 Group ‘C’ – Non Gazetted Officers from different offices as mentioned in the *Annexure – Q* had furnished specimen signatures with reference to office orders issued on their behalf, delegating powers of DDOs to

draw bills from Treasury which was irregular, unauthorised and contrary to the provisions contained in Rule 156 of MTR Vol.I and Rule 2(3) Div-I of Delegation of Financial Powers 1978.

Recommendation:-

This is a serious irregularity and Treasury Officers should not pass the Bills presented by the unauthorized DDOs.

3.5.2(i) Discrepancies in verification of Monthly Receipt Statement

As per Rules 428 and 429 of Maharashtra Budget Manual, every Departmental Officer should prepare monthly statement of Major Head-wise receipt, as per his records and send it to the Treasury for verification. The Treasury Officer should verify the receipt and return the statement after ensuring that the items have been correctly accounted for in Treasury Account. If all items are found in Treasury Account, the Treasury should return the statement with a Stamp “Duly Verified”.

The Government of Maharashtra vide GR No.Sankirn-1010/P.K.65/Kosha Try 5 dated 18.11.2010 and GR No. Sankirn-1010/P.K.65/Kosha Try 5 dated 11th July, 2011 has introduced a revised procedure for verification of Monthly Receipt Statement. As per the revised procedure:-

- i) The Departmental Officers need to collect the Statement of Receipt generated through Treasury System by 15th every month, which will contain the seal of Treasury on every page and number of pages is certified.
- ii) Departmental Officer should consolidate his account by incorporating the receipt of all subordinate offices and verify the receipts with the statement obtained from Treasury Office.
- iii) The discrepancies, if any, should be prepared in two statements i.e. a) items exhibited in Departmental Statement but not found in Treasury’s Statement and b) Items exhibited in Treasury’s Statement but not available in Departmental Statement.
- iv) The Departmental officers should return the Treasury’s Statement along with both the statements of discrepancies supported by copies of Challans etc., for final verification in Treasury Office. The Treasury Office should carry out the correction in Treasury Accounts, if required, and return the Statement duly verified.

It has been observed that the verification of Monthly receipt is neither being done as per the revised procedure nor as per pre-revised procedure. Illustrative list of Major Heads and Treasuries is exhibited in **Annexure – R**.

In reply, Government stated that Treasury Officers, Ahmednagar and Sindhurg Treasuries have verified the receipts of concerned DDOs and ensured that the correct account is mentioned in the Monthly Statement. The rest of the Treasuries have been directed to follow the verification of Monthly receipt as per the revised procedure.

Recommendation:-

Government requires to closely monitor the compliance and forward regularly a list of Treasury-wise defaulting DDOs to the respective Administrative Departments.

3.5.3 Irregularities noticed in passing of various bills:

3.5.3(i) Passing of bills for payment of rent and Works expenditure without deducting Tax Deducted at Source (TDS):

In Government Resolution No. IT 1007/L.No. 105/Kosh/Pra 5 dated 22 February 2008, the submission of statement of Income Tax deduction by DDO has been made compulsory. Further, as per Section 194-I of Income Tax Act, the TDS should be deducted @10 per cent on payment of rental charges on submission of valid PAN number, otherwise @20 per cent. Similarly, as per Section 194-C of Income Tax Act, the TDS should be deducted @ 1 per cent on Works expenditure, if PAN number is valid, otherwise @ 2 per cent.

During the course of Inspection of Treasuries, it was observed that various bills relating to rent, works expenditure, diet charges etc were passed by Treasury Officers without deducting TDS as applicable. The short recovery of TDS works out to ` 6,89,88,458/- and `` 30,64,645/- respectively.

Details are exhibited in *Annexure – S (I)* and *Annexure – S (II)*.

In reply, Government stated that Treasury officers Ahmednagar, Nashik and Ratnagiri have recovered the TDS amount of ` Rs.1,11,702/- and ` 92598/-, ` 36,06,082/-, ` 1,97,925/- respectively and Treasury officers Palghar, Pune and Satara have given necessary instruction to all concerned DDOs for recovery of TDS amount.

Recommendation:-

The DDO is statutorily responsible for deduction of TDS. However, as per Government Resolution dated 22.02.2008, Treasury Officer is also responsible to ensure that the taxes are deducted before passing of Bills. As the bills are processed through Computerized system in Treasury Net, provision for an alert message in respect of recovery of tax (TDS) may be considered.

3.5.3(ii) Non- deduction of Maharashtra Value Added Tax (MVAT)

As per Section 31 of the Maharashtra Value Added Tax Act, 2002 every employer awarding a works contract is required to deduct TDS from the amount payable to the contractor and pay the same into the Govt. Treasury. The Central Government, the State Government, the local authorities including the Municipal Corporations, Municipal Councils, Zilla Parishads and Cantonment Boards are the employers in the ambit of the act and are required to deduct TDS.

The rate of TDS is 2% of the total amount payable to the contractor, if he holds the registration under MVAT Act 2002 and 4% in case where the contractor is unregistered under the MVAT Act. Rate of TDS was enhanced to 5% w.e.f April, 2012. It is the statutory responsibility of the concerned Department to deduct and pay TDS on the contracts awarded.

During the course of Inspection of Ahmednagar, Palghar, Ratnagiri, Pune and Satara Treasuries, it was observed that various bills relating to works expenditure were passed by Treasury Officers without deducting MVAT as applicable resulting in loss to Government to the tune of ` 35,06,93,373/- due to non-recovery of MVAT. Details are exhibited in *Annexure – T*.

In reply, Government stated that Treasury officers, Ahmednagar has recovered all TDS amounts from concerned offices. The Treasury officer, Ratnagiri intimated that the MVAT was not deducted because the work had been done by themselves and they did not deploy any labour directly.

Recommendation:-

It is recommended that the Treasury Officers should ensure before passing the Bill for payment that the work has been executed by the Government Department itself and if not, the Tax at the prescribed rate should be recovered and credited to the Government Account .

3.5.4 Non-observation of procedure for payment through CMP:

As per Government of Maharashtra, Finance Department Resolution No.1010/Pra./Kra.68/Bhag2/Kosh.pra dated 31/01/2013, all third Party payment above Rupees five thousand are required to be paid by means of ECS/NEFT/RTGS to the payee's bank Account. After presentation of bills by DDO on Treasury/Sub Treasury, TO and STOs are required to make third party payment directly to the Payee's bank account instead of making EFT/CMP to the DDO's Bank Account (After applying all Treasury Checks and if bill passed for payment). The said GR was made Mandatory by Govt. of Maharashtra to the TO/STO and DDOs in order to avoid time consumption in transition, observe transparency in the Govt. transaction and to avoid risk of fraud. However, Test Check of Cash Account of the Treasuries for the Financial Year 2015-16 revealed that norms were not observed while making payments to the third party in respect of all Treasuries. Illustrative examples are as under:-

In Dhule Treasury, it was revealed that an amount of ` 420.23 Crore was drawn at the fag end of the year 2015-16 (i.e. in March 2016). Out of which an amount of ` 183,96,47,222/- (` 183.96 Crore) is drawn on 31st March 2016 and such amount were deposited outside Government Account i.e. DDO's current account to avoid lapse of budget.

In Nasik Treasury, it was noticed that Assistant Commissioner, Social Welfare, Nasik, Project Officer, ITDP, Nasik and CA&FO, Nasik have drawn under MH-2225- Welfare of SC, ST and OBC, scholarship and stipend during the year 2015-16 to the tune of ` 121.75 crore passed and paid by means of CMP directly on Drawing and Disbursing Officer's Bank Account instead of making CMP in the name of third party(technical colleges, Engineering colleges etc.) .

In Nandurbar Treasury, on test check of plus minus Memo of Major Head 8670 – Cheques and Bills and List of Payment, it was observed that Treasury Officer has made payment of ` 2,05,21,77,266/-(i.e. ` 205.22 Crore) on 31-03-2016 by issuing 1395 cheques. Instead of making EFT/CMP directly to the Payee's bank account, 1109 cheques for ` 198.55 crore were printed after 31.03.2016.

In reply, Government stated that all Treasury officers have been instructed to take appropriate action as per Finance Department GR. No. Misc 1010/CR 68/part 2/Tr C-5, Dt.01.01.2013.

Recommendation:-

The violations of the prescribed procedure at the end of the year indicates that they were done to avoid lapse of budget provision. Hence it is recommended that the compliance should be closely monitored throughout the year.

3.6 Maintenance of Deposits:

3.6.1 Keeping Government Revenue outside the Consolidated Fund of State and expenditure there-from:

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

The Government on the ground of making adequate funds available to the Hospitals, authorised (November 1999 and December 2008), the Heads of Government Hospitals under their control to open Personal Ledger Accounts (PLAs) in their names for keeping the fees received from the patients and utilisation of the same for repairs and maintenance of Buildings, Vehicle, machinery and equipment, purchase of life saving medicines in emergency and incurring office expenses like telephone bills and electricity bills, security charges etc.

During the Inspection of Treasuries, on scrutiny of Personal Ledger Accounts of the Rural Hospitals and Civil Hospitals, it was observed that OPD/IPD fees, sonography fees, sale of admission form, hostel room rent, hostel gymkhana fees, inquiry fees, arbitration fees and laboratory fees, etc., to the tune of ` **10.67 crore** had been credited to the PLA of Medical Superintendent of Rural Hospitals during the year 2015-16. The details are shown in

Annexure – U. Similarly, withdrawals to the tune of ` 7.14 crore were made during 2015-16 by Rural Hospitals and Civil Hospitals from concerned Personal Ledger Accounts to meet expenditure on electricity, water charges, repair of machinery in hospitals, payment of wages to security forces on contract basis and work of cleaning of hospitals as detailed in **Annexure –V.**

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

The system of allowing the Heads of the Hospitals to keep the Government revenue in PLAs and spending them directly is not only violative of Constitutional provisions but also results in blocking of huge revenue outside the purview of the State exchequer for spending.

In reply, Government stated that as per Government Resolution dated 10.07.2001 issued by Public Health Department, patient fees collected by District Civil Surgeon/ Medical Superintendent is credited to PLA and expenditure met therefrom for smooth running of Hospitals.

Recommendation:-

The Government may revisit the issue and consider the feasibility of other alternatives like enhancing the Permanent Advance to those Hospital, etc., for smooth running of Hospitals instead of adopting a procedure violative of Constitutional Provisions

3.6.2 Non-remittance of unspent balance lying in Personal Ledger Account to Consolidated Fund at the end of every Quarter:

As per Government of Maharashtra G.R. No. Estt. 2001/C.R. 410/M-1 dated 31.10.2001 and Principal Accountant General (A&E)'s authorization letter No. TM/authorization/ PLA/1205 dated 21.11.2001, the Inspector General of Registration, Pune was authorised Personal Ledger Account on Pune Treasury subject to conditions that (i) unspent balance of PLA should be credited to the Government Account under MH 0075-800 at the end of every quarter and (ii) monthly withdrawal from PLA upto ` 1.5 crore without prior permission from Government of Maharashtra, Finance Department.

Scrutiny of PLA of Inspector General of Registration, Pune with relevant records revealed that an amount of ` 8,25,50,42,089/- (` 825.50 Crore) as on 31.3.2016 was not credited to the Government Account under MH-0075-other Miscellaneous Services 800-other

receipt, by the IGR, Pune for the last seven years and ` 8,25,50,42,089/- was kept out of Government account.

Further, it was seen that monthly withdrawal from the PLA was made more than ` 1.5 crore without prior sanction from the Government.

(b) On scrutiny of P.L.A. registers and relevant records of Superintendent, Kolhapur Central Jail, Kolhapur, it was noticed that Government vide G.R. No. JLD-3290/31 (185)PRS-I dated 27.9.1995 had accorded sanction to open P.L.A. in the name of Superintendent, Kolhapur Central Jail, Kolhapur to credit the receipts on accounts of sales of jail manufactures received from non-Government, Institution / Corporation. It was allowed to make expenditure from P.L.A. i.e, purchase of raw materials, wages of prisoners, Transport, Advertisement expenses, Electricity expenses, repairs of machinery, etc. if budget provision was not sufficient.

On further scrutiny it was observed that no transaction has occurred to make payment from September 2008 to October 2014. In the month of November 2014 an amount of ` 1,75,14,572/- had been credited to Government account out of closing balance of ` 2,00,14,572/- Secondly, on 10.08. 2015, an amount of ` 11,53,483/- had been paid to the supplier and the same amount had been recouped and credited to PLA Account on 07.11.2015.

It was also observed that no credit had appeared in the PLA Account from 6/2013 to 3/16 except for ` 15400/- which was credited to the PLA on 23/06/2015.

It appears that Government had made sufficient budget provision for purchase of raw materials. The receipts on account of sale of Jail products were negligible and the Administrator had not credited the same regularly to PLA Account.

In view of above, it appears that norms laid down for the operation of the said PLA were not observed. As such the remaining balance of ` 25,15,400/-, appearing in the account may be immediately credited to Government Account. After conducting a thorough review, immediate steps may be taken to close the above PLA.

(c) Further, in Nasik, Govt. of Maharashtra vide G. R. dated 17.08.2013 permitted to open P.L.A. in the name of District Collector, Nasik to credit grants received for Kumbhmela subject to condition that the PLA should be closed on 31st March every year to nil balance.

On scrutiny of Register with ± memos it was seen that, the District Collector Nasik has not credited the unspent balance of ` 1160329524/- on 31.03.2016 in the Consolidated Fund of State and amount was lying in PLA at the disposal of Collector, Nasik.

In reply, Government stated that the Registrar, Inspector General Stamps, Maharashtra, Pune have deposited an amount of ` 500 crore to Government Account and balance of ` 325.50 crore is kept in PLA account for further use.

Recommendation:-

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

3.6.3. Incorrect remittance of hospital receipts into Personal Ledger Account of neighbouring hospitals

During Inspection of Pune and Satara Treasuries, it was noticed that Medical Superintendents (Class-I) Rural Hospitals who are non holders of any PLA have credited hospital fees/Govt. Receipts amounting to ` 48.16 lakh in the Personal Ledger Accounts of Medical Superintendent of neighbouring hospitals instead of remitting receipts into Consolidated Fund as detailed in *Annexure – W*.

In reply, Government stated that the Treasury would come to know that the Non-PLA holders have paid amounts into PLA of neighboring hospitals only after the bank scroll is received. Therefore, this issue needs to be taken up with Directorate of Health Services (DHS).

Recommendation:-

It is observed that keeping of Government money outside Consolidated Fund is itself violative of Constitutional Provisions as brought out in Para 3.6.1. Such a practice even by the Hospital authorities not having their own Personal Deposit Accounts is more serious and needs immediate intervention. Finance Department may like to take up the issue with the Public Health Department for time-bound remedial measures.

3.6.4 Non-closure of in-operative Personal Deposit Accounts:

As per Rule 495 of MTR Volume-I revised vide Government of Maharashtra, Finance Department Government Resolution No.1014/Pra Ka 5/Kosha Admn 5 dated 24.1.2014 and Para 585(2) of MTM, PD/PLA which are not operated for more than one Accounting year, should be closed and balance at the credit of such accounts should either be paid to the PLA holder after taking the cheque book back or credited to Government Accounts as Misc. Revenue under M.H. 0075 – Miscellaneous General Services, 101 – Unclaimed Deposits.

However, during the Inspection carried out in the year 2016-17 (Accounts for the year 2015-16), it was noticed that (a) 138 cases of Nil Balance which were non operative were not closed and (b) 415 PLAs with the balance of ` 10.92 crore remained un-operated. As per

provision of above rule, the aforesaid Accounts should have been closed and the balance in the accounts should have been credited to Government Accounts. Treasury wise details of such accounts are given in *Annexure – X (I)* and *Annexure –X (II)* respectively.

Recommendation:-

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

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

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

However, it was noticed that:-

- In **208 cases**, there was a difference between the Treasury Balance and Administrator's Balance.
- In **343 cases**, there was a difference between the Treasury Balance and Sub-Treasury Balance.
- In **216 cases**, there was a difference between the Sub-Treasury Balance and Administrator's Balance.

Besides it was seen that in all Treasuries of Maharashtra, **364 Administrators** have not furnished the certificates of balances to Treasury Officers. Details are cited in *Annexure – Y*.

In reply, Government stated that that out of 364 pending certificates, 159 certificates were received from Administrators in the subsequent year and 106 PD/PLA Accounts were closed.

3.6.6. Reconciliation of Deposit balances:

Each year, Treasury Officers are required to reconcile the balances of deposit transactions with the balances appearing in the books of the Office of the Principal Accountant General (A&E) Mumbai/ Accountant General (A&E) Nagpur. During Inspection of Treasuries, it was observed that some Treasury Officers have not reconciled the balances for the period from 2014-15 onwards in respect of M.H. 8443 Civil Deposits. In respect of M.H.

8336 Civil Deposits, Treasury officer did not reconcile the balances from 2012-13 onwards as shown in **Annexure-ZA**.

In reply, Government stated that the primary responsibility rests with the concerned DDOs. Unless they complete reconciliation with the Treasury, reconciliation between P.A.G. and the Treasury cannot be done. All Treasury Officers have been instructed to co-ordinate reconciliation work with the respective Administrators and reconcile the balances appearing against MH 8336 Civil Deposit.

Recommendation:-

The credibility of deposit balances (including PD/PLA) appearing in Finance Accounts of the Government depends on the agreement of balances in Treasury Accounts with balance appearing in the books of Principal Accountant General (A&E), Mumbai/ Accountant General (A&E), Nagpur. It is necessary to complete reconciliation at the initial stage between Treasury Officer and Administrator, so that the balances are correctly depicted in the Annual Accounts which are presented to the Maharashtra Legislature. Further, timely reconciliation will help to mitigate the potential of fraud/misappropriation, if any, at initial stage itself.

3.6.7 Huge amount lying under PLA of Special Land Acquisition Officer :

On scrutiny of plus minus memo of MH 8443-106PD/PLA for the month of March 2016 of Sangli, Jalgaon, Ratnagiri and Solapur Treasuries, it was observed that huge amounts were lying under PLA of Special Land Acquisition Officer as detailed in **Annexure-ZB**.

In Ratnagiri, It was seen that ` 62,69,50,175/- (` 62.69 Crore) was lying in PLAs for a long period. On scrutiny of PLAs of SLAO/SDO following omissions were noticed-

1. The Special Land Acquisition Officer-(I), Ratnagiri, had closed the PLA account no. 8557 and transferred balance amounting to ` 5,41,33,195 to PLA account no 0988 of Special Land Acquisition Officer, Ratnagiri.
2. The Special Land Acquisition Officer, Konkan Railway. (2) Ratnagiri had closed PLA account no 8598 and transferred balance amounting to ` 1,53,74,230/- to PLA account no 8574 of Special Land Acquisition Officer, Konkan Railway, Ratnagiri.

In Solapur, ` 96, 16, 97,509/- (Rs.96.17 Crore) was lying outstanding for a long period. During a scrutiny of PLAs of Special Land Acquisition Officer the following omissions were noticed:-

(i) It was observed that Special Land Acquisition Officer No 5 had been converted to Sub Divisional Officer Mangalwedha since 15th August 2013 (No.8) and has drawn 3 Abstract Contingent Bills to the extent of ` 71,72,662/- (Voucher .No.208 Dt.03.01.94 for ` 64225/-, Voucher .No.856 Dt.09.01.95 for ` 5,94,057/- and Voucher No.284 Dt.09.01.96 for ` 6514380/-) for which Detailed Contingent Bills have not yet been furnished to Pr.A.G. Office, Mumbai.

The above amount had been credited to **PLA Account No. 8644** which was irregular as the unspent amount drawn on AC bills, for which DC bills were not submitted within one month from the date of its drawal should have been refunded to Government Account.

- (ii) The Special land Acquisition Officer No.7, Mohol had drawn an amount of ` 18,11,629/- (i.e `18.12 lakh) on 29/03/2016 vide bill No.1630 under Major head 2505 Employment Guarantee Scheme (CRC 25050381). Sub Treasury Officer credited said amount to the DDO's Bank Account No. 1153015802 by Advice. It was further noticed that DDO credited the same amount to the Personal Ledger Account No. 8420 on 31.03.2016.

Above omissions were brought to notice for comments.

In reply, Government stated that the matter has been taken up with the concerned Departmental Officers by the respective Treasuries.

Recommendation:-

It is recommended that such irregularities should be avoided and prompt action should be taken to credit the amounts into the Consolidated Fund of the State. Keeping such amounts out of the Consolidated Fund impacts the Revenue of the State.

3.7. Securities in Treasuries:

3.7.1 Safe Custody of articles not withdrawn after 3 years and non Collection of penal rent:

As per Rule 114 (1) of Maharashtra Contingent Expenditure Rules 1965 and provision contained in Bombay Financial Rules 14(A) of 1959, no valuable/cash boxes/duplicate keys/election boxes should be kept in strong room unless there is prior permission of competent authority.

In case, the retention period is over/lapsed further permission needs to be obtained and unauthorized period also should be got condoned from the competent authority.

Further, as per Government of Maharashtra G.R.No. FNR/1096/PK-29/96/Viniyam/Mantralaya, Mumbai-32 dated 11/2/99 a fine of ` 500/- may be recovered from the defaulter.

Such articles lying for over three years in the Treasuries during 2015-16 are listed in ***Annexure – ZC.***

In reply, Government stated that Treasury officers have been instructed to initiate the appropriate action against the defaulters.

3.7.2 Retention of huge stock of Stamps in excess of requirement:

Para 13 of Bombay Stamp Manual stipulates that the stock of stamps that can be held at any time should be equal to the probable consumption for four months in addition to the stock required for annual consumption.

Further, stamps for which there is no demand in local depot should be reported to the Superintendent of Stamps as excess stock, so that it can be transferred to needy Treasuries. However, heavy stock of stamps was noticed in some Treasuries as detailed in ***Annexure – ZD.***

In Reply, Government stated that the decision in this regard is pending at Government level. Follow up is being taken.

PART IV

IRREGULARITIES NOTICED DURING INSPECTION OF PAY AND ACCOUNTS OFFICE, MUMBAI DURING THE YEAR 2016-17

The Pay and Accounts Office, Mumbai, has been functioning since 01-07-1955. It is controlled by Pay & Accounts Officer (PAO) who is assisted by 1 Deputy PAO, 14 Assistant PAOs 1 Accounts Officer and 512 other subordinate officials. The total sanctioned strength is 527. Pay and Accounts Office, Mumbai is catering to a large number of pensioners (63697) drawing pension through 1304 branches of 49 different banks.

Following observations were made during the inspection of the PAO during the year 2016-17.

4.1 Drawal of funds towards the end of the year to prevent lapse of appropriation:

As per Rule 57 of Bombay Financial Rules, 1959, no money should be withdrawn from the exchequer unless it is required for immediate payment. It is not permissible to draw advances from the Treasury either for the prosecution of works, the completion of which is likely to take a considerable time or to prevent the lapse of appropriations.

During the year 2015-16, scrutiny of records and statement of lapsed cheques revealed that 1227 cheques for ₹.770.49 crore lapsed on 30.06.2016 in lieu of bills passed for payment. It was very clear that though no money was required, drawal on 31.03.2016 was made to prevent lapse of appropriation.

In reply, Government stated that out of total 1227 time-barred cheques, PAO has already taken action on 1197 cheques and clearance of 31 cheques is in progress.

Recommendation:-

Huge drawal of funds, at the fag end of the year without incurring expenditure, is indicative of fiscal distortions in Annual Accounts. Finance Department may bring such instances of huge drawal to the notice of Administrative Department concerned for compliance. It is also recommended that a Management Information System (MIS) report should be developed in electronic format between the Treasury Administration and DDOs, to closely monitor and co-ordinate funds management and avert drawal of funds towards the end of the fiscal year.

4.2 Parking of funds in the PLA of Hospitals and Medical Colleges and diversion of Government Receipts:

As per Article 266 and 204 of the Constitution, all Revenue of the State Government shall form part of its Consolidated Fund and no money shall be withdrawn from the fund without approval of the State Legislature. Further as per Rule 8 of M. T. R. 1968 Vol. I all

moneys received on account of the revenue of Government of Maharashtra shall be credited to Government account and such money shall not be appropriated to meet departmental expenditure. Personal Deposit Account, a class of deposit account kept in the Treasury is in the nature of banking deposit account.

On review of PLA of Medical Colleges and Hospitals, it was noticed that ` 89.54 crore were parked in the PLA as on 31.03.2016.

Further, on verification of Challans for the year 2015-16 with PD/PLA register, it was seen that an amount of ` 4.29 crore has been credited in PLA, which was supposed to be credited in Consolidated Fund of a state as Revenue Receipt (*Annexure ZE*).

Similarly, Hospital receipts such as fees from patients OPD, IPD, Hospital Fees, Certificate Fees, Hostel, Gymkhana., Lab fees, X-ray fees, dental fees, pregnancy fees, Ambulance Fees, Physiotherapist fees & Misc. Fees, etc. were credited in to the P. L. A. during the year 2015-16 as shown below:-

Sr No.	PLA No	Name of Administrator	Amount in `
1	6184029002	Superintendent, G.T. Hospital, Mumbai.	5028295
2	6184328000	Professor in charge, Urban Health Centre, Bandra (E), Mumbai.	2919569
3	6184050004	Administrative Officer, Grant Govt. Medical College, Mumbai.	107726569
4	6184039009	Dean, Government Dental College & Hospital, Mumbai.	4655550
5	6184011007	Superintendent, M.A. Podar Hospital, Worli Mumbai.	19282290
6	6184014000	Superintendent, Cama & Albless Hospital, Mumbai.	6625333
7	6184009008	Superintendent, St. George Hospital, Mumbai	29197438
8		J J Group of Hospitals, Mumbai	2860919
		Total	178295963

The deviations from the constitutional provisions and MTR and the risk of keeping such huge amounts at the disposal of the Administrators without adequate internal checks/ controls is brought to the notice of the Department of Finance and Public Health Department, for corrective action.

In reply, Government stated that matter has been brought to the notice of Principal Secretary of the Department.

Recommendation:-

The Government may revisit the issue and consider the feasibility of other alternatives like enhancing the Permanent Advance to those Hospitals, for smooth running of Hospitals instead of adopting a procedure violative of Constitutional Provisions.

4.3 Outstanding Utilization Certificates in respect of Loans and Grants-in-aid :

The Bombay Financial Rule 1959 provides that for the grants provided for specific purposes, Utilisation Certificates (UCs) should be obtained by the Departmental Officers from the Grantee Institutions. Secondly in terms of Rule 212(1) of General Financial Rules read with paras 207 to 210 of the PAO Manual, the Utilisation Certificate in respect of Grant-in-Aid, Loan etc. are required to be obtained from all the DDOs within a period of one year from the date of disbursement of Grant-in-Aid. Further, as per circulars No.Mu.Vi.Ni/1007/CR22/07 dt 13/02/2008 read with circular dated 16/12/2005 & 16/05/2007 issued by Government of Maharashtra, Finance Department, subsequent claim presented by DDOs on Treasury/PAO may be withheld till DDOs submit utilization certificates in respect of GIA drawn previously.

It was noticed that 2273 Utilisation Certificates amounting to ` 29102.31 crore were outstanding as on 31.3.2016.

On being pointed out, 1356 UCs for ` 4764.77 crore were received and clearance of 917 utilization certificates are in progress.

Recommendation:-

Non-submission of Utilization Certificates leads to exhibition of incorrect expenditure in the Accounts. A controlling mechanism may be evolved for monitoring non submission of Utilisation Certificates within the prescribed time and to obtain refund of the unutilized money.

4.4 *Outstanding Abstract Contingent Bills:*

As per provisions contained in Government of Maharashtra, Finance Department GR dated 12.2.2008, Detailed Contingent (DC) bills are to be submitted by the DDO within one month from the drawal of funds on Abstract Contingent (AC) bills.

It was noticed that 2776 AC Bills valuing ` 1098.64 crore were outstanding for want of DC bills as on 31st March 2016 which includes 1745 AC Bills amounting to ` 954.86 Crore outstanding at the end of 2014-15.

On being pointed out, 1782 DC bills for ` 527.26 crore have been cleared subsequently and 994 bills for ` 567.38 crore are still pending.

Recommendation:-

Non-submission of supporting DC Bills renders the expenditure through AC Bills opaque. A controlling mechanism may be evolved for monitoring of submission of DC Bills within the prescribed time or to obtain refund of the money drawn.

4.5 *Outstanding Inspection Reports and Paras:*

23 paras were outstanding from the old Inspection Reports. After clearance of 5 paras during the year, the number of outstanding paras including 15 Paras pointed out in current Inspection Report at the end of March 2017 was 33, of which 4 paras were more than 3 years old.

Out of total 33 paras, only one Para has been cleared subsequently. Clearance of remaining pending paras is under process.

4.6 Outstanding Audit Objections:

Some of the important Audit objections raised during the year 2016-17 by RAO/PAO are exhibited in *Annexure – ZF*.

In reply, Government stated that of 9 items, 2 (Token number 29383 ` 200000/- and Token No.180941 ` 144740/-) have been cleared subsequently.

4.7 Non receipt of Annual Balance Certificates from the Administrators of Personal Deposit/Personal Ledger Accounts:

As per para 589 of MTM read with Govt. circular No.1094/78 dated 20.05.1994 Treasury Officer/Sub Treasury Officer is required to obtain a certificate at the end of every year from Administrator. Differences, if any is required to be reconciled. However, scrutiny of records revealed that PAO has not received Annual Balance Certificates from the 8 Administrations as detailed in *Annexure – ZG*. As a result balance with PAO/RBI office in PLA could not be verified during the course of Inspection.

In reply, Government stated that 5 PD/PLAs administrators have submitted their balance certificates subsequently and 3 PD/PLAs are permanently closed.

Recommendation:-

It is recommended that a Management Information System in an electronic format between the Treasury and the Administrators of PD/PL Accounts may be evolved for ensuring 100 percent compliance.

4.8 Non reconciliation of differences between Pay and Accounts Office balance and Administrator balance in Personal Deposit/Personal Ledger Account:

As per para 240 of PAO Manual plus and minus memorandum showing the receipts and repayments and working out a monthly balance for each Account is received from the Reserve Bank in Treasury Section where the totals of receipts and repayments are agreed with those shown in Reserve Bank of India Accounts and then sent to the Office of the Principal Accountant General (A&E)-I, Mumbai.

On scrutiny of PD-PLA accounts with balance certificates and plus minus memos revealed that there was difference between RBI/PAO balance and Administrator's balance in respect of 53 PD/PLAs as detailed in *Annexure – ZH*.

In reply, Government stated that Pay and Accounts Office has issued letters to respective Administrators for reconciliation.

4.9 Non Recovery of Government dues:

As per provisions of Rule 220 of MTR Vol.I any objection/over payment communicated by the Principal Accountant General (A&E)-I, Mumbai should be promptly attended. Further as per Rule 134A of MCSR (Pension), 1982 read with Para-12 of G.R. No-1007 /PRA-KrR 120/Kosh-5 dt. Aug.18,2008, it is responsibility of Treasury Officer to effect recovery / Govt. dues as mentioned in Gratuity payment orders from pensionary benefits while making Gratuity payments.

It was noticed that recovery of overpayment of pay and allowances and HBA for Rs.32.22 lakh was to be adjusted to Nil Bill. However, no action was taken to effect balance recovery from the monthly pension vide Rule 134A of MCSR (after adjustment of Government dues) in respect of the pensioners as detailed in *Annexure – ZI*.

In reply, Government stated that out of 18 cases of recovery of overpayment of Pay and Allowances and HBA for ` 32.22 lakh, ` 8.91 lakh has been recovered. With respect to cases of recovery pertaining to Sr. No. 5,8,11,12,14,15 and 17 in the Annexure, the concerned offices have been required to complete recovery.

Recommendation:-

The recovery of Government dues should be made at the earliest possible time. Instructions in this regard may be issued to all concerned for timely recovery of dues.

4.10 Overpayment /double payment of DCRG:

As per GR dated 15-11-1999, the Departmental Officers are required to calculate and disburse the difference of pensionary benefits provisionally paid to the pensioner who retired between 1-01-1996 and 30-06-1999, in 3 equal instalments. Thereafter, on receipt of revised GPO (5th Pay Revision) gratuity paid provisionally in 3 instalments should be adjusted.

It was noticed that without referring to records of payment of 3 instalments or obtaining Annexure about the payment of arrears paid in 3 instalments by the department, PAO has made Gratuity Payment without adjustments. This has resulted in overpayment /double payment of Gratuity ` 3,93,952/- as detailed in *Annexure ZJ*.

In reply, Government stated that concerned offices have been instructed to recover the overpayment/ double payment of DCRG.

4.11 Undisbursed pensions lying with various Banks authorized by PAO:

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 pension accounts which are in-operative for more than six months.

It was noticed from the records maintained by the PAO that the undisbursed pension / family pension of ` 35,05,627/- was lying with the various branches of banks. Periodical reminders were required to be issued to the respective banks to credit the undisbursed pension into the Government Account.

In reply, Government stated that out of ` 35,05,627/- outstanding, ` 13,26,660/- has been recovered.

Recommendation:-

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

**IRREGULARITIES NOTICED DURING INSPECTION OF DIRECTORATE OF
ACCOUNTS AND TREASURIES, MUMBAI AND ITS REGIONAL OFFICES,
DURING THE YEAR 2016-17**

The Directorate of Accounts and Treasuries was established at Mumbai on 1st January 1962.

The Directorate has 6 Regional offices at Pune, Nasik, Aurangabad, Nagpur, Amravati and Konkan Bhavan. Pay and Accounts Office and Training Unit are located in Mumbai at Bandra and Chembur respectively.

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

(Refer Organisation Chart and Set up in Office of the Regional Joint Directors working under the administrative control of Director of Accounts and Treasuries, Maharashtra State, Mumbai, placed at the end of the Annexure on page 196).

5.1 Introductory:

The inspection of Directorate of Accounts and Treasuries and its regional offices has been entrusted to the Office of the Principal Accountant General (A&E) Mumbai/ Accountant General (A&E) Nagpur with effect from 2013-14. Accordingly, the inspection during the year 2016-17 was carried out in respect of DAT Mumbai and its regional offices i.e., Joint Director of Accounts & Treasuries (a) to assess the correctness and validity of books, vouchers and records, (b) to ensure whether various checks and procedures prescribed for preparation of initial accounts are duly complied with by Treasuries and (c) to assess the quality of internal control over financial reporting.

The following officers held the charge of Director/Joint Director of Accounts and Treasuries during the period covered under inspection.

Sr. No.	Name of the Officer	Designation	Offices Covered
1.	Shri S.A.M. Naqvi	Director	Directorate of Accounts and Treasuries, Mumbai
2.	Shri Balasaheb R. Ghorpade	Jt. Director	Joint Director of Accounts and Treasuries, Nasik Region, Nasik
3.	Smt. S. D. Mane	Jt. Director	Joint Director of Accounts and Treasuries, Pune Region, Pune
4.	Shri Sitaram Kale	Jt. Director	Joint Director of Accounts and

			Treasuries, Konkan Region, Konkan Bhavan
5.	Ms Mona Thakur 01-04-2016 to 20-12-2016 Shri. V.N. Kolhe 21-12-2016 to 31-03-2017	Jt. Director	Joint Director of Accounts and Treasuries, Nagpur
6.	Shri L.M.Patil	Jt. Director	Joint Director of Accounts and Treasuries, Aurangabad
7.	Shri S.G.Sidhewad 01-04-2016 to 26-02-2017 Dr.Shri. D.S.Kedar 27-02-2017 to 31-03-2017	Jt. Director	Joint Director of Accounts and Treasuries, Amravati

5.2 The observations noticed during inspections are detailed below:-

- i) **1096** AC Bills amounting to ` **21.81 crore** were pending as on March 2017 for want of DC Bills in respect of Pune, Nasik and Konkan Regions.
1023 AC Bills amounting to ` **30.18 crore** were pending as on March 2017 for want of DC Bills in respect of Nagpur, Amravati and Aurangabad Regions.
- ii) **40958** GIA Bills (vouchers) amounting to ` **29531.81 crore** were pending for want of UCs in respect of Pune, Nasik and Konkan Regions.
4791 GIA Bills (vouchers) for ` **2099.44 crore** were pending for want of UCs in respect of Nagpur, Amravati and Aurangabad Regions.
- iii) **61** cases of loss and theft of Government property valuing ` **24.40 lakh** and **56** cases of misappropriation of Government fund of ` **87.01 lakh** were pending under the jurisdiction of Konkan Region and 69 cases of loss and theft of Government property valuing ` **30.61 lakh** and **12** cases of misappropriation of Government fund of ` **176.60 lakh** were pending under the jurisdiction of Nasik Region.
Further, **305** cases of misappropriation of Government fund of ` **52.43 lakh** and **360** cases of theft of Government property valuing ` **15.28 lakh** under the jurisdiction of Nagpur and Amravati Regions were pending.
- iv) The details of shortfall in target of physical verification of Service Books by the Pay Verification Unit (PVU) and non-recovery issues pointed out by PVU are given below:-

Sr. No	Name of the Region	Target no. of Service Books to be verified	Actual no of Service Books verified	Non-Recovery of over payment pointed out by PVU	
				No. of cases	Amount (In crore)
1	Jt. Director, Pune	1,32,119	67464		
2	Jt. Director, Nasik	72,183	49303	2196	8.16
3	Jt. Director, Konkan Bhavan	64,147	36847	1980	7.96
4	Jt. Director, Nagpur	106960	60890	3028	9.20
5	Jt. Director, Amravati	68800	35157	1802	5.36
6	Jt. Director, Aurangabad	84132	52695	1228	7.82

5.3 Implementation/Status of Mission Mode Project:

The Government of India under National E-Governance Action Plan (NEGAP) has approved (July 2010) the scheme for Mission Mode Project (MMP) to provide financial support to the State Government to computerise the Treasury functions in order to make the budgeting process more efficient, improve cash flow management, promote real time reconciliation of accounts, improve the accuracy and timeliness in Accounts preparation and bringing about better financial management, transparency and efficiency in public delivery system. Under the scheme, Government of India would bear 75 per cent of project cost on admissible components limited to ` 75 lakh per District in the general category of the States. Considering the different level of computerization in various States, the Government of India let the State Governments concerned to decide their plans subject to factoring in minimum deliverables with regard to functionality, connectivity, service delivery and standards. The indicative minimum set of deliverables included Budget Module, Accounts Module, Personal Management and Pay Role Module, Pension Module, Receipt Module, Fund Management Module, Virtual Treasury Module, Banking Interface Module, AG Interface Module and Financial Data Warehouse Module.

The project cost of the Scheme, Central and State Share, Government of India's release of Grants and expenditure incurred as of January, 2016 are as detailed below:-

Total Cost	GoI Share	State Share	GoI Grant Released	in crore
				Expenditure incurred
28.90	21.68	7.22	9.90 (March 2011) 3.25 (Mar. 2015) 13.15 Total Grant	9.90

The present position of various Modules of minimum deliverables and other Modules developed by the State as of January, 2017 was as follows:-

Sr. No.	Modules under IFMS	Present Status
---------	--------------------	----------------

1	BEAMS: (Budget Estimation Allocation and Monitoring System): to provide online data of Budget, distribution of grants, expenditure authorisation and monitoring.	Operational, however further integration is required through Central Server along with Multi-protocol label Switching (MPLS)/Virtual Private Network (VPN) connectivity.
2	Treasury Net: For processing of bills in Treasuries and accounting of all receipts and payments in the Treasuries.	Operational but not integrated through Central Server. "Treasury-Net" is a core module for compilation of Accounts. The real-time data would be available only when all 34 Treasuries, PAO Mumbai and 323 Sub Treasuries are connected through a Central Server. The Treasuries are now working on Treasury Net System through stand alone server and there is no connectivity between Treasuries and Sub-Treasuries and among the Treasuries. Due to pursuance by Office of Pr.AG (A&E) Mumbai, a Pilot Study for Connectivity between Treasuries and Sub-Treasuries in respect of 6 Sub-Treasuries namely Dodamarg(Sindhudurg), Khed(Pune), Parner (Nasik), Badnapur (Aurangabad), Tiosa (Amravati) and Umred (Nagpur), was conducted successfully, However the connectivity between Treasuries and its Sub Treasuries is yet to be established.
3	SEVAARTH: Data base of employees and for generation of pay bills and making the payments directly into the bank account of the employees.	Operational. Requires to be integrated through Central Server.
4	Bill Portal: For online generation of bills other than salary, pension and loans and advances i.e telephone, electricity and water charges.	Operational. Requires to be integrated through Central Server. Even though the bills are generated through Bill Portal, hard copies of the bill are submitted to the Treasury Office for passing, as the procedure of Digital signature is yet to be completed.
5	GRAS: to collect all types of Receipts of the State Government through e-payment gateway	Operational

6	<u>DCPS (New Pension Scheme):</u> For accounting, maintenance of Annual accounts, refunds to employees covered under NPS transactions.	
7	<u>Pension (Nivruttivetanwahini):</u> On line submission of Pension proposals to PAG (A&E) and electronic transfer of PPO by PAG for further payment of Pension.	
8	<u>Arthwahini:</u> Portal for all Masters and to upload data from treasury on daily basis	
9	<u>Koshwahini:</u> MIS in public domain using data from Arthwahini	Operational.
10	<u>Loans and Advances and GPF for Group D employees:</u> Application for online processing of all loans and advances given to Government servants.	Not yet taken up.
11	<u>Vetanika:</u> Application for Pay fixation and verification	Operational but not integrated through Central Server.
12	<u>e-Kuber:</u>	e-Kuber is not fully operational in Maharashtra. Action to integrate Treasury Net system of PAO, Mumbai and Treasury Offices and Nagpur (where Government transactions are done with RBI) with RBI's e-kuber is under process.

In this connection the following observations are made:-

5.3.1 Integration of Modules through Central Server: - This aims at comprehensively capturing all accounting information including transactions originating at Treasuries and Sub-Treasuries and adjustments carried out by the Office of the Principal Accountant General (A&E) and all recoveries as per the status report submitted to the Government of India, Ministry of Finance with reference to their letter dated 14.12.2015.

It was seen that the Treasury Net Module is a distributed System and there is no direct connectivity between the Sub-Treasuries and the District Treasuries. Further, the BEAMS and Treasury Net Module are not integrated and the BEAMS Data is updated on the Treasury Net system only after a time gap of two hours instead of on a real-time basis. Thus the Sub-Treasuries and District Treasuries are not fully integrated with the Central Server.

In reply, Government stated that out of 323 Sub-Treasuries, 208 Sub-Treasuries have been connected through Broadband network to Central Treasury Net Server.

Recommendation:

Efforts may be taken to connect the remaining Sub-Treasuries to the Central Server for effective implementation of IFMS. It is also recommended that action may be initiated to provide connectivity among the Treasuries and between Treasuries and Sub-Treasuries by installing Central Server.

5.3.2 Observations on Sevaarth

The Sevaarth is a Salary payment database. The following observations were pointed out to DAT on Sevaarth System in 2015-16, but no action appears to have been taken on these.

(i) It was observed that the date of retirement of the employee is required to be manually captured in the SEVARTH Module for discontinuation of drawal of salary beyond retirement on superannuation. As per the GPF records of Office of the Principal Accountant General (A&E)-I, Mumbai GPF contributions of the employees continue to be received even after retirement on superannuation in some cases.

It is, therefore, necessary to suitably modify the SEVARTH Module to restrict the drawal of salary up to the date of superannuation retirement only based on the date of birth of the employee instead of manually entering the date of retirement (EOS-End of Service) of the employee in the module.

(ii) The Sevaarth Employee master has instances of same GPF-Series and Account Number for same employee name with different Sevaarth ID or/and same GPF Series and Account Number is seen for different employees.

(iii) Further, as a Internal Stake holder for IFMS, GPF deductions need to be provided to Office of the Principal Accountant General (A&E). However the test data in electronic format is not provided to Principal Accountant General Office although it has been requested by Principal Accountant General Office since the last two years.

(iv) The Sevaarth application do not have provision to record the reason for pay not drawn for a particular employee, like “ Under suspension, Extra Ordinary Leave, Study Leave, or any other reasons”. This data is required to be provided in the GPF Schedule as well the electronic GPF data, which will help avoidance/ clearance of Missing Credits.

(v) It was observed that for any query or exception report related to Sevaarth data, there was dependency on the developer team to provide data to DAT officials. Sevaarth being Salary data, the integrity and accuracy of database is significant. In this connection it is observed that there are no systems to monitor the integrity and accuracy of data with flow of various exception and control reports.

The DAT did not provide copies of sample exception reports. The DAT has replied that exception handling is integral part of the coding and exceptions are reported by user to the development team. Alert logs and Audit trails are monitored by database administrators appointed by DAT.

Recommendation:-

The gaps in the SEVARTH module need to be urgently addressed and better co-ordination is required between DAT and database administrators in exception reporting.

5.3.3 Slow progress in development of Vetanika Module.

The following observations pointed out in the Inspection Report for 2013-14 in respect of JDAT, Pune and Inspection Report of 2014-15 of DAT, Mumbai are still not complied with:

1. A common login has been provided to the Pay Verification Unit which was used by all the officials, from clerks to Accounts Officer. This is irregular and role based logins should be provided failing which there is a risk of Pay verification being granted by an official other than the authorized authority, i.e. Accounts Officer (AO).
2. It was seen that currently, after pay verification is completed, a certificate is recorded in the service book and duly stamped and signed by the AO. In order to ensure genuineness of verification process, it was suggested that the report of Pay verification should be generated through the verification system preferably by affixing a digital signature of the verification officer and the same should be printed and pasted on the service book duly signed by AO of the Pay Verification Unit.
3. A link of the Vetanika software may be provided to Office of the Principal Accountant General (A&E) which would enable that office to verify authenticity of verification.
4. The system lacks facilities to monitor the compliance of objections pointed out.
5. It was also suggested that the details of verification may be passed on electronically to the Sevarth system through appropriate interface.
6. There is no mechanism for watching the recovery pointed out by the Pay Verification Units.
7. The MIS Reports should be generated from the database and there should not be scope to manipulate the data. Further, the figure reflected under a particular field in one MIS Report should not vary if the same field is exhibited in another MIS Report since the data source for generation of MIS Reports is one. In the above cases the figures either are not tallying in the different MIS Reports or there is a scope to manipulate the data of MIS Reports. This needs to be investigated on top priority basis and bugs, if any, should be removed before the integration of Vetanika Module in IFMS.

In reply, Government stated that modifications recommended by Office of The Principal Accountant General (A&E), Mumbai are under process.

Recommendation:-

Though considerable time has elapsed, the systemic improvements suggested by earlier Treasury Inspection Teams are yet to be actioned upon with completeness and accuracy.

5.3.4 IT Audit of IFMS Modules:

On querying the details of IT Audit and copy of IT Audit of each of the IFMS modules, DAT has provided the following information.

Name of Application	Date of issue of certificate by M/s AKS ITS Pvt. Ltd.
Sevaarth	06 December 2014
Koshwahini	23 January 2015
Maharashtra Audit Information Network	21 July 2015
BEAMS	04 February 2016
Arthwahini,	25 September 2015
Vetanika	03 February 2016
Treasury Net	28 July 2015
GRAS	29 July 2015
Mahakosh	25 September 2015
Bill Portal	04 February 2016

DAT has not provided a copy of IT Audit report to ascertain the scope of work carried out by IT Audit and the overall control assurance vis-à-vis the applications working and data integrity. Moreover, Sevaarth and other modules which are in continuous development state require further IT audit as the IT audit on above modules were conducted 2-3 years ago.

5.3.5 Documentation of each module and its mapping with Overall IFMS objective:

Documentation process is required for computerisation of each module which would highlight its objectives at macro level, integration with other functions and requisite interface with stake holders and how the functioning of the module maps to the overall objective of IFMS.

The inspection team had requested documentation defining the objective of each module of accounting functions and its mapping with overall objective of IFMS.

DAT provided a Status report on the implementation of the IFMS indicating a very brief functioning of various accounting functions computerized.

To conclude, it is observed that, as per Guidelines, the duration for completion of the project is three years which may extend to fourth year for some residual components.

- It is seen that even after lapse of several years (2011-12 to 2016-17), many of the modules though reported as completed are still fragmented.
- Integration of Sub Treasury data with the Central Treasury data on real-time basis is yet to be completed.
- Some of the important modules as stated in Paragraphs (1) Integration of Modules through Central Server (5.3.1), (2) Observations on Sevaarth (5.3.2) and (3) Slow Progress in development of Vetanika Module (5.3.3) have also not been fully implemented and are at various stages of development.

The main impediment in achieving complete integration is the non implementation of Central Server which would integrate Treasuries and Sub-Treasuries. As a result of this, major components such as integration of BEAMS, Sevaarth Data and Treasury-Net Data for seamless flow of data have not been completed. Thus, overall the objectives of IFMS are not fully achieved in the State.

Recommendation:

It is recommended that the process of documentation of various modules should be completed on top priority basis and a copy of the documents should be sent to this office.

5.4. Non-observance of Cash Management Product Norms:

As per Government Resolution No.1010/Pra.Kra.68/Bhag2/Kosh.pra dated 31/01/2013, all third Party payments above Rupees five thousand are required to be paid through CMP to the payees bank Account instead of DDO's bank Account (It means that after presentation of bills by Drawing and Disbursing Officer on Treasury/Sub Treasury, Treasury/Sub Treasury are required to make third party payment directly to the Payees bank account instead of making Electronic Funds Transfer (EFT) to the Drawing and Disbursing Officer's Bank Account). The above procedure is made mandatory by the Government of Maharashtra to the Treasury/Sub Treasury officer and Drawing and Disbursing Officer in Order to 1) to avoid time consumption in transition 2) to observe transparency in the Governmental transactions and 3) to avoid fraud risk, etc.

However, instances were noticed where payments of more than ` 5000/- were passed and paid through CMP directly on Drawing and Disbursing Officer's Bank Account instead of through CMP in the name of third party.

The above non-compliance on part of STOs and TOs persists since 1.4.2013 till date.

In reply, Government stated that all Treasury Officers have been instructed to adhere to the GR dt.31/01/2013.

5.5 Non-Existence of Returns relating to Accounts:

The key function of the Joint Director of Accounts and Treasuries Office is to monitor the Administrative and Accounting functions of the Treasuries. One of the important tools to monitor is to obtain the information/data in the prescribed format from the Treasuries.

It was seen from the list of returns due from Treasuries/Sub-Treasuries under JDAT's jurisdiction that 26 Returns are obtained from the Treasuries. All these Returns are Administrative in nature. No Return for Accounting was found in the list. It was suggested to consider obtaining the Returns for following important Accounting activities:-

1. Submission of Accounts to Office of the Principal Accountant General (A&E) on due dates (for example 1st list Vouchers by 22nd of the Month and 2nd list of Vouchers along with List of Payments and Cash Account by 8th of the following month.)
2. Reconciliation of Receipts between Treasuries and Departmental Offices.
3. Reconciliation of Differences in RBD along with the reasons for the said differences.
4. Recovery of penal interest reported by the Office of the Principal Accountant General (A&E).
5. Balance certificates obtained by Treasuries from PD/PLA holders at the end of the year.
6. Reconciliation of balances lying in PD/PLA as well as under the Major Head 8336-Civil Deposits etc., with Treasury Accounts and Office of the Principal Accountant General (A&E).
7. Clearance of Objection Book Suspense and Treasury Suspense.
8. Reconciliation of expenditure incurred by Treasuries.
9. Data in respect of Pension cases submitted manually in respect of Sevaarth employees along with the reasons for non-submission of cases online.

Accounts related Returns need to be prescribed immediately for qualitative improvement in the submission of Accounts. An exhaustive list of key Accounting functions may be prepared for prescribing the Returns.

5.6 Pendency in Stores Verification Process:

The Offices of JDAT viz. Konkan, Pune, Nasik, Aurangabad, Amravati and Nagpur working under DAT, Mumbai have been assigned the work of Stores Verification of various Departments excluding Revenue Department, Town Planning Department, Urban Development, Finance Department, Food and Civil Supplies Department and Planning Department. This work is monitored by the DAT Office by calling for the Quarterly Reports of inspections done, pending units, etc. As per the Report for the year 2015-16 the position of inspection of Stores Verification is given below.

Regional JDAT	No. of Store Verifications proposed in 2015-16	No. of Store Verifications completed in 2015-16	No. of Store Verifications pending
Pune	562	109	453
Nagpur	258	112	146
Nasik	325	269	56
Aurangabad	258	216	42
Konkan	270	249	21
Amravati	101	94	7
TOTAL	1774	1049	725

It could be seen from the above data that there is huge pendency in Pune, Nagpur, Nasik and Aurangabad Regions. As per the position of Inspections carried out in 2016-17 up to Quarter ending December 2016, it was seen that there was very little improvement and only 87, 46, 125, 129 (September 2016) units were covered in Pune, Nagpur, Nasik and Aurangabad Regions respectively, indicating non completion of all the units targeted for 2015-16 ever after nearly a year.

The Stores Verification Units (SVUs) have been established as per the recommendations of Public Accounts Committee vide para 31 of their 8th Report on the Appropriation Accounts. Further, it was noticed that the Return in respect of number of paras raised by the SVUs, complied by the Units and paras pending for settlement giving the position of serious irregularities and other irregularities etc. had not been prescribed. In the absence of the said Return, it could not be verified whether the serious irregularities are complied with corrective action. It has been noticed that no compliance was forthcoming in respect of serious irregularities in spite of regular reminders at various levels.

In reply, Government stated that this issue has been taken up on priority basis by the Directorate and shall be resolved immediately.

Recommendation:-

The Store Verification process is to ensure the correctness of Stores accounts and the availability of stores as per accounts. Hence, timely completion of annual verification of Stores may be ensured, including clearing backlog items with priority.

5.7 Closure of Non-operative Personal Ledger Accounts:

As per Rule 495 of Maharashtra Treasury Rules, read with para 585 of Maharashtra Treasury Manual and GR dated 24th January, 2014, PLAs not operated for more than one complete financial year should be closed and balances of such PLAs credited to Government Accounts under MH 0075-Misc. General Service, after confirming the balances of Treasury Officer and Administrator.

It was noticed that 380 PLAs having ` 7.44 crore as balance at the end of 2015-16 were non-operative.

Sr.No.	Treasury	Un-operative PLA's	Balance at the end of 2015-16 (Amount in `)
1	Sindhudurg	1	26243
2	Raigad	86	43043498
3	Ratnagiri	7	325403
4	Palghar	65	3445165
5	Thane	98	21842307
6	Nashik	12	1049363
7	Dhulia	32	2207814
8	Jalgaon	59	2042362
9	Ahmednagar	20	402372
	Total	380	74384527

Recommendation:-

Prompt action needs to be taken to examine the inoperative PD accounts for its closure and to credit the balance lying under these Accounts so as to enable the State Exchequer to utilize these locked funds for the benefit of the State.

5.8 Non- Transfer of funds accumulated under NPS:

The State Government employees recruited on or after 1 November 2005 are covered under the New Pension Scheme, 2005, which is a Defined Contribution Pension Scheme. The contribution of employees (10 *per cent* of basic pay plus dearness allowance) along with matching contribution of employer (State Government) under Tier I of the scheme and the employees' contribution above 10 *per cent* under Tier II (for which there would be no matching contribution by Government) is to be transferred to the designated pension fund, through the National Securities Depository Limited (NSDL)/Trustee Bank. During the year

2015-16, the Government of Maharashtra deposited ` 1,725.63 crore being employees' contribution of ` 1,150.53 crore (` 1,139.01 crore - Tier I and ` 11.52 crore - Tier II) and employers' contribution of ` 575.10 crore (State ` 345.68 crore, Zilla Parishad ` 170.47 crore and others ` 58.95 crore) into a Fund created under the Major Head - 8342 – Other Deposits and the Minor Head – 117 – Defined Contribution Pension Scheme for Government Employees in the Public Account, pending final transfer to the designated Fund Manager. The State Government has transferred ` 3,079.61 crore to the NSDL during 2015-16. The total amount available in the fund as on 31 March 2016 was ` 3,067.20 crore. The closing balance of the Account represents liability of the Government. The reason for non-clearance of the said liability of ` 3067.20 crore was not on record.

Further, it was noticed from reply given that there were about 4000 employees who were not brought under the Scheme for want of Common Subscriber Registration Form (CSRF) from DDOs.

Recommendation:-

Prompt action needs to be taken for transfer of the balance under DCPS to the designated Pension Fund through National Security Depository Limited as Government has to pay the interest on un-transferred balance. Action may be initiated to bring all the eligible employees under the Defined Contributory Pension Scheme.

5.9 Central Major Heads to be operated in the Office of the Principal Accountant General (A&E) appearing in Treasury Accounts:

As per the List of Major and Minor Heads (LMM), certain Major Heads meant for Central transactions are to be operated only in the Office of the Principal Accountant General (A&E) and Treasury Officers should not operate such heads.

It was seen from the accounts received in the Office of the Principal Accountant General (A&E) during 2015-16 that transactions amounting to ` 507381/- have been carried out under Major Head 0045-00-901-012 – Share of net proceeds assigned to States, at Nasik Treasury.

Similarly, under the jurisdiction of JDAT, Konkan Bhavan, transactions amounting to ` 16618738/- have been carried out under the following Major Heads:

- 0045-00-901-012- Share of net proceeds assigned to States
- 0049-04-110-007- Interest realized on investment of Cash balance
- 1601-02-102-014- Grants as Advance Plan Assistance for relief on account of Natural Calamities.
- 1601-02-109-013- Grants towards Contribution to State disaster Relief Fund

The above indicates wrong booking of receipts pertaining to other heads under these heads. The budgeting under central heads is being done by the Finance Department for accommodating Central Grants and hence booking of transactions under such Major Heads at Treasuries was not to be done. To prevent such erroneous booking, it was suggested to carry out modifications in the system.

In reply, Government stated that DAT Office has issued necessary instructions to all Treasury Officers not to operate Major Heads meant for Central transactions operated by the Office of the Principal Accountant General (A&E).

Recommendation:-

It is recommended that there should be provision in the Treasury Net system to prevent operation of Central Heads in State Accounts. A review needs to be immediately undertaken to identify such misclassification for remedial action.

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

I – Konkan Region:

Treasury	Sr. No.	Sub Treasury
1) Palghar	1	Dahanu
	2	Jawahar
	3	Mokhada
	4	Talasari
	5	Vasai
	6	Vikramgad
	7	Wada
2) Thane	8	Ambarnath
	9	Bhiwandi
	10	Kalyan
	11	Konkan Bhavan
	12	Murbad
	13	Shahapur
	14	Ulhasnagar
3) Raigad	15	Karjat
	16	Khalapur
	17	Mahad
	18	Mangaon
	19	Matheran
	20	Mhasala
	21	Murud
	22	Pali (Sudhagad)
	23	Panvel
	24	Pen
	25	Poladpur
	26	Roha
	27	Shriwardhan
	28	Tala
29	Uran	
4) Ratnagiri	30	Chiplun
	31	Dapoli
	32	Devrukh
	33	Guhagar
	34	Khed
	35	Lanja
	36	Mandangad
37	Rajapur	
5) Sindhudurg	38	Devgad
	39	Dodamarg
	40	Kankavli
	41	Kudal
	42	Malwan
	43	Sawantwadi
	44	Vaibhavwadi
Sindhudurg	45	Vengurla

e- Treasury

II – Pune Region:

Treasury	Sr. No.	Sub Treasury
6) Pune	46	Ambegaon(Ghodegaon)
	47	Baramati
	48	Bhor
	49	Daund
	50	Indapur
	51	Junnar
	52	Khed
	53	Mulshi
	54	Saswad
	55	Sirur
	56	Wadgaon(Maval)
	57	Welhe
7) Kolhapur	58	Ajara
	59	Chandgad
	60	Gadhinglaj
	61	Gaganbawada
	62	Gargoti (Budargad)
	63	Hatkanangale
	64	Ichalkaranji
	65	Kagal
	66	Panhala
	67	Radhanagari
	68	Shahuwadi
	69	Shirol
8) Satara	70	Dahiwadi (Man)
	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
Solapur	91	Barshi
	92	Karmala
	93	Madha

		Malshiras
	95	Mangalwedha
	96	Mohol
	97	Pandharpur
	98	Sangola

III – Nasik Region:

Treasury	Sr. No.	Sub Treasury
11) Nashik	99	Chandwad
	100	Deola
	101	Dindori
	102	Igatpuri
	103	Kalwan
	104	Malegaon
	105	Nandgaon
	106	Niphad
	107	Peth
	108	Satana
	109	Sinner
	110	Surgana
	111	Trimbakeshwar
	112	Yeola
12) Jalgaon	113	Amalner
	114	Bhadgaon
	115	Bhusawal
	116	Bodhwad
	117	Chalisgaon
	118	Chopda
	119	Dharangaon
	120	Edlabad/ 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
Ahmednagar	137	Karjat
	138	Kopergaon
	139	Newasa
	140	Parner

		Pathardi
	142	Rahata
	143	Rahuri
	144	Sangamner
	145	Shevgaon
	146	Shrigonda
	147	Shrirampur

Treasuries under Nagpur Area

IV – Amravati Region:

Treasury	Sr. No.	Sub Treasury
16) Amravati	148	Achalpur
	149	Anjangaon Surji
	150	Chandur Bazar
	151	Chandur Rly
	152	Chikhaldara
	153	Daryapur
	154	Dhamangaon Rly
	155	Dharni
	156	Morshi
	157	Nandgaon Khandeshwar
	158	Teosa
	159	Warud
17) Akola	160	Akot
	161	Balapur
	162	Barshitakli
	163	Murtijapur
	164	Patur
	165	Telhara
18) Buldana	166	Chikhali
	167	Deulgaon Raja
	168	Jalgaon Jamod
	169	Khamgaon
	170	Lonar
	171	Malkapur
	172	Mehkar
	173	Motala
	174	Nandura
	175	Sangrampur
	176	Shegaon
	177	Sindkhed Raja
19) Washim	178	Karanja (Lod)
	179	Malegaon
	180	Mangrulpir
	181	Manora
Washim	182	Risod
20) Yavatmal	183	Arni
	184	Bhabulgaon
	185	Darwha
	186	Digras

		Ghantaji
	188	Kalamb
	189	Kelapur
	190	Mahagaon
	191	Maregaon
	192	Ner
	193	Pusad
	194	Ralegaon
	195	Umarkhed
	196	Wani
	197	Zari Zamni

V – Aurangabad Region:

Treasury	Sr. No.	Sub Treasury
21) Aurangabad	198	Fulambari
	199	Gangapur
	200	Kannad
	201	Khultabad
	202	Paithan
	203	Sillod
	204	Soyegaon
	205	Vaijapur
22) Jalna	206	Ambad
	207	Badnapur
	208	Bhokardhan
	209	Ghansawangi
	210	Jafrabad
	211	Mantha
	212	Partur
23) Hingoli	213	Aundha Nagnath
	214	Basmatnagar
	215	Kalamnuri
	216	Sengaon
24) Latur	217	Ahmedpur
	218	Ausa
	219	Chakur
	220	Devani
	221	Jalkot
	222	Nilanga
	223	Renapur
	224	Shirur Anantpal
	225	Udgir
25) Osmanabad	226	Bhoom
	227	Kallam
Osmanabad	228	Lohara
	229	Omerga
	230	Paranda
	231	Tuljapur
	232	Washi
26) Parbhani	233	Gangakhed
	234	Jintur

		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	Umri
28) Beed	256	Ambejogai
	257	Ashti
	258	Dharur
	259	Georai
	260	Kaij
	261	Majalgaon
	262	Parli Vaijnath
	263	Patoda
	264	Shirur Kasar
	265	Vadvani

VI – Nagpur Region:

Treasury	Sr. No.	Sub Treasury
29) Nagpur	266	Bhiwapur
	267	Hingna
	268	Kalmeshwar
	269	Kamptee
	270	Katol
	271	Kuhi
	272	Mouda
	273	Narkhed
	274	Parshioni
Nagpur	275	Ramtek
	276	Saoner
	277	Umred
30) Bhandara	278	Lakhandur
	279	Lakhani
	280	Mohadi
	281	Pauni
	282	Sakoli

		Tumsar
31) Chandrapur	284	Ballarpur
	285	Bhadrawati
	286	Bramhapuri
	287	Chimur
	288	Gondpipri
	289	Korpana
	290	Mul
	291	Nagbhid
	292	Pobhurna
	293	Rajura
	294	Saoli
	295	Sindewahi
	296	Warora
	297	Jivani
32) Gadchiroli	298	Aheri
	299	Armor
	300	Bhamragad
	301	Chamorshi
	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	Tiroda
34) Wardha	316	Arvi
	317	Ashti
	318	Deoli
	319	Hinganghat
	320	Karanja
	321	Pulgaon
	322	Samudrapur
	323	Seloo

ANNEXURE – II

**NAMES OF THE OFFICERS IN-CHARGE OF THE TREASURIES DURING THE
YEAR 2016-17**

Sr. No.	Treasury	Treasury Officer	Period
PRINCIPAL ACCOUNTANT GENERAL (A&E)-I, MUMBAI			
1.	Ahmednagar	Shri V. E. Kote	01/04/2016 to 31/03/2017

	Dhule	Shri B. D. Patil	01/04/2016 to 31/03/2017
3.	Jalgaon	Shri S. B. Naikwade	01/04/2016 to 31/03/2017
4.	Kolhapur	Shri R Y Lidhade	01/04/2016 to 31/03/2017
5.	Nandurbar	Shri G R Patil	01/04/2016 to 31/03/2017
6.	Nasik	Shri Rajendra Gadekar Shri Vilas G Gangurde	01/04/2016 to 30/06/2016 01/07/2016 to 31/03/2017
7.	Palghar	Shri Vikas Khopale	01/04/2016 to 31/03/2017
8.	Pune	Shri S D Rajmane	01/04/2016 to 31/03/2017
9.	Raigad	Shri M N Gawade	01/04/2016 to 31/03/2017
10.	Ratnagiri	Shri P G Yadav Shri Uttam H Surve	01/04/2016 to 07/06/2016 07/06/2016 to 31/03/2017
11.	Sangli	Shri Rahul K. Kadam	01/04/2016 to 31/03/2017
12.	Satara	Shri Deepak N. Shinde	01/04/2016 to 31/03/2017
13.	Sindhudurg	Shri A J Motghare	01/04/2016 to 31/03/2017
14.	Solapur	Shri R S Kadam	01/04/2016 to 31/03/2017
15.	Thane	Shri N N Pathak	01/04/2016 to 31/03/2017
ACCOUNTANT GENERAL (A&E)-II, NAGPUR			
16.	Akola	Shri S.B.Soni Shri R. A. Waghmare	01/04/2016 to 21/08/2016 22/08/2016 to 31/03/2017
17.	Amravati	Shri V.V. Joshi	01/04/2016 to 31/03/2017
18.	Aurangabad	Smt V.H.Joshi	01/04/2016 to 31/03/2017
19.	Beed	Shri V.D. Made	01/04/2016 to 31/03/2017
20.	Bhandara	Shri A.K. Meshram	01/04/2016 to 31/03/2017
21.	Buldhana	Smt N. M. Nalawade Shri M.R. Pawar(ATO)	01/04/2016 to 07/10/2016 08/10/2016 to 31/03/2017
22.	Chandrapur	Shri M.S.Waghmare Shri G. B. Hirulkar Shri B K Maske Shri S. V. Deo	01/04/2016 to 26/06/2016 27/06/2016 to 31/07/2016 01/08/2016 to 21/08/2016 22/08/2016 to 31/03/2017
23.	Gadchiroli	Shri U.S. Gaikwad	01/04/2016 to 31/03/2017
24.	Gondia	Shri D.V. Nemade	01/04/2016 to 31/03/2017
25.	Hingoli	Shri T.L. Bhise Shri S .T. Rathod Shri V. R. Shelke Shri P. .D Pundge	01/04/2016 to 24/01/2017 25/01/2017 to 28/02/2017 01/03/2017 to 06/03/2017 07/03/2017 to 31/03/2017
26.	Jalna	Shri C U Patil	01/04/2016 to 31/03/2017

	Latur	Shri S V Kavathe	01/04/2016 to 31/03/2017
28.	Nagpur	Ms. Mona K.Thakur	01/04/2016 to 31/03/2017
29.	Nanded	Shri S.R.Channa Shri M S Gaggad	01/04/2016 to 20/06/2016 21/06/2016 to 31/03/2017
30.	Osmanabad	Shri V.R. Pawar	01/04/2016 to 31/03/2017
31.	Parbhani	Shri A. M. Chaudhari Shri P. T. Gawali Shri S. R. Channa	01/04/2016 to 05/07/2016 06/07/2016 to 30/08/2016 31/08/2016 to 31/03/2017
32.	Wardha	Shri S.S.Parate Shri S .V. Meshram Shri S S Parate Shri R.S. Fulzale Shri S.S. Parate Shri R. S. Fulzale Shri B S Nagrale Shri R. S. Fulzale Shri B S Nagrale Shri R. S. Fulzale Shri B S Nagrale Shri R. S. Fulzale Shri B S Nagrale Shri R. S. Fulzale	01/04/2016 to 24/04/2016 25/04/2016 to 28/04/2016 29/04/2016 to 09/05/2016 10/05/2016 to 20/05/2016 21/05/2016 to 04/08/2016 05/08/2016 to 12/10/2016 13/10/2016 to 16/10/2016 17/10/2016 to 06/11/2016 07/11/2016 to 04/12/2016 05/12/2016 to 31/01/2017 01/02/2017 to 05/02/2017 06/02/2017 to 31/03/2017
33.	Washim	Shri P.D.Rathod	01/04/2016 to 13/06/2016 14/06/2016 to 31/03/2017
34.	Yavatmal	kum. J.T. Bhonde Shri A. K. Sheikh (ATO)	01/04/2016 to 28/12/2016 29/12/2016 to 31/03/2017

ANNEXURE – A
(Refer Para 2.1)

OUTSTANDING RAILWAY PENSION CLAIMS

Sr. No.	Name of the Railway	Name of the Treasury	Month	Amount (₹)
1	Central Railway	Pune	10-2005	15,786
2			11-2005	16,273
3			06-2006	14,738
4			05-2009	85,477
5			06-2010	18,411
6			08-2010	14,883
7			06-2012	39,471
8			10-2012	39,471
9			03-2013	56,588
			Total	3,01,098
10		Raigad	06-2006	53,213
			Total	53,213
11		Sindhudurg	04-2009	13,791
12			02-2010	23,081
13			07-2014	52,324
14			01-2015	(-) 6,952
			Total	82,244
15		PAO	10/2013	69,300
16			12/2013	16,100
			Total	85,400
17	South Central Railway	Sindhudurg	05-2003	12,536
			Total	12,536
18		Pune	09-2010	67,218
			Total	67,218
19	Western Railway	Raigad	10-2006	11,875
20			12-2006	34,415
21			03-2007	31,545
22			07-2007	29,765
			Total	1,07,600
23		PAO	04-2006	10,463
24			07-2006	3,165
25			04-2007	17,912
			Total	31,540
26		Pune	03-2010	4,936
			Total	4,936
27	Central Railway,	Hingoli	04-2009	3,954
28			05-2009	1,977
29			06-2009	1,977
			Total	7,908
30		Osmanabad	04-2009	6,669
31			05-2009	2,912
32			10-2011	28,186
33	South Central		07-2012	13,335
34	Railway, Secunderabad		2010-11	31,113
35			03-2012	8,890

36			5-2012	1,396
			Total	92,501
GRAND TOTAL				8,46,194

Note:-Out of 36 outstanding railway Pension claims, 12 claims have been submitted subsequently in the jurisdiction of PrAG, Mumbai.

ANNEXURE – B

(Refer Para 2.2)

**STATEMENT SHOWING DELAY IN SUBMISSION OF TREASURY ACCOUNTS
DURING THE YEAR 2016-17**

Sr. No.	Treasury	Month of Account	I Part		II Part	
			Received on	Delay (No. of days)	Received on	Delay (No. of days)
PRINCIPAL ACCOUNTANT GENERAL (A&E)-I, Mumbai						
There was no delay noticed in case of 15 Treasuries during the financial year 2016-17						
ACCOUNTANT GENERAL (A&E)-II, Nagpur						
1	Akola	04/2016	21-04-2016	--	09-05-2016	1
		05/2016	23-05-2016	1	08-05-2016	--
		06/2016	22-06-2016	--	08-07-2016	--
		07/2016	21-07-2016	--	08-08-2016	--
		08/2016	22-08-2016	--	08-09-2016	--
		09/2016	22-09-2016	--	07-10-2016	--
		10/2016	21-10-2016	--	08-11-2016	--
		11/2016	22-11-2016	--	07-12-2016	--
		12/2016	22-12-2016	--	09-01-2017	1
		01/2017	20-01-2017	--	08-02-2017	--
		02/2017	23-02-2017	1	08-03-2017	--
		03/2017	22-03-2017	--	11-04-2017	3
		2	Amravati	04/2016	21-04-2016	--
05/2016	23-05-2016			1	08-06-2016	--
06/2016	23-06-2016			1	07-07-2016	--
07/2016	22-07-2016			--	05-08-2016	--
08/2016	22-08-2016			--	08-09-2016	--
09/2016	26-09-2016			4	07-10-2016	--
10/2016	21-10-2016			--	09-11-2016	1
11/2016	22-11-2016			--	06-12-2016	--
12/2016	22-12-2016			--	09-01-2017	1
01/2017	23-01-2017			1	15-02-2017	7
02/2017	23-02-2017			1	10-03-2017	2
03/2017	23-03-2017			1	13-04-2017	5
3	Aurangabad			04/2016	21-04-2016	--
		05/2016	20-05-2016	--	06-06-2016	--
		06/2016	20-06-2016	--	05-07-2016	--
		07/2016	21-07-2016	--	05-08-2016	--
		08/2016	22-08-2016	--	07-09-2016	--
		09/2016	21-09-2016	--	05-10-2016	--
		10/2016	21-10-2016	--	07-11-2016	--
		11/2016	21-11-2016	--	06-12-2016	--
		12/2016	20-12-2016	--	06-01-2017	--
		01/2017	20-01-2017	--	06-02-2017	--
		02/2017	21-02-2017	--	06-03-2017	--
		03/2017	22-03-2017	--	10-04-2017	2
		4	Beed	04/2016	21-04-2016	--
05/2016	20-05-2016			--	06-06-2016	--
06/2016	20-06-2016			--	07-07-2016	--
07/2016	21-07-2016			--	05-08-2016	--
08/2016	19-08-2016			--	08-09-2016	--
09/2016	22-09-2016			--	07-10-2016	--

		10/2016	21-10-2016	--	08-11-2016	--
		11/2016	21-11-2016	--	07-12-2016	--
		12/2016	22-12-2016	--	06-01-2017	--
		01/2017	20-01-2017	--	08-02-2017	--
		02/2017	22-02-2017	--	08-03-2017	--
		03/2017	22-03-2017	--	10-04-2017	2
5	Bhandara	04/2016	21-04-2016	--	05-05-2016	--
		05/2016	23-05-2016	1	06-06-2016	--
		06/2016	22-06-2016	--	05-07-2016	--
		07/2016	22-07-2016	--	04-08-2016	--
		08/2016	22-08-2016	--	07-09-2016	--
		09/2016	21-09-2016	--	06-10-2016	--
		10/2016	21-10-2016	--	07-11-2016	--
		11/2016	22-11-2016	--	06-12-2016	--
		12/2016	22-12-2016	--	06-01-2017	--
		01/2017	23-01-2017	1	06-02-2017	--
		02/2017	22-02-2017	--	06-03-2017	--
		03/2017	23-03-2017	1	10-04-2017	2
6	Buldana	04/2016	20-04-2016	--	06-05-2016	
		05/2016	23-05-2016	1	06-06-2016	--
		06/2016	22-06-2016	--	07-07-2016	--
		07/2016	21-07-2016	--	05-08-2016	--
		08/2016	24-08-2016	2	08-09-2016	--
		09/2016	22-09-2016	--	06-10-2016	--
		10/2016	21-10-2016	--	08-11-2016	--
		11/2016	22-11-2016	--	09-12-2016	1
		12/2016	22-12-2016	--	09-01-2017	1
		01/2017	23-01-2017	1	08-02-2017	--
		02/2017	22-02-2017	--	06-03-2017	--
		03/2017	22-03-2017	--	11-04-2017	3
7	Chandrapur	04/2016	22-04-2016	--	06-05-2016	--
		05/2016	23-05-2016	1	07-06-2016	--
		06/2016	22-06-2016	--	08-07-2016	--
		07/2016	22-07-2016	--	08-08-2016	--
		08/2016	22-08-2016	--	08-09-2016	--
		09/2016	22-09-2016	--	07-10-2016	--
		10/2016	24-10-2016	2	08-11-2016	--
		11/2016	22-11-2016	--	06-12-2016	--
		12/2016	22-12-2016	--	09-01-2017	1
		01/2017	23-01-2017	1	09-02-2017	1
		02/2017	22-02-2017	--	08-03-2017	--
		03/2017	22-03-2017	--	11-04-2017	3
8	Gadchiroli	04/2016	22-04-2016	--	09-05-2016	1
		05/2016	23-05-2016	1	08-06-2016	--
		06/2016	22-06-2016	--	08-07-2016	--
		07/2016	22-07-2016	--	08-08-2016	--
		08/2016	22-08-2016	--	08-09-2016	--
		09/2016	22-09-2016	--	07-10-2016	--
		10/2016	24-10-2016	2	10-11-2016	2
		11/2016	22-11-2016	--	08-12-2016	--
		12/2016	22-12-2016	--	09-01-2017	1
		01/2017	23-01-2017	1	08-02-2017	--

		02/2017	23-02-2017	1	03-03-2017	--
		03/2017	22-03-2017	--	12-04-2017	4
9	Gondia	04/2016	22-04-2016	--	11-05-2016	3
		05/2016	23-05-2016	1	08-06-2016	--
		06/2016	22-06-2016	--	08-07-2016	--
		07/2016	22-07-2016	--	09-08-2016	1
		08/2016	22-08-2016	--	09-09-2016	1
		09/2016	22-09-2016	--	10-10-2016	2
		10/2016	23-10-2016	1	10-11-2016	2
		11/2016	23-11-2016	1	08-12-2016	--
		12/2016	22-12-2016	--	13-01-2017	5
		01/2017	23-01-2017	1	10-02-2017	2
		02/2017	22-02-2017	--	10-03-2017	2
		03/2017	22-03-2017	--	10-04-2017	2
10	Hingoli	04/2016	22-04-2016	--	09-05-2016	1
		05/2016	20-05-2016	--	07-06-2016	--
		06/2016	22-06-2016	--	11-07-2016	3
		07/2016	22-07-2016	--	08-08-2016	--
		08/2016	22-08-2016	--	08-09-2016	--
		09/2016	22-09-2016	--	06-10-2016	--
		10/2016	21-10-2016	--	08-11-2016	--
		11/2016	22-11-2016	--	08-12-2016	--
		12/2016	22-12-2016	--	10-01-2017	2
		01/2017	20-01-2017	--	08-02-2017	--
		02/2017	22-02-2017	--	07-03-2017	--
		03/2017	22-03-2017	--	10-04-2017	2
11	Jalna	04/2016	22-04-2016	--	06-05-2016	--
		05/2016	20-05-2016	--	06-06-2016	--
		06/2016	20-06-2016	--	07-07-2016	--
		07/2016	21-07-2016	--	08-08-2016	--
		08/2016	22-08-2016	--	07-09-2016	--
		09/2016	22-09-2016	--	05-10-2016	--
		10/2016	21-10-2016	--	04-11-2016	--
		11/2016	22-11-2016	--	07-12-2016	--
		12/2016	22-12-2016	--	04-01-2017	--
		01/2017	20-01-2017	--	06-02-2017	--
		02/2017	22-02-2017	--	06-03-2017	--
		03/2017	22-03-2017	--	10-04-2017	2
12	Latur	04/2016	22-04-2016	--	05-05-2016	--
		05/2016	20-05-2016	--	03-06-2016	--
		06/2016	22-06-2016	--	04-07-2016	--
		07/2016	21-07-2016	--	04-08-2016	-
		08/2016	22-08-2016	--	06-09-2016	-
		09/2016	21-09-2016	--	05-10-2016	-
		10/2016	21-10-2016	--	07-11-2016	-
		11/2016	21-11-2016	-	06-12-2016	-
		12/2016	21-12-2016	--	05-01-2017	-
		01/2017	20-01-2017	--	03-02-2017	-
		02/2017	21-02-2017	--	03-03-2017	-

		03/2017	22-03-2017	--	10-04-2017	2
13 Nagpur		04/2016	22-04-2016	--	06-05-2016	--
		05/2016	20-05-2016	--	06-06-2016	--
		06/2016	23-06-2016	1	07-07-2016	--
		07/2016	22-07-2016	--	08-08-2016	--
		08/2016	22-08-2016	--	08-09-2016	--
		09/2016	22-09-2016	--	07-10-2016	--
		10/2016	21-10-2016	--	08-11-2016	--
		11/2016	22-11-2016	--	09-12-2016	1
		12/2016	22-12-2016	--	06-01-2017	--
		01/2017	20-01-2017	--	07-02-2017	--
		02/2017	22-02-2017	--	07-03-2017	--
		03/2017	22-03-2017	--	07-04-2017	--
	14 Nanded		04/2016	21-04-2016	--	06-05-2016
		05/2016	20-05-2016	--	08-06-2016	--
		06/2016	20-06-2016	--	07-07-2016	--
		07/2016	21-07-2016	--	08-08-2016	--
		08/2016	22-08-2016	--	12-09-2016	4
		09/2016	22-09-2016	--	06-10-2016	--
		10/2016	21-10-2016	--	07-11-2016	--
		11/2016	22-11-2016	--	08-12-2016	--
		12/2016	22-12-2016	--	09-01-2017	1
		01/2017	20-01-2017	--	08-02-2017	--
		02/2017	22-02-2017	--	08-03-2017	--
		03/2017	22-03-2017	--	10-04-2017	2
15 Osmanabad			04/2016	22-04-2016	--	06-05-2016
		05/2016	20-05-2016	--	06-06-2016	--
		06/2016	22-06-2016	--	07-07-2016	--
		07/2016	21-07-2016	--	08-08-2016	--
		08/2016	22-08-2016	--	07-09-2016	--
		09/2016	22-09-2016	--	06-10-2016	--
		10/2016	21-10-2016	--	08-11-2016	--
		11/2016	21-11-2016	--	05-12-2016	--
		12/2016	22-12-2016	--	06-01-2017	--
		01/2017	20-01-2017	--	07-02-2017	--
		02/2017	22-02-2017	--	08-03-2017	--
		03/2017	22-03-2017	--	07-04-2017	--
	16 Parbhani		04/2016	22-04-2016	--	09-05-2016
		05/2016	23-05-2016	1	07-06-2016	--
		06/2016	22-06-2016	--	08-07-2016	--
		07/2016	22-07-2016	--	08-08-2016	--
		08/2016	22-08-2016	--	07-09-2016	--
		09/2016	22-09-2016	--	06-10-2016	--
		10/2016	21-10-2016	--	08-11-2016	--
		11/2016	22-11-2016	--	08-12-2016	--
		12/2016	22-12-2016	--	06-01-2017	--
		01/2017	20-01-2017	--	07-02-2017	--
		02/2017	22-02-2017	--	09-03-2017	1

		03/2017	22-03-2017	--	10-04-2017	2
17 Washim		04/2016	22-04-2016	--	06-05-2016	--
		05/2016	20-05-2016	--	07-06-2016	--
		06/2016	22-06-2016	--	08-07-2016	--
		07/2016	21-07-2016	--	05-08-2016	--
		08/2016	22-08-2016	--	08-09-2016	--
		09/2016	21-09-2016	--	06-10-2016	--
		10/2016	21-10-2016	-	08-11-2016	--
		11/2016	21-11-2016	--	07-12-2016	--
		12/2016	21-12-2016	--	09-01-2017	1
		01/2017	23-01-2017	1	07-02-2017	--
		02/2017	22-02-2017	--	06-03-2017	--
		03/2017	22-03-2017	--	12-04-2017	4
	18 Wardha		04/2016	22-04-2016	--	06-05-2016
		05/2016	23-05-2016	1	07-06-2016	--
		06/2016	22-06-2016	--	07-07-2016	--
		07/2016	22-07-2016	--	05-08-2016	--
		08/2016	22-08-2016	--	06-09-2016	-
		09/2016	22-09-2016	--	06-10-2016	--
		10/2016	21-10-2016	--	07-11-2016	--
		11/2016	21-11-2016	--	05-12-2016	--
		12/2016	22-12-2016	--	05-01-2017	--
		01/2017	23-01-2017	1	06-02-2017	--
		02/2017	22-02-2017	--	06-03-2017	-
		03/2017	22-03-2017	--	10-04-2017	2
19 Yavatmal			04/2016	22-04-2016	--	06-05-2016
		05/2016	23-05-2016	1	06-06-2016	--
		06/2016	22-06-2016	-	07-07-2016	--
		07/2016	22-07-2016	-	10-08-2016	2
		08/2016	22-08-2016	-	08-09-2016	--
		09/2016	22-09-2016	-	07-10-2016	--
		10/2016	21-10-2016	-	08-11-2016	--
		11/2016	22-11-2016	-	08-12-2016	--
		12/2016	23-12-2016	1	10-01-2017	2
		01/2017	23-01-2017	1	07-02-2017	--
		02/2017	22-02-2017	--	06-03-2017	--
		03/2017	22-03-2017	--	13-04-2017	5

Note:- Delay was due to holidays 2nd & 4th Saturday & Sunday. Technical problem in Treasury Net system and shortage of manpower in the Treasuries.

ANNEXURE – C

(Refer Para 2.3)

STATEMENT SHOWING NUMBER OF CERTIFICATES OF ACCEPTANCE NOT OBTAINED BY THE TREASURIES FROM THE DEPARTMENTAL OFFICERS IN RESPECT OF DEPOSITS HELD AND FURNISHED TO THE OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E) AT THE END OF 2016-17

Sr. No.	Name of Treasury	No. of Certificates of acceptance due	No. of Certificates yet to be received
PRINCIPAL ACCOUNTANT GENERAL (A&E)-I, Mumbai			
1	Ahmednagar	46	46
2	Dhule	14	14
3	Jalgaon	40	40
4	Kolhapur	38	25
5	Nandurbar	20	20
6	Nasik	44	43
7	Palghar	20	20
8	Pune	52	48
9	Raigad	43	43
10	Ratnagiri	21	21
11	Sangli	28	28
12	Satara	33	04
13	Sindhudurg	18	17
14	Solapur	35	35
15	Thane	49	48
	Total	501	452
ACCOUNTANT GENERAL (A&E)-II, Nagpur			

	Akola	66	66
17	Yavatmal	115	13
18	Nanded	136	Nil
19	Parbhani	54	Nil
20	Gondia	56	46
21	Aurangabad	93	Nil
22	Washim	43	38
23	Beed	59	57
24	Hingoli	56	34
25	Buldhana	139	82
26	Nagpur	133	103
27	Jalna	56	47
28	Wardha	58	58
29	Gadchiroli	65	65
30	Latur	57	47
31	Osmanabad	67	63
32	Chandrapur	86	84
33	Bhandara	62	50
34	Amravati	95	84
TOTAL		1496	937
GRAND TOTAL		1997	1389

Note:- 14 Certificates have been submitted subsequently

ANNEXURE – D

(Refer Para 2.4)

DETAILS OF ± MEMOS OF STAMPS NOT RECEIVED FROM TREASURIES ALONG WITH ACCOUNTS FOR THE YEAR 2016-17

Sr. No.	Name of Treasury	Nature of stamps	Period of ± memos	Extent of delay in receipt
PRINCIPAL ACCOUNTANT GENERAL (A&E)-I, MUMBAI				
1	Ahmednagar	Judicial /Non Judicial	4,5,6/2016 and 1,2/2017	
2	Dhule	-do-	8/2016, 3/2017	
3	Kolhapur	-do-	3/2017	
4	Nandurbar	-do-	04/2016, 01/2017	
5	Nashik	-do-	06/2016, 07/2016	
6	Sangli	-do-	04/2016, 05/2016, 06/2016, 03/2017	
7	Satara	-do-	05/2016, 02/2017	
8	Solapur	-do-	02/2017	
9	Thane	-do-	12/2016, 03/2017	
10	Raigad	-do-	05/2016 to 09/2016	
11	Sindhudurg	-do-	04/2016, 05/2016	
ACCOUNTANT GENERAL (A&E)-II, NAGPUR				
12	Akola	Judicial/Non Judicial	08/2016, 09/2016, 02/2017	

13	Amravati	-do-	07/2016, 01/2017, 02/2017, 03/2017	
14	Aurangabad	-do-	04/2016, 01/2017, 02/2017, 03/2017	
15	Buldhana	-do-	07/2016, 02/2017, 03/2017	
16	Chandrapur	-do-	03/2017	
17	Nanded	-do-	04/2016 to 03/2017	
18	Parbhani	-do-	03/2017	
19	Wardha	-do-	04/2016, 2/2017	
20	Washim	-do-	08/2016, 03/2017	
21	Gondia	-do-	03/2017	
22	Yavatmal	-do-	12/2016, 01/2017, 02/2017, 03/2017	
23	Nagpur	-do-	03/2017	

ANNEXURE – E

(Refer Para 2.5)

**DIFFERENCES OUTSTANDING IN THE BROADSHEET OF TREASURY CHEQUES
AS ON MARCH 2017**

Sr. No.	Name of Treasury	Amount of Difference ()	Month & year
1	Ahmednagar	6800	03/2008
		(-)3203511	09/2008
		2680	05/2009
		50	06/2010
		(-)22489	12/2011
		(-)26457	12/2011
		(-)57306	08/2015
		(-)11,54,310	02/2017
2	Dhule	(-)11,54,310	02/2017
3	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
4	Kolhapur	(-)4,93,87,795	07/2013
5	Nandurbar	(-)9000	08/2009
		(-)7684	04/2011
		(-)1213736	10/2016
6	Nasik	(-)3669	09/2005
		(-)255471	06/2008
		(-)151144	06/2008
		(-)60082	06/2008
		(-)74441	06/2008
		(-)5221220	06/2008
		(-)88239	08/2008
		(-)5436	12/2010
		(-)76704	05/2011
		(-)50436	07/2011
		(-)86068	07/2011
		(-)41502	07/2011
		(-)178006	03/2012
		(-)11185	08/2012
		(-)44488	02/2013
		(-)4985	03/2013
		(-)255580	06/2013
		(-)24570	12/2013
		(-)194493	09/2015
		(-)18760	11/2016
		(-)148276	11/2016
		(-)302662	12/2016
		(-)16200	02/2017
		(-)53860	03/2017
		(-)40645	03/2017
		(-)171350	03/2017
7	Pune	(-)70293	08/2014
		(-)48536	01/2017
		(-)16936	03/2017
		(-)360000	03/2017
		70293	03/2017
		(-)52905	03/2017
8	Raigad	190	09/2008
		(-)27990	07/2010
		23794	11/2011
		(-)19663	11/2011
		(-)2000	02/2015
		(-)15867	07/2016
		(-)4630	11/2016
		(-)83218	03/2017
9	Ratnagiri	(-)1	01/2001
		2350	08/2007
		2350	08/2007
		(-)2677	02/2008

		(-3000 (-6000 (-2997 (-169905 (-544844 (-283179 (-206162 (-372727 (-53441 (-327155 (-8632 (-23038 92122 94050 18900 (-6632 (-1162 (-13112 (-2000 (-12537 (-18653 (-2000 (-17584 (-6266 (-1526888 (-6000 (-43045 (-6000	02/2008 05/2008 05/2008 06/2008 10/2008 03/2010 03/2010 03/2010 03/2010 03/2010 03/2010 03/2010 05/2010 05/2010 05/2010 02/2011 02/2011 05/2011 05/2011 07/2011 07/2011 07/2011 07/2011 10/2011 03/2014 11/2015 07/2016 03/2017 03/2017
10	Sangli	(-23045554 23045554 (-7730	08/2015 03/2016 03/2017
11	Satara	(-192230	01/2017
12	Sindhudurg	(-17176	11/2008
13	Solapur	(-80 17003 (-30060 (-212671 (-5000 (-26125 10634 (-328654 (-331938 (-283215 (-41422 (-38400 (-10800 (-25712 (-23933 (-32284	06/2008 09/2008 02/2010 03/2010 03/2010 03/2010 03/2010 04/2010 04/2010 06/2010 09/2010 09/2010 09/2010 11/2010 03/2011 03/2011

		(-)8258	10/2011
		(-)436445	10/2011
		(-)128535	10/2011
		4160	10/2011
		(-)10000	11/2011
		166371	03/2012
		(-)243960	03/2012
		(-)166371	03/2012
		(-)125581	09/2013
		(-)35989	01/2015
		(-)20858	01/2015
		29228	03/2015
		20198	03/2015
14	Thane	(-)44100	06/2011
		(-)384305	07/2012
		(-)39749	09/2012
		(-)57941	11/2012
		57941	03/2013
		(-)87511	10/2016
		(-)6139	12/2016
15	Aurangabad	35311.57 (cash a/c)	06/1993
16	Buldhana	(-)10431 (cash a/c)	10/2005
		1446488 (cash a/c)	12/2008
		848563 (cash a/c)	01/2009
		10837 (Payment)	10/2008
17	Amravati	(-)18022 (cash a/c)	12/2008
		(-)20960 (cash a/c)	01/2009
		(-)841064 (cash a/c)	05/2009
		(-)400 (Payment)	11/2008
		(-)3784 (Payment)	12/2008
		(-)119522 (Payment)	01/2009
		(-)145313 (Payment)	04/2009
		57580 (Payment)	05/2009
		35926 (Payment)	06/2009

Note:-Only Dhule,Satara,Sangli,Pune & Kolhapur have cleared outstanding while other Treasuries have cleared partly except Ahmednagar & Jalgaon.

ANNEXURE – F

(Refer Para 2.6)

**NON AGREEMENT OF RESERVE BANK DEPOSIT WITH DATE WISE MONTHLY
STATEMENTS RECEIVED FROM AGENCY BANKS**

Sr. No.	Treasury	Bank	Branch	Year	Month	Difference in RBD	
						Credit (₹)	Debit (₹)
1	Ahmednagar	SBI	Shrigonda	2016-17	Jan-17	19,09,935	--
2	Sindhudurg	SBI	Sindhudurg	2016-17	Feb-17	8,18,651	--
3	Ratnagiri	SBI	Sangameshwar	2016-17	Mar-17	1,09,499	0.41
4	Amravati	SBI	Daryapur	2016-17	Mar-17	2,80,31,104	--
5	Gadchiroli	BOM	Chamorshi	2016-17	Mar-17	--	905
6	Buldhana	BOM	Sangrampur	2016-17	Mar-17		1,78,622.64
7	Gondia	BOI	Arjuni Moregaon	2016-17	Feb-17	310	--
8	Yavatmal	UBI	Mahagaon	2016-17	Apr-16	--	3,960
9	Akola	UBI	Patur	2016-17	Dec-16	13,710	--
10	Raigad	UBI	Matheran	2016-17	Mar-17	5,000	--
					TOTAL	3,08,88,209	1,83,488.05
					NET	3,07,04,720.95	

Note:- All items have been cleared subsequently except of Mahagaon, Patur and Matheran Branch

ANNEXURE – G

(Refer Para 2.7)

**DELAY IN RECEIPT OF VERIFIED DATE WISE MONTHLY STATEMENT (VDMS)
FROM TREASURIES**

Sr. No.	Treasury
1	Gondia
2	Aurangabad
3	Ratnagiri
4	Nanded
5	Hingoli
6	Jalna
7	Chandrapur
8	Parbhani
9	Wardha
10	Osmanabad

ANNEXURE – H (I)

(Refer Para 2.8)

**NON SUBMISSION OF DETAILED CONTINGENT BILLS (DC) FOR AMOUNTS
DRAWN ON ABSTRACT CONTINGENT BILLS (AC) DURING THE YEAR 2016-17
IN OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)-I, MUMBAI**

Sr. No.	Name of the Treasury	Total Item	Total Amount (₹)
1	Ahmednagar	17	77,09,733
2	Dhule	17	37,11,086
3	Jalgaon	12	50,68,399
4	Kolhapur	13	31,30,774
5	Nandurbar	14	10,14,476
6	Nasik	22	96,75,754
7	Palghar	23	13,77,589
8	Pune	62	2,06,07,352
9	Raigad/Alibag	268	3,69,67,877
10	Ratnagiri	148	2,46,55,974
11	Sangli	10	37,04,230

12	Satara	9	7,91,140
13	Sindhudurg	113	2,10,61,096
14	Solapur	16	53,56,205
15	Thana	49	3,07,76,522
	Total	793	17,56,08,207

Note:- Out of 793 pending DC bills, 496 DC bills involving amount of Rs.11,15,02,292/- were cleared in the subsequently.

ANNEXURE – H (II)

(Refer Para 2.8)

NON SUBMISSION OF DETAILED CONTINGENT BILLS (DC) FOR AMOUNTS DRAWN ON ABSTRACT CONTINGENT BILLS (AC) DURING THE YEAR 2016-17 IN OFFICE OF THE ACCOUNTANT GENERAL (A&E)-II, NAGPUR

Sr. No.	Name of the Treasury	Total Item	Total Amount (₹)
1	Akola	14	87,38,062
2	Amravati	17	1,52,18,008
3	Aurangabad	135	5,23,77,071
4	Beed	24	1,17,20,524
5	Bhandara	16	12,39,166
6	Buldhana	17	48,54,070
7	Chandrapur	11	12,52,054
8	Gadchiroli	44	16,69,594
9	Gondia	12	18,73,414
10	Hingoli	23	23,41,585
11	Jalna	79	2,39,90,789
12	Latur	33	52,27,194

13	Nagpur	37	1,28,52,510
14	Nanded	32	1,36,45,291
15	Osmanabad	28	1,22,21,511
16	Parbhani	6	11,96,514
17	Wardha	10	33,17,291
18	Washim	10	5,27,132
19	Yavatmal	14	35,64,063
	Grand Total	562	17,78,25,843

Note:- out of 562 pending DC bills, 215 DC bills involving amount of Rs.10,71,97,212/- were cleared in the subsequently

ANNEXURE - I (A)

(Refer Para No. 2.10)

(A) LIST OF AMOUNTS KEPT UNDER OBJECTION BOOK SUSPENSE FOR WANT OF DETAILS/VOUCHERS FROM TREASURIES UNDER THE JURISDICTION OF OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)-I, MUMBAI DURING THE YEAR 2016-17 (AMOUNT ` 50,000 AND ABOVE).

Sr. No.	Month	Treasury	Major Head	DDO Code	DDO Address	Voucher No/Date	Amount (`)
1	Oct-16	Dhule	2225	5209017201	Primary, Head Master, Govt. Primary Ashram School, Sulwade, Tal Sindkheda. Dist Dhule	000576 , 29-Oct-16	5,84,350
2	Nov-16	Dhule	2401	5209001669	Taluka Agriculture Officer, Sindkheda, Dhule,	000003 , 07-Nov-16	2,47,530
3	Dec-16	Ahmednagar	2202	5401001878	Superintendent. Pay and Provident Fund Unit, Ahmednagar	000028 , 13-Dec-16	94,731
4	Jan-17	Ahmednagar	2071	5401003274	Additional Treasury Officer, Ahmednagar	000348 , 19-Jan-17	2,63,386
5	Feb-17	Thana	2211	1212002505	Medical Officer, Govt. Maternity Home & Dispensary, Ulhasnagar Camp-4 Thane	000020 , 20-Feb-17	1,58,330
6	Feb-17	Sangli	2203	2408002104	Principal, Govt. Residency Women Polytechnic. Taluka Tasgaon, Dist - Sangli	000014 , 15-Feb-17	1,93,068
7	Feb-17	Solapur	2204	2501005512	District Sports Officer, Solapur	000006 , 06-Feb-17	1,25,000
8	Feb-17	Nasik	4250	5113001669	Taluka Agriculture Officer, Yeola, Nasik	000015 , 22-Feb-17	4,34,695
9	Feb-17	Thana	2210	1212002590	Administrative Officer,	000255,	7,51,820

					E.S.I.S, Hospital, Ulhasnagar, Thane, Mumbai	09-Feb-17	
10	Feb-17	Thana	2210	1212002590	Administrative Officer, E.S.I.S, Hospital, Ulhasnagar, Thane, Mumbai	000180, 07-Feb-17	1,61,150
11	Feb-17	Sindhudurg	2215	1501005153	Executive Engineer, Rural Water Supply Department, Sindhudurg (Oros)	000001, 02-Feb-17	3,14,804
12	Feb-17	Nasik	2225	5106007201	Head Master, Government Ashram School, Bapkheda, Tal- Kalwan, Dist-Nasik	000271, 06-Feb-17	1,29,870
						Total	34,58,734

Note:-On being pointed out, all wanting vouchers have been cleared subsequently.

ANNEXURE - I (B)

(Refer Para No. 2.10)

(B) LIST OF AMOUNTS KEPT UNDER OBJECTION BOOK SUSPENSE FOR WANT OF VOUCHERS FROM TREASURIES IN RESPECT OF DIFFERENT STATES UNDER MH 8793 INTER-STATE SUSPENSE ACCOUNT DURING THE YEAR 2016-17

Sr. No	Treasury	Month	Amount (`)	State
1	Jalgaon	October-2010	58,385	Madhya Pradesh
		Total	58,385	
2	Jalgaon	July-2010	12,487	Andhra Pradesh
3	Jalgaon	July-2010	3,73 982	Gujarat
4	Jalgaon	July-2010	78,673	Madhya Pradesh
5	Jalgaon	July-2010	40,445	Rajasthan
		Total	5,05,587	
6	Jalgaon	August-2010	45,095	Gujarat
7	Jalgaon	August-2010	38,469	Rajasthan
8	Jalgaon	August-2010	33,337	Chhattisgarh
9	Jalgaon	August-2010	2,556	Madhya Pradesh
		TOTAL	1,19,457	
		GRAND TOTAL	6,83,429	

ANNEXURE – J (I)
(Refer Para 2.11)

**STATEMENT SHOWING MISCLASSIFICATION OF TRANSACTION UNDER GENERAL
PROVIDENT FUND CL. III AND CL. IV**

		Class III to Class IV				Class IV to Class III	
		Credit		Debit		Debit	
Sr. No.	Name of Treasury	No. of item	Amount	No. of Item	Amount	No. of item	Amount
PRINCIPAL ACCOUNTANT GENERAL (A&E)-I, MUMBAI							
1.	Ahmednagar	124	91,08,000	30	34,60,543	3	4,10,000
2.	Dhule	39	12,23,417	20	18,34,601	1	1,24,995
3.	Jalgaon	13	4,70,140	6	7,71,775	1	51,000
4.	Kolhapur	12	53,164	1	57,325		
5.	Nandurbar	15	8,50,535	4	9,04,880		
6.	Nasik	21	3,87,040	77	91,22,667		
7.	Palghar	8	13,000	19	23,11,895	1	40,000
8.	PAO	90	10,95,437	3	7,56,466		
9.	Pune	52	10,65,424	2	1,50,000	4	4,67,000
10.	Raigad	14	4,50,925	5	9,22,972		
11.	Ratnagiri	25	17,61,171	8	8,49,385	2	1,17,970
12.	Sangli	18	93,810	8	9,90,800	1	1,50,000
13.	Satara	5	3,05,239	4	3,20,325	1	1,00,000
14.	Sindhudurg	4	1,38,390	1	60,000	1	5,481
15.	Solapur	9	60,426	10	5,61,031	1	58,400
16.	Thane	30	3,41,828	23	28,35,034	5	7,40,825
	Total	479	1,74,17,946	221	2,5879,699	21	22,65,671

ANNEXURE – J (II)

(Refer Para 2.11)

STATEMENT SHOWING MISCLASSIFICATION OF TRANSACTION UNDER GENERAL PROVIDENT FUND CL. III AND CL. IV (CREDIT)

Sr. No.	Name of Treasury	No. of Challans	Amount of Misclassification under GPF Cl. IV (Vouchers pertaining to Cl. III)	No. of Challans	Amount of Misclassification under GPF Cl.III (Vouchers pertaining to Cl. IV)	Total No of Challans
ACCOUNTANT GENERAL (A&E)-II, NAGPUR						
1.	Akola	-	-	-	-	-
2.	Amravati	2	28,000	2	2,23,670	4
3.	Aurangabad	1	30,000	-	--	1
4.	Beed	-	-	3	6,88,620	3
5.	Bhandara	-	-	1	5,000	1
6.	Buldhana	1	69,227	14	12,40,631	15
7.	Chandrapur	-	-	2	88,864	2
8.	Gondia	-	-	-	--	--
9.	Gadchiroli	-	-	2	93,450	2
10.	Hingoli	3	38,000	-	--	--
11.	Jalna	-	-	5	5,07,139	5
12.	Latur	1	76,200	-	--	1
13.	Nagpur	1	480	3	79,470	4
14.	Nanded	-	-	14	8,63,852	14
15.	Osmanabad	-	-	1	31,700	1
16.	Parbhani	-	-	-	--	--
17.	Wardha	-	-	3	82,655	3
18.	Washim	-	-	2	90,760	2
19.	Yavatmal	-	-	-	--	--
TOTAL		9	2,41,907	52	39,75,811	61

ANNEXURE – J (III)
(Refer Para 2.11)

**STATEMENT SHOWING MISCLASSIFICATION OF TRANSACTION UNDER GENERAL
PROVIDENT FUND CL. III AND CL. IV (DEBIT)**

Sr. No.	Name of Treasury	No. of Vouchers	Amount of Misclassification under GPF Cl. IV (Debit Vouchers pertaining to Cl. III)	No. of Vouchers	No. of cases Misclassification under GPF Cl.III (Debit Vouchers pertaining to Cl. IV)	Total No of Challans
ACCOUNTANT GENERAL (A&E)-II, NAGPUR						
1.	Akola	-			--	
2.	Amravati	3	2,14,460	5	4,03,900	8
3.	Aurangabad	4	4,81,260	28	26,24,573	32
4.	Beed			9	6,53,080	9
5.	Bhandara					--
6.	Buldhana			20	10,48,049	20
7.	Chandrapur			2	2,63,000	2
8.	Gondia	1	7,52,000	2	7,16,000	3
9.	Gadchiroli			2	2,70,000	2
10.	Hingoli			4	3,30,000	4
11.	Jalna	2	2,00,031	13	9,07,390	15
12.	Latur	2	9,14,932	16	16,70,134	18
13.	Nagpur		--	1	47,700	1
14.	Nanded	2	71,000	6	6,57,361	8
15.	Osmanabad		--	4	3,76,346	4
16.	Parbhani			-		-
17.	Wardha			-		-
18.	Washim			1	98,968	1
19.	Yavatmal	1	88,800	2	12,90,665	3
TOTAL		15	33,61,483	115	1,13,57,166	130

ANNEXURE – K
(Refer Para 3.1 and 3.2)

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

Sr. No.	Name of Treasury	Date of issue of IR of 2016-17	No. of Paras issued during the year 2016-17	No. of Paras *O/s in previous reports	Total No. of paras cleared during the year	Total No. of Paras *O/s at the end of 2016-17	Total No. of Paras *O/s for more than 3 years
PRINCIPAL ACCOUNTANT GENERAL (A&E)-I, MUMBAI							
1	Thane	26/12/2016	34	35	31	38	1
2	Nasik	19/12/2016	19	34	09	44	2
3	Raigad	27/01/2017	17	16	06	27	-
4	Ratnagiri	24/02/2017	22	16	16	22	-
5	Sangli	07/04/2017	21	14	11	24	-
6	Ahmednagar	08/07/2016	15	15	10	20	-
7	Jalgaon	28/10/2016	24	19	24	19	-
8	Satara	07/03/2017	14	11	08	17	-
9	Dhule	19/01/2017	16	07	08	15	-
10	Nandurbar	16/11/2016	15	26	25	16	-
11	Pune	26/08/2016	16	13	16	13	-
12	Solapur	26/08/2016	15	17	25	07	-
13	Sindhudurg	13/04/2017	12	11	11	12	-
14	Kolhapur	15/07/2016	15	12	12	15	-
15	Palghar	21/11/2016	15	17	10	22	-
TOTAL			270	263	222	311	03
PRINCIPAL ACCOUNTANT GENERAL (A&E)-II, NAGPUR							
16	Gondia	27/05/2016	13	09	16	06	
17	Chandrapur	25/11/2016	20	07	11	16	

18	Buldhana	04/08/2016	15	08	07	16	
19	Wardha	12/08/2016	12	11	07	16	
20	Washim	04/07/2016	12	12	18	06	
21	Jalna	21/10/2016	15	11	09	17	
22	Hingoli	16/09/2016	16	16	11	21	01
23	Yavatmal	25/11/2016	19	18	13	24	
24	Bhandara	08/02/2017	18	11	10	19	
25	Parbhani	15/02/2017	15	09	08	16	
26	Amravati	27/07/2016	22	14	10	26	01
27	Latur	08/02/2017	15	08	08	15	
28	Akola	31/08/2016	12	17	13	16	
29	Osmanabad	21/02/2017	15	17	16	16	
30	Nagpur	18/07/2016	15	15	21	09	
31	Gadchiroli	10/03/2017	11	08	06	13	
32	Beed	10/03/2017	22	20	20	22	
33	Aurangabad	21/10/2016	25	17	17	25	
34	Nanded	16/01/2017	18	27	19	26	03
TOTAL			310	255	240	325	05
GRAND TOTAL			580	518	462	636	08

Note:- Out of 636 outstanding paras at end of 2016-17, 342 paras were cleared during the subsequent year.

ANNEXURE – L

(Refer Para 3.3.1 (i))

EXCESS AND IRREGULAR PAYMENT OF PENSIONARY BENEFITS

Sr. No.	Name of Treasury	No. of Cases	Amount (₹)
PRINCIPAL ACCOUNTANT GENERAL (A&E)-I, MUMBAI			
1.	Thane	06	10,46,520
2.	Nasik	03	1,61,167
3.	Raigad	02	1,39,656
4.	Sangli	02	1,34,973
5.	Ahmednagar	11	9,87,970
6.	Jalgaon	06	2,06,271
7.	Dhule	01	1,96,247
8.	Nashik	01	1,27,222

Note:- Out of excess payment of ` 94.00 Lakh, an amount of ` 31,71,902/- has been recovered.

ANNEXURE – M

(Refer Para 3.3.1(ii))

PAYMENT OF GRATUITY MADE BEFORE THE DATE OF RETIREMENT

Sr. No	GPO No	Name of Incumbent & DDO	Amount of Authority	Payable after	Voucher No and Date of Payment
1	121601306610	Shri Abdulrajak Dawal Mulani worked	2,05,095	31.05.16	312/24.05.16

		under The Tahsildar (General), O/O The Collector, Sangli			
2	121601305094	Shri Girish Bhaskar Puntambekar, worked under the Divisional Forest Officer, Sangli	3,49,965	30.04.16	232/29.04.16
		Total	5,55,060		

ANNEXURE – N

(Refer Para 3.3.2)

NUMBER OF PENSIONERS IN WHOSE CASE LIFE CERTIFICATES AWAITED & PENSION STOPPED

Sr.No.	Name of Treasury	No. of Life Certificates awaited
1	Ahmednagar	504

	Dhule	36
3	Jalgaon	198
4	Kolhapur	397
5	Nandurbar	479
6	Nasik	00
7	Palghar	106
8	Pune	2597
9	Raigad	174
10	Ratnagiri	150
11	Sangli	1373
12	Satara	32
13	Sindhudurg	272
14	Thane	631
	TOTAL	6949

Note:- Out of 6949 pensioners, 106 pensioners expired and 2714 pensioners submitted their Life Certificate in the subsequent year.

ANNEXURE – O (I)

(Refer Para 3.4.1)

FINAL REFUND OF GPF WITHOUT OBSERVING CONDITIONS LAID DOWN IN THE AUTHORITIES.

Sr. No.	Treasury	Name of Subscriber and Office	Amount (₹)	Condition mentioned in the Authority
1	Ahmednagar	Shri. Shelke Radhuji L Asst. Commissioner of	Rs.1761945/- Paid on 25.4.16	Payment subject to condition that no NRA/ORR paid from

		Animal Husbandry, Parner		4/15 till date of retirement.
2	Ahmednagar	Smt. Murade Yogita Sakharam Medical Supdt. CL-I, Pathardi	Rs.222878/- paid on 30.03.16	Payment subject to condition that no NRA/ORR paid from 4/12 till date of retirement instead of 3/15.
3	Ahmednagar	Smt. A Y Inamdar, Medical Supdt. CI-I, Pathardi	Rs. 1403626/- paid on 11.05.16	Payment subject to condition that no NRA/ORR paid from 4/15 till date of retirement instead of 4/16.
4	Ahmednagar	Shri. V R Wani Taluka Agricultural Officer, Akole	Rs.955115/- paid on 30.10.15	Payment subject to condition that no NRA/ORR paid from 4/15 till date of Retirement
5	Ahmednagar	Shri. J N Binnar Deputy Suptd. Land Records,Akole	Rs.698999/- Paid on 25.2.16	Payment subject to condition that no NRA/ORR paid from 04/14 till date of Death,
6	Ahmednagar	Shri. S B Satpute Project Officer, ICDS Rajura, Akole	Rs.739699/- Paid on 23.3.16	Payment subject to condition that no NRA/ORR paid from 1.4.09 to 31.5.11.
7	Ahmednagar	B C Ingle	Rs.529860/- paid on 21-7-15	Payment subject to condition that no NRA/ORR paid from 7/14 till date of death
8	Ahmednagar	Kakade A E	Rs.298618/- paid on 14-8-15	Payment subject to condition that no NRA/ORR paid from 4/15 till date of retirement /death
9	Ahmednagar	Arwade S S	Rs.232721/- paid on 21-8-15	Payment subject to condition that no NRA/ORR paid from 4/15 till date of retirement /death
		Total	Rs.6843461/-	
10	Nasik	Shri. Nikam T N, Principal, ITI, Dindori.	Rs.1576865 paid on 15-6-15	Payment subject to condition that no NRA/ORR paid from 4/14 till date of Retirement
11	Nasik	Shri. Mali A B Principal, ITI, Dindori.	Rs.254214 Paid on 27-11-15	Payment subject to condition that no NRA/ORR paid from 4/15 till date of Retirement
12	Nasik	Shri. Jagtap B N Taluka Agriculture Officer, Dindori	Rs.547623 Paid on 14-3-16	Payment subject to condition that no NRA/ORR paid from 4/15 till date of Retirement
		Total	Rs.2378702/-	
13	Pune	Shri Shinde R J Taluka Agril. Officer, Shirur	Rs. 12,41,158/- Paid on 16-6-2015	Payment subject to condition that no NRA/ORR paid from 4/14 till date of Retirement
14	Pune	Shri Mache M P Taluka Agril. Officer, Shirur	Rs. 9,48,867/- Paid on 16-6-2015	Payment subject to condition that no NRA/ORR paid from 4/14 till date of Retirement
15	Pune	Shri Sabale Balu L Exe. Engr. Quality Control Dn. No. 1, Shirur	Rs. 1,95,307/- Paid on 11-8-2015	Payment subject to condition that no NRA/ORR paid from 5/15 till date of Retirement
16	Pune	Smt. Minde Minakshi B Exe. Engr. Quality Control Dn. No. 1, Shirur	Rs. 5,10,788/- Paid on 11-8-2015	Payment subject to condition that no NRA/ORR paid from 4/14 till date of Retirement
17	Pune	Shri Adhav Vasant S Exe. Engr. Quality Control	Rs. 4,06,598/- Paid on 11-8-2015	Payment subject to condition that no NRA/ORR paid from 8/14 till

		Dn. No. 1, Shirur		date of Retirement
18	Pune	Shri A V Takawale Tahsil, Indapur	Rs. 420604/- Paid on 11.08.15	Payment subject to condition that no NRA/ORR paid from 4/14 till date of Retirement.
19	Pune	Shri Waghmode K K Taluka Agril. Officer, Indapur	Rs. 1055208/- Paid on 11.08.15	Payment subject to condition that no NRA/ORR paid from 4/14 till date of Retirement.
20	Pune	Shri P V Mohite Tahsil, Indapur	Rs. 1086842/- Paid on 24.08.15	Payment subject to condition that no NRA/ORR paid from 4/14 till date of Retirement.
21	Pune	Smt. Shinde B Jaywant Tahsil, Indapur	Rs.173328/- Paid on 16.1.16	Payment subject to condition that no NRA/ORR paid from 5/14 till date of Retirement.
22	Pune	Shri R D Chavan Principal, ITI, Indapur	Rs. 125640/- Paid on 28.06.16	Payment subject to condition that no NRA/ORR paid from 4/15 till date of Retirement except Rs.272000/- in 10/15.
23	Pune	Late Shri. More Y M Taluka Agricultural Officer, Indapur	Rs.1554040/- paid on 20.4.16	Payment subject to condition that no NRA/ORR paid from 4/15 till date of Retirement.
24	Pune	Shri Jadhav S S Taluka Agricultural Officer, Indapur	Rs.319943/- paid on 20.4.16	Payment subject to condition that no NRA/ORR paid from 10/14 till date of Retirement.
25	Pune	Smt. Yamini Govind Mhetras, Medical Suptd. Rural Hospital, Indapur	Rs.155157/- paid on 25.5.16	Payment subject to condition that no NRA/ORR paid from 01.04.06 TO 30.09.06
		Total	Rs.8193480/-	
26	Sindhudurg	Shri Mayekar R S Tahsildar, Malvan	Rs.1387920 paid on 05.10.16	Payment subject to condition that no NRA/ORR paid from 4/15 till date of Retirement
27		Shri Ekawade U P Principal, Govt. Polytechnic Kumbharmath, Malvan	Rs.83694 Paid on 07.10.16	Payment subject to condition that no NRA/ORR paid from 4/15 till date of Retirement
28		Shri Keshav B Patil Civil Judge (J.D.), Malvan	Rs. 654686 Paid on 13.10.16	Payment subject to condition that no NRA/ORR paid from 4/15 till date of Retirement
		TOTAL	Rs.2126300/-	
		GRAND TOTAL	Rs.19541943/-	

Note:- On pointed out by Inspection, required certificates were obtained from respective DDOs

ANNEXURE – O (II)

(Refer Para 3.4.1)

FINAL REFUND OF GPF WITHOUT OBSERVING CONDITIONS LAID DOWN IN THE AUTHORITIES.

Sr. No.	Treasury	Name, Authority No. & A/C no. & DDO of Subscriber and Office	Condition mentioned in the authority	Certificate submitted by DDO
1	Yavatmal	Shri.V.P.Karandikar,	Subject to production of	No Certificate obtained

	Babhulgaon	GABN/27028, Amt-236364, Fd-6/CID-32180 Dt.9/2/16Tahsildar, Babhulgaon	a specific certificate that the subscriber has not been paid any advance during the last 12 Months prior to DOR	before making payment.
2	Umerkhed	K.D.Jadhav, GABN/36182, Fd-6/5936 Dt.25/5/2015, Tahsildar, Umarkhed, Dist.Yavatmal	Except for Advance of Rs.100000 paid in Feb-2015 , no other advance paid to the subscriber.	No advances paid to the subscriber except for advance of Rs.100000 paid in Jan/2014 .
3		S.G.Adhapure, GABN/34146, Fd-6/11299 Dt.29/3/2016. Tahsildar, Umarkhed, Dist. Yavatmal	Subject to condition that No TA/NRA was paid to the subscriber during 12 months prior to retirement I.e during 10/2014 to 12/2015.	No advances paid to the subscriber during the year 2014 to 2015.
4	Kelapur	Shri.U.U.Meshram, MSBN/2693, Amt-40,360, Fd-9/CID-21889 Dt.19/3/15 Proj.Officer, ITDP, Pandharkawada	Subject to production of a specific certificate that the subscriber has not been paid any advance except Rs.350000/- in 3/2014	No Certificate obtained before making payment.
5		Shri.D.M.Uikey, MSBN/1380, Amt-920327, Fd-9/CID-25845, Dt.17/4/15 Asst.Proj. Officer, ITBP, Pandharkawada.	Subject to non-drawal of any advance except Rs.4,00,000/- in 3/2013.	No Certificate obtained before making payment
6		Shri.Z.S.Paturkar, FBN/10084, Amt-7,69,606. Fd-13/CID-26533 Dt/5/5/15. DCF, Pandharkawada Forest Dn, Pandharkawada	Subject to non-drawal of any advance except Rs.36000/- in 8/2013.	General NEC/NDC obtained.
7		Shri.H.K.Wabitkar, FBN/9986, Amt-10,08,087, /Fd-13/CID-28497 dt.3/8/15 DCF, Pandharkawada Forest Dn, Pandharkawada	Subject to non-drawal of any advance except Rs.53000/- in 9/2014	General NEC/NDC obtained.
8		Shri.B.B.Dongre, MSBN/3921, Amt-1,81,922, Fd-9/CID-27857 Dt.8/7/15, Asst.Proj. Officer, ITBP, Pandharkawada	Subject to non-drawal of any advance during the period 4/14 to 5/15 except Rs.99500/- in 6/2015 & Rs.70,000 in 2/15.	Only Cert. regarding 99500/- obtained.
9	Maregaon	Shri.B.G.Thakre, GABN/25251, Amt-1086141, Fd-6/CID-29234 Dt.2/9/15 Tahsildar, Maregaon	Subject to production of a specific certificate that the subscriber has not been paid any advance during the last 12 Months prior to DOR	No Certificate obtained before making payment.
10		Shri.A.C.Nimsarkar,	Subject to non-drawal of	No Certificate obtained

		CPBN/1296, Amt-740209, Fd-14/CID-29894, Dt.9/10/15 Tahsildar, Maregaon	any advance from 3/2014 to DOR.	before making payment
11		Shri.V.N.Komawar, GBN/37546, Amt-7,69,606. Fd-6/CID-30833 Dt.24/11/15. Tahsildar, Maregaon	Subject to production of a specific certificate that the subscriber has not been paid any advance during the last 12 Months prior to DOR	No Certificate obtained before making payment
12	Mahagaon	Shri.Rathod Baliram Harisingh, ABN/18880 Fd-9/8015 dated 4/9/2015, Taluka Agri. Officer, Mahagaon, Yavatmal	Subject to production of a specific certificate that the subscriber has not been paid any advance during the period from 1/4/2012 to DOR i.e 31/8/2015.	The amount is being sanctioned for the first time and the amount was not paid earlier. Further no dues are outstanding against the subscriber.
13		Shri.Dwarkanath A.D., PHBN/12979, Fd-18/9857 dated 18/12/2015, Med.Supdt., Rural Hosp, Sawana, Tq.Mahagaon, Yavatmal	Subject to non-drawal of any advance except Rs.43000/- in 7/2014.	No Govt. dues are outstanding against the subscriber and No Enquiry is pending.
14	Wardha Karanja	Late Shri. Suresh T.Mahulkar No. 4489 dt. 12.10.2015 PHBN/17294 Rs. 177488/- paid on 27.11.2015	Subject non-payment of TA/NRA during last 12 months of the retirement except Rs. 149600/- paid in 12/2014	No such certificate was obtained.
15		Shri. G.M. Makh No. 4489 dt. 12.10.2015 ABN/20105 Rs. 665010/- paid on 3.8.2015	Subject non-payment of TA/NRA till retirement except Rs. 175000/- paid in 6/2011	No such certificate was obtained.
16	Hinganghat	Shri. D.W. Kawale No. 8856 dt. 16.10.2015 GABN/30267 Rs. 298175/- paid on 26.11.2015	Subject non-payment of TA/NRA during last 12 months of the retirement	No such certificate was obtained.
17		Shri. A.N. Sontakke No. 8888 dt. 21.10.2015 GABN/38946 Rs. 401643/- paid on 26.11.2015	Subject non-payment of TA/NRA during last 12 months of the retirement	No such certificate was obtained.
18	Seloo	Shri.P.S. Chaware No. 8344 dt. 29.4.2015 GABN/33881 Rs. 42961/- paid on 25.6.2015	Subject non-payment of TA/NRA during last 12 months of the retirement except advance of Rs. 175000/- paid in 5/2014	No such certificate was obtained.
19	Deoli	Shri. P.D. Kharat No.130881 Dt. 19.8.2015	Subject to non payment of TA/NRA from 5/2015	NRA of Rs. 28,14,000/- was paid to Shri. P.D.

		AGMH/25624 Rs. 875744/- paid on 7.10.2015	till date of retirement.	Kharat in the month of 5/2015 & no advance was paid during 5/2015 to 6/2015
20	Gondia Salekasa	MS RH Salekasa MBN/115669/ paid on 8.191.15 H.G. Shivankar.	No TA/NRA paid during 1.4.2001to 31.3.2005 except TA of Rs.40000/- paid in 1/2002	Not submitted
21		Tahasildar Sadak Arjuni Fd6/GABN/10280/18.1.06 R.H.Makade GABN/39942	No TA/NRA paid during 12 months prior to the date of retirement except Rs.24300/- paid in 11/2013	Not submitted
22	Nanded Kandhar	Shaikh Imam Maulasab GABN/38474 Tahsildar Kandhar Amount Rs.4511031/-	Subject to non-drawal of any TA/NRA paid from 4/14 to DOR	Conditional Certificate non Obtained.
23	Mukhed	Shri G.R.More GABN 34310Tahsildar Mukhed	Subject to non drawal of any TA/NRA during 4/2013 to the DOR except advance Rs.2,86,000/- drawn in 2/2014.	Conditional Certificate not obtained
24		Shri B.N.Dhawale GABN 30405Tahsildar Mukhed	Subject to non drawal of any TA/NRA during 4/2015 to the DOR except advance Rs.5,88,000/- drawn in 4/2015.	Conditional Certificate not obtained
25		Shri A.V.Patne ABN 18179 Taluka Agriculture Officer Mukhed.	Subject to non drawal of any TA/NRA during 07/2014 to the DOR ,except NRA drawn in 12/2014	Conditional Certificate not obtained
26		Shri W.N.Jalhare ABN 20484 Taluka Agriculture Officer Mukhed.	Subject to non drawal of any TA/NRA during 1/09/2014 to 31/08/2015 .	Conditional Certificate not obtained
27		Late,Shri Shaikh Nizam Shaikh Haidar GABN 20596 Tahsildar Mukhed.	Subject to non drawal of advance during 4/2003 to DOD except Rs.47,460/- of 05/2003 & Rs.1,37,955 /- drawn in 09/2007.	Conditional Certificate not obtained
28	Degloor	Shri S.L.Embalwar BRBN 20442 Executive Engineer Lendi Project Divn. Degloor.	Subject to non drawal of any TA/NRA during last twelve month prior toDOR except Rs.100000/- drawn in 10/2014.	Conditional Certificate not obtained
29		Shri G.R.Jadhav BRBN	Subject to non drawal of	Conditional Certificate not

		34061 Executive Engineer Lendi Project Divn. Degloor.	any TA/NRA during last twelve months prior toDOR except NRA Rs.6,39,000/- drawn in 10/2014	obtained
30		Shri M.J. Dange ABN 15840 Taluka Agriculture Officer, Degloor.	Subject to non drawal of any TA/NRA during last twelve months prior to DOR.	Conditional Certificate not obtained
31		Shri R.R.Katkurwar LRBN/6710 Tahsildar, Degloor.	Subject to non drawal of any TA/NRA during last twelve months prior to DOR..	Conditional Certificate not obtained
32		Shri G. K. Waghmare ,GABN /25415 Tahsildar Degloor	Subject to non drawal of advance during 4/2013 to DOR except Rs.55,000/- drawn in 12/2013	Conditional Certificate not obtaine
33	Mahur	Shri.J.A.Malwe ABN/17370 TAO, Mahur	Subject to non drawal of any TA/NRA during the last 12 months except Rs.51,050/- paid in 9/2013 & 2,50,000/- paid in 12/2014.	No certificate obtained.
34	Hadgaon	Shri.M.M.Rathod BRBN/39528 EE,UPP Dn.No.5, Hadgaon	Subject to non drawal of any TA/NRA during the last 12 months except Rs.3,30,000/- paid in 6/2015	No certificate obtained.
35		Shri.S.K.Joshi BRBN/34929 EE,UPP Dn.No.5, Hadgaon	Subject to non drawal of any TA/NRA during the last 12 months except Rs.6,00,000/- paid in 3/2015	No certificate obtained.
36		Shri.S.B.Ingole BRBN/39866 EE,UPP Dn.No.5, Hadgaon	Subject to non drawal of any TA/NRA during the last 12 months except Rs.1,00,000/- paid in 2/2015	Certificate obtained that no advances paid except Rs.3,83,812/- in 3/16
37	Jalana	Shri S.B.Raut POBN-42728 Rs 1597763/--	Fund-IV/10722- 10722A dtd.19-2-16	Adjutant SRPF-III, Jalna
38		Shrei G.G.Shendge POBN- 39291 RS 725933/-	FD-IV/10723-10723A dtd.19-2-16	Adjutant SRPF-III, Jalna
39		Shri S.R. Giri GABN- 39197 Rs. 314865/-	Fund-7/10903-10903A dtd.3-03-16	Treasury Officer, Jalna
40	Jafrabad	Shri. Matkar L.Y. GABN-29677 884208/-	Fund 7/6016/533 Dated 27.05.2015	Tahsildar Jalna
41		Shri. J S kulkarni	Fund 22/6232/587 dated	Civil Judge Jr. Division

		AJBH-5930 Rs.180481/-	21.06.2015	Jafrabad
42		R L Vaidya GABN-26844 Rs.1268000/-	Fund 7/8093/1325/ dated 08.09.2015	Tahsildar Jafrabad
43	Ambad	Shri. Bangar ABN-17986 Rs.410013/-	Fund 9/7310 dated 30.07.2015	Taluka agriculture officer Ambad
44		Shri. B.G. Tupare MDBN-5916 Rs.1198208/-	Fund 17/7205 dated 22.07.2015	Principal ITI Ambad
45		Shri. R.G. Lokhande VBN-3357 Rs.174400/-	Fund 17/FP-104 2015- 16/ 1189 dated 28.07.2015	Asst. Commissioner Animal Husb. SSVH Ambad
46		Shri. C.D. Ramdasi EDBN-14883 Rs.130451/-	Fund 10/8760/1164 dated 13.10.2015	Principal Gov. Poly. Ambad
47	Hingoli Shengaoon	Smt. Anit B. Sarode No. 05590 dt. 12.5.2015 MBN/16227 Rs. 456012/- paid on 30.5.2015	Subject non-payment of TA/NRA during 1996- 97, 1999-2000, 2002-03, 2006-07 and 2007-08 except TA of Rs. 13000/- , Rs. 25000/-, Rs. 21000/- , 30000/- and 37000/- paid in 4/1996, 3/1997, 12/2002, 7/2006 and 9/2007 respectively and NRA of Rs. 45000/- in 9/2002, last debit Rs. 99500/- in 7/2013	No such certificate was obtained.
48	Basmat	Shri. R.R. Paikrao No. 1237 dt. 17.11.2015 BRBN/16227 Rs. 230287/- paid on 13.1.2016	Subject non-payment of TA/NRA during 4/2014 to DOR except NRA of Rs. 380000/- paid in 5/2015	No such certificate was obtained.
49		Shri. N.D. Kadam No. 1346 dt. 2.12.2015 BRBN/53938 Rs. 133705/- paid on 13.1.2016	Subject non-payment of TA/NRA during 4/2014 to DOR except NRA of Rs. 138000/- paid in 4/2015	No such certificate was obtained.
50	Kalamnuri	Shri. N.T. Pawar No. 32015 dt. 12.2.2016 MSBN/2087 Rs. 220340/- paid on 21.3.2016	Subject non-payment of TA/NRA during 1/2015 to 12/2015 except NRA of Rs. 304000/- paid in 9/2015	No such certificate was obtained.
51		Shri. B.S. Gholap No. 32766 dt. 17.3.2016 MSBN/2550 Rs. 909029/- paid on 7.4.2016	Subject non-payment of TA/NRA during 1/2015 to 12/2015	No such certificate was obtained.

Note:- On pointed out by Inspection, required certificates were obtained from respective DDOs

ANNEXURE – P

(Refer Para 3.5.1(i))

**ORDERS OF DELEGATION OF POWER BY DRAWING AND DISBURSING
OFFICERS NOT KEPT ON RECORD OF TREASURY OFFICER**

Sr. No.	Name of the Treasury	Name of the Drawing & Disbursing Officer.	DDO Code
1	Ahmednagar	Superintending Engineer, Command Area Development Authority, Ahmednagar.	4368
2		Executive Engineer, Medium Project Division, Ahmednagar.	3963
3		Executive Engineer, Janai-Shirsai Lift Irrigation (Mechanical) Division, Ahmednagar.	4055
4		Dy. Director, Town Planning, Ahmednagar.	2324
5		Executive Engineer, Minor Irrigation (L.S.) Division, Ahmednagar.	3958
6		Superintending Engineer, P.W. Circle, Ahmednagar	3420
7		Executive Engineer, P.W. Division, Ahmednagar.	3421
8		Executive Engineer, Road Project	3482

		Division No.2Ahmednagar.	
9		Executive Engineer, Ahmednagar Irrigation Division, Ahmednagar.	3905
10		Executive Engineer, Kukdi Project Land Development Division No. 1, Ahmednagar.	4169
11		District Supply Officer, Ahmednagar.	5346
12		District Deputy Registrar Co-operative Societies, Ahmednagar.	1444
13	Nasik	Assistant Director, Accounts and Treasuries, Nasik.	003263
14		Executive Engineer, Minor Irrigation (L.S.) Division, Nasik.	003958
15		Deputy Commissioner (EGS), Nasik Division, Nasik.	000927
16		Project Officer Integrated tribal Development Project, Nasik.	007138
17		Superintending Engineer, Hydro Project Circle, (Analysis), Nasik.	004034
18		Executive Engineer Nasik Irrigation Division, Nasik.	003905
19		Executive Engineer Palkhed Irrigation. Division, Nasik.	004383
20		Executive Engineer Nadur Madhameshwar Project Division Nasik.	004351
21		Executive Engineer Kadva Canal. Division, Nasik.	004268
22		Chief Engineer Water Resources Division North Maharashtra region, Nasik.	004385
23		Executive Engineer, Minor Irrigation Division Nasik..	003921
24	Pune	Assistant Director Of Town Planning, Pune	002324
25		Executive Engineer Implementation Wing Town Planning Pune	002330
26		District Planning Officer District Planning Committee	001039
27		Assistant Director Yashwantrao Chavan Academy Of Development Administration Pune	000121
28		Commissioner Handicapped Welfare	005656

		Commissionerate M.S.Pune	
29		Director VJNT OBC and SBC Welfare M.S.Pune	005793
30		General Manager, Government Milk Schme,Pune	001603
31		District Supply Officer, Pune	005347
32		Deputy Controller, Legal Metrology, Pune Region, Pune	005377
33		Executive Engineer, P.W. (Electrical) Division, Pune.	003542
34	Raigad	Executive Engineer, P.W.Division,Raigad- Alibag.	003421
35		District Planning Officer, Raigad- Alibag.	001039

Note:-On pointing out during Treasury Inspection it has been stated by Government that orders of all DDOs have been received and kept in office record

ANNEXURE – Q

(Refer Para – 3.5.1 (ii))

DELEGATION OF DRAWING AND DISBURSING OFFICER'S POWER TO NON-GAZETTED STAFF

Sr. No.	Name of the Treasury	Name of the Officer authorized as DDO and Designation.	Office to which belongs	Authority delegation power of DDO
1	Ahmednagar	Dr. A M Harischandra Animal Husbandry Development officer	Veterinary Hospital CI-I, Tisgaon, Pathardi	Child Development Project Officer, Pathardi
2		Smt. N A Bagul Asstt.CDPO	ICDS Office, Shrirampur	Child Development Project Officer, ICDS, Shirampur wef 1.7.14 to till date
3		Smt V.D. Kukade Asstt. CDPO	ICDS Office, Rahata	Child Development Project Officer, ICDS, Rahata wef 1.07.14 till date
4		Smt A N Jadhav Superintendent, Non-gazetted officer	ICDS Office, Ghargaon,-2, Sangamner	Child Development Project Officer,ICDS,Ghargaon-2 Sangamner wef 21.09.15 till date
5		Smt M S Chavan Superintendent, Non-gazetted officer	ICDS Office, Akole	Child Development Project Officer,ICDS, Akole wef 01.02.16 till date
6		Shri.Navle Kailash Punjaji Primary Teacher, Non-gazetted	Govt. Primary Ashram school Gardani, Akole	Primary Headmaster, Govt. Primary Ashram school Gardani, Akole wef 12.05.16 till date.
7		Smt S A Rashinkar Superintendent,	Govt. Girls Jr./Sr. Balgruh,	Supdt. Govt. Girls Jr./Sr. Balgruh, Rahuri

		Non-gazetted officer	Rahuri	
8		Smt.C.V. Bharti Assistant Child Development Project Officer	Child Development Project Officer, Shrigonda.	Child Development Project Officer, Shrigonda w.e.f.4.7.2014
9		Smt. M.R. Nagre Assistant Child Development Project Officer	Child Development Project Officer, Belwandi..	Child Development Project Officer, Belwandi. W.e.f.4.7.2014.
10		Shri R. M. Waghmare Inspector, State Excise Duty, Sangamner	O/o Superintendent, State Excise Duty, Ahmednagar	Superintendent, State Excise Duty, Ahmednagar
11		Smt.C.V. Bharti Assistant Child Development Project Officer	Child Development Project Officer, Karjat.	Child Development Project Officer, Karjat w.e.f.18.2.2016.
12		Smt.S.R. Palve Assistant Child Development Project Officer	Child Development Project Officer, Parner	Child Development Project Officer, Parner w.e.f.01.7.2015.
13		Smt.N.A. Pawar Assistant Child Development Project Officer	Child Development Project Officer, (Rural),Ahmedn agar-2	Child Development Project Officer (Rural) Ahmednagar-2 w.e.f.04.8.2014.
14	Nasik	Smt. Meena M Jadhav Primary Teacher	Govt. Ashramshala, Igatpuri	Project Officer, ICDS, Nasik
15		Shri. Birangal R S Primary Teacher	Adivasi Boys Govt. Hostel, Igatpuri	-do-
16		Shri. Shirore N Baburao Secondary Teacher	Govt. post Basic Ashram School, Tepanpada	-do-
17		Shri A. D More Secondary Teacher	Govt. Post Basic Ashram school, Bopegaon	-do-
18		Shri P D Pagar Secondary Teacher	Govt. Post Basic Ashram school, Devsane	-do-
19		Shri. D G Thakur	Clerk	Assistant Registrar, Industrial Court, Nasik w.e.f.1.7.2015.
20		Shri. D R Jadhav	Primary Teacher	Warden, Govt. Boys Hostel, Malegaon wef 5.11.14
21		Shri. D R Jadhav	Primary Teacher	Warden, Adivasi Boys Hostel, New Satana wef 26.2.15.
22		Shri. More Giridhar	Secondary	Headmaster, Govt. Post Basic

		Manohar	Teacher	Ashram school, Ambe, Peth wef 7.10.15
23		Shri Pathan B Mehaboob	Secondary Teacher	Headmaster, Govt. Post Basic Ashram school, Boripada, Peth wef 01.03.15
24		Shri V G Torvane	Secondary Teacher	Headmaster, Govt. Post Basic Ashram school, Badgi wef 13.08.16.
25		Shri. Ganshyam Govind Chaudhari	Secondary Teacher	Headmaster, Govt. Ashram school, Mahasgaon, Peth wef 01.08.15
26		Shri. S N Sonawane	Secondary Teacher	Headmaster, Govt. Ashram school, Adgaon, Peth wef 01.12.15
27		Smt. Chaya Ramesh Misar	Supervisor	Asstt. CDPO, Niphad wef 25.08.15
28		Smt. Nalini Pralad Tayde	Supervisor	Asstt. CDPO, Niphad wef 25.08.15
29	Palghar	Smt. Vaishali Somnath Javre/Superintendent	Warden, Govt. EBC Hostel, Jawhar.	Divisional Asst. Director, Higher Education, Kokan Division, Panvel.
30		Shri Madhukar Sakaram Shinde / Primary Teacher	Headmaster, Govt. Primary Ashram School, Dhanval, Mokhada	Project Officer, ICDS, Jawhar.
31		Shri. R P Navle / Secondary Teacher	Warden, Govt. ST Boys Hostel, Khodala, Mokhada	Project Officer, ICDS, Jawhar.
32		Shri. A N Govekar Secondary Teacher	Secondary Headmaster, Batane, Vasai	ICDS, Dahanu, Palghar.
33	Raigad	Shri. A.G Pawar Primary Teacher	Warden, Boys Govt. Hostel, Sudhagad-Pali	Warden, Boys Govt. Hostel, Sudhagad-Pali wef 01.12.2014
34		Shri. R D Padye Primary Teacher	Headmaster, Govt. Ashramshala, Nenawali, Pali	Headmaster, Govt. Ashramshala, Nenawali, Pali wef 03.05.13
35		Shri. Narsingh A Padvi Primary Teacher	Govt. Primary Ashramashala, Nandvi	Headmaster, Govt. Primary Ashramashala, Nandvi wef 21.01.16
36		Shri. S N Gadge Mandal Krishi Adhikari	Taluka Agriculture Office, Shrivardhan	Taluka Agricultural Officer wef 31.05.2015
37	Sindhudurg	Smt. S A Gaikwad Supervisor	CDPO Kudal	CDPO, Kudal wef 13.05.2016
38		Smt. Mamta B Desai	CDPO,	CDPO, Dodamarg wef 06.09.16

		Supervisor	Dodamarg	
39		Smt. Laxmi V Jambhore Supervisor	Superintendent Ankur Women Hostel, Sawantwadi	CDPO, Sawantwadi wef 03.12.16
40		Smt Sachinta S Kudalkar Supervisor	CDPO (ICDS), Sawantwadi	CDPO, Sawantwadi wef 25.08.16
41		Smt. Madhuri G Mistry Mukhya Sevika	Project Officer, ICDS, Vengurla	Project Officer wef 01.09.16
42		Smt Sneha S Samant Mukhya Sevika	CDPO, Malvan	CDPO wef 30.08.16
43		Smt Shubangi d Kanekar Mukhya Sevika	CDPO, Deogad	CDPO wef 27.05.16
44		Smt. Kavita P Gavankar Mukhya Sevika	CDPO, Vaibhavwadi	CDPO wef 29.08.16
45		Smt Akshata R Bachude Mukhya Sevika	CDPO, Kankavali	CDPO wef 26.08.16

Note:- On being pointed out, charge of DDO was handed over to Gazetted officers in 45 cases.

ANNEXURE – R

(Refer Para – 3.5.2(i))

DISCREPANCIES IN VERIFICATION OF MONTHLY RECEIPT STATEMENT

Ahmednagar Treasury

Major Head	Parner	Karjat	Jamkhed	Pathardi	Newasa
4408	5/15 to 12/15	1/15	4/15 to 3/16	4/15 to 3/16	--
1475	4/15 to 3/16	4/15 to 3/16	4/15 to 3/16	4/15 to 3/16	--
0403	12/15 to 3/16	--	--	--	--
0230	9/15 to 3/16	4/15 to 3/16	4/15 to 3/16		---
0070	--	4/15 to 3/16	4/15 to 3/16	4/15 to 3/16	4/15 to 3/16
0030	--	4/15 to 3/16	4/15 to 3/16	--	4/15 to 3/16
0401	--	--	--	--	4/15 to 3/16
0041	--	--	--	--	8/15 to 3/16

Nasik Treasury

STO	Nandgaon	Malegaon
0070	4/15 to 3/16	4/15 to 3/16
4408	4/15 to 3/16	4/15 to 3/16
0408	4/15 to 3/16	4/15 to 3/16
0425	4/15 to 3/16	4/15 to 3/16
0401	4/15 to 3/16	--

Pune Treasury

STO	Ghodegaon	Baramati	Pune
0202	1/16 to 3/16	--	--
0401	1/16 to 3/16	--	--
0030	4/15 to 3/16	4/15 to 3/16	--
0070	--	4/15 to 3/16	4/15 to 3/16
4408	--	4/15 to 3/16	--
0425	--	4/15 to 3/16	--
0408	--	4/15 to 3/16	8/15, 10/15, 2/16, 3/16
0230	--	--	4/15 to 3/16
0075	--	--	4/15 to 3/16
0404	--	--	5/15, 7/15, 8/15, 12/15

1475	--	--	10/15 to 3/16
------	----	----	------------------

Sindhudurg Treasury

STO	Malvan	Kankavali
0070	4/15 to 1/16	--
0408	4/15 to 3/16	4/15 to 11/15
0030	--	4/15 to 12/15
0230	--	4/15 to 3/16
0055	--	4/15 to 8/15, 10/15, 1/16, 2/16
0045	--	4/15 to 12/16, 3/16

ANNEXURE - S (I)

(Refer para 3.5.3(i))

**IRREGULARITIES NOTICED IN PASSING OF WORK EXPENDITURE BILLS
WITHOUT DEDUCTING TDS**

Ahmednagar Treasury

Sr. No.	Name of DDO	Amount of Bill (₹)	TDS to be deducted 1%
1	Taluka Agriculture Officer, Ahmednagar	5,11,62,847	511628
2	Taluka Agriculture Officer, Akole	2,16,89,501	216895
3	Taluka Agriculture Officer, Parner	5,84,430	5844
4	Taluka Agriculture Officer, Pathardi	89,49,477	89495
5	Taluka Agriculture Officer, Rahuri	93,50,849	93508
6	Taluka Agriculture Officer, Sangamner	86,58,984	86590
	TOTAL	10,03,96,088	10,03,960

Nasik Treasury

Sr. No.	Name of Drawing & Disbursing Officer (DDO)	Amount of Bill (₹)	TDS to be deducted 1%
1	Taluka Agriculture Officer, Nasik	36,06,08,224	36,06,082
	TOTAL	36,06,08,224	36,06,082

Palghar Treasury

Sr. No.	Name of DDO	Amount of Bill (₹)	TDS to be deducted 1%
1	Taluka Agricultural Officer, Palghar	5,47,280	5,473
2	Taluka Agricultural Officer, Wada	4,39,744	4,397
3	Taluka Agricultural Officer, Dahanu	1,02,966	1,029
4	Taluka Agricultural	2,12,293	2,123

	Officer, Jawahar		
5	Taluka Agricultural Officer, Mokhada	3,71,190	3,712
6	Taluka Agricultural Officer, Vikaramgad	12,71,026	12,710
	TOTAL	29,44,499	29,444

Pune Treasury

Sr. No.	Name of DDO	Amount of Bill (₹)	TDS to be deducted 1%
1	Taluka Agricultural Officer, Pune	6,08,71,69,073	6,08,71,691
2	Taluka Agricultural Officer, Ambegaon	4,01,134	4,011
3	Taluka Agricultural Officer, Baramati	5,99,730	5,997
4	Taluka Agricultural Officer, Bhore	10,41,540	10,415
5	Taluka Agricultural Officer, Indapur	2,40,217	2,402
6	Taluka Agricultural Officer, Junnar	4,76,117	4,761
7	Taluka Agricultural Officer, Mulshi	5,61,065	5,611
8	Taluka Agricultural Officer, Saswad	6,01,475	6,015
9	Taluka Agricultural Officer, Khed	7,97,580	7,976
10	Taluka Agricultural Officer, Shirur	7,28,802	7,288
11	Taluka Agricultural Officer, Velhe	14,43,471	14,435
	TOTAL	6,09,40,60,204	6,09,40,602

Ratnagiri Treasury

Sr. No.	Name of DDO	Amount of Bill (₹)	TDS to be deducted 1%
1	District Superintending Agriculture Officer, Ratnagiri	1,33,03,663	1,33,037
2	STOs of Chiplun, Dapoli and Lanja As per Para 2 of IR 2014-15	90,97,925	90,979
	TOTAL	2,24,01,588	2,24,016

Raigad Treasury

Sr. No.	Name of DDO	Amount of Bill (₹)	TDS to be deducted 2%
1	Taluka Agricultural Officer, Raigad	13,97,000	27940
2	Taluka Agricultural Officer, Mahad	52,32,000	104640
3	Taluka Agricultural Officer, Mahad	98,627	1973
4	Taluka Agricultural Officer, Mahad	49,874	997
5	Taluka Agricultural Officer, Mangaon	1,00,126	2003
6	Taluka Agricultural Officer, Mangaon	2,07,992	4180
7	Taluka Agricultural Officer, Mangaon	44,364	887
8	Taluka Agricultural Officer, Pen	2,09,466	4189
9	Taluka Agricultural Officer, Sudhagad-Pali	68,870	1377
	TOTAL	74,08,319	1,48,166

Satara Treasury

Sr. No.	Name of DDO	Amount of Bill (₹)	TDS to be deducted 2%
1	Taluka Agricultural Officer, Mahabaleshwar	1,20,00,000	2,40,000
2	Taluka Agricultural Officer, Koregaon	1,25,00,000	2,50,000
3	Taluka Agricultural Officer, Man	12,19,337	24,386
4	Taluka Agricultural Officer, Phaltan	59,85,768	1,19,715
5	Taluka Agricultural Officer, Satara, Koregaon, Jaoli, Phaltan,	3,07,20,881	6,14,417
6	Taluka Agricultural Officer,	45,25,05,548	--
	TOTAL	51,49,31,534	1248,518

Sindhurg Treasury

TDS not deducted from the Works Bill during 2013-14 to 2015-16 - Major Head -4402

Sr. No.	Name of DDO	Amount of Bill ()	TDS to be deducted 2%
1	Taluka Agricultural Officer, Deogad	63,71,477	127430
2	Taluka Agricultural Officer, Kankavli	2,08,69,087	417382
3	Taluka Agricultural Officer, Kudal	88,69,529	177391
4	Taluka Agricultural Officer, Malvan	1,83,45,167	366903
5	Taluka Agricultural Officer, Sawant wadi	30,62,807	61256
6	Taluka Agricultural Officer, Vaibhav Wadi	74,37,833	148757
TOTAL		6,49,55,900	12,99,118

TDS not deducted from the Works Bill during 2014-15 and 2015-2016 on MH- 4515							
Sr.No	Vr./Date	Gross Amt.	TDS Due	TDS Deducted	Balance TDS	DDO	Sub Treasury
1	01/08.06.15	3601000	36010	10315	25695	Taluka Agl. Off.	Deogad
2	02/08.06.15	959000	9590	2771	6819	Taluka Agl. Off.	Deogad
3	67//31.03.16	32772	328	0	328	Taluka Agl. Off.	Dodamarg
4	56/31.03.16	1619077	16191	14363	1828	Taluka Agl. Off.	Kankavali
5	03/09.06.15	6860000	68600	0	68600	Taluka Agl. Off.	Kudal
6	01/24.07.15	3515013	35150	0	35150	Taluka Agl. Off.	Kudal
7	04/12.08.15	2755000	27550	0	27550	Taluka Agl. Off.	Kudal
8	61/31.03.16	2907117	29071	28704	367	Taluka Agl. Off.	Kudal
9	03/26.09.14	707000	7070	0	7070	Asst. Dist.Planning Off.	S'durg
10	02/10.10.14	3947000	39470	0	39470	Civil Surgeon	S'durg
11	02/12.12.14	412000	4120	0	4120	Asst. Dist.Planning Off.	S'durg
12	03/15.12.14	1300000	13000	0	13000	Civil Surgeon	S'durg
13	04/22.12.14	300000	3000	0	3000	Asst. Dist.Planning Off.	S'durg
14	01/13.01.15	364000	3640	0	3640	Asst. Dist.Planning Off.	S'durg
15	01/25.02.15	60750	608	0	608	Asst. Dist.Planning Off.	S'durg
16	09/26.03.15	3277000	32770	0	32770	Civil Surgeon	S'durg
17	21/31.03.15	474000	4740	0	4740	Asst. Dist.Planning Off.	S'durg
18	28/31.03.15	200000	2000	0	2000	Dist. Sport Off.	S'durg
19	32/31.03.15	218928	2189	0	2189	Asst. Dist.Planning Off.	S'durg

20	33/31.03.15	420000	4200	0	4200	Asst. Dist.Planning Off.	S'durg
21	34/31.03.15	110000	1100	0	1100	Asst. Dist.Planning Off.	S'durg
22	35/31.03.15	1300000	13000	0	13000	Civil Surgeon	S'durg
23	43/31.03.15	401368	4014	0	4014	Asst. Dist.Planning Off.	S'durg
24	44/31.03.15	636000	6360	0	6360	Asst. Dist.Planning Off.	S'durg
25	01/24.11.15	400000	4000	0	4000	Dist. Sport Off.	S'durg
26	02/30.11.15	200000	2000	0	2000	Dist. Sport Off.	S'durg
27	05/17.12.15	1000000	10000	0	10000	Civil Surgeon	S'durg
28	08/19.12.15	222000	2220	0	2220	Asst. Dist.Planning Off.	S'durg
29	09/28.12.15	800000	8000	0	8000	Asst. Dist.Planning Off.	S'durg
30	01/21.01.16	200000	2000	0	2000	Dist. Sport Off.	S'durg
31	03/29.01.16	200000	2000	0	2000	Dist. Sport Off.	S'durg
32	04/29.02.16	100000	1000	0	1000	Dist. Sport Off.	S'durg
33	04/09.03.16	200000	2000	0	2000	Dist. Sport Off.	S'durg
34	05/09.03.16	100000	1000	0	1000	Dist. Sport Off.	S'durg
35	06/09.03.16	400000	4000	0	4000	Dist. Sport Off.	S'durg
36	09/14.03.16	3715000	37150	0	37150	Civil Surgeon	S'durg
37	12/19.03.16	506000	5060	0	5060	Civil Surgeon	S'durg
38	28/29.03.16	100000	1000	0	1000	Dist. Sport Off.	S'durg
39	29/29.03.16	100000	1000	0	1000	Dist. Sport Off.	S'durg
40	30/29.03.16	200000	2000	0	2000	Dist. Sport Off.	S'durg
41	31/29.03.16	100000	1000	0	1000	Dist. Sport Off.	S'durg
42	32/29.03.16	100000	1000	0	1000	Dist. Sport Off.	S'durg
43	33/29.03.16	100000	1000	0	1000	Dist. Sport Off.	S'durg
44	36/29.03.16	100000	1000	0	1000	Dist. Sport Off.	S'durg
45	41/31.03.16	1285998	12860	0	12860	Civil Surgeon	S'durg
46	42/31.03.16	100000	1000	0	1000	Dist. Sport Off.	S'durg
47	43/31.03.16	100000	1000	0	1000	Dist. Sport Off.	S'durg
48	58/31.03.16	264388	2644	0	2644	Sub. Dist. Agrl.Off.	S'wadi
49	59/31.03.16	5307000	53070	0	53070	Sub. Dist. Agrl.Off.	S'wadi
50	60/31.03.16	2193000	21930	0	21930	Taluka Agl. Off.	V'wadi
	Total	54470411	544705	56153	4,88,552		
Grand Total					6,89,88,458		

ANNEXURE - S (II)

(Refer para 3.5.3(i))

NON DEDUCTION OF TDS ON AMOUNTS PAID BY DDOS.

**Statement showing where TDS not deducted from RRT Bills.
Nasik Treasury (2014-15)**

Sr. No	Voucher No	Date	Name of DDO	Gross Amount	Net Amount	Deduction (if any)
1.	375/977	16/07/2014	WARDEN DR. BABASAHEB B.C. BOYS GOVT. HOSTEL MALEGOAN	127660	127660	00.00
2.	385/487	16/07/2014	H.M.GOVT. ASHRAM SCHOOL DEVALDARI	27370	27370	00.00
3.	621/1434	27/08/2014	H.M. GOVT. ASHRAM SCHOOL GADBAD MALEGAON	62760	62760	00.00
4.	831/1003	20/10/2014	WARDEN GOVT. TRIBAL GIRLS HOSTEL ALANGUN	187264	187264	00.00
5.	500/2238	20/11/2014	H.M. GOVT. ASHRAM SCHOOL BAPKHEDA	17010	17010	00.00
6.	545/35381	24/12/2014	PRINCIPAL FOR S.C. BOYS AND GIRLS GOVT. HIGHER GRADE GOVT. I.T.I. NASIK	3581	3581	00.00
7.	552/35484	24/12/2014	ASSISTANT PROJECT OFFICER COMMISSIONRATE OF TRIBAL DEVELOPMENT M.S. NASIK	76239	76239	00.00
8.	553/35485	24/12/2014	ASSISTANT PROJECT OFFICER COMMISSIONRATE OF TRIBAL DEVELOPMENT M.S. NASIK	69071	69071	00.00
9.	388/1485	12/01/2015	H.M. GOVT. ASHRAM SCHOOL DEVALDARI	7140	7140	00.00
10.	684/1085	20/01/2015	WARDEN GOVT. TRIBAL BOYS HOSTEL HARSUL	249768	249768	00.00
11.	519/1181	11/02/2015	WARDEN GOVT. TRIBAL BOYS HOSTEL HARSUL	31221	31221	00.00
12.	695/1633	20/02/2015	H.M. GOVT. P.B. ASHARAM SCHOOL BADGI TAL. PETH	50193	50193	00.00
13.	904/3754	27/02/2015	H.M. GOVT. ASHRAM SCHOOL GADBAD TAL. MALEGAON	24728	24728	00.00
14.	908/2319	28/02/2015	WARDEN GOVT. TRIBAL BOYS HOSTEL MULHER TAL. SATANA	79284	79284	00.00
15.	936/2560	19/03/2015	WARDEN GOVT. TRIBAL HOSTEL MULHER TAL. SATANA	52856	52856	00.00
16.	1335/1377	20/03/2015	WARDEN GOVT. TRIBAL BOYS HOSTEL HARSUL	31221	31221	00.00
17.	1336/1376	20/03/2015	WARDEN GOVT. TRIBAL BOYS HOSTEL HARSUL	31221	31221	00.00
18.	2284/2101	25/03/2015	H.M. GOVT. P.B. ASHRAM SCHOOL DOLARE	90138	90138	00.00
19.	2285/2102	25/03/2015	H.M. GOVT. P.B. ASHRAM SCHOOL DOLARE	6777	6777	00.00

	2447/2702	27/03/2015	WARDEN GOVT. TRIBAL BOYS HOSTEL MULHER TAL. SATANA	92498	92498	00.00
21.	2635/2350	30/03/2015	WARDEN B.C. BOYS GOVT. HOSTEL RASALPUR TAL. NAPHAD	21808	21808	00.00
22.	2696/2197	30/03/2015	H.M.GOV.T. ASHRAM SCHOOL DEVALDARI SURGANA	3570	3570	00.00
23.	2791/2890	31/03/2015	PRIMARY HEADMASTER GOVT. ASHRAM SCHOOL VIRGAONPADA TAL. SATANA	125748	125748	00.00
24.	3084/2303	31/03/2015	H.M. GOVT. P.B. ASHRAM SCHOOL BARIPADA	164160	164160	00.00
25	3086/2120	31/03/2015	H.M. GOVT. P.B. ASHRAM SCHOOL BARIPADA	81459	81459	00.00
26	3279/2318	31/03/2015	WARDEN GOVT. TRIBAL GIRLS HOSTEL ALANGUN TAL.SURGANA	45008	45008	00.00
27	3280/2319	31/03/2015	WARDEN GOVT. TRIBAL GIRLS HOSTEL ALANGUN TAL.SURGANA	8496	8496	00.00
			Total	1768249	1768249	
Total TDS @10%						176824

(2015-16)

Sr. No.	Vr.No. Bill No.	Date	Name of DDO	Gross Amt	Net Amt	Deduction (If any)
1	501/313	23/06/2015	H.M. GOVT. P.B. ASHRAM SCHOOL DOLARE TAL. SURGANA	194082	194082	00.00
2	141/352	03/07/2015	H.M. GOVT. P.B. ASHRAM SCHOOL DOLARE TAL. SURGANA	194919	194919	00.00
3	264/703	08/07/2015	WARDEN TRIBAL GIRLS GOVERNMENT HOSTEL MALEGAON TAL MALEGAON DIST NASIK - WARDEN TRIBAL GIRLS GOVERNMENT HOSTEL	80,190	80,190	00.00
4	458/545	22/07/2015	WARDEN TRIBAL BOYS GOVT.HOSTEL MULHER TAL. SATANA	39642	39642	00.00
5	688/271	30/07/2015	WARDEN GOVT. TRIBAL BOYS HOSTEL HARSUL	31221	31221	00.00
6	71/19456	08/09/2015	WARDEN GOVT. TRIBAL BOYS HOSTEL NEW HOSTEL NASIK	103490	103478	12/-
7	72/19635	08/09/2015	WARDEN GOVT. B.C. BOYS HOSTEL NASIK	107715	107700	15/-
8	101/23596	08/10/2015	WARDEN GOVT. B.C. BOYS HOSTEL NASIK	107715	107700	15/-

9	102/23861	08/10/2015	WARDEN GOVT. TRIBAL BOYS HOSTEL NEW HOSTEL NASIK	103490	103478	12/-
10	468/1098	12/10/2015	WARDEN GOVT. TRIBAL BOYS HOSTEL MULHER TAL. SATANA	52856	52856	00.00
11	915/1161	28/10/2015	WARDEN B.C. BOYS GOVT. HOSTEL RASALPUR TAL. NIPHAD	21808	21808	00.00
12	845/1412	10/11/2015	PRIMARY HEAD MASTER GOVT, ASHRAM SCHOOL VIRGAONPADA TAL, SATANA	71856	71856	00.00
13	504/1226	09/12/2015	WARDEN GOVT, S.T. BOYS HOSTEL KARNJALE TAL. PETH	220324	220324	00.00
14	308/2266	05/03/2016	WARDEN GOVT, TRIBAL BOYS HOSTEL MULHER TAL SATANA	39642	39642	00.00
15	594/1212	14/03/2016	WARDEN GOVT. TRIBAL BOYS HOSTEL HARSUL TAL. PETH	25739	25739	00.00
16	595/1214	14/03/2016	WARDEN GOVT. TRIBAL BOYS HOSTEL HARSUL TAL. PETH	25739	25739	00.00
17	603/1213	14/03/2016	WARDEN GOVT. TRIBAL BOYS HOSTEL HARSUL TAL. PETH	25739	25739	00.00
18	810/1724	19/03/2016	WARDEN GOVT. S.T. BOYS HOSTEL KARNJALI TAL. PETH	25422	25422	00.00
19	1884/2664	29/03/2016	PRIMARY HEAD MASTER GOVT, ASHRAM SCHOOL VIRGAONPADA TAL. SATANA	25270	25270	00.00
20	1885/2665	29/03/2016	PRIMARY HEAD MASTER GOVT, ASHRAM SCHOOL VIRGAONPADA TAL. SATANA	17964	17964	00.00
21	2016/51607	31/03/2016	WARDEN GOVT, B.C. BOYS HOSTEL NASIK	120379	120367	12/-
22	2020/51606	31/03/2016	WARDEN GOVT, B.C. BOYS HOSTEL NASIK	120379	120367	12/-
23	2030/51608	31/03/2016	WARDEN GOVT, B.C. BOYS HOSTEL NASIK	120379	120367	12/-
24	2031/51609	31/03/2016	WARDEN GOVT, B.C. BOYS HOSTEL NASIK	120379	120367	12/-
25	2032/51610	31/03/2016	WARDEN GOVT, B.C. BOYS HOSTEL NASIK	120379	120367	12/-
26	3523/2083	31/03/2016	WARDEN GOVT. TRIBAL BOYS HOSTEL PETH	25000	25000	00.00
27	3597/2211	31/03/2016	WARDEN GOVT. TRIBAL GIRLS HOSTEL PETH	25000	25000	00.00
28	3704/2285	31/03/2016	H.M. GOVT, P.B. ASHRAM SCHOOL PALSAN TAL SURGAN	38657	38657	00.00

			A			
29	3705/2286	31/03/2016	H.M. GOVT, P.B. ASHRAM SCHOOL PALSAN TAL SURGAN A	38988	38988	00.00
30	3706/2287	31/03/2016	H.M. GOVT, P.B. ASHRAM SCHOOL PALSAN TAL SURGAN A	43770	43770	00.00
31	3739/1478	31/03/2016	WARDEN GOVT. TRIBAL BOYS HOSTEL HARSUL TAL.	25739	25739	00.00
32	3704/2285	31/03/2016	H.M. GOVT. P.B. ASHRAM SCHOOL PALSAN TAL	38657	38657	00.00
33	3705/2286	31/03/2016	H.M. GOVT. P.B. ASHRAM SCHOOL PALSAN TAL	38988	38988	00.00
34	3706/2287	31/03/2016	H.M. GOVT. P.B. ASHRAM SCHOOL PALSAN TAL	43770	43770	00.00
Total				2,226,945	2,226,945	
TDS to be deducted @10%						2,22,694

Kolhapur Treasury

List of TDS to be deducted (A)

Sr. No	Name of DDO	Bill No and Date	Nature of Bill	TDS to be deducted @10%	Amount
1	Child Development Project Officer I C D S Ichalkaranji	1076 17.03.16	Rent	125250	12525
	-do-	239 09.07.15	Rent	125250	12525
	-do-	241 09.07.15	-do-	125250	12525
	-do-	494 10.09.15	-do-	125250	12525
			Total	501000	50100
2	City Survey Officer Ichalkaranji	1152 31.03.16	Rent	81570	8157
	-do-	1170 31.03.16	-do-	945059	94506
	-do-	889 01.02.16	-do-	65256	6526
	-do-	977 24.02.16	-do-	32628	3263
			Total	1124513	112452
3	Taluka Agriculture Officer, Kagal	1370 22.03.16	Rent	186000	18600
	-do-	1371 22.03.16	Rent	64000	6400
	-do-	1461 31.03.16	-do- 110	744000	74400
	-do-	1462 31.03.16	-do-	328886	32889
			Total	1322886	132289

List of TDS to be deducted (B)

Sr. No	Sr. No	Name of DDO	Vr. No./Bill No. Date	Amount of Bill	TDS @1%	TDS @2 %	TDS @10%
1	1	2	3	4	5	6	7
		Material Supply					
	1	Administrative Officer, Chhatrapati Pramila Raje General Hospital	307/6934 25.06.2015	340075	3401		
	2	--do--	308/6935 25.06.2015	217180	2172		
	3	--do--	309/6936/ 25.06.2015	57752	578		
	4	--do--	311/6760 25.06.2015	437771	4378		
	5	--do--	312/6764 25.06.2015	480000	4800		
	6	--do--	314/6762 25.06.2015	803939	8039`		
	7	--do--	26/6763 02.07.2015	951865	9519		
	8	Medical Officer, E.S.I.S. Service Dispensary, Nagala Park, Kop	84/8194 06.07.2015	46936	469		
	9	Medical Superintendent, Rural Hospital	46/1998 03.02.16	17329	173		
	10	Administrative Officer, Chhatrapati Pramila Raje General Hospital	178/35729 15.02.16	35494	355		
	11	Administrative Officer, Officer, Chhatrapati Shahu Maharaj Government .Medical College Kolhapur.	181/35613 15.02.16	49500	495		
	12	Medical Superintendent Rural Hospital	203/1108 16..02.16	17850	179		
	13	Administrative Officer, Chhatrapati Pramila Raje General Hospital	270/36934 25.02.16	34594	346		
	14	Administrative Officer, Officer, Chhatrapati Shahu Maharaj Government .Medical College Kolhapur.	37/38414 03.03.16	216426	2164		
	15	--do--College Kolhapur.	38/38415 03.03.16	221740	2217		
	16	--do--	39/38416 03.03.16	107202	1072		
	17	Medical Superintendent Rural Hospital	116/1794 03.03.16	17736	177		
	18	Medical Superintendent Rural Hospital Hatkanangle	185/1396 05.03.16	18066	181		
	19	Administrative Officer, Officer, Chhatrapati	139/39256 08.03.16	170600	1706		

Palghar Treasury

MH 2225 - Rent Rate and Taxes 2014-2015 (Palghar)

Sr.No.	Vr. No & Bill No.	Date of Payment	DDO Name	Gross Amt.	Net Amt.	TDS deducted	Balance TDS
1	234/68	28/10/2014	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL DAHANU - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL DAHANU	230,340	220,410	9,930	13104
2	270/72	28/10/2014	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL DAHANU - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL DAHANU	94,891	94,891	0	9489
3	290/152	28/10/2014	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA	122,898	121,544	1,354	10935
4	333/337	28/10/2014	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA	85,722	85,722	0	8572
5	374/398	28/10/2014	WARDEN GOVT.S.T. BOYS HOSTEL BORDI - WAR DEN GOVT.S.T. BOYS HOSTE L BORDIWARDEN GOVT.S.T	36,000	34,009	1,991	1609
6	126/36	28/10/2014	H.M.GOV.T.P.B. AS HRAM SCHOOL DONGARI - H.M .GOVT.P.B. ASHRAM SCHOOL DONGARI	88,116	88,116	0	8812
7	131/46	28/10/2014	WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD - WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD	42,774	42,774	0	4277
8	141/58	28/10/2014	WARDEN GOVT TRIBAL GIRLS HOSTEL VIKRAMGAD - WARDEN GOVT TRIBAL GIRLS HOSTEL VIKRAMGAD	42,198	42,198	0	4220
9	100/619	19/11/2014	WARDEN GOVT.S.T BOYS HOSTEL BORDI - WARDEN GOVT.S.T. BOYS HOSTEL BORDI	36,000	34,009	1,991	1609
10	244/629	19/11/2014	H.M.GOV.T.P.B. ASHRAM SCHOOL KALAMDEVI - H.M.GOV.T.P.B. ASHRAM SCHOOL KALAMDEVI	60507	60,507	0	6051
11	245/430	19/11/2014	H.M.GOV.T.P.B. ASHRAM SCHOOL KALAMDEVI -	28,512	28,512	0	2851

			H.M.GOV.T.P.B. ASHRAM SCHOOL KALAMDEVI				
12	250/435	19/11/2014	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL	136,744	136,744	0	13674
13	597/457	29/11/2014	WARDEN GOVT TRIBAL GIRLS HOSTEL TALASARI- WARDEN GOVT TRIBAL GIRLS HOSTEL TALASARI	77,967	75,176	2,791	5000
14	85/993	10/12/2014	WARDEN GOVT TRIBALGIRLS HOSTEL BOARDI - WARDEN GOVT TRIB GIRLS HOSTEL BOARDI	17,248	17,188	60	1664
15	78/981	10/12/2014	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI - WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI	36,000	34009	1991	1609
16	85/993	10/12/2014	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI - WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI	17248	17188	60	1664
17	312/1178	26/12/2014	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA	40,966	40,966	0	4097
18	558/318	26/12/2014	WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA TAL-MOKHADA DISTTHANE- WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA TA	25,737	25,737	0	2574
19	611/1329	31/12/2014	WARDEN GOVERNMENT TRIBAL BOYS HOSTEL DAHANU DIST-THANE. - WARDEN GOVERNMENT TRIBAL BOYS HOSTEL DAHANU	270,496	261,174	9322	17727
20	130/1670	13/1/2015	H.M.GOV.T.P.B. ASHRAM SCHOOL VARWADA - H.M.GOV.T.P.B. ASHRAM SCHOOL VARWADA	40,966	40,966	0	4097
21	136/1668	13/1/2015	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL DAHANU - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL DAHANU	207,306	204,493	2813	17917
22	137/1707	13/1/2015	WARDEN GOVT.S.T BOYS HOSTEL BORDI - WARDEN GOVT.S.T. BOYS HOSTEL BORDI	36,000	34,009	1991	1609
23	243/1029	13/1/2015	PROJECT OFFICER ACCOUNTS OFFR	10,320	10,320	0	1032

			INTRG.TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL				
24	244/1030	13/1/2015	PROJECT OFFICER ACCOUNTS OFFR INTRG.TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL	18,090	18,090	0	1809
25	245/1031	13/1/2015	PROJECT OFFICER ACCOUNTS OFFR INTRG.TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL	198,772	198,772	0	19877
26	292/450	13/1/2015	WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA TAL- MOKHADA DISTTHANE - WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA TA	17,158	17,158	0	1716
27	308/431	13/1/2015	WARDEN GOVT TRIBAL BOYS HOST ALONDE - WARDEN GOVT TRIB BOYS HOST ALONDE	39,564	39,564	0	3956
28	431/802	21/1/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL TALASARI - WARDEN GOVT TRIBAL GI RLS HOSTEL TALASARI	51,978	51,978	0	5198
29	368/2197	21/2/2015	WARDEN GOVT.S.TBOYS HOSTEL BORDI - WARDEN GOVT.S.T. BOYS HOSTEL BORDI	36,000	34,009	1991	1609
30	498/634	21/2/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL KHODALA - WARDEN GOVT TRIBAL GIRLS HOSTEL KHODALA	80,538	80,538	0	8054
31	522/596	21/2/2015	WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD - WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD	21,387	21,387	0	2139
32	116/2698	11/3/2015	WARDEN GOVT.S.T BOYS HOSTEL BORDI - WARDEN GOVT.S.T. BOYS HOSTEL BORDI	36,000	34,009	1991	1609
33	284/731	11/3/2015	WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA TAL- MOKHADA DISTTHANE- WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA	17,158	17,158	0	1716
34	311/796	11/3/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL KHODALA	13,423	13,423	0	1342

			-WARDEN GOVT TRIBAL GIRLSHOSTEL KHODALA				
35	643/2850	20/3/2015	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA	40,966	40,966	0	4097
36	491/1451	20/3/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL TALASARI- WARDEN GOVT TRIBAL GIRLS HOSTEL TALASARI	51,978	51,978	0	5198
37	548/1043	20/3/2015	WARDEN GOVT TRIBAL BOYS HOSTEL - WARDEN GOVT TRIBAL BOYS HOSTEL	140,382	140,382	0	14038
38	577/818	20/3/2015	WARDEN GOVT B.C.BOYS HOSTEL - WARDEN GOVT B.C.BOYS HOSTEL	29,199	29,199	0	2920
39	581/827	20/3/2015	WARDEN GOVT B.C.BOYS HOSTEL - WARDEN GOVT B.C.BOYS HOSTEL	29,199	29,199	0	2920
40	603/870	20/3/2015	WARDEN GOVT B.C BOYS HOSTEL - WARDEN GOVT B.C.BOYS HOSTEL	29,199	29,199	0	2920
41	604/871	20/3/2015	WARDEN GOVT B.C BOYS HOSTEL - WARDEN GOVT B.C.BOYS HOSTEL	19,466	19,466	0	1947
42	811/837	20/3/2015	WARDEN GOVT TRIBAL BOYS HOSTEL ALONDE -	38,064	38,064	0	3806
43	817/838	23/3/2015	WARDEN GOVT TRIBAL BOYS HOSTEL ALONDE -	83,805	83,805	0	8380
44	927/3246	31/3/2015	H.M.GOVT P.B. AS HRAM SCHOOL LALTHANE. -	40,104	40,104	0	4010
45	1264/3787	31/3/2015	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL DAHANU -	19,776	19,776	0	1977
46	1333/3742	31/3/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI -	66,144	66,144	0	6614
47	1375/3893	31/3/2015	WARDEN GOVT TRIBAL AL BOYS HOSTEL KASA -	61,230	61,230	0	6123
48	1404/3723	31/3/2015	H.M. GOVT .ASHRAM SCHOOL. SAIWAN. -	540,792	540,792	0	54079
49	1405/3722	31/3/2015	H.M. GOVT .ASHRAM SCHOOL. SAIWAN. -	315,058	315,058	0	31506
50	1509/1687	31/3/2015	H.M.GOVT.P.B. ASHRAM SCHOOL GIRGOAN -	45,384	45,384	0	4538
51	1510/1688	31/3/2015	H.M.GOVT.P.B. ASHRAM SCHOOL GIRGOAN -	102,564	102,564	0	10256
52	1621/1848	31/3/2015	WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI	27,519	27,519	0	2752
53	1733/1782	31/3/2015	WARDEN TRIBAL BOYS GOVERNMENT HOSTEL JAWHAR	25,989	25,989	0	2599

54	1775/1948	31/3/2015	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEVELOPMENT	85,592	85,592	0	8559
55	1776/1947	31/3/2015	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEVELOPMENT	60,507	60,507	0	6051
56	1806/2034	31/3/2015	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEVELOPMENT	15,075	15,075	0	1507
57	1833/2178	31/3/2015	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEVELOPMENT	364,627	337,045	27582	8880
58	2044/2590	31/3/2015	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEVELOPMENT	235,636	214,349	21287	2276
59	2081/2647	31/3/2015	WARDEN TRIBAL BOYS GOVERNMENT HOSTEL JAWHAR	60,507	60,507	0	6051
60	2106/2694	31/3/2015	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEVELOPMENT	186,493	186,493	0	18649
61	2129/2737	31/3/2015	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEVELOPMENT	177,930	177,930	0	17793
62	2210/1320	31/3/2015	WARDEN GOVT B.C BOYS HOSTEL -	134,159	134,159	0	13416
63	2254/1410	31/3/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL	97,641	97,641	0	9764
64	2263/1429	31/3/2015	WARDEN GOVT TRIBAL BOYS HOSTEL	46,794	46,794	0	4679
65	2363/1047	31/3/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL MOKHADA -	145,167	145,167	0	14517
66	2367/1081	31/3/2015	WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA TA	17,158	17,158	0	1716
67	2394/1093	31/3/2015	WARDEN GOVT TRIBAL	27,077	27,077	0	2708

			GIRLS HOSTEL MOKHADA				
68	2446/1009	31/3/2015	WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD	22,287	22,287	0	2229
69	2452/997	31/3/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL VIKRAMGAD	42,198	42,198	0	4220
TOTAL BALANCE TDS FOR 2014-15							486913

2015-16

MH 2225 - Rent Rate and Taxes 2015-2016 (Palghar)

Sr. no.	Bill No.	Vr. No.	Date Of Payment	DDO Name	Gross Amount in Rs.	Net Amount in Rs.	TDS Deducted	Balance TDS
1	659	92	12/6/2015	WARDEN GOVT.S.T. BOYS HOSTEL BORDI - WARDEN GOVT.S.T. BOYS HOSTEL BORDI	108,000	102,027	5,973	4827
2	892	61	13/07/2015	WARDEN GOVT.S.T. BOYS HOSTEL BORDI - WARDEN GOVT.S.T. BOYS HOSTEL BORDI	36,000	34,009	1,991	1609
3	1293	131	19/08/2015	WARDEN GOVT.S.T. BOYS HOSTEL BORDI - WARDEN GOVT.S.T. BOYS HOSTEL BORDI	36,000	34,009	1,991	1609
4	1294	139	19/08/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI - WARDEN GOVT TRIB GIRLS HOSTEL BOARDI	66,144	66,144	0	6614
5	1447	174	19/08/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI - WARDEN GOVT TRIB GIRLS HOSTEL BOARDI	16,536	16,536	0	1654
6	457	251	19/08/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL KHODALA - WARDEN GOVT TRIBAL GIRLS HOSTEL KHODALA	53,692	53,692	0	5369
7	398	450	27/08/2015	WARDEN GOVT TRIBAL BOYS HOST ALONDE - WARDEN GOVT TRIB BOYS HOST ALONDE	50,352	50,352	0	5035
8	1767	155	14/09/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI - WARDEN GOVT TRIB GIRLS HOSTEL BOARDI	36,000	34,009	1,991	1609
9	1769	166	14/09/2015	WARDEN GOVT TRIBAL	16,536	16,536	0	1654

				GIRLS HOSTEL BOARDI - WARDEN GOVT TRIB GIRLS HOSTEL BOARDI				
10	637	544	28/09/2015	WARDEN GOVT B.C BOYS HOSTEL - WARDEN GOVT B.C.BOYS HOSTEL	138,492	128,536	9,956	3893
11	633	545	28/09/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL KHODALA - WARDEN GOVT TRIBAL GIRLS HOSTEL KHODALA	26,846	26,846	0	2685
12	2137	102	9/10/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI - WARDEN GOVT TRIB GIRLS HOSTEL BOARDI	16,536	16,536	0	1654
13	2111	104	9/10/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI - WARDEN GOVT TRIB GIRLS HOSTEL BOARDI	36,000	34,009	1,991	1609
14	2211	123	9/10/2015	WARDEN SUPDT G OVT TRIBAL GIRLS HOSTEL K ASA - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA	13,065	13,065	0	1306
15	2210	124	9/10/2015	WARDEN SUPDT G OVT TRIBAL GIRLS HOSTEL KASA - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA	48,384	48,384	0	4838
16	553	270	9/10/2015	WARDEN GOVT TRIBAL AL BOYS HOSTEL VIKRAMGAD - WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD	14,258	14,258	0	1426
17	932	387	20/10/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL TALASARI - WARDEN GOVT TRIBAL GIRLS HOSTEL TALASARI	155,934	155,934	0	15593
18	933	388	20/10/2015	WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI DIST-THANE - WAR DEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI	219,285	215,356	3,929	17999
19	728	492	20/10/2015	WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA TAL- MOKHADA DISTTHANE- WARDEN GOVERNMENT	25,737	25,737	0	2574

				TRIBAL BOYS HOSTEL KHODALA TA				
20	729	493	20/10/2015	WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA TAL- MOKHADA DISTTHANE- WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA TA	25,737	25,737	0	2574
21	2368	562	27/10/2015	WARDEN GOVT TRIBAL BOYS HOSTEL KASA - WARDEN GOVT TRIBAL BOYS HOSTEL KASA	61,230	61,230	0	6123
22	773	633	27/10/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL KHODALA - WARDEN GOVT TRIBAL GIRLS HOSTEL KHODALA	13,423	13,423	0	1342
23	833	733	31/10/2015	WARDEN GOVT. B.C BOYS HOSTEL - WARDEN GOVT. B.C.BOYS HOSTEL	29,199	29,199	0	2920
24	2671	148	18/11/2015	WARDEN GOVT.S.T. BOYS HOSTEL BORDI - WARDEN GOVT.S.T. BOYS HOSTEL BORDI	36,000	34,009	1,991	1609
25	2893	245	18/11/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI - WARDEN GOVT TRIB GIRLS HOSTEL BOARDI	46,336	43,367	2,969	1664
26	1242	324	18/11/2015	WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI DIST-THANE - WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI	24,365	24,365	0	2436
27	1239	325	18/11/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL TALASARI- WARDEN GOVT TRIBAL GIRLS HOSTEL TALASARI	25,989	25,797	192	2406
28	734	645	18/11/2015	WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD- WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD	56,044	56,044	0	5604
29	1320	759	30/11/2015	WARDEN GOVERNMENT TRIBAL BOYS HOSTEL TALASARI DIST-THANE - WARD EN GOVERNMENT TRIBAL BOYS HOSTEL TALASARI D	622,473	578,226	44,247	18000
30	1321	760	30/11/2015	WARDEN GOVERNMENT TRIBAL BOYS HOSTEL TALASARI DIST-THANE - WARDEN GOVERNMENT TRIBAL BOYS HOSTEL	487,641	456,877	30,764	18000

				TALASARI D				
31	3094	201	10/12/2015	WARDEN GOVT.S.T.BOYS HOSTEL BORDI - WARDEN GOVT.S.T. BOYS HOSTEL BORDI	36,000	34,009	1,991	1609
32	3157	218	10/12/2015	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI - WARDEN GOVT TRIB GIRLS HOSTEL BOARDI	46,336	43,367	2,969	1664
33	1322	92	10/12/2015	WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI DIST-THANE - WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI	38,760	38,760	0	3876
34	1323	93	10/12/2015	WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI DIST-THANE - WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI	116,280	116,280	0	11628
35	3225	343	23/12/2015	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA - WARDEN SUPDT GOVT.TRIBAL GIRLS HOSTEL KASA	80,640	80,640	0	8064
36	3224	344	23/12/2015	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA - WARDEN SUPDT GOVT.TRIBAL GIRLS HOSTEL KASA	21,775	21,775	0	2177
37	3323	359	23/12/2015	WARDEN GOVERNMENT TRIBAL BOYS HOSTEL DAHANU DIST-THANE. - WARDE N GOVERNMENT TRIBAL BOYS HOSTEL DAHANU DIS	169,060	169,060	0	16906
38	1440	372	23/12/2015	WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI DIST-THANE - WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI	24,365	22,873	1,492	944
39	1441	373	23/12/2015	WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI DIST-THANE - WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI	9,690	9,690	0	969
40	3333	509	31/12/2015	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL DAHANU - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL DAHANU	115,170	115,170	0	11517
41	3570	89	13/01/2016	WARDEN GOVT.S.T . BOYS HOSTEL BORDI - WARDEN GOVT.S.T. BOYS HOSTEL BORDI	36,000	34,009	1,991	1609

42	1603	131	13/01/2016	WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL T ALASARI DIST-THANE - WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI	9,690	9,690	0	969
43	1017	353	18/01/2016	WARDEN GOVT TRIBAL BOYS HOST ALONDE - WARDEN GOVT TRIB BOYS HOST ALONDE	50,352	50,352	0	5035
44	3742	408	30/01/2016	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI - WARDEN GOVT TRIB GIRLS HOSTEL BOARDI	46,336	43,367	2,969	1664
45	2455	433	30/01/2016	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR I NTRG. TRIBAL D	158,501	158,501	0	15850
46	2453	434	30/01/2016	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR I NTRG. TRIBAL D	60,507	60,507	0	6051
47	2454	435	30/01/2016	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR I NTRG. TRIBAL D	287,020	287,020	0	28702
48	2452	441	30/01/2016	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR I NTRG. TRIBAL D	225,341	225,341	0	22534
49	1292	488	30/01/2016	WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA TAL- MOKHADA DISTTHANE- WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA TA	25,737	25,737	0	2574
50	1819	277	12/2/2016	WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI DIST-THANE - WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI	9,690	9,690	0	969
51	2647	208	12/2/2016	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL	107,940	107,940		10794
52	2648	209	12/2/2016	PROJECT OFFICER	187,350	187,350	0	18735

				ACCOUNTS OFFR INTRG.TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL				
53	1756	226	12/2/2016	WARDEN GOVT TRIBAL BOYS HOSTEL - WARDEN GOVT TRIBAL BOYS HOSTEL	163,779	163,779	0	16378
54	1790	375	12/2/2016	WARDEN GOVT B.C .BOYS HOSTEL - WARDEN GOVT B.C.BOYS HOSTEL	47,047	47,047	0	4705
55	1325	251	12/2/2016	HEAD MASTER PRIM ARY GOVERNMENT ASHRAM SCHOOL DHANVAL TAL MOKHADA DIST PALGHAR - HEAD MASTER PRIMARY GOVERNMENT ASHRAM SCHOOL DHANV	45,286	45,286	0	4528
56	2953	758	29/2/2016	WARDEN GOVT TRIBAL BOYS HOSTEL JAWAHAR - WARDEN GOVT TRIBAL BOYS HOSTEL JAWHAR	25,313	25,313	0	2531
57	1113	670	29/2/2016	WARDEN GOVT TRIBAL BOYS HOST ALONDE - WARDEN GOVT TRIB BOYS HOSTEL ALONDE	12,588	12,588	0	1259
58	4508	287	14/03/2016	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL DAHANU - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL DAHANU	115,170	109,985	5,185	6332
59	4675	488	14/03/2016	WARDEN GOVT.S.T BOYS HOSTEL BORDI - WARDEN GOVT.S.T. BOYS HOSTEL BORDI	36,000	34,009	1,991	1609
60	1485	49	14/03/2016	HEAD MASTER PRIMARY GOVERNMENT ASHRAM SCHOOL DHANVAL TAL MOKHADA DIST PALGHAR - HEAD MASTER PRIMARY GOVERNMENT ASHR AM SCHOOL DHANV	22,643	22,643	0	2264
61	1532	432	14/03/2016	WARDEN GOVT B.C .BOYS HOSTEL - WARDEN GOVT B.C.BOYS HOSTEL	29,199	29,199	0	2920
62	1534	433	14/03/2016	WARDEN GOVT TRIBAL GIRLS HOSTEL KHODALA - WARDEN GOVT TRIBAL GIRLS	40,269	40,269	0	4027

				HOSTEL KHODALA				
63	4836	598	18/03/2016	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI - WARDEN GOVT TRIB GIRLS HOSTEL BOARDI	46,336	43,367	2,969	1364
64	4837	602	18/03/2016	WARDEN GOVT TRIBAL GIRLS HOSTEL BOARDI - WARDEN GOVT TRIB GIRLS HOSTEL BOARDI	46,336	43,367	2,969	1364
65	3236	705	18/03/2016	H.M.GOV. P. B. ASHRAM SCHOOL SAKUR - H.M .GOVT. P. B. ASHRAM SCHOOL SAKUR	72,922	72,922	0	7292
66	1542	771	18/03/2016	HEAD MASTER PRIM ARY GOVERNMENT ASHRAM SCHOOL DHANVAL TAL MOKHADA DIST PALGHAR - HEAD MASTER PRIMARY GOVERNMENT ASHRAM SCHOOL DHANV	22,643	22,643	0	2264
67	2252	1125	30/03/2016	WARDEN GOVERNME NT TRIBAL GIRLS HOSTEL TALASARI DIST-THANE - WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI	9,690	9,690	0	969
68	2367	1454	30/03/2016	H.M.GOV. P. B. ASHRAM SCHOOL GIRGOAN - H.M .GOVT. P. B. ASHRAM SCHOOL GIRGOAN	45,384	45,384	0	4538
69	2368	1455	30/03/2016	H.M.GOV. P. B. ASHRAM SCHOOL GIRGOAN - H.M.GOV. P. B. ASHRAM SCHOOL GIRGOAN	102,564	102,564	0	10256
70	2390	1859	30/03/2016	WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI DIST-THANE - WARDEN GOVERNMENT TRIBAL GIRLS HOSTEL TALASARI	9,690	9,690	0	969
71	3442	1269	30/03/2016	WARDEN SUPDT G OVT TRIBAL GIRLS HOSTEL J AWAHA - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL JAWHAR	63,234	63,234	0	6323
72	2287	1346	30/03/2016	PRIMARY HEAD MASTER GOVERNMENT ASHRAM SCHOOL AMGAON TAL WADA DISTPALGHAR - PRIMARY HEAD MASTER GOVERNMENT ASHRAM SCHOOL AMGAO	34,184	31,551	2,633	785
73	2283	1347	30/03/2016	PRIMARY HEAD MAS	48,678	45,382	3,296	1571

				TER GOVERNMENT ASHRAM SCH OOL AMGAON TAL WADA DIST PALGHAR - PRIMARY HEAD MA STER GOVERNMENT ASHRAM SCHOOL AMGAO				
74	2285	1348	30/03/2016	PRIMARY HEAD MASTER GOVERNMENT ASHRAM SCHOOL AMGAON TAL WADA DIST PALGHAR - PRIMARY HEAD MASTER GOVERNMENT ASHRAM SCHOOL AMGAON	44,004	41,175	2,829	1571
75	2284	1350	30/03/2016	PRIMARY HEAD MAS TER GOVERNMENT ASHRAM SCH OOL AMGAON TAL WADA DIST PALGHAR - PRIMARY HEAD MA STER GOVERNMENT ASHRAM SCHOOL AMGAO	44,004	41,175	2,829	1571
76	2370	1545	30/03/2016	PRIMARY HEAD MAS TER GOVERNMENT ASHRAM SCH OOL AMGAON TAL WADA DIST PALGHAR - PRIMARY HEAD MA STER GOVERNMENT ASHRAM SC HOOL AMGAO	49,021	48,041	980	3922
77	2371	1546	30/03/2016	PRIMARY HEAD MAS TER GOVERNMENT ASHRAM SCH OOL AMGAON TAL WADA DIST PALGHAR - PRIMARY HEAD MA STER GOVERNMENT ASHRAM SC HOOL AMGAO	35,015	34,175	840	2661
78	2372	1547	30/03/2016	PRIMARY HEAD MASTER GOVERNMENT ASHRAM SCH OOL AMGAON TAL WADA DIST PALGHAR - PRIMARY HEAD MA STER GOVERNMENT ASHRAM SC HOOL AMGAO	49,021	48,041	980	1571
79	1643	1364	30/03/2016	WARDEN GOVT TRIBAL AL GIRLS HOSTEL KHODALA - WARDEN GOVT TRIBAL GIRLS	13,423	13,423	0	1342

				HOSTEL KHODALA				
80	1647	1368	30/03/2016	WARDEN GOVT B.C.BOYS HOSTEL - WARDEN GOVT B.C.BOYS HOSTEL	9733	9733	0	973
81	1800	1710	30/03/2016	WARDEN GOVERNMENT BOYS HOSTEL (NEW) MOKHADA DIST- THANE - WARDEN GOVERNMENT BOYS HOSTEL (NEW) MOKHADA	13,423	13,423	0	1342
82	1801	1711	30/03/2016	WARDEN GOVERNMENT BOYS HOSTEL (NEW) MOKHADA DIST- THANE - WARDEN GOVERNMENT BOYS HOSTEL (NEW) MOKHADA	9,733	9,733	0	973
83	1475	1601	30/03/2016	H.M.GOV'T ASHRAM SCHOOL SAKHARE - H.M.GOV'T ASHRAM SCHOOL SAKHARE	78,508	78,508	0	7850
84	1476	1602	30/03/2016	H.M.GOV'T ASHRAM SCHOOL SAKHARE - H.M.GOV'T ASHRAM SCHOOL SAKHARE	54,270	54,270	0	5427
85	9470	1731	31/03/2016	H.M.GOV'T P.B. AS HRAM SCHOOL LALTHANE. - H.M.GOV'T P.B. ASHRAM SCHOOL LALTHANE.	40,104	40,104	0	4010
86	5471	2073	31/03/2016	WARDEN GOVT TRIBAL AL BOYS HOSTEL KASA - WARDEN GOVT TRIBAL BOYS HOSTEL KASA	85,722	83,956	1,766	6806
87	5440	2085	31/03/2016	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA	17,420	17,420	0	1742
88	5441	2086	31/03/2016	WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL KASA	64,512	63,184	1,328	5123
89	5364	2112	31/03/2016	H.M. GOVT .ASHRAM SCHOOL. SAIWAN. - H.M.GOV'T .ASHRAM SCHOOL. SAIWAN.	87,640	85,887	1,753	7011
90	3813	2497	31/03/2016	PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL DEV - PROJECT OFFICER ACCOUNTS OFFR INTRG. TRIBAL D	75,000	75,000	0	7500
91	3859	2510	31/03/2016	WARDEN SUPDT G	19,705	19,705	0	1970

				OVT TRIBAL GIRLS HOSTEL JAWAHA - WARDEN SUPDT GOVT TRIBAL GIRLS HOSTEL JAWHAR				
92	3886	1519	31/03/2016	H.M.GOV. P. B.ASHRAM SCHOOL DEHERE - H.M.GOV. P. B. ASHRAM SCHOOL DEHERE	50,031	50,031	0	5003
93	2546	2769	31/03/2016	WARDEN GOVT TRIBAL BOYS HOSTEL - WARDEN GOVT TRIBAL BOYS HOSTEL	97,731	97,731	0	9773
94	2549	2778	31/03/2016	WARDEN GOVT B.C.BOYS HOSTEL - WARDEN GOVT B.C.BOYS HOSTEL	117,418	117,418	0	11742
95	2396	2791	31/03/2016	WARDEN GOVT TRIBAL GIRLS HOSTEL - WARDEN GOVT TRIBAL GIRLS HOSTEL	283,355	263,559	19,796	8539
96	1892	2851	31/03/2016	WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA TAL- MOKHADA DISTTHANE- WARDEN GOVERNMENT TRIBAL BOYS HOSTEL KHODALA	25,737	25,737	0	2574
97	1550	2918	31/03/2016	WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD - WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD	64,960	64,960	0	6496
98	1608	2923	31/03/2016	H.M.GOV. ASHRAM SCHOOL SAKHARE - H.M.GOV. ASHRAM SCHOOL SAKHARE	21,588	21,588	0	2159
99	1628	2930	31/03/2016	WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD - WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD	21,491	21,491	0	2149
100	1629	2931	31/03/2016	WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD - WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD	18,234	18,234	0	1823
101	1630	2932	31/03/2016	WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD - WARDEN GOVT TRIBAL BOYS HOSTEL VIKRAMGAD	78,208	78,208	0	7821
TOTAL BALANCE TDS FOR 2015-16								526767

Pune Treasury

Bill No. and Date & Order No.	Amount	TDS due @10%	Actual TDS deducted	Balance TDS to be recovered	Name of the DDO
4526/31.3.16 745	68895	6889	1557	5332	Warden, ST Boys Hostel, Shinoli.
4527/31.3.16 746	239295	23929	5408	18521	-do-
TOTAL				23853	

Ratnagiri Treasury

Sr.No	Name of DDO	Bill No	Date of Payment	Amount of Bill	Amount of TDS at 10%
1	Taluka Agriculture Officer	2169	31.03.2016	228600	22860
2	Principal , Industrial Training Institute, Khed	1667	22.03.16	262914	26291
3	Additional District & Sessions Judge, Khed	1766	30.03.16	9116	912
4	Sub Divisional Officer, Khed	1755	30.03.16	40000	4000
5	Tahsildar, Khed	1829	31.03.16	54188	5419
6	Tahsildar, Khed	1851	31.03.16	84108	8411
7	Assistant Commissioner of Animal Husbandry, Taluka Veterinary Polyclinic	1784	31.03.16	8845	885
8	Taluka Agriculture Officer	1747	31.03.16	493644	49364
9	Taluka Agriculture Officer	1748	31.03.16	370224	37022
10	Taluka Agriculture Officer	1749	31.03.16	174714	17471
11	Taluka Agriculture Officer	1750	31.03.16	173140	17314
12	Taluka Agriculture Officer	1751	31.03.16	159088	15909
			Total	2058581	205858

Raigad Treasury

Taluka Agriculture Officers, Raigad

Sr. No.	Name of DDO	Bill No. and Date	Amount	TDS due	Actual TDS deducted	Balance TDS to be deducted
1	Taluka Agriculture Officers, Raigad	3/21.4.15	60950	6095	1220	4875
2		4/21.4.45	57020	5702	1140	4562
3		232/30.9.15	6095	610	NIL	610
4		422/1.1.16	30475	3047	NIL	3047
5		427/1.1.16	17892	1790	NIL	1790
6		552/10.3.16	18285	1828	NIL	1828
7		746/31.3.16	18285	1828	NIL	1828
8		747/31.3.16	28510	2850	NIL	2850
9		743/31.3.16	191383	19140	NIL	19140(Mahsala)

10		587/10.3.16	50000	5000	NIL	5000(Mahsala)
11		97/11.1.16	126243	12624	NIL	12624 (karjat)
12		787/31.3.16	79420	7942	NIL	7942(Karjat)
13		788/31.3.16	69377	6938	NIL	6938 (Karjat)
14		789/31.3.16	19422	1942	NIL	1942(Karjat)
					Total	74976

Sindhurg Treasury

TDS not deducted from diet charges bills MH- 2236

Sr. No.	Voucher No.	Voucher Date	Amount	Name of DDO
1	14	19/10/2015	116153	Child Development Project Officer, Deogad
2	15	19/10/2015	286625	-do-
3	5	11/01/2016	194939	-do-
4	6	11/01/2016	78698	-do-
5	7	11/01/2016	114532	-do-
6	8	11/01/2016	287262	-do-
7	16	16/02/2016	219963	-do-
8	17	16/02/2016	265322	-do-
9	18	16/02/2016	88232	-do-
10	19	16/02/2016	119262	-do-
11	72	29/02/2016	278380	-do-
12	73	29/02/2016	110976	-do-
13	11	16/03/2016	112746	-do-
14	12	16/03/2016	282633	-do-
15	3	05/10/2015	61544	Child Development Project Officer, Dodamarg
16	4	05/10/2015	39683	-do-
17	38	23/10/2015	42167	-do-
18	39	23/10/2015	28822	-do-
19	15	17/12/2015	45779	-do-
20	16	17/12/2015	30961	-do-
21	3	08/01/2016	70978	-do-
22	4	08/01/2016	46326	-do-
23	60	22/02/2016	65615	-do-
24	61	22/02/2016	46204	-do-
25	36	29/03/2016	68171	-do-
26	41	29/03/2016	47246	-do-
27	6	10/12/2015	240000	Child Development Project Officer, Kankavali
28	7	10/12/2015	373230	-do-
29	20	27/01/2016	388482	-do-
30	69	24/02/2016	373295	-do-
31	18	22/03/2016	375273	-do-

32	5	07/10/2015	211927	Child Development Project Officer, Kudal
33	10	14/10/2015	158732	-do-
34	8	10/12/2015	176805	-do-
35	9	10/12/2015	225981	-do-
36	29	29/12/2015	140928	-do-
37	30	29/12/2015	120900	-do-
38	8	06/02/2016	183551	-do-
39	9	06/02/2016	236661	-do-
40	70	24/02/2016	229540	-do-
41	71	24/02/2016	175573	-do-
42	21	23/03/2016	178053	-do-
43	22	23/03/2016	228335	-do-
44	10	17/12/2015	36606	Child Development Project Officer, Malvan
45	11	17/12/2015	31318	-do-
46	12	17/12/2015	169018	-do-
47	22	22/12/2015	209045	-do-
48	23	22/12/2015	220457	-do-
49	24	22/12/2015	40383	-do-
50	9	13/01/2016	188374	-do-
51	10	13/01/2016	35960	-do-
52	37	16/02/2016	41455	-do-
53	38	16/02/2016	228003	-do-
54	74	29/02/2016	38473	-do-
55	75	29/02/2016	218001	-do-
56	71	31/03/2016	216699	-do-
57	72	31/03/2016	38029	-do-
58	17	18/12/2015	54930	Child Development Project Officer, Sawantwadi
59	18	18/12/2015	50702	-do-
60	19	18/12/2015	64728	-do-
61	20	18/12/2015	59262	-do-
62	11	15/01/2016	103868	-do-
63	12	15/01/2016	82633	-do-
64	13	15/01/2016	96707	-do-
65	14	15/01/2016	88839	-do-
66	15	15/01/2016	62698	-do-
67	16	15/01/2016	70445	-do-
68	17	15/01/2016	57631	-do-
69	18	15/01/2016	54549	-do-
70	39	16/02/2016	105181	-do-
71	40	16/02/2016	88656	-do-
72	41	16/02/2016	82252	-do-
73	42	16/02/2016	101621	-do-

74	65	23/02/2016	74907	-do-
75	66	23/02/2016	86578	-do-
76	67	23/02/2016	98198	-do-
77	68	24/02/2016	102996	-do-
78	28	28/03/2016	97491	-do-
79	29	28/03/2016	99716	-do-
80	30	28/03/2016	78569	-do-
81	31	28/03/2016	88418	-do-
82	34	28/03/2016	148120	-do-
83	45	29/10/2015	147450	Child Development Project Officer, Vaibhavwadi
84	25	22/12/2015	132911	-do-
85	26	22/12/2015	99366	-do-
86	27	22/12/2015	146007	-do-
87	28	22/12/2015	104788	-do-
88	19	16/01/2016	155361	-do-
89	56	22/02/2016	143511	-do-
90	4	08/12/2015	210729	Child Development Project Officer, Vengurla
91	5	08/12/2015	227061	-do-
92	21	21/12/2015	18706	-do-
93	7	06/02/2016	243509	-do-
94	54	17/02/2016	238902	-do-
95	49	30/03/2016	236750	-do-
		Total	13083052	
		2.26%	2.95 lakh	

TDS not deducted from Contractual Payments during 2015-16 Major Head -2230 Labour and Employment.

Sr.No	Vr.No.	Date	Amount	Name of DDO
1	13	08.06.15	37934	Principal ITI, Vengurla
2	14	08.06.15	7514	Principal ITI, Vengurla
3	23	10.06.15	15028	Principal ITI, Dodamarg
4	24	10.6.15	185217	Principal ITI, Dodamarg
5	7	04.08.15	95160	Principal ITI, Dodamarg
6	35	21.08.15	7514	Principal ITI, Vengurla
7	37	21.08.15	7514	Principal ITI, Vengurla
8	45	25.08.15	20775	Principal ITI, Sawantwadi
9	67	31.08.15	24324	Principal ITI, Deogad
10	32	20.07.15	15028	Principal ITI, Dodamarg
11	42	19.09.15	13850	Principal ITI, Sawantwadi
12	36	21.10.15	48475	Principal ITI, Sindhudurg
13	44	07.11.15	7514	Principal ITI, Vengurla
14	45	07.11.15	96807	Principal ITI, Dodamarg
15	3	2.12.15	49197	Principal ITI, Dodamarg
16	64	22.2.16	47610	Principal ITI, Dodamarg
17	65	22.2.16	49197	Principal ITI, Dodamarg
18	89	29.2.16	15680	Principal ITI, Vengurla

ANNEXURE - T

(Refer para 3.5.3(ii))

**IRREGULARITIES NOTICED IN PASSING OF WORK EXPENDITURE BILLS
WITHOUT DEDUCTING MVAT**

Ahmednagar Treasury

Sr. No.	Name of Drawing & Disbursing Officer (DDO)	Amount of Bill (₹)		MVAT to be deducted
		2014-15	2015-16	
1	District Supt. Agriculture Officer, Ahmednagar	11753912	--	
2	Taluka Agriculture Officer, Karjat	11185730	20633982	
3	Taluka Agriculture Officer, Ahmednagar	21242000	51543685	
4	Taluka Agriculture Officer, Akole	15180787	24754511	
5	Taluka Agriculture Officer, Jamkhed	67953877	112452459	
6	Taluka Agriculture Officer, Kopargaon	6705000	13740350	
7	Taluka Agriculture Officer, Newasa	13839220	2148167	
8	Taluka Agriculture Officer, Pathardi	16423000	41591298	
9	Taluka Agriculture Officer, Parner	4837024	58186787	
10	Taluka Agriculture Officer, Rahata	2905001	--	
11	Taluka Agriculture Officer, Rahuri	7220755	30606490	
12	Taluka Agriculture Officer, Sangmner	26217000	45529429	

13	Taluka Agriculture Officer, Shevgaon	36846093	51716517	
14	Taluka Agriculture Officer, Shrigonda	1746207	28005679	
15	Taluka Agriculture Officer, Shrirampur	--	1044239	
	Total	244055606	481953593	726009199
	MVAT @ 5 % Total	12202780	24097680	36300460

Palghar Treasury

Sr. No.	Name of Drawing & Disbursing Officer (DDO)	Amount of Bill (₹)						MVAT to be deducted
		<u>2010-11</u>	2011-12	2012-13	<u>2013-14</u>	<u>2014-15</u>	2015-16	
1.	Taluka Agriculture Officer, Mokhada	12277045	14110000	13024000	25732410	37346000	43362462	
2.	Taluka Agriculture Officer, Dahanu	22737399	18890300	35244656	31388970	61080170	41691025	
3.	Taluka Agriculture Officer, Palghar	15732318	23691328	24078182	31154284	62247890	39401509	
4.	Taluka Agriculture Officer, Talasari	3290000	--	13289064	15486674	18621019	19800152	
5.	Taluka Agriculture Officer, Wada	28043884	8269867	17484000	24845025	28706457	20437960	
6.	Taluka Agriculture Officer, Jawhar	6242000	28687042	27744000	44039418	35723100	28107701	
7.	Taluka Agriculture Officer, Vasai	--	6422000	10135000	15150000	18112000	15005978	
8.	Taluka Agriculture Officer, Vikramgad	--	--	16480582	9276735	19240834	10641407	
	Total	91025178	100070537	157479484	197073516	281077470	218448194	955174379
	MVAT 5%	4551259	503527	7873974	9853675	14053873	10922410	47758718

Pune Treasury

Sr. No.	Name of Drawing & Disbursing Officer (DDO)	Amount of Bill (₹)						MVAT to be deducted

		2011-12	2012-13	2013-14	2014-15	2015-16	
1	Taluka Agriculture Officers, Maval, Bhor, Saswad, Pune, Mulshi, Baramati, Ambegaon, Khed, Velhe, Junnar, Indapur, Daund, Shirur	283320311	975459706	342951070	2442883172	634661925	
	Total	283320311	975459706	342951070	2442883172	634661925	4679276184
	MVAT 5%						233963809

Ratnagiri Treasury

Sr. No.	Name of Drawing & Disbursing Officer (DDO)	Amount of Bill (₹)						MVAT to be deducted
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	
1.	Taluka Agriculture Officer, Lanja, Chiplun, Ratnagiri, Mandangad, Khed, Guhagar, Rajapur	27290615	34957963	14956476	50167727	25805732	35203000	
	Total	27290615	34957963	14956476	50167727	25805732	35203000	
	MVAT @ 4%	1091625	1398319					2489944
	MVAT @ 5 %			747824	2508386	1290287	1760150	6306647
							Total	8796591

Satara Treasury

Sr. No.	Name of Drawing & Disbursing Officer (DDO)	Amount of Bill (₹)	MVAT to be deducted
		2015-16	
1.	Taluka Agriculture Officer, Mahabaleshwar	12000000	(@ 2%) 240000
2.	Taluka Agriculture Officer, Koregaon	12500000	(@ 2%) 250000
3.	Taluka Agriculture Officer, Man	1219337	(@ 2%) 24386

4.	Taluka Agriculture Officer, Phaltan	5985768	(@ 2%) 119715
5.	Taluka Agriculture Officer, Satara, Koregaon, Jaoli, Phaltan Dist.Supt. Agriculture Officer, Satara	30720881	(@ 2%) 614417
6.	AO, Supdt. Agriculture Officer Taluka Agriculture Officer, Jawali,Karad,Khaandala, Koregaon,Mahableshwar, Man,Patan,Phaltan,	452505548	(@ 5%) 22625277
	Grand Total	514931534	23873795

Grand Total: ` 350693373/-

ANNEXURE – U
(Refer para – 3.6.1)

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

Treasury	PLA	Nature of credit	
		2015-16	
Ratnagiri	Civil Surgeon District Hospital , Ratnagiri	6407781	OPD, IPD, Hospital Fees,
	Mental Hospital, Ratnagiri.	1416107	OPD, IPD, Hospital Fees,
	Medical Superintendent , Cottage Hospital , Kamathe, Chiplun	833045	OPD, IPD, Hospital Fees,
	Medical Superintendent ,Rural Hospital, (CL.I) Dapoli	1276606	OPD, IPD, Hospital Fees,
	Medical Superintendent, Rural Hospital, Rajapur.	304855	OPD, IPD, Hospital Fees,
	Medical Superintendent , Rural Hospital, RaiPatan	303899	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Guhagar.	124995	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Kalambani, Khed.	574636	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Sangmeshwar.	388430	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Devrukh, Sangmeshwar.	322645	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Lanja.	589983	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Mandangad.	205045	OPD, IPD, Hospital Fees
	TOTAL	12748027	
Nasik	The Medical Superintendent Rural Hospital , Igatpuri	363890	OPD, IPD, Hospital Fees
	The Medical Superintendent	346910	OPD, IPD, Hospital Fees

	Rural Hospital ,Goti		
	The Medical Superintendent Rural Hospital, Sinner	184745	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Niphad	628940	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Lasalgaon	193640	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Yeola	646476	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Nagarsula	269250	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Manmad	570842	OPD IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Malegaon	3598952	OPD IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Zodga	148030	OPD IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Dabhadi	249485	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Satana	224600	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital,Nampur	246420	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Deola	189560	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital,Umrane	138025	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Chandwad	362555	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Kalwan	1134445	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital,Abhona	188860	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Surgana	396490	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Peth	344590	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Trimbakeshwar	300490	OPD, IPD, Hospital Fees
	The Medical Superintendent Rural Hospital, Harsool	360235	OPD, IPD, Hospital Fees
	District Civil Hospital, Nasik	8796337	OPD, IPD, Hospital Fees
	Joint Director of Technical Education, Nasik Road	7,85,000	Fees for opening D Pharmacy course, Fees for closure of course
	TOTAL	19746652	
Palghar	Medical Supdt. Rural Hospital, Palghar	6358898	OPD, IPD, Hospital Fees
	Associates Professor Health Unit Palghar	25,51,945	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Virar, Taluka Vasai	418342	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Dahanu	518305	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Talasari	273380	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Mokhada	170300	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Jawhar	108080	OPD, IPD, Hospital Fees

	Medical Supdt. Rural Hospital, Vikramgad	254390	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Wada	377385	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Palghar		
	Medical Supdt. Rural Hospital, Boisar	327289	OPD, IPD, Hospital Fees
	TOTAL	2447471	
Pune	Medical Supdt. Rural Hospital, Bhor	798115	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Vadgaon Maval	542906	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Velha	205075	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Mulshi	321256	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Khed	416325	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Ghodegaon (Ambegaon)	395605	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Junnar (Narayangaon)	453460	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Junnar	189792	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Shirur	593845	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Daund	525715	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Indapur	423681	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Nimgaon Ketki (Indapur)	252265	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Rui (Baramati)	496960	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Supa(Baramati)	179107	OPD, IPD, Hospital Fees
	Medical Supdt. Rural Hospital, Saswad	551839	OPD, IPD, Hospital Fees
	Pune Sasoon Hospital	29201462	OPD, IPD, Hospital Fees
	Yerwada Mental Hospital	1023306	OPD, IPD, Hospital Fees
	District Aund Chest hospital	21430	OPD, IPD, Hospital Fees
	Dy. Director of Health Services(SPHL)	3288227	OPD, IPD, Hospital Fees
	Dy. Director of Health Services (Transport)	256222	OPD, IPD, Hospital Fees
	TOTAL	40136593	
	Registrar, Maharashtra State Institute of Hotel Management and Catering Technology, Shivajinagar, Pune	30800	Auditorium Maintenance Charges
	Joint Director of Technical Education (Admn.) Regional Office, Pune	1,35,000	Fee for closing MBA Courses
Ratnagiri	Civil Surgeon District Hospital , Ratnagiri	6407781	OPD, IPD, Hospital Fees
	Mental Hospital, Ratnagiri.	1416107	OPD, IPD, Hospital Fees
	Medical Superintendent , Cottage Hospital , Kamathe, Chiplun	833045	OPD, IPD, Hospital Fees
	Medical Superintendent , Rural Hospital, (CL.I) Dapoli	1276606	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Rajapur.	304855	OPD, IPD, Hospital Fees
	Medical Superintendent , Rural Hospital, RaiPatan	303899	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Guhagar.	124995	OPD, IPD, Hospital Fees
	Medical Superintendent,	574636	OPD, IPD, Hospital Fees

	Rural Hospital, Kalambani, Khed.		
	Medical Superintendent, Rural Hospital, Sangmeshwar.	388430	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Devrukh, Sangmeshwar.	322645	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Lanja.	589983	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Mandangad.	205045	OPD, IPD, Hospital Fees
	Total	12748027	
Raigad	Medical Superintendent, Rural Hospital, Pen	607615	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Uran	475100	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Panvel	309820	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Karjat	761165	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Kashele	195795	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Khalapur	238217	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Roha	349915	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Mangaon	592722	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Shriwardhan	303855	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Jaswali	19285	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Mahad	616840	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Murud	297590	OPD, IPD, Hospital Fees
	Total	4767919	
Satara	Medical Superintendent, Rural Hospital, Patan	506454	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Dhebewadi	115330	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Karad	1641455	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Koregaon	260985	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Pimpode	140588	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Khatav (Vaduj)	278015	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Man(Dahiwadi)	198780	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Gondhavale	158750	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Phaltan	552041	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Khandala	252241	OPD, IPD, Hospital Fees

	Medical Superintendent, Rural Hospital, Wai	444650	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Mahableshwar	118905	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Jawali (Medha)	181405	OPD, IPD, Hospital Fees
	District Civil Hospital, Satara	668420	OPD, IPD, Hospital Fees
	Total	5518019	
Sindhudurg	Medical Superintendent, Rural Hospital, Kudal	622840	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Sawantwadi	1490509	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Dodamarg	430630	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Vengurla	346500	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Shiroda	485664	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Malwan	311085	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Deogad	288317	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Vaibhavwadi	99410	OPD, IPD, Hospital Fees
	Medical Superintendent, Rural Hospital, Kankavli	1099280	OPD, IPD, Hospital Fees
	District Civil Surgeon, Sindhudurg	3228500	OPD, IPD, Hospital Fees
	Total	8402735	
	Grand Total	106681243	

ANNEXURE – V
(Refer para – 3.6.1)

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

Sr. No.	Name of the Treasury	Name of PLA Administrator	
			2015-16
1	Ahmednagar	Civil Hospital, Ahmednagar	2259222
2		The Medical Superintendent Rural Hospital, Parner	82182
3		The Medical Superintendent Rural Hospital, Jamkhed	151749
4		The Medical Superintendent Rural Hospital, Pathardi	29294
5		The Medical Superintendent Rural Hospital, Shevgaon	250198
6		The Medical Superintendent Rural Hospital, Newasa	48447
7		The Medical Superintendent Rural Hospital, Rahata	140561
8		The Medical Superintendent Rural Hospital, Loni	28191
9		The Medical Superintendent Rural Hospital, Akole	194543
10		The Medical Superintendent Rural Hospital, Rajur	48590
11		The Medical Superintendent Rural Hospital, Kotul	179836
12		The Medical Superintendent Rural Hospital, Wambori, Rahuri	13619
		TOTAL	3426432
13	Nasik	The Medical Superintendent Rural Hospital, Igatpur	68638
14		The Medical Superintendent Rural Hospital, Goti	175839
15		The Medical Superintendent Rural Hospital, Sinner	103924
16		The Medical Superintendent Rural Hospital, Yeola	280917
17		The Medical Superintendent Rural Hospital, Nagarsula	94513

		The Medical Superintendent Rural Hospital, Malegaon	538981
19		The Medical Superintendent Rural Hospital, Zodga	108638
20		The Medical Superintendent Rural Hospital, Satana	52212
21		The Medical Superintendent Rural Hospital, Deola	19211
22		The Medical Superintendent Rural Hospital, Chandwad	47870
23		The Medical Superintendent Rural Hospital, Kalwan	65068
24		The Medical Superintendent Rural Hospital, Surgana	76770
25		The Medical Superintendent Rural Hospital, Peth	23913
26		The Medical Superintendent Rural Hospital, Trimbakeshwar	306400
27		District Civil Hospital, Nasik	6583828
		TOTAL	8546722
28	Palghar	The Medical Superintendent Rural Hospital, Vasai	54082
29		The Medical Superintendent Rural Hospital, Dahanu	228382
30		The Medical Superintendent Rural Hospital, Talasari	112427
31		The Medical Superintendent Rural Hospital, Mokhada	101997
32		The Medical Superintendent Rural Hospital, Jawhar	578706
33		The Medical Superintendent Rural Hospital, Wada	95115
		TOTAL	1170709
34	Pune	The Medical Superintendent Rural Hospital, Bhore	169192
35		The Medical Superintendent Rural Hospital, Khed	98757
36		The Medical Superintendent Rural Hospital, Ghodegaon	3758035
37		The Medical Superintendent Rural Hospital, Junnar (Narayangaon)	123286
38		The Medical Superintendent Rural Hospital, Junnar	73010
39		The Medical Superintendent Rural Hospital, Shirur	154023
40		The Medical Superintendent Rural Hospital, Nahvre (Shirur)	102677
41		The Medical Superintendent Rural Hospital, Daund	172218
42		The Medical Superintendent Rural Hospital, Indapur	340831

		The Medical Superintendent Rural Hospital, Nimgaon Ketki (Indapur)	17786
44		The Medical Superintendent Rural Hospital, Rui (Baramati)	29294
45		Sasoon Hospital, Pune	41595484
46		Yerwada, Mental Hospital	3206853
47		Dy. Director of Health Services(SPHL)	693252
		TOTAL	50365506
48	Raigad	The Medical Superintendent Rural Hospital, Pen	246612
49		The Medical Superintendent Rural Hospital, Panvel	21304
50		The Medical Superintendent Rural Hospital, Karjat	416421
51		The Medical Superintendent Rural Hospital, Khalapur	124966
52		The Medical Superintendent Rural Hospital, Roha	26930
53		The Medical Superintendent Rural Hospital, Mangaon	423037
54		The Medical Superintendent Rural Hospital, Shriwardhan	232000
55		The Medical Superintendent Rural Hospital, Jaswali	85200
56		The Medical Superintendent Rural Hospital, Mahad	242296
		Total	1818766
57	Ratnagiri	Civil Surgeon District Hospital , Ratnagiri	2475971
58		Mental Hospital, Ratnagiri.	265039
59		Medical Superintendent , Cottage Hospital , Kamathe, Chiplun	601823
60		Medical Superintendent ,Rural Hospital, (CL.I) Dapoli	638935
61		Medical Superintendent, Rural Hospital, Rajapur.	307457
62		Medical Superintendent ,Rural Hospital, RaiPatan	95738
63		Medical Superintendent, Rural Hospital, Guhagar.	161311
64		Medical Superintendent, Rural Hospital, Kalambani, Khed.	200510
65		Medical Superintendent, Rural Hospital, Sangmeshwar.	356036
66		Medical Superintendent, Rural Hospital, Devrukh, Sangmeshwar.	396064
67		Medical Superintendent, Rural Hospital,	388749

		Lanja.	
68		Medical Superintendent, Rural Hospital, Mandangad.	165968
		Total	6053601
		Grand Total	71381736

ANNEXURE – W
(Refer Para 3.6.3)

**GOVERNMENT RECEIPT CREDITED TO PERSONAL LEDGER ACCOUNT OF
AUTHORISED HOLDER OF NEIGHBOURING HOSPITAL**

Sr. No.	Name of the Non PLA holder	Amount (₹)	Included in name of the PLA holder
Pune			
1	Medical Superintendent, Rural Hospital, Jejuri	75,209	Medical Superintendent, Rural Hospital, Saswad.
2	Medical Superintendent, Rural Hospital, Nhavre	18,18,923	Medical Superintendent, Rural Hospital, Shirur
3	Medical Superintendent, Rural Hospital, Shikrapur	11,23,058	Medical Superintendent, Rural Hospital, Shirur
4	Medical Superintendent, Rural Hospital, Manchar	4,04,684	Medical Superintendent, Rural Hospital, Ghodegaon
5	Medical Superintendent, Rural Hospital, Kale Colony, Vadgaon, Maval	1,86,350	Medical Superintendent, Rural Hospital, Vadgaon, Maval.
6	Medical Superintendent, Rural Hospital, Alandi	3,29,455	Medical Superintendent, Rural Hospital, Khed (Rajgurunagar)
7	Medical Superintendent, Rural Hospital, Chakan	2,77,265	Medical Superintendent, Rural Hospital, Khed (Rajgurunagar)
8	Sub-District Hospital, Baramati	2,67,765	Medical Superintendent, Rural Hospital, Rui, Baramati.
9	Medical Suptd. Rural Hospital, Junnar	1,89,792	Medical Superintendent, Rural Hospital, Narayangaon
	TOTAL	46,72,501	
Satara			
1	Medical Superintendent, Rural Hospital, Jaoli	1,43,210	Civil Surgeon, Satara
	TOTAL	1,43,210	
	Grand Total	48,15,711	

ANNEXURE – X(I)
(Refer Para 3.6.4)

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

Note:-Out of 138 non operational PD/PLA having NIL balance, 41 PD/PLAs were closed in subsequent year.

Sr. No.	Name of the Treasury	Name of the Administrator	Date from which the Account is idle
PRINCIPAL ACCOUNTANT GENERAL (A&E)-I, MUMBAI			
1	Ahmednagar	Principal, Industrial Training Institute, Mawesh, Akole	4/15
2		Principal, Industrial Training Institute, Kelikotul, Akole	4/15
3	Dhule	District Sports Office, Dhule.	3/1/2012
4		Collector, Dhule	4/1/2010
5		Collector, Dhule (Class-C Post Exam.Fee) Dhule	7/1/2010
6		Warden, Backward Class Girls Hostel Board Shirpur	3/1/2012
7	Jalgaon	Special Land Acqusion Officer, 2 JALGAON	18/12/2014
8		Special Land Acqusion Officer, 3 JALGAON	28/07/2014
9		Special Land Acqusion Officer, MIW JALGAON	22/12/2014
10		Joint Director, Higher Education, JALGAON	4/1/2010
11		District Sports Officer, Jalgaon	28/3/2011
12		Warden, BC & EBC Girl Hostel, Chalisgaon	1/4/2014
13		Warden, BC & EBC Girl Hostel, Raver	1/4/2010
14		Adhyshan Zilla Niwad Smiti and Zilhadhdikari, Jalgaon	29/01/2014
15		PRO.OFFICE TRI. I T I JONDHAN KHEDA Muktainagar	1/4/2010
16		Principal, SSP ASC College, Jalgaon	Apr-13
17		Principal, Engineering & Technical College, Bambhori, Jalgaon	Apr-13
18		Principal, Shrirang CTC College, Jalgaon	Jun-13
19		Principal, B J H Secondary Higher Education, Kajgaon	Dec-13
20		Principal, New English School, Bhadga	Jan-14
21		Principal, Junior College, Amadadde	Feb-14
22		Principal, D L Hindi Junior College, BSL	Jan-14
23		Principal, Savitribai Phule Madyamik	May-13
24		H M P S M H S, Bamnod	Feb-13
25		Principal, P S M A & S Junior College, Bamnod	Jul-13
26		Principal, Junior College, Bamnod	Aug-13
27		Head Master, MUNICI Higher Secondary & Junior College, Bamnod	Sep-13
28		Head Master, Moulana AA HS & Junior College, Faizapur	Nov-13
29		Head Master, Bharat Vidya & Junior College, Nhavi	Dec-13
30	Nasik	District Sports Officer, Nasik	January-14
31		Special Land Acquisition Officer, Cidco Nasik	Apr-15
32	Palghar	Superintendent, Govt Fishers High School, Satpati	04/2012
33		Dr.M.L.Dhavle Mem H Institute, Palghar	05/2007
34		St.Joseph Arts & Commerce, Virar, Vasai	07/2012
35		Principal Shah K.M.College of Commerce	11/2010
36		Director Viva Institute of Management Studies, Virar	04/2014

ANNEXURE – X(II)
(Refer Para 3.6.4)

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

Sr. No.	Name of the Treasury	Name of the Administrator	Date from which the Account is idle	Closing Balance (₹)
1	Dhule	Principal, Vidyavardhini College, Dhule	6/1/2011	397866
2		Principal, Aghav Adyapak Junior College Dhule	9/1/2010	14627
3		Principal, M.D.Palesha Commerce College Dhule	9/1/2010	24552
4		Principal, Pyarabai Somain Adhyapka Vidyalaya Dhule	8/1/2010	19462
5		Principal, S M Art College, Borvahir ,Dhule	8/1/2010	1207
6		Principal, Captain Vishwasrao Deore Junior Collage, Dhule	8/1/2010	66189
7		Principal, Pratibha Art College War ,Dhule	8/1/2010	23425
8		Tukaram Totaram Kalane Mahajan Junior College , Dhule	9/1/2010	5262
9		Principal, Late Udyanpandit Bapusaheb G D Mali Junior College , Khede Dhule	9/1/2010	50983
10		Principal, Dr Babasaheb Ambedkar Social Work Collage Morane, Dhule	7/1/2011	573
11		Principal, Nutan Higher Sec Vidyalaya Mohadi (Dn) ,Dhule	9/1/2010	28702
12		Head Master S R Patil High Junior Collage Dhule	6/1/2010	29481
13		Principal, Institute Pharmacy ,Dhule	4/1/2010	83700
14		Principal A R A College Of Pharmacy Nagaon ,Dhule	4/1/2010	57650
15		Principal ,Zulal Bhilajirao Patil Collage, Dhule	9/1/2010	99470
16		Bhill Education Fund ,Dhule	8/1/2010	4590
17		District Institute Of Education And Training ,Dhule	3/1/2012	952114
18		District Coop Fund ,Dhule	4/1/2010	104074
19		Warden, Backward Classes /EBC Girls Hostel, Dhule	3/1/2012	8691
20		Superintendent Scheduled Tribe Boys Hostel (New)Dhule	9/1/2011	13990
21		Warden Scheduled Tribe Boy Hostel, Vitabhati,Dhule	4/1/2010	8905
22		Associated Dean Agricultural College, Dhule	9/1/2011	329758
23		Warden ,Government Scheduled Tribe Boys Dhule	9/1/2011	6980
24		Principal, Vidya Vikas Mandal Art Commerce College Sakri	4/1/2010	557970
25		Principal, R.C.Patel College Of Education, Shirpur	4/2/2012	21
26		Warden, Backward Class Girls Hostel Shirpur	4/1/2010	2430
27		Principal, S S V P S A Late S.D.patil alias Baburao Dada Art's Commerce Late M.D.sisude	4/1/2010	59101

		science College Shindkheda		
28		Principal, Dnyanopusk Education mandal Education science women's college Dondaicha	4/1/2010	10700
29	Dhule	Principal, M H S S High school and Junior College Shindkheda	4/1/2010	5496
30		Principal ,S V S Ravel Daulat shinegee madaymik and Higher Education junior college Dondaicha	4/1/2010	35496
31		Warden, Backward Class Boys Hostel Shindkheda	4/1/2010	5230
32	Jalgaon	Principal M.J. College Jalgaon	21/12/2012	44633
33		Assistant Commissioner Labour, Jalgaon	13/03/2015	1615579
34		Warden, S.T.Girls Hotel, Jalgaon	25/11/2014	5850
35		Principal, Pratap College , Amalner	28/03/2013	123080
36		Warden, B C BOYS Hostel, Amalner	29/03/2014	12100
37		Warden, S T BOYS Hostel, Amalner	23/02/2012	4220
38		Warden, S T BOYS Hostel, Chalisgaon	19/8/2014	9920
39		Warden, S T BOYS Hostel, Muktainagar	27/04/2012	280
40		Warden, S T BOYS Hostel, Raver	28/2/2015	7170
41		Warden, BC & EBC GIRLS Hostel, Raver	20/10/2011	1360
42		W.C Court Jalgaon	4/1/2008	181019
43		District Deputy Register And Collector Of Stamps ,Jalgaon	4/1/2008	63273
44		Collector, Jalgaon (District Planning)	4/1/2008	252
45		Collector, Jalgaon	4/1/2008	41799
46		Principal, College of Education of B.Ed,Jalgaon	Mar-13	66686
47		Principal, IQURA B.Ed College, Jalgaon	Apr-13	50000
48		Principal, Engineering & Information Technology College	Apr-13	66540
49		Principal, Muktabai I. T. , Jalgaon	Apr-13	22700
50		Principal, K A K A P S N C & S College, Jalgaon	Mar-13	159
51		Principal, G C Nursing College, Jalgaon	May-13	748
52		Director, Godavari I M R College, Jalgaon	Feb-13	25000
53		Principal, Sarvjanik Vidya & Junior College	Jun-13	5000
54		Principal, Omrajyog Adhyapak Vidhyalay	Apr-13	4472
55		Director, Nutan Institute of Management & Research	May-13	7785
56		Principal, Jawahar H/J RM Girad	Mar-13	78422
57		Principal, S G Engineering College, Bhusawal	Feb-13	784376
58		Principal, Mahatma Gandhi D ED College, SA	Apr-13	100
59		Principal, Rashtriya ASC College, CSN	Apr-13	14078
60		Principal, S F Adhyapak Vidhyalaya ,karga	Jun-13	27400
61		Principal, Pankaj Mahavidyaya, Chopda	May-13	54413
62		Principal, Mahatma Gandhi Vidyalay,Lasur, Chopda	Mar-13	31700
63		Principal, Junior College of Education, Chopda	Feb-13	82500
64		Principal, M R Mahajan Junior College AN	Sep-13	100
65		Principal, DSP ASC College, Erandol	Aug-13	134255
66		Principal, A & C College, Dharangaon	Aug-13	201575
67		Principal, S F Draving College ,Erandol	Sep-13	1090
68		Head Master, M R T KABARE Vidyalaya,,Erandol	Apr-13	14000
69		Principal, A S C College, Jamner	..	143
70	Jalgaon	Principal, Garud A & C College, Shend	Apr-13	554
71		Head Master, N. E.S., Fattepur	May-13	54580

		R .D Jain AIN M V, WAKOD	Feb-14	10
73		Head Master, N. E. S. Jamner	May-13	10
74		Head Master, Janta Higher School, Neri	Jun-13	174
75		Head Master, Hindi Lal High school, Jamner Pura	Jun-13	89
76		Principal, S J Pharmacy College, Jamner	Jul-13	23080
77		Principal, Kala Vidyalaya, Pimpalgaon(H)	May-13	30
78		Principal, Bafna Dairy & DIM, Kolhe	Jun-13	10000
79		Principal, Dr R N LOHIA High School Vidyalaya	Apr-13	30632
80		Principal, Mishra Junior College, Bahadar	Mar-13	1402
81		Principal, NES High School, Parala	Apr-13	9993
82		Principal, Mahatma Gandhi UMV, Margul, Parol	Mar-13	1000
83		Head Master, A G HIGH SCHOOL, Savda	Apr-13	7926
84		Principal, S G Vidhyalaya, Khiroda	Jan-13	4074
85		Head Master, Nutan Madhyamik Vidyalaya	Feb-13	37430
86		Principal, Arts, Commerce & Science College, Raver	Mar-13	50
87		Principal A S C College, Yawal	Mar-13	141111
88		Principal, College of Pharmacy, FAIZP	Feb-13	2615
89		Higher Secondary Prabhat Vidhyalaya, Hingone	Jan-13	15000
90		Head Master, Bharat Vidhyalaya & Junior College, Nhavi	Oct-13	29360
91		Warden, Government Scheduled Tribe Boys Hostel, Chopda	4/14	11340
92		Head Master Govt. Technical High School, Jamner	4/14	278828
93		Warden, Dr.Baba Saheb Ambedkar Backward Class Boys Govt. Hostel, Bhusawal	4/14	3030
94		Warden, Dr.Baba Saheb Ambedkar Backward Class Boys Govt. Hostel, Bodhwad	4/14	10330
95	Nasik	Principal, Agriculture Technical School	Apr-15	114246.00
96		Principal, Ayurved Mahavidyalaya, Nasik	Sep-15	46.00
97		College of Education, Nasik	Jul-11	694135.00
98		Principal, College of Pharmacy ,Nasik	Mar-12	2040.00
99		Head Master, Y.D.Bytco Girls High School and Junior College, Nasik	Mar-12	69367.00
100		Principal, KBH High School, Girnare ,Nasik	Mar-12	18799.00
101		Deputy Director, All India Institute of Local Self Government, Nasik	Oct-12	147725.00
102		Principal, Jankai Adhyapak Vidyalaya, Abhona Kalwan	Apr-11	803.00
103		Principal ,Secondary & Junior College, Shivare	Apr-10	135.00
104		Principal, Madhavrao Boraste School, Ozar	Apr-10	2067.00
105	Nandurbar	Warden, Backward Class Boys Hostel ,Nawapur	4/2015	2180
106		Warden ,Schedule Tribe Girls Hostel ,Chinchpada Nawapur	4/2015	2998
107	Nandurbar	Warden ,Schedule Tribe Girls Hostel ,Nawapur	4/2015	6410
108		Warden ,Backward Class Boys Hostel, Akkalkuwa	12/2014	1880
109	Palghar	Principal, S.D.College,Palghar	04/2012	1215553
110		Principal, Sharda Bhavan Junior College,	05/2011	61836

		Palghar		
111		A.E.S.K.G.S.D.ED.College,Palghar	11/2011	208
112		Head Master.L.B.Shashtri Higher Secondary & Junior College,Palghar	02/2008	43570
113		Principal, N.A.S. College of Education (D.Ed),Palghar	04/2013	300070
114		Principal, Tech Junior College, Murbe, Palghar	06/2011	254011
115		Arts & Commerce Junior College, Murbe Palghar	12/2011	7457
116		Principal, AGS College of Education (B.Ed),Palghar	01/2011	50523
117		Principal ,D.Patil College of Education, Palghar	04/2011	21361
118		Principal, Smt.M.A.Chandavarkar Junior College, Palghar	04/2011	6358
119		St.John De Britto Adhyapak Vidyalaya, Vasai	04/2013	36397
120		St.Aloysius Junior College of Education, Vasai	05/2014	158304
121		Nalasopara Ayurvedic College, Vasai	01/2013	129970
122		Principal, KBP Vidyalaya,Juchandra, Vasai	01/2013	89272
123		A.V.College,Vasai	09/2008	16034
124		Virar Homoeopathic College, Virar	08/2011	2860
125		Bajipur Vanita College,Vasai	05/2012	100745
126		Principal, Viva College, Virar,Vasai	06/2012	22390
127		New English School & Junior CollegeVasai	05/2014	11523
128		Principal, Utkarsha vidya & college	05/2014	2117
129		Principal Thomas Baptista Junior College,Vasai	04/2014	5913
130		Principal, Vikaswadi Junior College, Kosbad	06/2011	3060
131		Head Master, K.D.H.School & MK Junior College ,Dahanu	05/2014	30735
132		Principal, S.R.K. College, Dahanu	05/2014	3000
133		Principal Dairy Development ,Management & animal Husbandry, Talasari	08/2009	9102
134		Arts, Commerce and science College Onde , Jawhar	02/2009	483998
135		Gokhale Education Arts,Science & Commerce, Jawhar	05/2009	107120
136		Head Master, Swami Vivekanand Vidyamandir	01/2013	3545
137		Principal,Junior College, Ambiste, Wada	04/2010	17000
138		A.L. Chandavarkar Junior College, Wada	04/2012	41579
139	Palghar	Principal, Arts & Commerce College, Wada	04/2011	27401
140		Principal, K.B.Patil Junior College, Mokhada	04/2014	-89840
141		Assistant Dir of Fisher, Palghar	04/2013	134275
142		Warden, ST/BC Boys Hostel, Palghar	02/2012	3280
143		Warden ,Govt BC Girls Hostel, Palghar	05/2012	22760
144		Warden, BC Girls Hostel, Palghar	04/2013	1760
145		Warden, S.T.Boys Hostel, Virar	05/2014	4470
146		Warden ,Govt Girls Hostel, Vasai	07/2009	1190
147		Warden, G.H. for ST Boys, Agar, Dahanu	05/2013	2580
148		Cottage Hospital, oldDahanu	02/2007	93197

		Warden, Govt ST Boys Hostel, Kasa	05/2013	650
150		Head Master, Govt. Technical High School, Talasari	non active	7225
151		Warden, BC Boys Hostel, Talasari	non active	2620
152		Warden, ST/BC Boys Hostel, Talasari	12/2013	12980
153		Warden, Govt ST Boys Hostel, Jawhar	02/2013	27330
154		Warden, BC Boys Hostel, Jawhar	non active	3870
155		Warden, ST/BC boys Hostel, Mokhada	11/2010	22620
156		Warden, Govt Tribal Girls Hostel	01/2012	3590
157		F.C.W.P. Mokhada	04/2005	39785
158		Warden, ST girls Govt Hostel, Mokhada	non active	1200
159	Ratnagiri	Principal Rajabhau Redij D.ED College Sawarde Chiplun	Apr-15	70515
160		District Commandant Home Guard Ratnagiri	Apr-15	23814
161		Principal District Institute Of Education & Training Ratnagiri	Apr-15	229630
162		Collector Ratnagiri 10% Revenue Receipt Ratnagiri	Apr-15	762
163		Athalye & Sapre College Deorukh	Apr-15	682
164		Head Master R.B.Shirke High School Ratnagiri	Apr-15	113823
165		Principal, S.R.Desai D.ED.College Ratnagiri	Apr-15	800
166	Satara	Civil Judge Sr.Dn.(C R C D)Karad	4/1/2014	42000
167		District Deputy Registrar Co Operative Satara	4/1/2015	148071
168		Principal Govt Engineering College Karad (N G M)	4/1/2015	9177284
169		Principal Govt Polytechnic College Karad (Sch)	4/1/2014	2930376
170		Sub Divisional Officer Koregaon	7/2014	1831635
171		Agriculture Land Tribunal Jaoli	4/2013	47529
172		Agriculture Land Tribunal Khatav 2	4/1/2015	473545
173		Agriculture Land Tribunal Patan 2	4/2014	99198
174		Principal Govt Engineering College Karad	4/2014	48920
175	Sangli	Rajeramrao Vidhya Mandir ,Jath	4/2015	659558
176		Head Master ,Shri Ramrao Vidya Mandir High School and Junior College, Jath	04/2015	193398
177		Head Master, Vidya Mandir Prashala, Miraj	04/2013	Rs. 150
178		Principal Adarsh College Vita	04/2015	42280
179	Sangli	Head Master Shri Dharmaraj Vidyalay Yetgaon Vita	04/2015	29564
180		Collector Sangli	7/2013	109060
181		Principal, Azad Vidhyalaya,Kasegaon, Islampur	3/2015	287746
182	Thane	Warden, Dr. Babasaheb Ambedkar Back ward Class Boys Hostel Shahapur	04/2015	74700
183		Head Master Saralgaon Division High School and Junior College Saralgaon	03/2015	129060
184		Head Master Janata Vidyalaya Dhasai Murbad	03/2015	372240
185		Principal, Birla College, Kalyan	Apr-14	236422
186		Head Master, Tilak nagar Vidhya Mandir, Dombivli	Apr-14	35605
187		Head Master, Nerurkar Highschool, Dombivli	Apr-14	78959
188		Principal, Manjunath College of Arts & Commerce.	Apr-14	18520

		Principal, General Education Institute and Junior College, Kalyan	Apr-14	127455
190		Principal, General Education Institute, New High school and Junior College, Kalyan	Apr-14	571430
191		Principal, General Education Institute, Mahila Mahavidyalaya, Dombivli (East)	Apr-14	142578
192		Rayate Vibhag Highschool and Junior College, Kalyan	Apr-14	8444
193		Principal, Shivajirao H Jondhale College of Engineering , Dombivli	Apr-14	97828
194		Principal, Swami Vivekanand Night College , Arts & commerce College, Dombivli	Apr-14	220294
195		Principal, Pragati College of Arts and Commerce, Dombivli	Apr-14	157276
196		Samayak Sankalpa college of Arts, Kalyan	Apr-14	13713
197		Principal, Gurukrupa College of E & A Kalyan.	Apr-14	37063
198		Principal, Laxman Devaram Sonawane College, Kalyan	Apr-14	134854
199		Principal, Saket College of Arts & Commerce, Kalyan	Apr-14	242979
200		Principal, Model College, Dombivli	Apr-14	642039
201		Principal, Mohindra Sing Kabal Singh Degree College Arts & Commerce, Kalyan	Apr-14	110685
202		Principal, Saraswati College of Education & Research Centre, Kalyan	Apr-14	30
203		Principal Saket College of Education Kalyan	Apr-14	13250
204		Principal, Ganesh Vidyalaya and Junior College, Titwala.	Apr-14	82764
205		Principal, Seth Hirachand Mutha College Arts Commerce , Science ,Kalyan	Apr-14	225375
206		Kamladevi College of Arts and Commerce, Vithalwadi	Apr-14	36500
207		Warden ,Govt. Backward Girls Hostel	Apr-14	9250
208		Assistant Commissioner of Labour	Apr-14	1
209		C.H.M.College, Ulhasnagar	12/2013	610906.65
210		R.K.T.College, Ulhasnagar	04/2012	2131
211		Shahid D.T.Kalani Mem Trust,UNR	04/2014	552590
212		Principal, K.Watumal Girls H.S.UNR	04/2014	40879
213	Thane	Takshashila Junior College,UNR	04/2014	10658
214		Principal ,(S) NSBS College of Pharma	04/2012	87513
215		National Teachers' Training College	04/2012	501039
216		National teachers' training D.Ed College	04/2012	160696
217		Principal, Institute of Technology, NR	10/2014	464284
218		Principal, New English High school & Junior College	02/2012	177150
219		Warden, Girls Hostel, UNR	04/2014	3350
220		Superintendent, .BC Boys Hostel, New UNR	04/2014	120
221		Principal, Mahatma Gandhi Vidyalaya & Junior College, Ambarnath	12/2013	54337
222		Principal, Adarsh College of Arts, Badlapur, Taluka Ambarnath	12/2013	289784
223		Principal, SICES College ,Ambarnath	12/2013	88857
224		Principal, BP Vidyalaya & Junior College, Kansai Section Ambarnath	12/2013	264415
225		Principal, Adarsh Vidyalaya Kulgaon, Badlapur, Taluka Ambarnath	12/2013	330279
226		Superintendent, Krishi Vidyalaya Sonavali Erandjal Taluka Ambarnath	4/2015	67919

		Anna saheb Jadhav .College ,Bhiwandi	04/2014	49700
228		Head Master, Primary School and Junior College Bhiwandi	04/2014	3400
229		Principal, Anna saheb Jadhav. Junior College Vajreshwari	04/2014	36024
230		Principal , Ambikabai Dharmaji Jadhav Womens College ,Vajreshwari	04/2014	6822
231		B.N.N.College, Bhiwandi	04/2014	287256
232		Principal, , D Y PATIL College of Architecture	12/2013	610906.65
233		Principal, Manjra Charitable Trust College of Law	04/2012	2131
234		Principal, Kalwati Paricharika School, Airoli, Navi Mumbai	04/2014	552590
235		Principal, Indira Institute of Business of Management	04/2014	40879
236		Principal, B. V. Institute of Pharmacy	04/2014	10658
237		Principal , B. V. College of Architecture, C.B.D	04/2012	87513
238		Principal , B. V. College of Pharmacy	04/2012	501039
239		Principal, S.I.E.S College of ARTS,SCIENCE And COMMERCE, Sri Chandrasekarendra Saraswati Vidypuram, Nerul, Navi Mumbai	04/2012	160696
240	Pune	Principal D G Valase Patil Agriculture High School	6/13	40340
241		Principal, Daund Tal Arts & Commerce College.	11/13	1000
242		Principal, New English High School, Pargaon	7/11	1000
243		Principal, Kailas Vidyamandir, Rahu	8/10	1000
244		Headmaster, Sidhershwar High school, Deolgaon Raje	5/10	200
245		Principal, Waghire College, Saswad.	12/10	52241
246		Principal, Rajdyan College of Pharmacy	4/11	264645
247		Principal R R Vidhyalay	3/10	91256
248	Pune	Principal, K B Patil Education Society Polytechnic	2/11	1700
249		Principal, Adhyapak College, Bhore	2/12	13491
250		Principal, Adhyapak High School, Bhore	12/11	123733
251		Principal, Govt. .UR. Junior College of Boys	2011	191132.9
252		Principal, Govt. .UR. Junior College of Girls	2011	197457
253		Principal, Deccan Education Society S F.C.Pune	2011	3146282
254		Principal Chandrashekar Agahse College.	2011	426727
255		Principal, Sanghavi Kesari College,	2011	709559
256		Principal, S.G.K.Arts & Commerce and Science College	2011	187152
257		Principal, Dr. Ambedkar College of Arts.	2011	2005065
258		Principal, Marathwada Mitra Mandal S	2011	667549
259			2011	
260		Associated Dean College of Agriculture.	2011	293761
261		Principal Swami Vivekanand Vidyamndir	2011	393244
262		Principal, Abhinav Kala Mahavidhyalaya	2011	2624
263		Director, Bharti Vidyapeeth S S.S.IN	2011	84020
264		Principal, Mahatma Phule Mahavidyalaya	2011	9244
265		Principal, Gandhi Adhyapak Vidylaya	2011	74241
			2011	1046204

		Principal, Distant Institute of Education and Training		
267		Principal, Samaj Bhusahan Baburao	2011	478878
268		Principal, Vidyabhavan College of Commerce	2011	22700
269		Principal, B V JAVA.NEHRU INST.OF TE	2011	181397
270		Principal, Hiranman Bankar Vidyalay	2011	10920
271		CORDI.PO.GR.ADHYA.VIBHAG PUNE	2011	12790
272		Principal B V College of Engineering for Girl	2011	212701
273		Principal, Mashilaashram High school, Karve Nagar	2011	264491
274		Principal, .F Jain Pharmacy College, Chinchwad.	2011	130225
275		Principal, D Y Patil Homeopathy Medical College,	2011	276130
276		Principal, Shree Martand Bhairav Adhyapak Mahavidalaya, Balewadi Pune	2011	108125
277		Principal Modern Education Societies College of Engineering	2011	71387
278		Principal, Maharashtra Institute of Technology	2011	137970
279		Principal, SPYSAR Memorial College of Education.	2011	25000
280		Principal, Dr. DY Patil Education Sanstha	2011	3816
281		Principal, Sinhadgad College of Pharmacy	2011	493250
282		Principal, Sinhadgad College of Pharmacy	2011	785354
283		ABI Education Society of Education	2011	166191
284	Pune	Principal, Genba Z Moze College of Engineering.	2011	177718
285		Principal, K Navle Institute of Education	2011	610
286		Principal, V S Sanas Junior College, Vadgaon	2011	63722
287		Director, Shivaji Maratha Institute of Management and Research	2011	566150
288		Principal, Shri Shivaji Maratha Society Law College.	2011	45000
289		Principal, College of Education	2011	70348
290		Principal, Jamila Arif Falani Urdu College	2011	27280
291		Dr. Indira Institute of Management.	2011	8592047
292		Principal, Rajgad Dnyanpeeth Adhyapak Mahavidyalaya	2011	24078
293		Principal, CES Dr. A B Telang Institute of Hotel Management.	2011	54046
294		Principal, P D Dhakude Adhyapak Mahavidyalaya.	2011	136231
295		Principal, Cummins College of Engineering.	2011	7739
296		Director, Principal, N G Naralkar Institute of Development and Research	2011	164578
297		Hujurpaga Women Comm. College	2011	68776
298		Director, JSPMS Kautily Institute of Management and Research	2011	370060
299		Principal, Smt Sudhatai Mandik college.	2011	764
300		Principal, Metropolitan Institute of Home	2011	500720

		Science and Catering Technology.		
301		Principal, Sharad Adhyapak Vidyalaya	2011	1281383
302		Director, A S M Institute of Business Management & Research	2011	508822
303		Principal, Lokseva College of Pharmacy	2011	182650
304		MCE Society, Principal Institute of Pharmacy	2011	58000
305		Principal College of Commerce , Science & Information Technology	2011	72207
306		Principal P V G S College of Science.	2011	21840
307		Head Master, M H C Secondary & Higher Secondary School for Girls, Hujurpaga	2011	59230
308		Principal Annasaheb Awate College of Engineering	2011	467560
309		Principal Shri Jain Vidya P M Adhyapak Vidyalaya D.Ed	2011	71458
310		Principal, Vikas D.Ed Collge.	2011	39120
311		Principal, College of Computer Science and Business Administration	2011	110240
312		Principal Shri Jain P Mandal College of Education.	2011	350980
313		Principal, Bhalchandra Institute of Pharmacy.	2011	1560430
314	Pune	Head Master, Maratha Jitamata Mulinche Highs School.	2011	51870
315		Shri Shivaji Maratha Highs School.	2011	108775
316		Principal, B S D Trust Ayurved Mahavidyala	2011	1122
317		Principal, P D Dhandkude Adhyapak Vidyalaya.	2011	112470
318		Principal, Genba Sopanrao Moze Institute of Technology, Pune	2011	59390
319		Principal, ALLANA College of Architecture, Azam Campus	2011	233680
320		Pratibha Institute of Business Management, MIDC Chinchwad.	2011	256
321		Pratibha College of Commerce and Computer Studies.	2011	954
322		Director, Data Systems Research foundation, Kharadi	2011	6300
323		Head Master, Netaji Subhashchandra Bose Vidyalaya	2011	367180
324		Director, Novel institute of Management Studies, Chinchwad.	2011	75605
325		Apex Institute of Management and Research, Atur Pune	2011	780
326		Director, MERC Institute of Management NO 167 Bukum	2011	71850
327		Director, D Y Patil Centre for Management and Research.	2011	7545
328		Principal, Kanada Sangh Pune College of Commerce	2011	53320
329		Gendibai Tarachand Chopda High School and Junior College	2011	2550

		Principal, Dnywardhini Pra Art, Commerce & Science College	2011	11455
331		Principal, Genba S Moze College of Pharmacy.	2011	114060
332		Director, Institute of Computer Studies.	2011	150300
333		Directorate, Institute of Professional Studies.	2011	40000
334		Principal Smt Kashibai Navle College of Commerce.	2011	3220
335		Leelawati College of Commerce & Computer Studies, Warge	2011	2010
336		Principal I T Sant Dnyaneshwar D.Ed Mahavidyalaya.	2011	41610
337		Principal, Savitribai Phule Junior and Higher Secondary School.	2011	10000
338		Principal, P J Nehru College, Ambegaon	2011	3104
339		Principal, D G Valase Patil Agi High School.	2011	40340
340		Principal, Shivaji Patil Adhyapak Vidyalaya, Dewado.	2011	20
341	Pune	Principal, J M Shaikh Adhyapak Vidyalay, Manchar	2011	33600
342		Principal, Karmveer Vidyalaya.	2011	1321
343		Principal, M E S Vidyalaya, Baramati	2011	1517
344		Principal College of Engineering VPCOE , Baramati	2011	7963848
345		Principal, Institute of Technology & Engineering, Malegaon	2011	4918174
346		Principal, Institute of Pharmacy, Malegaon	2011	411836
347		Principal, College of Pharmacy, Malegaon.	2011	214165
348		Director, Institute of Management, Malegaon	2011	1044600
349		Principal, College of Commerce Science and Computer Education, Malegaon Bk Baramati.	2011	308525
350		Principal, R R Vidyalaya, Bhor	2011	91256
351		Principal, Ananatrao Thopate Mahavidyala.	2011	143219
352		Principal, Adhyapak College, Bhor	2011	13491
353		Principal, Adhyapak High School, Bhor	2011	139355
354		Principal Raj Dyan. College of Pharmacy, Bhor	2011	264645
355		Principal, Sidheshwar R S &H-S , Deulgaon	2011	200
356		Principal L B Garela Madhyamik Uchamadhaymik Vidhyalaya, Dound.	2011	79752
357		Principal, Waghire College, Saswad	2011	52241
358		Principal, Vidyadham Arts, Science ,Commerce College, Shikrapur	2011	138
359		Principal, Shree Padmamani Jain College , Pabal Shirur.	2011	7140
360		Principal, Kasturi S S College of Pharmacy, Shirapur, Shirur.	2011	61210
361		Principal, Kasturi Shikshan College of Education, Shikrapur, Shirur.	2011	131181
362	Nagpur	PRIN. BHIVGADE N. COLLEGE NAGPUR	More than one year	5725910

	Nanded	COLLECTOR NANDED FOR WARD		284621
364		COLLECTOR FOR LAND ATTCHED NANDED		690395
365		COLLECTOR FOR WELFARE FUND NANDED		-67624
366		ASSTT.COMMR.OF LABOUR		8412794
367		COLLECTOR NANDED ENDO. NANDED		251151
368		PRINCIPAL DEGLOOR COLL.DEGLOOR NANDED		1382791
369		WARDEN SAVITRIBAI PHULE GIRLS HOSTEL DEGLOOR NANDED		-17943
370		HEAD MASTER SAVITRIBAI PHULE H.S. DEGLOOR NANDED		-1062181
371		H.M. GOVT.TECH.HIGH SCHOOL HADGAON NANDED		131483
372		PRINCIPAL BALIRAM PATIL KINWAT NANDED		-440798
373	Nanded	WARDEN B.C. BOYS HOSTEL KINWAT NANDED		7702
374		TAHSILDAR (ENDOWMENT) MUKHED NANDED		5600
375		TAHSILDAR NAIGAON ENDO.		41000
376		TAHSILDAR (ENDOWMENT)HIMAYATNAGAR, NANDED		606420
377	Parbhani	PRINCIPAL DYANOPASAK COLL.JINTUR		185532
378		TAH.ENDO.PATHRI JINTUR		480325
379		TAH.A.L.T. PATHRI		17266
380		PRINCIPAL DR.RAM RODAGE B.ED.COLL SAILU		-10000
381		PRINCIPAL KK.M. COLLEGE MANWAT		-2267
382		L.REMESH WARKUDKAR M.V. SONPETH		-10
383	Aurangabad	SUP.DR.B.A.HOSTEL FOR B.C. BOYS VAIJAPUR		-4380
384		THE. KHULTABAD A.L.T.		3888
385		THE. GANGAPUR ENDO.		150
386		WARD.GOVT. B.C.GIRLS HOSTEL AURANGABAD		18840
387		WARD. BOYS HOSTEL MILIND NAGSENVAN AURANGABAD		49875
388		PRI. S.B.ART SCI. COLL. AURANGABAD		1513584
389		DIR. STATE INSTI. OF ENGLISH FOR MAH.		28020
390		GRUHPAL GOVT. SANTATUKARAM HOSTEL AURANGABAD		28066
391		PRINCIPAL CHISTIYA COLL.KHULTABAD		558713
392	Hingoli	PRINCIPAL DR.SHANKARRAO SATAO KALA M.V. HINGOLI		2564
393		GRIHPAL S GIRLS HOSTAL KALMNURI		2400
394	Yavatmal	COMM. FOR WORK COMP.C.J.SR.DIV. YAVATMAL		203145
395		TAHSILDAR, YAVATMAL		58070
396		PRESIDENT,ZILLA NI.SAMITI, ZILLAADHIKARI,YAVATMAL		46200
397		PRINCIPAL, SUDHAKAR NAIK INSTITUTE OF PHARMACY, PUSAD		433624
398		TAHSILDAR, PUSAD		62766
399	Jalna	DISTT. SPORTS OFFICER JALNA		421773

	Amaravati	WARD. B.C.GIRLS HOSTEL ACHALPUR		5660
401		P.A.L.T. ACHALPUR		162451
402		WARD. GOVT. GIRLS HOSTEL CHANDUR BAZAR		2270
403	Beed	TAH. GEORAI		315431.54
404	Buldhana	M.S.T.B. SANITORIUM		284195
405		PRI.DR.R.GODE E.D. COLLEGE BULDANA		327163
406		WARDEN G. GIRLS HOSTEL CHIKHALI		4190
407		WARDEN GOVT. BOYS HOSTEL CHIKHALI		2000
408		PRI. NEW ERA JR. COLLEGE JALGAON JAMOD		1276
409	Buldhana	A.L.T. KHAMGAON		138003
410		C.J.W/C ACT. KHAMGAON		7147
411		PRIN. BHAGWAN BABA COLLEGE LONAR		531424
412		PRIN. S. SIDDHE A. JR. COLLEGE, SULTANPUR		-173262
413		PRIN. KOTHARI D.ED COLLEGE, NANDURA		115020
414		NUTAN KANISHTH KALA MAHA VIDHYLAYA KINGAON RAJA		221233
415		PRIN.ANURADHA ENG.COLLEGE CHIKHALI		2197943
		Grand Total		109225300.7

Note:-Out of 415 non operational PD/PLAs having balance of Rs.10.92 crore,79 PD/PLAs were closed and their unspent balances were credited to Govt. Account

ANNEXURE - Y

(Refer Para 3.6.5)

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

Sr. No.	Name of the Treasury	Name of the Administrator
1	Jalgaon	Judge Labour Court Jalgaon
2		Workmen Compensation Court Jalgaon .
3		District Deputy Registrar and Collector Stamp Jalgaon
4		Collector Jalgaon
5		Principal ,College of Education, (B Ed),Chopda
6		Tahasildar Yawal
7		Civil Judge Junior Division & Judicial Magistrate First Class Yawal (CCD)
8		Civil Judge Junior Division & Judicial Magistrate First Class Yawal (CrCD)
9		Medical Officer, Rural Hospital, Nhavi Yawal
10		Medical Officer, Rural Hospital Yawal
11		Principal Industrial Training Institute Yawal
12		Sub Divisional Officer Yawal
13	Nasik	Judge, Labour Court, Nasik
14		Warden, S.T. Girls Hostel, Nasik.
15		Warden, S.T. Boys hostel, Peth Road, Nasik..
16		Special Land Acquisition Officer, No.1Nasik.
17		Special Land Acquisition Officer, CIDCO Project Nasik.
18		District Sport Officer, Nasik.
19		Deputy Director, Technical Education, Nasik Road, Nasik.
20		Deputy commissioner of Labour, Nasik.
21		Warden, B.C. boys Hostel, Nasik.
22		Warden S.T. boys Hostel, Nasik.
23		Warden Government Tribal Girls Hostel, Nasik.
24		Regional Transport Officer, Nasik.
25		House Master, Government tribal Boys hostel, Nasik.
26	Nandurbar	Warden Govt B.C. Boys Hostel, Nandurbar
27		Principal District Session Judge Nandurbar (C C D)
28		Principal District Session Judge Nandurbar(Cri C D)
29		Principal District Session Judge Nandurbar
30		Tahisldar,Nanurbar
31		Medical Officer Rural Hospital (cl2) Nandurbar
32	Palghar	Sub. Divisional Officer, Dahanu
33		Principal K D High School and M K College Chinchani
34		Principal Vikaswadi Adhyapak Vidyalay, Kosbad
35		Assistant Director of Fisheries, Palghar

		Warden,ST/BC Boys Hostel, Palghar
37		Warden,Govt BC Girls Hostel, Palghar
38		Dr.M.L.Dhavle Management Institute Palghar
39		Warden, BC Girls Hostel, Palghar
40		Superintendent. Govt Fisheries High School, Satpati
41	Palghar	Principal Sonopant Dandekar College,Palghar
42		Principal Sharada Bhavan Junior College
43		Principal Technical Junior College, Murbe,Palghar
44		A.E.S.K.G.S.D.ED.College,Palghar
45		Head Master L.B.Shashtri High School & Junior. College, Palghar.
46		Principal NAS College of Education (D.Ed) Palghar
47		Principal A.G.Sankhe College of Education (B.Ed) Palghar
48		Principal D.Patil College of Education, Palghar
49	Pune	Commandant, S.R.P.F.GRP.II Pune
50		Deputy Director, Director of Land Records Pune Region
51		Director of Agriculture
52		Assistant Commissioner, Animal Husbandry Hatcher Central Hatcher, Pune
53		Judge 1 st Co-op court ,Pune.
54		Divisional Joint Director of Agriculture
55		Director of Education, M.S. Pune
56		Principal, Govt. UR.Junior College of Boys
57		Principal, Govt. UR.Junior College of Girls, Pune
58		Principal, Industrial Training Institute .(GIRLS) Aundh, Pune
59		Assistant Director, Department of Vocational Education and Training ,Pune, Pune Region.
60		Principal , Government Polytechnic, Pune-16
61		Librarian, Government District Library, PD
62		Librarian, Government District Library,
63		Joint Director, Higher Education, Pune Region, Pune.
64		C.F.& S ILIVIC., Pune
65		Deputy Director of Health Service (TRA
66		Joint Director of Health Malaria Hati Jaljany Pune-6
67		Competent Authority, Bhade Niyatrana.
68		Assistant SPERD Engineer ELEC Pune Region, ELC Circle , Pune
69		Executive Engineer, GIRRIGATION Research Div Pune
70		Adhishak Abhiyanta Prashask , Labhkshet ra Vikas Pradhikaran, Pune 411011
71		Additional Commissioner of Labour, Pune.5
72		Presiding Officer, Labour Court
73		Director of Sports & Youth Services.
74		Warden, Government B.C.Boys Hostel
75		Warden, Sant Janabai Girls Hostel.
76		House Master, Government.B.C.BOY S Hostel
77		Director of Social Welfare, MS Pune
78		C A AND A O Directorate of Women and Child Welfare M S Pune
79		Principal, Deccan Education Society S F.C.Pune

		Principal, Pune University Pune 7.GE
81		Principal, ETHEL Garden Junior College.
82		Principal, D S Homeopathic Medical
83	Pune	Principal, CAMP Education Society, junior College.
84		Principal, T.J.Arts & Commerce College.
85		Principal, Chandrashekhar Agashe College.
86		Principal, Tilak Ayurved Mahavidyalaya
87		Principal, Sanghavi Kesari College.
88		Principal, Arts, Science & Commerce College, Hadapsar
89		Principal, S.G.K.Arts, Commerce & Science College.
90		Principal, Dr. Ambedkar College , Arts
91		Principal, Marathwada Mitra Mandal S
92		Associated Dean College of AGR.
93		Principal, Swami Vivekanand Swami Vidyamandir.
94		Principal, Abhinav Kala Mahavidyalaya
95		Director, Bharti Vidyapeeth S S In
96		Principal, Mahatma Phule Mahavidyalaya.
97		Principal, Mahatma Gandhi Adhyapak Vidyalaya.
98		Principal, Dist. Institute of Education Training.
99		Principal, Samaj Bhushan Baburao
100		Principal, All India Shree Shivaji
101		Principal, Savitribai Phule Mahila T
102		Principal, All I S S P M S Hotel Management.
103		Mukh. Purna Vidya, Nigdi Pune.
104		Principal, Vidyabhavan College of Commerce.
105		Principal B Gholap College of Commerce.
106		Principal , .B V Jawaharlal Nehru Institute of Technology.
107		Principal, Hiranman Bankar Vidyalaya.
108		Principal, D Y Patil College of Engineering. Pune
109		CORDI.PO.GR.ADHYA.VIBHAG PUNE
110		Principal, Annasaheb Magar Mahavidyalaya, Hadapsar.
111		Principal, B V College of Engineering for Girl.
112		Principal, Mahalsakant Vidya, Akurdi.
113		Principal, Mahilashram School, Karve Nagar.
114		Principal, Modern College of PHA (Ladies)
115		Principal, Nrusinha H.SCH.&J.C.Sangvi.
116		Principal , F JAIN Pharmacy College, Chinchwad.
117		Principal, D Y Patil Homeopathy Medical College.
118		PAD DR.D.Y. Patil College of Ayurved & R.C.
119		Principal, Abasaheb Atre Junior College, Pune 411011
120		Principal, Shree Martand Bhairav Adhyapak Mahavidyalaya, Balewadi, Pune
121		Principal Institute of Nursing, Wadgaon Bk.
122		Principal, Akutai Kalyani Girls Junior College, Hadapsar, Pune
123		Principal, Modern Education Societies College of Engineering.
124		Principal, JSPM'S Rajarshi Shahu College of Engineering.
125		Principal, Laxmanrao Apte Prashala Junior College, Pune.
126		Principal, Maha. Institute of Printing Technology, Pune
127		Vishwakarma Institute of Information Technology.
128		Principal, LMF Homeopathic Medical College, Chinchwad.

		Principal, Sinhagad Institute of Management, Wadgaon Bk.
130	Pune	Principal, SPAYASAR Memorial College of Education, Aundh Road.
131		Principal, Dr. D Y Patil Education Sanstha.
132		Principal, Sinhagad College of Pharmacy NBK Pune.
133		Principal, Singh College of Pharmacy Singh Road, Pune.
134		Director, Dr. D Y PATIL Dental College and Hospital, Pimpri
135		Principal, J S P M S College of Pharmacy and Research, Pune
136		Principal, Abhinav Education Societies D.Ed College.
137		ABHI. Education Society College of Education, Pune.
138		PVG`S College of Engineering and Technology.
139		Principal, Sinhagad College of Education Training and B.Ed College for women, Wadgaon, Pune
140		Principal Genba Z Moze College of Engineering, Balwewadi.
141		Principal, K Navale Institution of Education.
142		Principal, V S SANAS Junior College, Vadgav, Pune.
143		Dr.D.Y. PATIL College of Pharmacy.
144		Director, Shivaji Maratha Institute of Management & Research.
145		Principal, Shri Shivaji Maratha Society law College, Pune.
146		Principal, College of Education, Kondhwa KH.
147		Principal, Jamila Arif Fajalani Urdu College of Education, Pune.
148		CO ORDI Modern College of Education B.Ed for Ladies, Shivaji Nagar, Pune-5.
149		Principal P E S Modern College of Special Education, Pune.
150		Principal, M M College of Engineering, Pune.
151		Principal, Bhivarabai Sawant Polytechnic, Wagholi, Pune.
152		Principal Sinhagad College of Education Training (B.ED) Pune.
153		Principal Sinhagad College of Education and Trai and Res D.Ed.
154		Director, Indira Institute of Management Pune.
155		Principal, Rajgad Dnyanpeeth Adhyapak Mah, Dhanakwdi.
156		Principal Pad. Dr. D Y Patil Institute of MCA, Akurdi, Pune
157		Principal , G S Moze Adhyapak Mahavidyalaya, Alandi Pune
158		Principal ,G S Moze Adhyapak Vidyalaya, Pune
159		Principal, G S Moze Adhyapak Mahavidalaya (D.ED) Pune.
160		Principal , D Y Patil College of Agri Business Management, Akurdi.
161		Principal CES`S DR A B Telang Institute of Hotel Management.
162		Principal, P D Dhankude Adhyapak Mahavidyalaya, Baner.
163		Principal, M A Rangoonwala College of Dental Science & Research.
164		Director, Sinhagad Institute of Business Administration and Research.
165		Principal, Cummins College of Engineering, Pune
166	Pune	Director, Dyanganga Institute of Carrier Empowerment &

		Research.
167		Director, Principal, N G Naralkar Institute of Career Development and Research, Pune.
168		Hujurpaga Women Commerce College.
169		Director, JSPMS Kautily Institute of Management & Research, Wagholi.
170		Principal, Smt Sudhatai Mandik College, Pune.
171		Principal, Jayawant Institute of Pharmacy, Tathwade.
172		Principal Dyanganga College of Diploma in Education.
173		Principal Y Patil Institute of Hotel Management & Catering Technology, Pimpri.
174		Principal, Metropolitan Institute of Hotel Management and Catering, Hadpsar, Pune-28
175		Principal, Sinhgad College of Architecture, Pune-11
176		Commissioner, Apang Kalyan Maha, Pune
177		Principal, Sharad Adhyapak Vidyalaya , Earndavana, Pune-38
178		Director, A S M Institute of Business Management & Research, Chinchwad.
179		Principal, Sinhgad College of Science, Sinhgad Road, Pune
180		MCE SCTY Principal, Institute of Pharmacy, Pune
181		Principal, Modern Law College, Pune
182		Principal , College of Commerce, Science and Information Technology, Chinchwad, Pune
183		Principal, P V G S College of Science, Parvti Pune.
184		Principal, Y B Patil Polytechnic, Akurdi, Pune.
185		Principal, Shiv Chatrapati Arts and Commerce College, Wadgon Bk Pune.
186		Principal, Dr.D Y Patil Polytechnic, Pimpri, Pune
187		Principal, College of Computer Science, Wakad.
188		Director, Institute of Business Management and Research.
189		Principal Swami Vivekanand College of Education, Wakad.
190		Head Mistress, M H C P H Secondary and Higher Secondary School for Girls, Huzurpaga, Pune- 30
191		Director, Indira College of Engineering and Management, Pune.
192		Principal, Annasaheb Awate College of Engineering, Pune
193		Principal Padmashree Manibhai Desai College ,Urlikanchan.
194		Principal, .PDAS Institute of Technology, Hadapsar, Pune
195		Principal, Ashok Vidyalaya and Junior College, Tilak Road, Pune.
196		Principal, G S Moze Prashala, Yerwada.
197		Principal, Shri Jain Vidya P M Adhyapak Vidyalay D.Ed, Chinchwad, Pune
198		Principal, Vikas D.Ed. College, Narhe Pune
199	Pune	Principal, College of Computer Science and Business Administration, Pirangut, Pune.
200		Principal, Padmabhushan VAS Patil Institute of Technology,

		Bavdhan, Pune-21
201		Principal, Shri Jain Prasark Mandal Polytechnic, Chinchwad, Pune.
202		Principal, Shri Jain V P Mandal College of Education, Chinchwad-Wadegaon
203		Principal, Bhalchandra Institute of Pharmacy, Pune
204		Shikshan Prasark Mandal N M V Girls Prashala and Junior College, Pune-30
205		Head Master, S Maratha Jijamata Mulinche High school, Pune
206		Shri Shivaji Maratha High School & Junior College, Pune.
207		Principal, B S D Trust Ayurved Mahavidyalaya, Pune.
208		Principal, P D Dhankude Adhyapak Vidyalya, Baner
209		Principal, Genba Sopanrao Moze Institute of Technology, Pune.
210		Principal, ALLANA College of Architecture, Azam Campu, Pune.
211		Pratibha Institute of Business Management, MIDC, Chinchwad.
212		Pratibha College of Commerce and Computer Studies, Chinchwad.
213		Director, Data Systems Research Foundation, Khardi-Pune
214		Head Master, Netaji Subhaschandra Bose Vidyalaya, Yerwada.
215		Director, Novel Institute of Management Studies, Chinchwad Pune
216		APEX Institute of Management & Research centre, Pune.
217		Director, MERC Institute of Management GAT No 167 Bhukum Pune.
218		Director , D Y Patil Centre for Management and Research Centre, Chikhali
219		Principal, Kannada Sangha, Pune College of Commerce, Pune-38
220		Mahatma Phule V S Late Sau S Ratan Mali D Ed College, Hadpsar.
221		Gendibai Tarachand Chopda High school and Junior College, Chinchwad.
222		Principal, Dnyanvardhini Pratishtan Arts, Commerce, & Science College, Chikhali.
223		Principal, Genba S Moze College of Pharmacy, Wagholi.
224		Director, Institute of Computer Studies, Pimpri.
225		Director, Institute of Professional Studies, Pimpri.
226		Principal Smt. Kashibai Navale College of Commerce, Erandavne, Pune.
227		Leelawati College of Commerce & Computer Studies, Warge Malwadi.
228	Pune	Director, Aditya Institute of Management, Narhe.
229		Director, Aditya Institute of Management, Narhe.
230		Principal, M I T Sant Dnyaneshwar D.Ed Mahavidyalaya(English Medium)

		Principal, Savitribai Phule Junior & High School, Bhavani Peth, Pune.
232		Deputy Inspector General of Prisons Western Region, Yerwada, Pune.
233		Upvibhagiya Adhikari Maval Mulshi Upvibhag, Pune
234		Bhumi Sampadan Vishesh Adhikari, Visheshghatak No.3 Pimpri, Pune-18
235		Special Land Acqusion Unit No. 4, Pimpri-18
236		Principal, College of Engineering.
237		Civil Judge, J.D.& JMFC (P.M.C.
238		Vidyadham Commerce ,Science Arts,Shikrapur
239		Kasturi Shiksh College of Arts Com, Shikrapur
240		Sant Dnyaneshwar Adhya.Vid.(D.Ed) , Kondhapuri
241		S.S.Raik B.Gujar High School Pra.Talegaon Dhamdhere
242		Shri. Padmamani Jain Kala Vani.Mahavi., Pabal
243		New English School Junior . College of Arts, Kavathe Yemai
244		Manikchand Dhariwal Institute of Management & Rur.Tec, Shirur.
245		Kasturi Shikshanshastra College of Pharmacy,Shikrapur
246		Kasturi Shikshansha College of Education (B.Ed), Shikrapur
247		Kasturi Shikshansha Adhyapak Vidyalaya (D.Ed), Shikrapur
248		Jai. Shriram Adhyapak Vidyalaya, Shikrapur
249		Smt. Parvatabai Ramr Palande D.Ed. College, Mukhai
250		Principal, Gopinath Vidyalaya & Junior College, Varwand.
251		Principal, Daund Tal. Arts & Commerce College
252		Principal, New English School, Pargaon.
253		Principal, Kailas Vidyamandir, Rahu.
254		Principal, Jawaharlal Vidylay & Junior College, Kedgaon
255		Head Masatger, Bhairwnath Vidylaya, Khutbav.
256		Principal, S.Kul. D Ed, College, Patas.
257		Principal S.KUL B Ed. College Patas.
258		Principal, Firangai Mata Vidya & Junior College, Kurkumbh.
259		Principal, Vidya Vikas Mandir & Junior College, Yavat. VIDYA & JR.COLLAGE YAVAT
260		Principal, Arts & Commerce College , Rahu.
261		Principal, Nagewhwar/Mahukrao High school, Patas.
262		Principal, Adarsh Vidyalay & Junior College, Kangaon.
263	Thane	B.N.Bandodkar College, Thane
264		St.John Baptist High School
265		Principal, Krida Prabodhini
266		Law College
267		Principal, N.K.T.College Sr.
268		Principal, Bhartiya Vidyapeeth IT College
269	Thane	Principal, Maha Cosmo E.S.Mumbra
270		Principal, Parshvanath College of engg
271		Ramrao Adik Institute of technical college
272		Principal, Pad.Dr.D.Y.Patil Medical College
273		Principal, Mumbra D.ed.College,Mumbra
274		Principal, Bharti Vidyapeeth Pharma
275		Principal, Agnel Polytechnic

		Principal, F.R.C.R.Vashi
277		Terna Medical College, K.B.
278		S.N.College Arts & Commerce, Bhy
279		Principal, .M.T.Paricharika.P.S.
280		Principal, Lokmanya Tilak College of Engineering.
281		V.Prn. Terna College of Engineering.
282		Terna Polytechnic ,NM
283		Principal, College of Agriculture, Saralgaon
284		Principal, Abhinav Vidya Mandir
285		Principal, V.P.M.Polytechnic
286		N.L.Dalmiya Institute of Management & Research.
287		R.F.Naik Junior College, KB
288		T.J.High School & Junior College
289		Dean,Terna Dental College, Nerul
290		K.B.College of Arts & Commerce, Kopri
291		B.V.Pras AMD Junior College of Engineering. CBD KB
292		H.M.New Kalwa High School, Kalwa
293		P.E.S. Junior College of Education, KB
294		Head Master,P.E.Junior College ,CBD KB
295		Principal, JRS College of ACS, Kalwa
296		K.G.J.College of Arts & Commerce, Thane
297		Pravin Patil College of Diploma Engineering, ,Bhyandar
298		Principal, M.M.J.Shah Polytechnic, Thane
299		Principal, .K.B. Junior College, Kopri
300		Principal, D.Y.Patil Polytechnic, NM
301		Principal, B.V.School of H& MTS NM
302		Principal, B.V.S. Institute of HMCT NM
303		Dir.FRC Rodrigues IMS NM
304		Superintendent. Keshavrushti Krishi UTT
305		Principal, D.Y.Patil College of Physiotherapy
306		Principal, .D.Y.Patil College of Occupathy
307		Principal, .NCRDS S I Of Pharmacy,KB
308		Director, Sterling Institute of Management, Nerul
309		Principal .English High school & Junior College,Majiwade
310		S.D.Vidyalaya Junior College, Airoli
311		Principal, .Saraswati D.Ed.Vidyalaya, Thane
312		H.B. B.ed College, Vashi
313		Director, .B.V.I.M.S.R, Navi Mumbai
314		Director, Sterling Institute of T&M,Nerul
315		Principal, Dr.D.Y.Patil D.ed,Belapur
316		Director, B.V. Institute of Management of I.T.Sec 7,KB
317	Thane	Principal, .S.I.E.S.school of technology,NM
318		Director, S.I.E.S.College of mgt studies,NM
319		Principal, .Muchhala Polytechnic,Thane
320		Principal, Shriram Vidyalaya Jr.College,NM
321		Dr.D.Y.Patil College of Education & research
322		Principal, ,R.J.Thakur Junior College, Thane
323		Principal, R. ADIK Adhyapk Vidyalaya Marathi
324		S.L.A.O. MUMBAI TALASARI EXPRESS
325		Regional Transport Officer, Kokan Bhavan,Thane

		Dy. Regional Transport Officer, Navi Mumbai
327		S.P.Rural, Thane
328		P.A.To C.P.Thane
329		Superintend, Thane Central Prison, Thane
330		Dist. Commandant, Home Guard, Thane
331		Sub-Div Officer, Thane
332		Head Clerk to Collector, Thane
333		S.L.A.O.(Metro Centre No.3)
334		S.L.A.O.Sp.U.TPVD Thane
335		District .Planning Officer, Thane
336		Joint District Registrar, Thane (Rural)
337		Joint District Registrar, Thane (City)
338		Dy.Insp Gen & Contr Of R & ST
339		Dy.Cons. Social Forest Division, Thane
340		A.R.C.S.2,Thane
341		Divisional Agriculture Joint Director, Kokan Division, Thane
342		Education Officer.(Sec) Pay & P. fund Unit, Thane
343		Principal, Industrial Training Institute, Mulund, Mumbai
344		Dy.Dir of Town Planning NM
345		C.A.O.V.S.G.Hospital,Thane
346		Supdt. Engg Vigil.Mumbai CIR IRRI DIV,Thane
347		S.L.A.O.O.M.I.Work,Thane
348		S.L.A.O.Ulhas Valley Project, Thane
349		Asst.Comm of Labour, Thane
350		Judge, Labour Court,Thane
351		Asstt.Dir Acctt employ & self employ
352		District Sports Officer, Thane
353		Warden, Govt B.C./E.B.C. girl hostel
354		Kokan Pathbandhare Vikas Mahamandal
355		SLAO Mumbai- Talasari Exp H.No.2,Thane
356		Superintendent, Thane Central Prison New
357		Principal, .Industrial Training Institute,Wagle Estate, Thane
358		C.A.O.V.S .General Hospital(old)
359		Registrar, Additional C.D.R.F., Thane
360		Principal , Industrial Training Institute, Belapur,NM
361		Civil Judge JD,NM
362		Principal Judge, Family Court, Thane
363		Civil Judge, J D Vashi.
364		Tahasildar, Thane

ANNEXURE – ZA

(Refer para 3.6.6)

STATEMENT SHOWING ARREARS IN RECONCILIATION OF DEPOSIT HEADS

Sr. No.	Name of the Treasury	M.H. 8336 – Civil Deposit	M.H. 8443 – Civil Deposit
PRINCIPAL ACCOUNTANT GENERAL (A&E)-I, MUMBAI			
1	Ratnagiri	2014-15 onwards	2015-16 onwards
2	Raigad	2014-15 onwards	2015-16 onwards
3	Satara	2016-17 onwards	2015-16 onwards
4	Sindhudurg	2014-15 onwards	2014-15 onwards

5	Ahmednagar	2015-16 onwards	2014-15 onwards
6	Jalgaon	2014-15 onwards	2015-16 onwards
7	Nandurbar	2012-13 onwards	2014-15 onwards
8	Nasik	2015-16 onwards	2015-16 onwards
9	Pune	2016-17 onwards	2015-16 onwards
10	Thane	2012-13 onwards	2014-15 onwards
11	Solapur	2016-17 onwards	2014-14 onwards
12	Kolhapur	2016-17 onwards	2014-15 onwards
13	Dhule	2014-15 onwards	2014-15 onwards
14	Sangli	2015-16 onwards	2015-16 onwards
ACCOUNTANT GENERAL (A&E)-II, NAGPUR			
15	Wardha	No Arrears	No Arrears
17	Akola	2009-10 onwards	Not reconciled from 2015-16
18	Beed	2009-10 onwards	No Arrears
19	Nagpur	No Arrears	No arrears
20	Gondia	No Arrears	No Arrears
21	Hingoli	2009-10 onwards	No Arrears
22	Gadchiroli	No Arrears	No arrears
23	Jalna	No Arrears	10 accounts pending from 2014-15
24	Osmanabad	No Arrears	No arrears
25	Amravati	2009-10 onwards	No arrears
26	Chandrapur	2013-14 – Partly done reconciliation is pending for all minor heads 2014-15 & 2015-16	No arrears
27	Latur	No Arrears	6 accounts not reconciled from 2014-15
28	Bhandara	Reconciliation pending from 2013-14,2014-15 & 2015-16	No arrears
29	Aurangabad	No Arrears	42 accounts pending from 2009-10
30	Parbhani	No arrears	16 accounts pending from 2014-15
31	Nanded	No arrears upto 2012-2013 except 014-ITDP reconciliation of which is pending from 2009-2010. 2013-14,2014-15 & 2015-16 – Reconciliation is in arrears	66 accounts pending from 2009-10 & 16 accounts from 2015-16
32	Washim	No Arrears	No Arrears
33	Yavatmal	2009-10 onwards	39 accounts not reconciled from 2009-10
34	Buldhana	No Arrears.	Not reconciled from 2015-16

ANNEXURE – ZB

(Refer para 3.6.7)

AMOUNT LYING UNDER SPECIAL LAND ACQUISITION OFFICERS

Sr NO	Treasury	PLA_NO	Administrator	Balance on 31.03.2016
1	Sangli	2403000251	Sub Divisional Officer, Jath, Sangli.	15,89,23,045
2		2405000947	Sub Divisional Officer, Vita, Sangli.	6,59,83,046
3		2406000947	Sub Divisional Officer, Miraj, Sangli.	4,24,15,450
4		2406010976	Special Land Acquisition Officer, NO. 3 Miraj, Sangli.	10,55,69,171

5		2406030976	Special Land Acquisition Officer, NO.7 Miraj, Sangli.	39,76,27,328
6		2406040976	Special Land Acquisition Officer, NO.6 Miraj, Sangli.	16,02,38,011
7		2406050976	Special Land Acquisition Officer, NO.- 1 Miraj, Sangli.	5,23,57,061
8		2406070976	Special Land Acquisition Officer, NO.9 Miraj, Sangli.	14,06,10,272
9		2409000947	Sub Divisional Officer, Walwa, Islampur	5,94,75,955
10		2411000251	Sub Divisional Officer, Kadegaon, Sangli.	3,85,73,409
				122,17,72,748
11	Jalgaon	8641	Sub Divisional Officer, Jalgaon Division, Jalgaon	12,12,27,773
12		8640	Sub Divisional Officer, Amalner	82,70,573
13		8610	Sub Divisional Officer, Bhusawal	1,06,63,249
14		8635	Sub Divisional Officer, Chalisgaon	35,05,922
15		8639	Sub Divisional Officer, Erandol	21,50,802
16		8638	Sub Divisional Officer, Yawal	2,32,89,296
17		8050	Special Land Acquisition Officer, Jalgaon	38,80,41,303
18		8151	Special Land Acquisition Officer I, Jalgaon	11,68,07,060
Total				67,39,55,978
19	Ratnagiri	1401000947	Sub Divisional Officer, Ratnagiri.	62620527
20		1401000988	Spl. Land Acquisition Officer, Ratnagiri.	158873466
21		1401008404	Spl. Land Acquisition Officer, Konkan Railway-1, Ratnagiri.	3163503
22		1401008574	Spl. Land Acquisition Officer, Konkan Railway, Ratnagiri.	35875788
23		1402000947	Sub Divisional Officer, Chiplun	16957441
24		1403000947	Sub Divisional Officer, Dapoli	32150197
25		1404008631	Sub Divisional Officer, Rajapur	303094210
26		1407008632	Sub Divisional Officer, Khed	14215043
Total				626950175
27	Solapur	8391	Special Land Acquisition Officer, Krishna Khore, Solapur	8,50,31,225
28		8397	Sub Divisional Officer (Prant) Solapur	8,18,07,403
29		8398	Special Land Acquisition Officer No 1, Solapur	10,77,06,870
30		8407	Special Land Acquisition Officer Special unit, Solapur	9,46,63,312
31		8410	Special Land Acquisition Officer No 3, Solapur	2,58,31,561
32		8648	Sub Divisional Officer No 2, Solapur	14,62,97,699
33		8354	Sub Divisional Officer, Madha, Kurudwadi	13,25,99,842
34		8644	Sub Divisional Officer, Mangalwedha	4,60,05,077
35		8420	Special Land Acquisition Officer No 7, Mohol	6,96,61,482

36		8424	Sub Divisional Officer ,Pandharpur	17,20,93,038
Total				96,16,97,509
Grand Total				3484376410

ANNEXURE – ZC

(Refer para 3.7.1)

**ARTICLES NOT WITHDRAWN FROM STRONG ROOM EVEN AFTER EXPIRY OF
THREE YEARS OF RETENTION PERIOD**

PRINCIPAL ACCOUNTANT GENERAL (A&E)- I, MUMBAI

Sr. No.	Name of the Treasury	Name of the Sub Treasury/DDO	Name of the article
1.	Jalgaon	Tahsildar, Pachora. (Election Branch)	Cash Box
2.		Sub Divisional Officer, Pachora	Cash Box
3.		Tahsildar, Pachora	Cash Box
4.		Sub Treasury Officer, Yawal.	Cash Box
5.		Dy Divisional Officer, PWD, Yawal	Duplicate Keys
6.	Nasik	Dy. Collector, Nasik	Valuable Box
7.		--do--	-do-

ACCOUNTANT GENERAL (A&E)-II, NAGPUR

Sr. No.	Name of the Treasury	Name of the Sub Treasury	Name of the article
1.	Osmanabad	Special LAO No. 1, Osmanabad (Minor Irrigation)	Cash Box
2.		RDC EGS,,Osmanabad	Cash Box
3.		Sub-Divisional Engineer, Minor irrigation Sub Division No. 3,Osmanabad	Duplicate key pad
4.		Sub Divisional Officer, Krishna-Marathwada P.W. Division No. 1 (4)	Duplicate key pad
5.	Paranda	Sub-Divisional Engineer, Minor Irrigation Sub Division, Kallam	One Duplicate Box
6.		Special LAO No. 1, Osmanabad (Minor Irrigation)	One Duplicate Box
7.		Sub-Divisional Engineer, Minor irrigation Sub Division No. 3,Osmanabad	One Duplicate Box
8.	Washi	Tahasildar Wasshi	Election Box
9.		Tahasildar Wasshi	Election Box
10.		Tahasildar Wasshi	Election Box
11.		Tahasildar Wasshi	Election Box
12.	Kallam	Tahasildar Kallam	Election Box
13.	Aurangabad	Add. Collect.	Election Box
14.		Returning Officer Jalna	Election Box
15.		Dy. Collect.	Election Box
16.		Collector	Election Box
17.		Returning Officer (Graduate)	Election Box
18.		Dy. Comm. (GAD)	Election Box
19.		Tahasildar	Election Box
Sr. No.	Name of the Treasury	Name of the Sub Treasury	Name of the article
20.	Paithan	Tahsildar, Paithan	Valuable Box
21.		Civil Judge Cl.III	Valuable Box
22.		Tahsildar, Paithan	Election Box
23.	Gangapur	Tahsildar, Gangapur	Cash Box
24.		Municipal Council, Aurangabad	Election Memory Chip
25.	Khultabad	Tahsildar, Khultabad	Valuable Box
26.		Tahsildar, Khultabad	Election Boxes (4)
27.	Kannad	Tahsildar, Kannad	Election Box
28.		Tahsildar, Kannad	Election Box
29.		Tahsildar, Kannad	Election Box

ANNEXURE –ZD

(Refer para 3.7.2)

Statement showing Retention of Huge Stock of Stamps in Excess of Requirement

List of Unsold General Stamp from 23/01/2015 `1000/- & Above of Dhule and its sub Treasuries					
Treasury/Sub-Treasury	` 1000 /-	` 5000/-	` 10000/-	` 15000/-	` 20000/-
Dhule	4114	5589	267	465	692
Shirpur	1126	3253	296	124	0
Sakri	0	4031	343	44	0
Shindkheda	440	1802	97	0	0

Total Unit	5680	14675	1003	633	692
TOAL Rs.	5680000	73375000	10030000	9495000	13840000
	Grand Total		112420000		

List of unsold General Stamps from 23/01/2015 of ` 1000 and above in respect of Ratnagiri District and Talukas together:

Sr. No	Denomination	` 1000	` 5000	` 10000	` 15000	` 20000	` 25000	Grand Total
1	Quantity	12947	34875	3772	5645	3686	4095	65020
	Total Value	12947000	174375000	37720000	84675000	73720000	102375000	485812000

Statement showing non sale of non judicial (General) Stamps above Rs 1000/- with Sangli Treasury and Sub Treasuries on 31.03.2016.												
TO/STO	` 1000/-		` 5000/-		` 10000/-		` 15000/-		` 20000/-		Total	
	Qty	Amt	Qty	Amt	Qty	Amt	Qty	Amt	Qty	Amt	Qty	Amt
Sangli	20544	20544000	29069	145345000	21583	215830000	2218	33270000	2232	44640000	75646	459629000
Kawathe	5764	5764000	2363	11815000	0	0	33	495000	61	1220000	8221	19294000
Miraj	1637	1637000	1086	5430000	77	770000	0	0	0	0	2800	7837000
Palus	4220	4220000	1631	8155000	155	1550000	423	6345000	251	5020000	6680	25290000
Vita	2022	2022000	1150	5750000	800	8000000	491	7365000	0	0	4463	23137000
Jath	3972	3972000	2955	14775000	1115	11150000	649	9735000	0	0	8691	39632000
Tasgaon	2435	2435000	1089	5445000	1075	10750000	0	0	0	0	4599	18630000
Shirala	1391	1391000	1163	5815000	82	820000	0	0	0	0	2636	8026000
Islampur	2187	2187000	904	4520000	184	1840000	96	1440000	0	0	3371	9987000
Kadegaon	1891	1891000	1527	7635000	75	750000	55	825000	72	1440000	3620	12541000
Atpadi	1340	1340000	567	2835000	312	3120000	0	0	287	5740000	2506	13035000
Gr.Total	47403	47403000	43504	217520000	25458	254580000	3965	59475000	2903	58060000	123233	637038000

Nagpur Region

STATEMENT SHOWING RETENTION OF HUGE STOCK OF NON JUDICIAL STAMPS

TO/ STO	` 1000/-	` 5000/-	` 10000/-	` 15000/-	` 20000/-	` 25000/-	Total Value
Akola							
Patur	16,38,000	28,95,000	20,000	21,30,000	14,00,000	11,50,000	93,23,000
Balapur	40,27,000	20,80,000	33,10,000	20,70,000	12,80,000	21,00,000	1,48,67,000
Telhara	31,45,000	3,93,000	37,80,000	5,25,000	12,60,000	16,00,000	1,42,40,000
Akot	30,26,000	88,95,000	7,81,10,000	87,00,000	1,84,40,000	94,50,000	5,63,21,000
Murtijapur	39,07,000	1,47,90,000	29,10,000	22,80,000	47,00,000	32,50,000	3,18,37,000
Barshitakli	36,45,000	94,60,000	24,30,000	23,25,000	11,20,000	18,75,000	2,08,55,000
DTO Akola	1,47,46,000	8,77,90,000	6,34,5,0000	31,00,5000	1,84,40,000	2,43,50,000	23,97,81,000

Beed							
Kaij	35,82,000	15,75,000		5,55,000	7,60,000	11,75,000	76,47,000
Dharur		25,60,000	18,40,000				44,00,000
Ambejogai	21,62,000	21,20,000		4,65,000	12,40,000		59,87,000
Majalgaon	69,20,000	1,97,85,000	23,10,000	40,50,000	17,40,000	5,50,000	3,53,55,000
Wadvani	4,38,000	29,85,000	47,20,000				81,43,000
Georai	63,33,000	2,44,30,000	29,10,000	66,30,000	20,00,000	00,000	4,34,03,000
Shirur-Kasar	41,83,000	88,90,000	97,60,000	50,10,000			2,78,43,000
Patoda	35,81,000	48,75,000	14,80,000	32,25,000	4,00,000	6,25,000	1,41,86,000
Ashti	25,12,000	1,40,35,000	89,70,000	25,35,000	5,00,000	6,25,000	2,91,77,000
DTO	72,98,000	88,65,000	9,61,80,000	2,85,45,000	1,09,60,000	1,82,75,000	22,71,23,000
Nanded							
Loha	11,38,000		4,60,000				21,82,000
Kandhar	1,39,000	2,05,000					3,44,000
Mukhed	4,000	2,15,000					2,19,000
Degloor	7,000	2,90,000	1,20,000				4,17,000
Naigaon	4,58,000	16,00,000	23,10,000				43,68,000
Billoli	7,63,000	6,65,000	9,40,000				23,68,000
Dharmabad	2,01,000	16,90,000	1,00,000				19,91,000
Umri	1,39,000	9,20,000	50,000				11,09,000
Mudkhed	4,61,000	4,75,000	6,50,000				15,86,000
Bhokar	1,95,000	1,55,000	1,00,000				4,50,000
Kinwat	58,000	1,60,000	1,20,000				3,38,000
Mahur	1,65,000	3,10,000	50,000				5,25,000
Hadgaon	6,70,000	10,00,000	12,50,000				29,20,000
Ardhapur	63,000	1,20,000	2,30,000				4,13,000
Nanded	6,87,49,000	36,75,85,000	24,61,20,000				68,24,54,00
Yavatmal							
Yavatmal	68162000	443565000	159310000	55215000	50680000		776932000
Ghatanji	3,57,000	17,30,000		4,05,000	6,80,000		31,72,000
Kalamb	97,000	8,45,000	11,90,000	8,28,000			41,37,000
Kelapur	30,77,000	40,70,000	3,40,000	21,30,000	23,20,000		1,19,37,000
Mahagaon	527000	2555000					3082000
Maregaon	15,000	1,95,000	2,90,000	1,95,000			6,95,000
Ralegaon	7,60,000	64,60,000	24,90,000				97,10,000
Arni	2,21,000	24,30,000	11,90,000	10,80,000	19,60,000		68,81,000
Wani	7,81,000	22,50,000	5,50,000	14,10,000			49,91,000
Zari Zamni	1,47,000	6,25,000	1,40,000				9,12,000
Ner	22,40,000	31,45,000	4,30,000				58,15,000
Buldhana							
Buldhana	22372000	142410000	5928000				
S'Raja	4940000	14495000	290000				
Lonar	138000	115000	190000				

Malkapur	1672000	1335000	520000				
Jalgaon Jamod	1176000	18215000					
Sangrampur	2185000	6245000	5200000				
Motala	1030000	3880000	210000				
Bhandara							
Bhandara	3,39,62,000	47,75,000	12,45,40,000	8,45,40,000	21,19,80,000		55,97,97,000
Tumsar	3,95,000	3,75,000	1,90,000	40,000			10,00,000
Sakoli	72,000	1,50,000	1,40,000	60,000			4,22,000
Pauni	1,20,000	1,00,000	40,000				2,60,000

STATEMENT SHOWING RETENTION OF HUGE STOCK OF STAMPS IN EXCESS OF REQUIREMENT

Name of Treasury/ Sub Treasury	Category of Stamp	Value of stamps (`)
Osmanabad	General Stamps	383083033
Aurangabad	General Stamps	677401336
Paithan	General Stamps	22445133
Gangapur	General Stamps	9509006
Vaijapur	General Stamps	29097000
Khultabad	General Stamps	2028100
Kannad	General Stamps	29413833
Sillod	General Stamps	26228233
Soygaon	General Stamps	16150796
Fulambri	General Stamps	15184850
<u>DTO</u>	Judicial Stamp	58013758
<u>Dharur</u>	Label Stamp	31932
<u>Wadvani</u>	Label Stamp	1,18,500
<u>Patoda</u>	Judicial Stamp	775466
<u>Ashti</u>	Judicial Stamp	1011759
Hingoli	General Stamps	66186033
Sengaon	General Stamps	23068533
Aundha Nagnath	General Stamps	5443660
Basmat	General Stamps	13326386
Kalamnuri	General Stamps	9059200
Jalana	Notary	539100
	Judicial Stamp	14657510
	Court Fee Label	22511650
	Special Adhesive	3227667
Ambad	Revenue Stamp	9600
Ghansawangi	Court Fee Stamps	258933

Partur	Revenue Stamp	28800
	Notary	48600
Mantha	Revenue Stamps	13633
	Notary Stamps	20700
	Judicial Stamps	367800
Bhokardan	Judicial Stamps	196167
Jafrabad	Notary Stamps	107000
Latur	General Stamps	677401336
Chakur	General Stamps	9867066
Ahemedpur	General Stamps	23244640
Jalkot	General Stamps	4617833
Udgir	General Stamps	2298616
Mudkhed	Judicial Stamp	17,000
Ardhapur	Court Fees Label Stamp	1,64,500
<u>Parbhani</u>	General Stamps	349215456
Yavatmal	General stamps	432549923
	Court fees lable Stamp	8738360
	Court fees Stamp	34644852
	Spl. Adhesive	29584203
	Notary	4090533
	Court Fee Stamps	11207132
Pusad	Revenue Stamp	68500
Babhulgaon	Court Fees Label Stamp	39,500
Kalamb	Court Fees Label Stamp	2,07,096
Ralegaon	Court Fees Stamp	27,12,400
Ner	Court Fees Label Stamp	1,13,680
Amravati	Non-Judicial	535798970
	Judicial	2989419
Tiwsa	Non-Judicial	17716457
Nandgaon-Kh	Non-Judicial	8243028
Daryapur	Non-Judicial	7880633
	Judicial	2018100
Anjangaon Surji	Non-Judicial	1611040
	Court Fee	1116233
Achalpur	Non-Judicial	7735743
Chandur-Bazar	Non-Judicial	13027200
Morshi	Non-Judicial	14985130

Akola	Share Transfer	1937347
	General Stamp	19736033
	Court Fee Part I	6982547
	Court Fee Part II	6622530
Barshitakli	Revenue Stamp	22000
	General Stamp	20639370
Wardha	Non-Judicial	301040823
	Judicial	24866271
Chandrapur	Non-Judicial	18167000
Bhadrawati	Non-Judicial	6776766
Warora	Non-Judicial	11152333
Chimur	Non-Judicial	7793400
Nagbhid	Non-Judicial	23694786
Bramhapuri	Non-Judicial	32653390
Sindewahi	Non-Judicial	25432883
Saoli	Non-Judicial	18167000
Mul	Non-Judicial	17350380
Pombhurna	Non-Judicial	4897566
Ballarpur	Non-Judicial	13180766
Rajura	Non-Judicial	5139233
Gadchiroli	Non-Judicial	58467333
Bhandara	Label	1,92,10,759
Lakhani	Label	28,333

ANNEXURE – ZE

(Refer para 4.2)

DIVERSION OF GOVERNMENT RECEIPTS IN TO PLA

Sr. No.	Name of the PD/PLA	Challan No. & Date	Nature of Receipt	Amount (₹)
1	Director of Vocational Education & Training, M.S. Mumbai	-/11.3.2016	Fees for duplicate mark sheet, Duplicate certificate etc	3200
2		-/18.3.2016	-do-	400
3		-/5.3.2016	-do-	2500
4		-/283.2016	-do-	800
5		-/2.9.2015	Examination Fees, Regional Office, Pune	2271770
6		-/2.9.2015	-do-	2910130
7		-/2.9.2015	-do-	1546600
8		-/2.9.2015	-do-	723590

9		-/2.9.2015	-do-	1460390
10		-/2.9.2015	-do-	1091840
11		-/2.9.2015	-do-	1450250
12		-/2.9.2015	-do-	3109130
13		-/2.9.2015	-do-	3013528
14		-/2.9.2015	-do-	652780
15		-/4.9.2015	-do-	2694950
16		-/3.9.2015	Examination Fees, Regional Office, Nagpur	1146390
17		-/3.9.2015	-do-	1422820
18		-/3.9.2015	-do-	464050
19		-/3.9.2015	-do-	625450
20		-/3.9.2015	-do-	1009460
21		-/4.9.2015	-do-	476570
22		-/3.9.2015	-do-	245440
23		-/3.9.2015	-do-	586870
24		-/24.9.2015	Examination Fees, Regional Office, Nagpur& Aurangabad	99040
25		-/4.9.2015	Examination Fees, Regional Office, Aurangabad	65700
26		-/15.9.2015	Examination Fees, ITI, Ulhasnagar	186610
27		-/15.9.2015	-do-	349325
28		-/9.9.2015	Fees for checking of Certificate	7400
29	Administrative Officer, R.A.Podar Medical College (Ayu.) Worli	-/30.3.2016	Hostel & Other fees	516750
30		-/31.3.2016	-do-	6750
31		-/14.9.2015	-do-	30000
32		-/23.9.2015	-do-	69000
33		-/28.9.2015	-do-	4500
34	Dean, Government Dental College & Hospital Mumbai	-/30.3.2016	Hostel fees	4000
35	Accounts Officer, Directorate of Art M.S.Mumbai	-185/18.3.2016	Sale of wasted papers	3305
36	Superintendent, G.T. Hospital .Mumbai	-/3.3.2016	Rent towards MRI centre	362855
37	Principal, Government polytechnics, Bandra (E	68/14.9.2015	Meter Testing charges	80580
38		69/14.9.2015	Registration charges(counseling round), confirmation, conversion& uncofirmation	53200
39		70/14.9.2015	Sales of Admission Forms	37900
40		73/21.9.2015	FDD1 Satellite Centre Rent charges	3616
41	Director of Technical Education, M .S. .Mumbai	-/3.9.2015	Pharmacy Degree, Counseling Round III,Aurangabad.fees.	1890000
42		-/3.9.2015	-do-	2000000
43		-/5.9.2015	-do-	290000
44		-/11.9.2015	MBA/MMS fees for Counseling RoundIII, Mahatma Gandhi Vidhayamandir Institute, Nasik,	80000
45		-/9.9.2015	-do-	1000000

46		36/19.9.2015	SSC/HSC, Diploma degree sale of Forms	2801750
47		37/23.9.2015	-do-	5824120
48		34/23.9.2015	Pharmacy Degree, Counseling Round III, Amravati.	170000
49	Principal, I.T.I., Sane Guruji Marg., Mumbai	1181/10.9.2015	Fine	8000
50		1187 /30.9.2015	-do-	5000
51	Dy. Controller of Rationing, Wadala Mumbai	7101/10.9.2015	Sale of Rationing Form & Supplementary	20088
			Total	42878397

ANNEXURE - ZF

(Refer para 4.6)

OUTSTANDING AUDIT OBJECTION FOR THE YEAR 2016-17

Sr.No.	Points	Remarks
1	Expenditure incurred prior to drawl of AC Bill	<p>MH 2012 Token no.29383 Dated 21.06.2016 for ` 200000/- Tour advance for Governor. An amount of ` 17502/- has been incurred prior to drawl of AC Bill, Clarification sought as to the genuineness of the Expenditure.</p> <p>MH 2040 Token nos. 140201 Dated 04.12.2016, ` 109946/- dated 01.12.2015, ` 109946/- dated 02.03.2016 & ` 155389/- dated 26.06.2015 with amounts of ` 196118/-, ` 105729/-, ` 126972/- & ` 173330/- respectively were of DC Bills where the expenditure was incurred prior to the sanction of expenditure .</p>
2	Incorrect	MH-2055

	classification of Penalty amount	Token no.187244/- da.03.2015 of ` 3966600/- DC Bill was submitted wherein Penalty amount of ` 24620/- for delay in supply of hard Top Prison Vans was recovered from the supplier and remitted in to government account under the major head 2055, however, the amount should have been remitted under the major head 0055, Department was asked to make the necessary corrective Transfer Entry.
3	Excess & unnecessary drawal of amount and keeping it unutilized.	<p>MH-2012 Token Nos.180941 dated 31.03.2016 for ` 1,44,740/- On scrutiny of aforesaid DC Bill, it has been observed that an amount of ` 1,44,740/- was drawn on 31.03.2016 to be paid to National Informatics Centre Services Inc. (NIC SI) for developing internet based mobile app/software for the Governor's office. However, the entire amount has been refunded back to Treasury on 09.11.2016. Explanations/Clarification sought on this point.</p> <p>MH-2055 Token No. F-204/31.03.2011 of ` 2,06,40,000/- DC Bill was submitted wherein administrative sanction, for providing 9 Application Software Connectivity at 158 places in the state, was given I 2010 and amount was drawn on AC Bill on 31.03.2011 and deposited in PLA account opened in the name of Additional Chief Secretary (Home). No connection at all of the sanctioned connectivity places was provided, However, an expenditure of ` 46288/- was made for providing connection from State Data Centre, Mantralaya, to the DGP, Mumbai, office, which was not included in the sanctioned list of places to be provided with the connectivity. The remaining amount of ` 2.06 crore was refunded after a period of 3 years and 2 months without utilisation for the purpose for which it was sanctioned.</p>
4	Drawal of funds at the fag end of the financial year.	<p>MH-2055 Token no. 129467/ 23.09.2015 of ` 515480/- Proforma invoice no.2014-121-0082 dated 12.05.2014 by Ordnance Factory Bhandara, for supply of 50 meters of Flexible Liner Shape charge-10 received by the DGP, Mumbai office was valid upto 31.03.2015. However, DD of 100 percent payment was sent to the supplier on 30.03.2015 without confirming with the supplier. The amount was returned back by the supplier on 08.05.2015 and the same was remitted in to government account on 24.11.2015. The department was asked to state the reasons behind drawing funds at the fag end of the financial year and keeping government moneys out of the Consolidated Fund of the State.</p>
5	Drawal of funds at the fag end of the financial year.	<p>MH-2055 Token no. 201754/ 30.03.2014 of ` 477305/- Proforma invoice no.2013-121-0067 dated 01.11.2013 by Ordnance Factory Bhandara, for supply of 50 meters of</p>

		Flexible Liner Shape charge-10 received by the DGP, Mumbai office was valid upto 31.03.2014. The amount was drawn on AC on 30.03.2014. The amount was returned back by the supplier on 08.03.2016. The amount was deposited in the bank account of the DDO of the office and the same was finally remitted into government account on 31.03.2016. The department was asked to state the reasons behind drawing funds at the fag end of the financial year and keeping Government moneys out of the Consolidated Fund of the State.
6	Drawal of funds at the fag end of the financial year.	MH-2055 Token no. 201749/ 30.03.2014 of ` 27986/- Proforma invoice no.2013-121-0071 dated 01.11.2013 by Ordnance Factory Bhandara, for supply of 10 kgs of Low Temperature Plastic Explosive (LTPE) received by the DGP, Mumbai office was valid upto 31.03.2014. The amount was drawn on AC Bill with the supplier. The amount was returned back by the supplier on 08.03.2016. The amount was deposited in the bank account of the DDO of the office and the same was finally remitted into government account on 31.03.2016. The department was asked to state the reasons behind drawing funds at the fag end of the financial year and keeping government moneys out of the Consolidated Fund of the State.
7	Drawal of funds at the fag end of the financial year.	MH-2055 Token no. 201753/ 30.03.2014 of ` 629750/- Proforma invoice no.2013-121-0069 dated 01.11.2013 by Ordnance Factory Bhandara, for supply of 50 nos of Explosive sheet ERA (HTPB Base) received by the DGP, Mumbai office was valid upto 31.03.2014. The amount was drawn on AC Bill 30.03.2014. However, DD dated 16.05.2014 of 100 percent payment was sent without confirming with the supplier. The amount was returned back by the supplier on 08.03.2016. The amount was deposited in the bank account of the DDO of the office and the same was finally remitted into Government account on 31.03.2016. The department was asked to state the reasons behind drawing funds at the fag end of the financial year and keeping government moneys out of the Consolidated Fund of the State.
8	Drawal of funds at the fag end of the financial year.	MH-2055 Token no. 201750/ 30.03.2014 of ` 20541/- Proforma invoice no.2013-121-0066 dated 01.11.2013 by Ordnance Factory Bhandara, for supply of 250 meters of Cord detonating type-A, received by the DGP, Mumbai office was valid upto 31.03.2014. The amount was drawn on AC Bill on 30.03.2014, However, DD dated 16.05.2014 of 100 percent payment was sent without confirming with the supplier. The amount was returned back by the supplier on 08.03.2016. The amount was deposited in the bank account of the DDO of the office

		and the same was finally remitted into government account on 31.03.2016. The department was asked to state the reasons behind drawing funds at the fag end of the financial year and keeping government moneys out of the Consolidated Fund of the State.
9	Drawal of funds at the fag end of the financial year.	MH-2055 Token no. 201755/ 30.03.2014 of ` 169193/- Proforma invoice no.2013-121-0068 dated 01.11.2013 by Ordnance Factory Bhandara, for supply of 50 nos. of Explosive Sheet ERA (CR Base), received by the DGP, Mumbai office was valid upto 31.03.2014. The amount was drawn on AC Bill on 30.03.2014, However, DD dated 16.05.2014 of 100 percent payment was sent without confirming with the supplier. The amount was returned back by the supplier on 08.03.2016. The amount was deposited in the bank account of the DDO of the office and the same was finally remitted into Government account on 31.03.2016. The department was asked to state the reasons behind drawing funds at the fag end of the financial year and keeping government moneys out of the Consolidated Fund of the State.

**ANNEXURE-ZG
(Refer Para 4.7)**

**NON RECEIPT OF CERTIFICATE OF ACCEPTANCE OF BALANCES OF PDA
ACCOUNTS BY PAO**

Sr. No.	Account No.	Name of P.L.A. Holder	Balance as per RBI/PAO Report (in `)
1	6114517023	Sub Divisional Officer, Mumbai Suburban Bandra, Mumbai-51	34549920
2	6181017000	Superintendent, Government technical High School, Dadar, Mumbai-28	2296881
3	6184033027	Special Land Acquisition Officer, No.III, Fort, Mumbai-23	0
4	6184052006	Insolvency Registrar, High Court, Bombay, Mumbai-1	4040813.67
5	6184076004	Commandant, State Reserve Police Group VIII, Goregaon, Mumbai-65	987
6	6184079007	Judge, 3st Co-Operative Court, Bombay. Mumbai-38	11121096.87
7	6184087001	Director, Directorate of Maharashtra Fire services, Santacruz, Mumbai-98	367010821.30
8	6184320002	House Master, Government Hostel for Backward Class Boys, Chembur, Worli, Mumbai-18.	41305

ANNEXURE – ZH
(Refer para 4.8)
DIFFERENCE OF BALANCE BETWEEN RESERVE BANK OF INDIA AND
ADMINISTRATOR

Sr. No.	PLA No.	Name of Administrator	RBI Amount (₹)	Administrator Amount (₹)	Difference Amount (₹)
1	6181005001	Head Master, Elphinstone Technical High school	3073123.24	3091872.50	-18749.26
2	6181012005	Director, Institute of Science, - Deposit	41346450.10	41270800.10	75650.00
3	6181013006	Principal, Industrial Training Institute, -	9219784.61	9219804.61	-20.00
4	6181015005	Govt. Institute of Printing Technology	12107142.31	11941962.00	165180.31
5	6181016009	Principal, GOVT. Polytechnic, ,Bandra (E)	38557648.37	37119798.37	1437850.00
6	6182001008	Registrar Court Of Small Causes,	53787842.31	47502843.91	6284998.40
7	6182001015	Addl.Registrar,Court Of Small Causes,	78176230.93	76393346.93	1782884.00
8	6182002009	Registrar, High Court Appellate Side	71655659.69	39734210.21	31921449.48
9	6182003000	Registrar, City Civil Court, Mumbai(Civil)	23320668.49	20389057.49	2931611.00
10	6182005002	Princ.Judge,Family	74347868.22	57857773.72	16490094.50

		Court,Bandra East,Bombay(P/L A/C)			
11	6183002000	Chief Presidency Magistrate Girgaum(Criminal)	126663482.06	126442928.06	220554.00
12	6183006004	Chief Presidency Magistrate Kurla (Criminal)	213985439.56	214208569.59	-223130.03
13	6183009007	Chief Presidency Magistrate Mulund(Criminal)	62697027.40	62481527.40	215500.00
14	6184001000	Administrator General, Maharashtra State	1031323.93	1150013.93	-118690.00
15	6184002001	Official Trustee, Maharashtra State	5379180.60	5405465.90	-26285.30
16	6184006005	Principal, Sydenham College Of Comm. & Ec	21247726.78	21227726.78	20000.00
17	6184009008	Supdt. St. George's Hospital	51130338.96	50695339.00	434999.96
18	6184010006	Dean,J.J. Group Hospitals	367240058.00	378691570.00	-11451512.00
19	6184014000	Supdt. Cama & Albles Hospital	69632577.01	69512404.00	120173.01
20	6184029002	Supdt. G.T. Hospital	62745393.28	62749921.00	-4527.72
21	6184030000	Sheriff Of Bombay	124254491.37	124317823.37	-63332.00
22	6184032002	Treasurer Of Charitable Endowments, Maha.State,Mumbai	7738091.19	7769862.84	-31771.65
23	6184035005	Director Of Art, Maharashtra (Personal Ac	170333650.64	170254636.00	79014.64
24	6184038008	Presiding Officer, 1st Lab. Court, Bombay	9109696.34	6879814.54	2229881.80
25	6184039009	Dean,Govt. Dental Coll. & Hospital, Bomb	159365206.83	159370416.83	-5210.00
26	6184046003	Govt. Pleader, High Court, Bombay , 1st Pl	47218582.99	47235218.55	-16635.56
27	6184047004	Registrar, Motor Accidents Claims Tribuna	210772392.71	117402800.46	93369592.25
28	6184050004	Dean, Grant Medical College, Bombay (Pers	108957834.62	106029736.71	2928097.91
29	6184051005	Official Assignee,Bombay H.C.	11934887.83	12425699.83	-490812.00
30	6184053007	Prothonotary & Sr. Master High Court, Bom	327024556.63	334473611.47	-7449054.84
31	6184054008	Commissioner, High Court, Bombay	4919656.72	4911236.72	8420.00
32	6184056000	Accounts Officer, High Court	24631445.18	24638912.18	-7467.00
33	6184060001	Principal, J.J. College Of Arch., Bombay	20522978.58	19021103.58	1501875.00
34	6184063004	Court Receiver, High Court Bombay	227307491.07	228550356.14	-1242865.07
35	6184071009	Principal, Institute Of Nursing Education	4392325.00	4344022.00	48303.00
36	6184072000	Registrar Industrial Court, Maharashtra	5699221.12	5335798.12	363423.00
37	6184073001	Deputy Collector Bombay & Bsd (B.E.D. Act	74773007.73	75520402.50	-747394.77

38	6184109001	Financial Adviser & Deputy Secretary, Food, Civil Supplies & Consumer's	2246216910.58	2246495101.58	-278191.00
39	6184115004	Director Of Ayurved, Maharashtra State	21136157.00	21134657.00	1500.00
40	6184116029	Regional Transport Officer (E), Mumbai -	1313916.00	0.00	1313916.00
41	6184121007	Registrar, City Sessions Court, Greater Bo	639642291.47	586147791.47	53494500.00
42	6184121014	The Registrar, City Civil And Session Court,	24325139.00	24244389.00	80750.00
43	6184289000	President, M.S.C. Appellate Court, B'bay	917888.00	841738.00	76150.00
44	6184301009	Director Of Vocational Education And Training, Govt. Of Maha.	256585044.51	256690394.51	-105350.00
45	6184324013	Collector, Rrc Labour Dues.	3059226.41	4583441.00	-1524214.59
46	6184324020	Coll. Of Mumbai Govt Dues Recovery R.R.C. A/C	44696536.47	44460588.00	235948.47
47	6184326008	Registrar Consumer Disputes Redressal Commission, Maharashtra State	21743544.07	21779274.89	-35730.82
48	6184327023	Librarian Class Ii, Govt Dist Library Mumbai City	1000.00	500.00	500.00
49	6184329001	Education Inspector, North Region	400271.00	233354.00	166917.00
50	6184330009	Registrar, Consumer Disputes Redressal	782336.31	797553.00	-15216.69
51	6184336005	Under Sec. Mah. State Urdu Acadmy. Social Wel.	2018267.00	2128976.00	-110709.00
52	6184348004	Sub Registrar And Adm Officer Mumbai Suburban Distt. Mumbai	16989575.00	16711830.00	277745.00
53	6184350010	Deputy Secretary Director Rspmu Mumbai Jal Swarajya	82461427.00	34648935.00	47812492.00

**ANNEXURE-ZI
(Refer Para 4.9)**

NON RECOVERY OF GOVERNMENT DUES.

Sr. No.	Token No.	Name of Pensioner and DDO	GPO No.	Gratuity Authorised by A.G. & adjusted	Recovery intimated	Balance recovery.
1	127667	Shri. Bhaskar Shivram Kamble Addl. Commissioner of Police, Armed Police, Naigaon, Mumbai	121501292828 Dated 13-10-15	` 256905 adjusted on 19.01.16	` 437785	` 180880
2	65048	Smt. Durga N Waghmare Dy. Comm of Police(HQ) Mumbai	121501274444 Dated 9.7.15	` 111020 adjusted on 29.7.15	` 452888 License Fees	` 341868
3	50638	Smt. Shubangi D Teli Additional Comm. of Police, (Armed Force), Naigaon	121501155253 dated 3.7.15	` 23177 adjusted on 9.10.15	` 323945 License Fees	` 300768
4	67208	Keshav S Mahadik		` 44563 adjusted on 6.10.15	` 65875 HBA Advance	` 21312
5	102742	Smt. Amruta R Padvi W/o Late R S Padvi Director(Training) Vocational Education and Training, Mumbai	121508249152 dated 4.9.15	` 141600 adjusted on 17.11.15	` 156341 HBA Advance	` 14741
6	80006	Smt. Dipali R Pandit Dy. Collector	121501290307 dated 1.9.15	` 17914 adjusted on	` 136879 Pay &	` 118966

		(Encroachments)		3.10.15	Allowances	
7	125425	Saidas S Chavan The Dean Sir J J Institute of Applied Arts, Mumbai-1	121401266192 dated 13.11.14 revalidated on 21.1.16	` 475098 adjusted on 2.3.16	` 729776 Pay & Allowances	` 254678
8	65049	Shri. Ramchandra Sitaram Aher Dy. Comm. of Police (HQ), Mumbai	121501197443- 1 dated 10.08.15	` 95073 adjusted on 22.1.16	` 286260	` 191187
9	120901	Shri. Shriram L Chavan Jt. Comm. of Sales Tax, Vikrikar Bhavan, Mumbai- 10	121501291623 dated 16.9.15	` 273465 adjusted on 28.12.15	` 142800 Rs.286879 HBA and Interest	` 156214
10	80807	Shri. Devram J Chore	121501287254 dated 9.9.15	` 162803 adjusted on 13.10.15	` 505705 overpayment of Pay and allowances	` 342902
11	37741	Uttam D Andhare ,O/O Dy. Sec. Rev. & Forest Deptt.,Mantralaya, Mumbai- 01.	121501255729 Dt.01/05/15	` 21000/-	` 457485/ Licence Fee	` 436485/-
12	34046	Vitthal D More , O/o Sec.,Industry,Energy & Labour Deptt. Mantralaya, Mumbai-01.	121501283411 Dt.23/07/15	` 67800/-	` 70814/- Int. on HBA	` 3014/-
13	24599	Balasaheb S Salve O/O,Jt. Sec. Rural Devp. & Water Conservation Deptt. Mantralaya, Mumb-01	121501277725 Dt.27/04/15	` 317695/-	` 353865/- OP of Pay & Allow.	` 36170/-
14	11927	Sanjaykumar A Jadhav O/O,Jt. Dir./CEO, Health Services,Mumbai-01	121501279127 Dt.23/04/2015	` 475803/-	` 478628/- & ` 64783/- HBA Adv.	` 67605/-
15	8423	Ajit B kadam, O/O Dy. Sec. Rev. & Forest Deptt.,Mantralaya, Mumbai- 01.	121401253219 Dt.19/05/14	` 179475/-	` 351348/- OP of Pay & Allow.	` 171873/-
16	112604	Rohidas H Narvekar O/O, Comtt. Officer Mah. Legislature ,Secretariat,Mumbai-32.	121501276023 Dt.31/03/15	` 97855/-	` 194129/- OP of Pay & Allow.	` 96274/-
17	84513	Subhash M Mane, O/O,Dyt. Sec.,Tribal Devp. Deptt., Mantralaya,Mumbai-01.	121501260232` Dt.28/09/15	` 30030/-	` 389221/- OP of Pay & Allow.	` 359191/-
18	84756	Smt. Meena S Keni, O/O Dyt. Sec. ,Planing Deptt. , Mantralaya, Mumbai-01.	121501290425 Dt.28/08/15	` 1000/-	` 128613/- OP of Pay & Allow.	` 127613/-
					Total	Rs3221741/-

ANNEXURE - ZJ**(Refer para 4.10)****OVER PAYMENT OF DCRG DURING THE YEAR 2016-17**

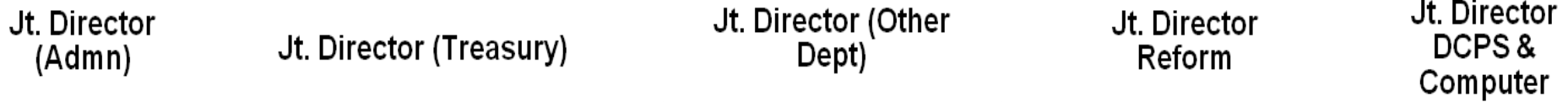
Sr. No.	Name of Pensioner & Authority No.	PPO No./GPO NO.	DCRG Paid by Dept. in 3 Instalments	DCRG Authorized by Pr.A.G. Mumbai	Over Payment
1	Smt. Suha W/O, Lae Shri Shahadev s Birwadkar O/O, Under Sect.,Home Deptt, Mantalaya, Mumbai-01.	121501202001-2 Dt.02/06/15	` 14437/-	`14437/ Paid On .28/07/15	` 14437/-
2	Smt. Shobh W/O Late Shri Sudhir H Meher,O/O, Chief Metropolitan Magistrate, Esplanade Court,Mumbai-01.	121501244742-2 Dt 05/03/15	` 23117/-	` 23117/- Paid On 09/04/15	` 23117/-
3	Smt. Vijaya B Thorat D/O, Shri Bhau Kthorat,O/O Unde Sect. Water Resources Deptt., Mantralaya,Mumbai-01.	121608299632-1 Dt. 04/02/16	`18176/-	`18176/- Paid On 23/03/16	`18176/-
4	Shri Ganpat K Thorat ,O/O, Cheif Metropolitan Magistrate, Esplanade Court,Mumbai-01.	121501295224 Dt 22/06/15	`47827/-	` 47827/- Paid On 09/09/15	` 47827/-
5	Shri. Ramdas Khandu	P98MAH11490	`16912	`16912 paid	`16912

	Ahire.121501277858 dated 17.6.15 Jt. Comm. of Sales Tax, Bandra, Mumbai			on 10.7.15	
6	Smt. Kshama Jagdish Gawde. 121501280735 dated 11.5.15 Asstt/Dy. Comm. of Sales Tax(Investigation), Mumbai	P97MAH01411	`36407	`36407 paid on 29.5.15	`36407
7	Smt. Mangalagouri W/o Shri Harilal Savjibhai Katoriya. 121501289911 dated 31.8.15. Principal, Govt. Printing Technology Institute, Mumbai-1	P99MAH17392	`81690	`81690 paid on 5.10.15	`81690
8	Shri. Tukaram Sonu Gamre. 121501288577 dated 4.8.15. Ex. Egn. (Dy. Engr) Road Development Division No.4 Andheri(W)	P99MAH17715	`18616	`18616 paid on 6.10.15	`18616
9	Smt. Chabutai W/o Late Shri Ramrao Sadashiv Karande. 12070828729 dated 12.2.16. Comm. of Police, Railways, Byculla, Mumbai, P D Mello Rd.	MF41351	`65026	`65026 paid on 22.09.16	`65026
10	Shri. Anant Bhaskar Kini 121601276791 dated 21.3.16 Rationing Officer, Controller of Rationing, Kandivli, Mumbai	P98MAH13707	`36836	`36836 paid on 27.4.16	`36836
11	Smt. Kusum Shivaji Kumbhar W/o Late Shri. Shivaji Aburao Kumbhar 121608303817 dated 21.3.16. Accounts Officer, Directorate of Cultural Affairs, Mumbai-32	141408262203	`22121	`22121 paid on 28.04.16	`22121
12	Smt. Deepashri Sudhir Talekar. 121501293971 dated 30.10.15. Jt. Comm. of Sales Tax, Bandra	P98MAH07711	`12787	`12787 paid on 16.11.15	`12787

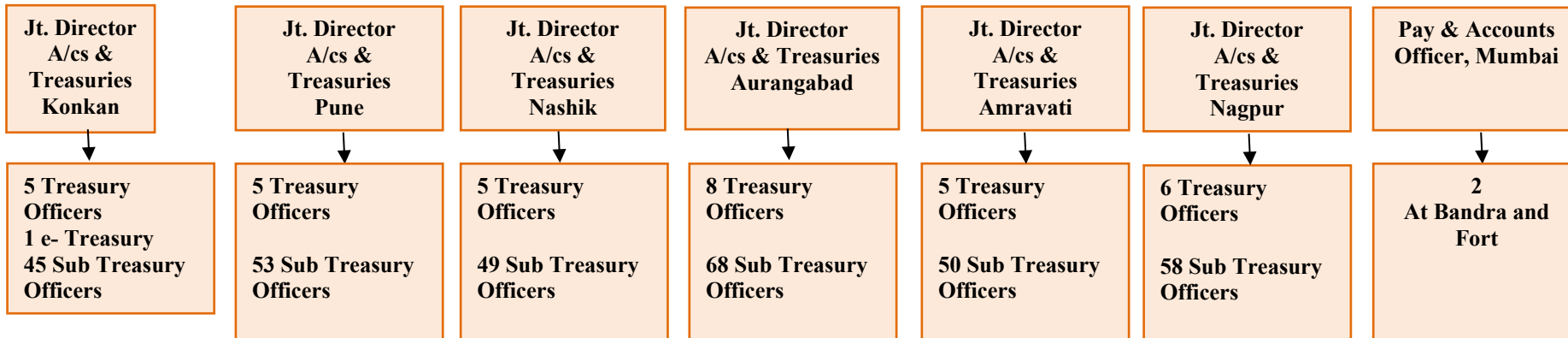
			TOTAL		393952
--	--	--	--------------	--	---------------

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



© OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)-I
MAHARASHTRA

www.agmaha.cag.gov.in