



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

MAHARASHTRA, MUMBAI

&

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

MAHARASHTRA, NAGPUR

REPORT ON ANNUAL REVIEW ON THE WORKING OF TREASURIES,

DIRECTORATE OF ACCOUNTS & TREASURIES

AND PAY & ACCOUNTS OFFICE, MUMBAI,

MAHARASHTRA

FOR THE YEAR 2024-25



GOVERNMENT OF MAHARASHTRA

**REPORT ON ANNUAL REVIEW ON THE WORKING OF TREASURIES
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FOR THE YEAR 2024-25

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PREFACE

The Annual Review Report on the Working of Treasuries for the year 2024-25 is prepared as required under Rule 84 of Maharashtra Treasury Rules, 1968 and as required under Paragraph 20.17 of Comptroller and Auditor Generals' Manual of Standing Orders (A&E) Volume-I.

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

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

This Review on the working of Treasuries for the year 2024-25 is divided into Six chapters. Chapter I contains an introduction including a broad overview of the organizational functions in treasury offices, Chapter II contains annual status of state accounts and defects noticed during checking and compilation of the Accounts, Chapter III contains general information on G.P.F Accounts and irregularities noticed during Inspection. Chapter IV contains general information on Pension and irregularities noticed during the Inspection. Chapter V contains paras on Integration of Financial Management System (IFMS) and Chapter VI contains paras on Information Technology Control & IT Security.

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

Mumbai

Dated: 18/09/2025



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

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CHAPTER-1

INTRODUCTORY

1.1 Introduction:

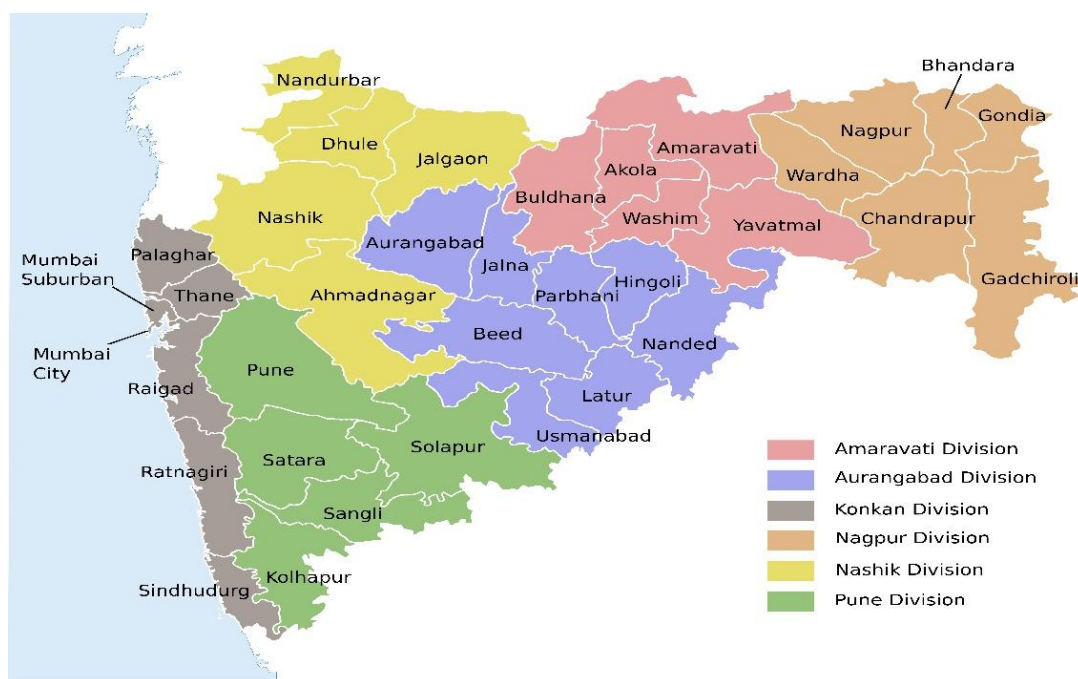
The financial activities of the Government are conducted by the State Treasuries in each District and the Pay and Accounts Office (PAO), Mumbai. The Directorate of Accounts and Treasuries (DAT), under the Finance Department of the State Government, exercise administrative control over the PAO, Mumbai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

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

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

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

Map of Maharashtra State region wise



1.2 Organizational Setup:

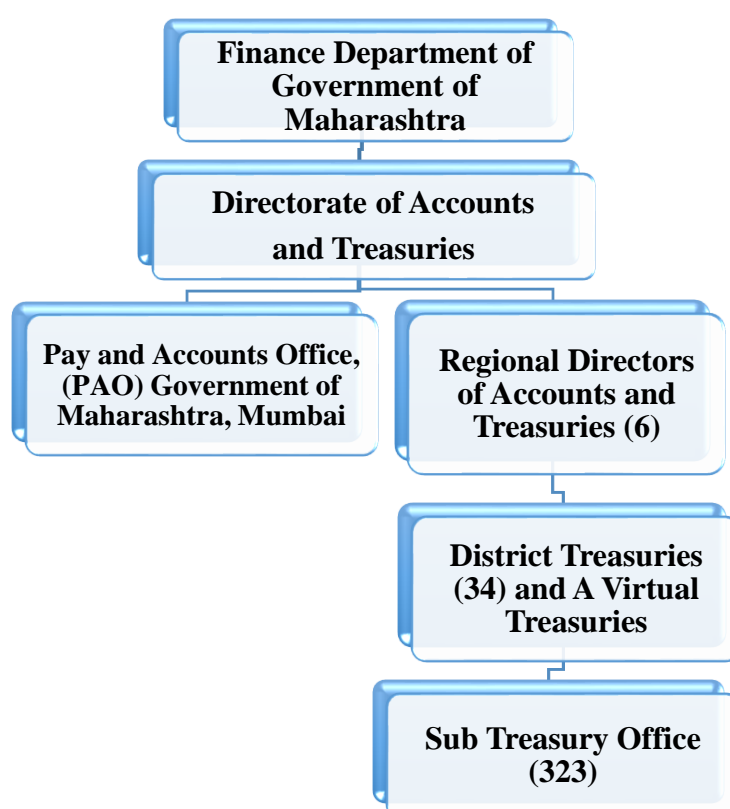
In Maharashtra, there are 34 Treasuries divided among six regions. There are 323 Sub Treasuries under different Treasuries. In Maharashtra, both Treasuries and Sub Treasuries function as banking Treasuries. In addition, a PAO and a Virtual Treasury are also functioning in the State of Maharashtra. The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

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

The PAO, Mumbai is catering to a total of 73273 pensioners who are drawing their pension till March 2024.

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

ORGANISATION SETUP



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

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

Virtual Treasury renders the accounts of receipts collected through Government Receipt Accounting System (GRAS) separately to the Office of the Principal Accountant General (A&E)-I Maharashtra, Mumbai.

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

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

1.3 Function of Treasuries:

Accounts

The functions of the Treasuries and the PAO, Mumbai, are governed by the rules, manuals, and procedures established by the Government of Maharashtra.

The Drawing and Disbursing Officer (DDO) prepares the bill using the Bill Portal Module and submits it, along with the Authorization Slip, to the Treasury bill receiving counter. The Treasury accepts the bill using a barcode reader in the Treasury Net Module, and a Paper Token is issued to the DDO. The bill is then forwarded to the Audit Section for verification. If no objections are raised, the bill is passed on to the Cheque Section for payment. The Cheque section generates voucher numbers to the bill. Subsequently, payment advice on EFT/ NEFT/ CMP is generated. Thereafter, the payment vouchers are sent to the Compilation Section for accounting purposes. The Treasury Officer approves the payment on the Cash Management Product (CMP E-payment) Portal. Bank receipts and payment scrolls are received in the Compilation Section. The Sub-Treasury prepares the Receipt & Payment Account, and the same is incorporated in the Treasury Accounts. Finally, the Compilation Section prepares the monthly receipts and payments and forwards it to the Accountant General's office.

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

GPF

As per the GR dated 18 June 2025 issued by Government of Maharashtra, e-GPF authorities are implemented across all Treasuries in Maharashtra w.e.f. 1 July 2025. GPF authorities from the Accountant General offices are sent to the District Treasuries with a copy to the concerned DDO under intimation to GPF subscriber. On receiving the authority by DDO, the DDO prepares the bill and sends the same to the Treasury. The procedure for payment of GPF is the same as in case of other bills in the Bill Portal and the Treasury Net as explained above.

Pension

Pension cases are prepared by the Heads of the offices and proposals for regular pensions are sent to the Principal Accountant General (P.A.G.) offices both electronically and in physical form. However, pension cases for teaching and non-teaching staff of (school/colleges/universities) institutions receiving grants-in-aid, as well as employees on deputation to Board/ZP/PSUs are received off-line.

On approval of cases, the Principal Accountant General's offices issue e-authorities online w.e.f. 1 September 2023 in respect of Regular pension in SEVAARTH module of Integrated Financial Management System (IFMS), thereby eliminating the need to enter data again at the Treasuries.

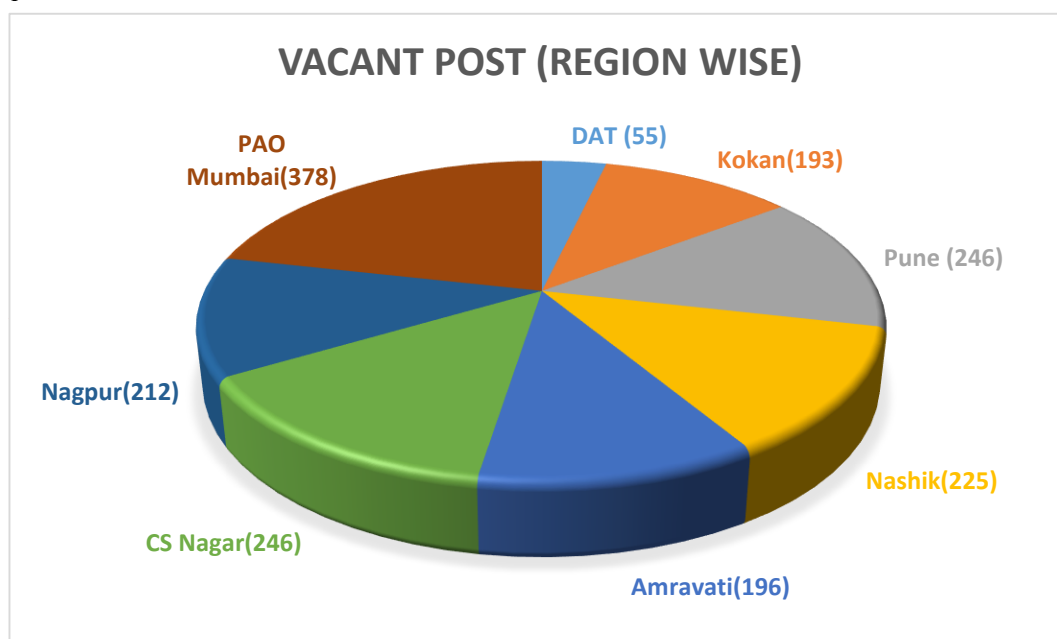
E-authorities in respect of life-time arrears payable to legal heirs, family pensions, only GPO/CPO or Gratuity to NPS/DCPS/ employees, e-PPOs (erstwhile SSA) to treasuries under Nagpur area, are being issued on pilot basis effective from 1 October 2024. The outgoing and incoming SSA from other states are issued offline.

The concerned DDO carries out the identification process of Pensioners, which is computerized by linking the pensioner to their UID. Life certificate identification through biometrics is done with Jeevan Praman Portal. The Treasury generates the first Payment Bill and disburses pension payments to the Pensioner's Bank Account through CMP and generates monthly pension bills. Bills for First Payment (with arrears) Supplementary Bills and Commutation Bills are generated online through the Nivrutivetanika module of IFMS. Electronic Data of First Payment of Pension is submitted electronically to the Pr. Accountant General's Office.

1.4 Position of Treasury Staff:

The sanctioned strength of staff for the 34 District Treasuries, one PAO of Mumbai, six Joint Directors, DAT, and VTO is 4,452, of which the Men-in-position is 2,692 i.e. 60 per cent of the total strength indicating a vacancy of 40 per cent. Review of the shortage in Staff requirement is generally done by the DAT regularly in co-ordination with the other departments. Occasionally on need basis contractual temporary staff is hired to address the staff shortage. Treasury wise Sanction Strength and Person in position with details of IFMS training to the staff members are

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1.4.1. Out of 2692 Men in position, approximately 88 percent of the staff, i.e., 2,382 individuals, are trained in the IFMS. The training primarily focuses on the functional aspects of IFMS applications for the users based on their roles vis-à-vis accounting processes. There are Six Regional Joint Directors (Training) who arrange training for the Staff where topics of 'Security and Security awareness' are also covered. In Maharashtra State, the concept of digitally signed vouchers is yet to be introduced. As such, training for using digital signatures is not imparted.

1.4.2. In Maharashtra State, there are 2,692 staff members across 34 District Treasuries, six JDATs, one DAT/VTO, and the PAO Mumbai, who process approximately 155,475 vouchers each month. The periodicity of the bill processing cycle is already defined as a policy matter. All bills generated by the DDOs and submitted to the Treasuries are processed within 30 days of receipt. Every year, the volume of work in March increases to approximately 1.5 times the regular workload of other months. There are no significant delays in bill processing.

1.5 *Onboarding of treasury inspection in OIOS*

The Office of the Principal Accountant General (A&E), Maharashtra, has conducted Treasury inspections through ‘One IA&AD One System’ (OIOS) online platform since 23 September 2024. A total of 13 units, along with their respective Sub-Treasuries, have been successfully inspected through OIOS for the Financial Year 2023-24. During Treasury inspections, audit teams issued half-margin documents (e.g., record requisitions, audit inquiries, and audit observations) and attached the necessary key documents and auditee replies through the OIOS platform. Upon completion of the audits, Inspection Reports are issued to the auditee entities through OIOS.

CHAPTER – 2 ACCOUNTS

(A) GENERAL.

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

a) **Annual Receipts and Payments of Treasuries: - (for the F.Y. 2023-24).**
Details shown in '**Annexure -4**'.

b) **Month wise No. of Vouchers during the year 2023-24.**
Details shown in '**Annexure -5**'.

c) **Status of Grant-in-Aid Bills.**

The Bombay Financial Rules 1959 stipulates that for the grants released for specific purposes 'Utilization Certificates (UCs)' should be obtained by the Departmental Officers concerned from the grantee institutions and after verification the UCs should be forwarded to the Office of the Accountant Generals (A&E) or Pay and Accounts Office as the case may be within the period specified in the sanction/release order or otherwise within 12 months from the date of their release.

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

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

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

Table 2.1
Status of GIA Bills (Pending up to 2024-25)

Name of the Treasury	Items	Amount in ₹
Wardha	16	5,70,36,260
Amaravati	213	232,61,27,154
Chandrapur	239	198,48,55,803
Gondia	256	131,56,94,588
Akola	112	83,33,52,288
Yavatmal	62	56,18,97,286
Washim	123	90,14,56,107
Dharashiv	55	40,74,11,785
Hingoli	102	174,03,10,196
Parbhani	145	326,18,78,701
Buldhana	136	67,73,42,310
Latur	14	1,55,94,500
Bhandara	83	64,04,05,117
Nagpur	82	75,18,98,957

Nanded	88	70,67,31,966
Chhatrapati Sambhji Nagar	189	465,40,20,490
Beed	165	91,39,16,799
Gadchiroli	342	234,93,25,661
Jalna	272	268,97,47,236
Pune	1281	30,32,86,53,083
Satara	1302	15,92,26,62,545
Sangli	507	9,97,63,61,534
Kolhapur	1373	21,26,95,37,141
Solapur	434	9,09,43,76,089
Nashik	336	12,12,19,36,279
Nandurbar	434	4,38,58,56,599
Dhule	356	4,86,54,69,198
Jalgaon	361	5,18,03,23,680
Ahmednagar	582	897,82,52,464
Thane	1156	23,64,89,09,888
Raigad	347	4,97,27,85,335
Ratnagiri	137	67,20,56,785
Sindhudurg	266	1,12,38,28,929
Palghar	383	2,96,41,80,495
PAO Mumbai	2158	751,92,31,18,508
Total	13065	9,34,21,73,11,756

This information has been provided by O/o the PR. AG Mumbai Region and Nagpur Region.

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

2.1 ₹ 12408.25 Crore lying unpaid in 4660 DDO's Accounts, and which remained outside Government Account.

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

In view of above-mentioned schemes introduced by the Government of Maharashtra, it was requested to furnish DDO wise information in the following format for unpaid balances in the bank Accounts of the DDO's under jurisdiction of your Treasury/Sub-Treasury as on 31 March 2024. details show in '**Annexure -6**'

2.2 Inoperative PLA for more than One year.

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

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

On scrutiny of PD/PLA register along with plus-minus memo register, it revealed that 84 PLAs had not been operated by the administrator for more than one complete financial year. However, no action was taken by the Administrator to close these accounts or crediting the balance into the

same to Govt. Accounts under MH 0075 – General Misc. Services. Details of same are shown in **‘Annexure -7’**.

2.3 Non reconciliation of Differences in PD/PLAs accounts

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

On Scrutiny of PD-PLA accounts for the year 2023-24, along with the balance certificate and plus-minus memo certified by the Treasury Officer, revealed that there was a difference between the balances recorded by the Sub Treasury Office, Treasury Office, and the Administrators in respect of the PD/PLAs, as detailed in **‘Annexure -8 & Annexure-8 A’**

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

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

On scrutiny of the statement of balances under the MH 8336 for the month of March 2024, it was revealed that there were differences between Administrator’s balance and Treasury/sub treasury Balance in respect of the Administrators shown in **‘Annexure -9’**

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

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

Scrutiny of Repayment register of Deposit and Security Deposit register for the year 2023-24, it is revealed that the Treasury/ Sub Treasury Officer has classified the following refund of deposits under MH 8443 -Payment of Deposits instead of classifying it under MH 2075 -Refund of Deposits. Details of this misclassification are provided **‘Annexure -10’**

2.6 Misclassification under Major Heads for Govt. receipts through Challan

At the time of receipt of challans, Sub Treasury Officer has to verify the correct M.H. i.e. given Major Head with narration noted in voucher, if any omission is noticed, the same should be brought to the notice of the concerned Department (DDO) for the submission of a correction memo to rectify the Major Head.

On scrutiny of challans for the financial year 2023-24, it was noticed that following amounts were not correctly credited to Government accounts under the appropriate Major Head classification. Details of these are shown in **‘Annexure -11’**

2.7 Lapsed cheques lying unadjusted under MH 8670.

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

On verification of the list of lapsed cheques at the PAO Mumbai from April 2023 to March 2024, it was found that 58 items amounting to ₹ 36.8 crores remained unadjusted.

Similarly, on scrutiny of lapsed cheques in the treasuries under the jurisdiction of the Nagpur Pr. AG Office, including statements and plus/minus memos for the year 2023-24, revealed that 292 cheques and CMPs amounting to ₹12.48 crores lying unadjusted.

The expenditure recorded under the concerned Major Head needs to be reduced by clearing the outstanding items lying under Lapsed Cheques before the close of the Financial Year. Since this was not done, the Expenditure and Revenue Deficit during the respective years was overstated.

Table 2.2

Treasury Name	Number of Items	Amount (₹ in Crore)
Parbhani	292	12.48
PAO Mumbai	58	36.8

*This information has been provided during inspection of Treasuries.

2.8 Nil payment procedure not followed.

The transfers from the Consolidated Fund of the State to the PD/PLA account shall be effected through 'NIL Payment Bill' procedure as per Rule 19 of Accounting Rules for Treasuries and as per the Government of Maharashtra, Finance Department G. R. No. sankirna/2015/Pra.Kra 6/KoshPra 5 dated 27th September 2016. The Government have further issued instructions vide letter dt. 02.05.2018 to follow the NIL Bill procedure mentioned in Government Resolution dated 27.09.2016.

On test check of records of the PD/PLAs of the PAO Mumbai and below mention District Treasuries revealed that the bills were drawn from the Consolidated Fund without following the 'Nil Payment Bill' procedure, and the funds were subsequently credited to the concerned PD/PLA accounts. Details are provided below:

Table 2.3

Sl. No	Administrator	PLA Account Number	Date of Challan	Amount Transferred
Raigad				
1	SDO Mangaon	8598	04-09-23	50,00,00,000
2	SDO Mangaon	8598	04-09-23	50,00,00,000
3	SDO Mangaon	8598	04-09-23	50,00,00,000
4	Dy. Collector, Land Acq. Mangaon	8613	29.01.24	65,03,97,971

Table 2.4

Parbhani				
1.	Sub Divisional Officer, Sailu, Parbhani.	8443-106	Nil/21-07-2023	1,45,70,427
2.	Sub Divisional Officer, Sailu, Parbhani.	8443-106	Nil/04-08-2023	1,04,93,538
3.	Sub Divisional Officer, Sailu, Parbhani.	8443-106	Nil/27-09-2023	21,85,248
4.	Sub Divisional Officer, Sailu, Parbhani.	8443-106	Nil/01-11-2023	6,06,527
Total				2,78,55,740
Hingoli				
5.	SDO SLAO Hingoli	8443-106	15.05.2023	9,58,23,065
6.		8443-106	15.05.2023	9,70,151
7.		8443-106	05.06.2023	8,14,23,558
Total				17,82,16,774

*This information has been provided during inspection of Treasuries.

2.9 Incorrect submission of lapsed deposit statement as on 31.03.2024 to Pr.A.G Office Mumbai

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

On test check of security Deposit register and Election deposit register of Sangli Treasury for the year 2020-21 revealed that there is difference in lapsed deposit statement for the year 2023-24 submitted to the Principal Accountant General (A&E)-I, Mumbai and as per the registers. Details of such are as follows.

Table 2.5

Lapsed deposit under Security Deposit for the year 2020-21 (Amount in ₹)	Statement of lapsed deposit intimated to Principal Accountant General (A&E)-I, Mumbai for the year 2020-21 (Amount in ₹)	Difference (Amount in ₹)
₹27,69,351	₹ 27,59,351	₹ 10,000
₹ 600	Nil	₹ 600
₹ 11,90,279	₹ 23,40,796	₹11,50,517

**This information has been provided during inspection of Treasuries.*

2.10 Transfer of amount from Capital Heads to the VPDA

As per Rural Development Department GR dated 19 August 2024 and Authority issued by the Pr. AG office dated 22 August 2024, no amount is to be transferred to the VPDA from the Capital Heads of account and Loan Heads of account.

During the test check of challan i.e the transfer credit of the VPDA in the Pune Treasury, it was observed that amounts of Rs. 19.98 lakh and Rs. 9.98 lakh were transferred from the Head 45150012. These transactions are against the aforementioned Government Resolution (GR).

Furthermore, on verification of the challans pertaining to VPDA in Satara District Treasury, (a) Amount ₹ 8,66,05,801 has been transferred from Capital Major Heads (i.e 4515, 5054, 4225, 4551 etc) which is against the above-mentioned GRs.

(b) Two challan (dated 19 September 2024 amount 91,85,000 and dated 12 September 2024 amount ₹ 4,50,000) pertains to Centrally sponsored scheme has been credited to VPDA.

2.11 Revenue Receipts were credited into the Personal Deposit/Personal Ledger Account

As per the Government of Maharashtra GR dated 26 November 2002, Revenue Receipts are required to be credited to the Revenue Account of the Department.

All Government Revenue Receipts (fees, fines, user charges, cess, etc.) must be credited directly to the Consolidated Fund under the proper Revenue Head of the concerned Department.

On verification of the challans pertaining to the Major Head-8443, Civil Deposits-106, for the following DDOs, it was observed that, in violation of the above GR, Revenue Receipts i.e. Library fees, Development fees, identity fees, etc.—were credited to the Personal Deposit/Personal Ledger Account, as mentioned in '*Annexure-12*' and '*Annexure-12 A*'.

2.12 Un-operative Administrators in Civil Deposit under M.H. 8336 Civil Deposit-800 Other deposit

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

On test check of plus minus memo in respect of M.H. 8336- Civil Deposit for the month of March 2024, it revealed that there are 7 administrators in Pune Treasury which are inoperative since 2009. The lists of the administrators are shown below:

Table 2.6

Sl. No	Administrator No.	Name Of Administrator	Balance Amount in (₹)	PLA Non Operative since
1	8336522701	PF of Teaching & Non-teaching Staff of Aided Non-Govt. Art Institute	93,63,367	01.02.2012
2	8336504901	Maharashtra Housing Board	83,33,189	01.04.2009
3	8336505801	Employees of Vidharbha Housing Board	7,47,076	01.04.2009
4	8336502201	PF of Ex. District School Board including Primary Teachers and staff	67,93,12,973	01.07.2010
5	8336507601	Maharashtra Water Supply and Sewerage Board Employees	42,23,791	01.08.2009
6	8336506701	Maharashtra Pollution Control Board	3,46,152	01.04.2009
7	8336511101	Agri. University & Its Associates	4,20,05,122	01.01.2017

**This information has been provided during inspection of Treasuries.*

TO was asked the reasons and action taken to close the above PLAs and intimate to the inspection party. The above Administrators may be given some deadline to reconcile misclassifications, if any. After the deadline, amount may be transferred to 0075-Miscellaneous receipts under intimation to O/o the Pr. A. G for closure.

2.13 Adverse Balance in Civil Deposit under M.H. 8336 Civil Deposit-800 Other deposit

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

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

Scrutiny of 8336- Civil Deposit Plus Minus memo for the year 2023-24, it was noticed that the following Deposit Accounts were showing minus balances. Treasury officer had allowed the Administrator to withdraw the balance more than balance at his credit, which was irregular and violating the above provision.

Table 2.7

Sl. No.	Name of Administrators / PLA No.	Balances (₹)
Beed		
1.	Additional District Judge, Ambejogai/ 8064	-26,34,122
2.	Joint District Registrar, Beed/ 8097	- 9,954
Hingoli		
3.	Additional District Judge, Basmath 8636	-81,373
Raigad		
	Primary Teacher Provident Fund (8336502201+8336521801)	-10,68,40,881

**This information has been provided during inspection of Treasuries.*

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

As per the 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 the date-wise monthly statements received from Agency Banks.

During 2023-24, it was seen that there was net credit difference between RBD figures appeared in Cash Account of STO and TO and the figures reported to the Reserve Bank of India by the Agency Banks, as indicated in '*Annexure-13*'

2.15 Non - Adjustment of lapsed deposit.

As per Rule 506 of MTR Vol-I, the Treasury Officer has to regularly submit the lapsed deposit statements for MH 8443 – Civil Deposit – Deposit Not Bearing Interest, for deposits lapsed as of March of financial year.

On scrutiny, it was revealed that acceptance for the same was received by the Pr.A.G. Mumbai vide letter No.333 dated 05 September 2022, No. 334 dated 05 September 2022, and No. 80 dated 21 June 2023.

However, no adjustment of the lapsed deposit has been made to date. Details of the same are as below:

Table 2.8

Major Head 8443-Civil Deposit	Adjustment as on 31.03.21	Adjustment as on 31.03.22	Adjustment as on 31.03.23
101-Revenue Deposit	₹1,25,000.00	₹ 1,54,500.00	₹ 39,000.00
103-Security Deposit	₹ 50,83,547.00	₹ 60,31,819.00	₹ 34,92,373.00
TOTAL	₹ 52,08,547.00	₹ 61,86,319.00	₹ 35,31,373.00

**This information has been provided during inspection of Treasuries.*

Non-adjustment of lapsed deposit causes difference between Treasury figures and O/o the Pr.A.G Mumbai's figures under the Major Head 8443-Civil Deposit.

2.16 Regarding same Nomenclature in PD/PLA.

On scrutiny of Plus Minus Memo of PD/PLA of March 2024 it was seen that the Nomenclature for the following Heads of account and PLA No. are same in the following cases.

Minor Head-8443-104

PLA No. 4470 - District Judge, 1 Additional Judge, Wai (which is Motor Accident Claim Tribunal under 106 - Personal Deposit at Treasury Level) where mapping is still not done as per new GR dated 17 January 2024 of Law and Judiciary Department, Mantralaya. The amount deposited by Maharashtra Accident Claims Tribunal is credited under 104-PLA No.4470- District Judge, 1 Additional Judge, Wai which seems incorrect. The clarification may be sought from the Law and Judiciary Department and necessary rectification if any may be taken up with higher authorities under intimation to inspection party.

Minor Head_105

PLA no. 4470 - District Judge 1 Additional Judge, Wai
8530 - District Judge 1 Additional Judge, Wai.

2.17 Non receipts of Annual Balance Certificates from PLA Administrator

As per Rule 589 of Maharashtra Treasury Manual, Treasury Officer/Sub Treasury Officer is required to obtain a certificate of balance at the end of every year from the administrator. After obtaining such certificate, difference, if any are required to be reconciled and balance certificates after reconciliation with Treasury balance should be forwarded to the office of the Accountant General for confirmation of balance.

Scrutiny of PDAs/ PLAs with balance certificates and plus minus memos revealed that the 02 Treasury Officers and 01 Sub-Treasury Officers has not received Annual Balance Certificates for the year 2023-24 from the 06 Administrators as shown in the Table below:

Table 2.9

Sl. No.	Name of Administrators/PLA No.	Closing balance as on 31/03/2024 (in ₹)
DTO Parbhani		
1.	Principal Dist. Industrial College of Education/8574	3,13,273
2.	Registrar Dist. Forum, Parbhani/8570	19,41,307
3.	Dy. Collector Land Acquisition, Parbhani/8583	37,12,81,748
Chandrapur		
106- Personal Deposit Account		
4.	Sub- Divisional Officer, Warora Chandrapur 947	8,40,87,672
5.	District Library Officer, Chandrapur 2187	69,300
104- CCD		
6.	Civil Judge Sr.Dn., Chandrapur 4523	1,84,12,913

***This information has been provided during inspection of Treasuries.**

2.18 Irregular credit of hospital charges recovered from patients credited into PLA.

As per circular of Public Health Department, Government of Maharashtra, No. 455 dated 25 May 2011, hospital charges collected from patients constitute government revenue receipts. Therefore, these charges should be credited to the department's revenue head, as the appropriate account head for these receipts is clearly defined. They cannot be credited to the deposit head as per Rule 488 of MTR, 1968, Rule 50 of the Accounting Rule for Treasury, 1992; and Rule 617 of the Central Treasury Rules.

On scrutiny of record related to PD/PLA during the treasury inspections, it was revealed that in 35 cases, an amount of ₹1,95,71,656 of government receipts was credited to the PLA by two administrators under the jurisdiction of two treasuries. Details are shown in **Annexure-14**.

2.19 Irregular payment from PLA

The Government of Maharashtra, Finance Department, Mantralaya, Mumbai, vide Resolution No. GR/1099/Pra-Kr-7/99 dated 06 November 1999, has permitted the opening of PD/PLA accounts in favor of all Govt. Hospitals. OPD fees received from patients are to be credited therein. It has been permitted to incur expenditure on the items mentioned under GR dated 27 November 2001, 30 January 2002 and 27 January 2009 from the above deposit. wherein it is clearly instructed that the receipt of Government Hospital can be utilized for specific items mentioned.

During the inspection, it was observed that 49 bills amounting to ₹ 2,30,07,771 were approved by the 9 Treasury Officers for items shown in the table below, even though these items were not included in the referenced GR. This resulted in irregular payments to that extent **Annexure-15**.

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

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

In the following cases, recovery of HBA from employees of co-operative society was required to be credited into MH 6216 However, it was noticed that the said recovery was credited under MH 7610 Loans to Government servants in 17 District Treasuries. Since the reconciliation has not been carried out with available records by the Desk Officers, led to misclassification of receipt under Major Head 7610 Loans to Government servants as shown in **Annexure-16**

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

2.21 Details of Treasuries/ Sub Treasuries inspected during the year

During the year 2023-24 all the 34 District Treasuries and 242 sub treasuries were inspected, and the Inspection Reports were issued to the Director of Treasuries and the District Treasury Officer concerned for compliance and reply.

2.22 Outstanding Inspection Reports and Paras

The primary objective of Inspection of Treasuries is to assist the departmental authorities to establish a system where Treasuries work in accordance with the prescribed rules. Irregularities pointed out by the Treasury Inspection Parties need to be rectified early by the Treasury Offices to enhance the efficiency of the working of Treasuries and improve the quality of Accounts. Further replies to the Treasury Inspection Reports are required to be furnished within a month from the date of receipt of the report by the Treasuries. As on March 2024 there were 48 Inspection Reports and 388 paras outstanding with Treasuries in Maharashtra. Treasury wise details of outstanding Inspection Reports and paras are listed in **'Annexure -17'**.

2.23 DDOs maintaining Saving Bank Account instead of Current Bank Account

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

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

On scrutiny of the DDOs account under the jurisdiction of Treasury Office/Sub Treasury Office, it was noticed that the some DDOs had opened a Savings Bank Account instead of a Current Bank Account. As per the statement furnished by the Treasury/Sub-Treasury Office, Details of such are shown in **'Annexure -18'**

2.24 Overpayment of ₹ 1,62,611 due to Double salary paid to the employee

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

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

During scrutiny of the passed bill, it was found that there were two GPF subscriptions for a single month. After verifying the voucher details against the GPF status and the unposted items with the passed bill's copy for the same month, it was revealed that the salary for the same was drawn twice using two different vouchers by the Drawing & Disbursing Officer (DDO) for a single month. The list is as follows:

Table 2.10

Sl. No.	Name	Salary Month	First time Salary withdrawn Details	Second time Salary withdrawn Details	Net Salary (₹)	DDO Name
1	Shankar Sakharam Khomane	Sept.20	Sept-20 Voucher No.76 Dt.17.03.21 (Broken period)	Sept-20 Voucher No.32 in 3/23 (Broken period)	29,136	Suptd. Of Central Prison, Kolhapur
2	Krishnaji Anandrao Patil	Mar-23	Aug-23 Voucher No.70 Dated 17.08.23 (Broken period)	Aug – 23 Voucher No. 45 Dated 25.04.23 (Regular pay)	1,33,475	Ex. Engn. Public work Divn.

*This information has been provided during inspection of Treasuries.

2.25 Pending Detailed Contingent Bills from Treasuries

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

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

However, AC bills related to the PAO Mumbai and Treasuries under the jurisdiction of the Office of the Pr. AG Mumbai, as well as 19 Treasuries under the jurisdiction of the Office of the Pr. AG Nagpur, were pending (during the 2024-25) for want of DC bills, as detailed in '*Annexure – 19*'.

2.26 Unauthorized delegation of Drawing and Disbursing Officer's power

As per Rule 155 & 156 of MTR 1968, the Head of an office may authorize a Gazette officer serving under him to sign a bill or order on his behalf by communicating the name and specimen signature of the officer, through an office order, to the concerned treasury officer.

During the test check, scrutiny, and verification of the Register of Drawing and Disbursing Officers, along with the specimen signatures furnished by the Drawing & Disbursing Officers (i.e., the Guard file), it was noticed that the DDOs had irregularly delegated their drawing and disbursing authority to Group C Non-Gazetted officers to draw bills from the Sakri Sub Treasury. This irregularity is shown below:

Table 2.11

Sl.No.	Name	Designation	Name of the Office	Taken over charge
1	Shri. U.N. Wadikar	Primary Teacher	Govt. Ashram School, Ambe Junnar	23.09.2024
2	Shri. Vilas Dadasaheb Sable	Higher Secondary Teacher	Govt. Ashram School, Sometewadi Junnar	02.03.2023
3	Shri. A.K. Deshmukh	Primary Teacher	Govt. Ashram School, Anjanmale Junnar	17.10.2024

*This information has been provided during inspection of Treasuries.

2.27 Charge Taking Certificate and Office Orders not placed in Office records

On scrutiny of specimen signatures and files of the Raigad District Treasury, it was observed that CTC and Office orders of the following DDOs have not been filed in the office records.

- 1) Shri Anil Lotan Suryawanshi, Warden Nandvi, Mangaon.
- 2) All other active DDOs.

It was also observed that, with respect to the Satara District Treasury, the CTC and office orders of the following DDOs have not been placed in the office records. As a result, the designation and other details could not be verified. Details are shown in '**Annexure – 20**'.

2.28 Non observation of procedure of payment through CMP

As per the Government Resolution G R No. Misc. 1010/PK-68/Part- 3/Kosh-Pra-5 Mumbai dated 22 January 2013, read with G.R.NO.1010/Pra./Kra.68/Bhag2/Koshpara dated 31 January 2013, all third-Party payment above rupees five thousand were required to be paid by the means of the Cash Management Product (CMP) scheme to the payee's bank Account. It means that after presentation of bills by the DDO on Treasury/Sub Treasury, TO and STOs were required to make third party payment directly to the Payee's bank account instead of making EFT/CMP to the DDO's Bank Account (After Applying all Treasury Checks and if bill passed for payment). Above said GRs were made Mandatory by Government of Maharashtra to the TO/STO and DDOs in order: -

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

On test Check of Form 9 with relevant records, it is noticed that payments more than 5000 were passed & paid by means of CMP directly on Drawing and Disbursing Officer's Bank Account instead of making CMP in the name of third party. Illustrative cases are shown in '**Annexure -21**'

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

As per IT Act Section 194C and as per Govt. of Maharashtra शासनपदरपत्रकक्र . संकीर्णण२०१८/प्र.क्र.१४४/२०१८/कोषाप्रशा-५ dated 28 September 2018 while making payment to contractor other than Individual and HUF, TDS has to be deducted @ 2%.

Scrutiny of Daily sheets for payments revealed that TDS @ 2%, under the GST Act, was not deducted during the passing of the following bills by the Sub Treasury Officer, Shirur. A test check of records with payment schedules is shown below: -

Table 2.12

Sl. No	M.H .	Vr.No./ BillNo.	DDO Name	Pay Type	Net Amount (₹)	Tax Deduction
1	2210	885/ 26/02/2024	MED. SUPDT. RURAL HOSPITAL NAVHARE TAL-SHIRUR	Machinery & Equipment	42,338	Nil
2	2210	1883/ 30/03/2024	MED. SUPDT. RURAL HOSPITAL SHIKRAPUR TAL-SHIRUR	Supplies & Materials	80,632	Nil
3	2210	453/ 15/12/2023	ASSO.PROFF.PREV. AND SOC.MED.HEALTH.UN IT. SHIRUR	Supplies & Materials	38,718	Nil
4	2230	307/ 29/11/2023	PRIN INDUST.TRAINING INSTITUTE	Supplies & Materials	50,240	Nil

*This information has been provided during inspection of Treasuries.

2.30 Minus balance in Revenue Deposit Register.

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

As per MTR 496, All deposits must be separately paid into the treasury with challans or other documents setting forth all the particulars necessary for the entries to be made in the register of

deposit receipts and each item of receipt must be recorded in words and figures in the register or receipts and each entry must be checked and initialed by the Treasury Officer in accordance with the directions contained in this behalf in the Account Code, Volume: II.

Also, the Treasury Office should verify the availability of the credit in the manner as stated in rule 498(2) before making the payment to the departmental officer.

On scrutiny of Revenue Deposit Register Dhule and Nandurbar Treasury from April 2023 to March 2024, it was noticed that there were a closing balance of ₹ (-)24,84,034/- and ₹ (-) 23,42,683 respectively as on 03/2024 in the Register.

2.31 No Adequate Security of Strong Room.

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

During the physical verification of strong room in STO Kagal and TO Dhule it is noticed that the police guard is not on duty. The police guard posted is not always present for security of Strong room. This poses a serious threat to the security of the Strong room.

2.32 Serial of stamps as per list received from department of Stamps and Registrations amounting to ₹16000 not matching with the Double lock register.

On test check of Double lock register of stamps, with noting of serial number of printed stamp paper of ₹500 with the list issued by Department of Stamps and Registrations, Government of Maharashtra, it is noticed that serial numbers are not matching as given below:

Table 2.13: Sangli Treasury

Sl. No	Sl. No of Stamp	Actual serial number printed on the stamp paper	Count	Serial number printed on as per the schedule given by Department of Registration and Stamps, Government of Maharashtra,	Count	Amount (in ₹)
1	BT 870001 to BT 871000	BT 871299	1	BT 870299	1	500
		BT 871381, BT 871382, BT 871383, BT 871384, BT 871385, BT 871386, BT 871387	7	BT 870381, BT 870382, BT 870383, BT 870384, BT 870385, BT 870386, BT 870387	7	3,500
		BT 871649, BT 871650, BT 871651, BT 871652, BT 871653, BT 871105	6	BT 870649, BT 870650, BT 870651, BT 870652, BT 870653, BT 870654	6	3,000
		BT 872000	1	BT 871000	1	500
2	BT 871001 to BT 872000	BT 870058, BT 870059, BT 870060	3	BT 871058, BT 871059, BT 871060	3	1,500
		BT 870201	1	BT 8710201	1	500
		BT 870224	1	BT 871224	1	500
		BT 870466	1	BT 871466	1	500
		BT 870500	1	BT 871500	1	500
		BT 870525, BT 870526, BT 870527, BT 870528, BT 870529, BT 870530, BT 870531, BT 870532, BT 870533, BT 870534	10	BT 871525, BT 871526, BT 871527, BT 871528, BT 871529, BT 871530, BT 871531, BT 871532, BT 871533, BT 871534	10	5,000
			32		32	16,000

Table 2.14: Ratnagiri Treasury

Sl. No	Sl. No of Stamp as per Bundle	Actual serial number to be printed on the stamp paper as per Slip	Count	Serial number wrongly printed on the Stamp Paper	Count	Amount in ₹
1	YG 408001 to YG 409000	YG 408001 to YG 409000	250	YG 418751 to YG 419000	250	25,000
2	55AA 487001 to 55AA 488000	55AA 487001 to 55AA 488000	250	55AA 497751 to 55AA 498000	250	25,000
				Total		50,000

2.33 Discrepancy in System Generated Stamp Report.

Scrutiny of system generated Closing Balance report as on 31.03.2024 shows that value of stamp for destruction has not been subtracted from the system, hence the amount in two types of stamps is shown as follows:-

Table 2.15

Sl. No.	Stamp Type	Value with Destruction (₹)	Value without Destruction (₹)	Difference (₹)
1	Non-Judicial Stamp paper	5,11,53,500	40,42,75,920	35,31,22,420
2	Impressed Court Fee Stamp	2,80,40,500	2,85,53,100	512,600

In reply, the Treasury Officer stated that the discrepancy is due to write off (Nirlekhan) of Non-Judicial Stamp Paper and Impressed Court Fee Stamp for an amount of ₹ 353122420 and ₹ 512600 which has not been updated in the treasury Net System. However the same have been updated manually in double lock register.

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

As per provision contained in Art 110 of Account Code Vol-II read with note 2, no difference should ever exist between closing balance of the month and opening balance of the next month. Any addition to or deduction from the balance should be made by a special entry to be explained by a foot note.

On test check of Stamp records with (±) memos reports for November 2024; it was noticed that Stamp Account was incorrectly generated through System i.e. there is difference in the closing balance between system generated (±) memos and manually prepared (±) memos of Double lock register for 2023-24. Also, there is difference in the total sale during the month between system generated (±) memos and manually prepared (±) memos of Double lock register for 2023-24. It may also be reviewed since when the closing balance and the opening balance persists. Since, there is also a difference in sales of stamps every month, how the stock of stamp is calculated and maintained.

Discrepancy between System generated stamp account and Double Lock Register

Table 2.16

Sl. No.	Stamp Type	± Memos Reports Closing Balance as on 30/11/2024 (in ₹)	Double Lock Register Closing Balance as on 30/11/2024 (in ₹)	Difference (in ₹)
Pune				
1	Share Transfer	1,19,20,069	1,20,88,675	16,8,606
2	Non-Judicial Stamp	45,50,943	33,42,080	12,08,863
3	Special Adhesive	29,05,48,717	1,95,98,780	27,09,49,937
4	Impressed Court fee	15,71,50,325	15,25,22,100	46,28,225
5	Notarial Stamp	55,51,120	48,24,720	7,26,400
6	Foreign Bill	5,88,64,363	4,02,09,000	1,86,55,363
7	Adhesive Court fee stamp	1,50,15,341	1,42,52,508	7,62,833
8	Insurance Stamp	7,84,06,814	2,47,14,314	5,36,92,500
9	Non-Judicial Stamp Paper	1,05,97,95,100	10,77,21,100	95,20,74,000

Table 2.17

Discrepancy of sales between System generated stamp account and Double Lock Register

Sl. No.	Stamp Type	Sales according to± Memos Reports as on 30/11/2024 (in ₹)	Sales according to Double Lock Register as on 30/11/2024 (in ₹)	Difference (in ₹)
Pune				
1	Share Transfer	1,20,000	88,730	31,270
2	Non-Judicial Stamp	26,72,000	29,02,400	2,30,400
3	Special Adhesive	32,37,200	20,43,700	11,93,500
4	Impressed Court fee	6,00,000	6,00,000	0
5	Notarial Stamp	29,79,000	35,20,800	5,41,800
6	Foreign Bill	1,400	1,400	0
7	Adhesive Court fee stamp	22,13,600	30,28,500	8,14,900
8	Insurance Stamp	0	0	0
Sindhudurg				
9	Non-Judicial Stamp	408623260	15370000	393253260
10	Impressed Court fee	13822800	13070800	752000
11	Special Adhesive	10129851	4228200	5901651

2.35 Retention of Election boxes / Valuable boxes in strong room beyond the authorized period.

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

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

Further as per Govt. of Mah. G.R. No. FNR/1096/PK-29/96/Viniyam/Mantralaya, Mumbai-32 dated 11 February 99 a fine of ₹ 500 may be recovered from the defaulter w.e.f. the date of its expiry.

During inspection of strong room and scrutiny of valuable register it was noticed that the retention period of Cash boxes /Duplicate Keys listed had expired. However, the Treasury Officer had not taken any action against the department concerned as per the procedures laid down in the Maharashtra Contingent Expenditure Rules 1965 and as per the Govt. Resolution. Details are shown in '**Annexure -22**'.

2.36 3 Non-operative DDO codes under the Major Head 8336 Civil Deposit -800 Other Deposit.

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

On scrutiny of statement of balances under MH 8336 for the month of March 2024, it was revealed that out of 11 administrators, 3 administrators are un-operative since last 3-4 years and the closing balance shows rupees in crore.

2.37 Discrepancy in challans.

As per Rule 112 of MTR, 1968, scrutiny of challans for the financial year 2023-24 it was seen that the details and Classification of challans deposited are not mentioned properly.

Details of such cases are as follows:

Table 2.18

Sl. No.	CRC Mentioned	Date	Amount (₹)	Remark	DDO Name
1	80115186	07-08-2023	4,800	The Minor head entered in Challan is not correct. Instead of 108, it should have been 106.	Block Development Officer CI-I, Mangaon
2	80115186	07-08-2023	960	The Minor head entered in Challan is not correct. Instead of 108, it should have been 106.	Block Development Officer CI-I, Mangaon

***This information has been provided during inspection of Treasuries.**

On receipt of the challans from the banks, the Sub Treasury Officer has to verify the details in challan i.e. given Major Head/Minor head is correct and classifications with narration is noted in challans. If any omission is noticed, same is to be brought to the notice of the department concerned (DDO).

2.38 Non obtaining of NSC Value as per MTR Rule.

As per para 1 of Appendix III to the MTR Vol-II read with rules 54 of MTR, all officer and member of the staff mentioned in Rule 54 of the MTR, 1968 working in the Treasuries and Sub Treasuries shall furnish security of the amount shown therein either by the deposit of Government paper duly endorsed accompanied by a pranpower to self, or in the Form MTR -2 prescribed in the Rule 57(2) of the MTR 1968.

Scrutiny of the records made available by the Treasury Officer during the course of inspection, it was revealed that Shri. V M Mane, Junior Clerk in Stamp Section has to submit the security bond of ₹5,000 instead of ₹ 1000.

2.39 Huge retention of stamp in the Treasuries.

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

On scrutiny of Double lock register of stamps with plus minus memo in 19 District Treasuries, it was noticed that existing stock as on 31 March 2024 of following categories of stamps was found surplus than their actual requirement as shown in '**Annexure -23**'.

2.40 Annual Disclosure of the existing Bank accounts of Government Departments/Other Bodies.

As per Annexure-A (4) (vi) of CAG email letter No. 561/GA-22/2022 dated 15 June 2022, the particulars of DDOs may be furnished in format as given below along with supporting documents who are authorized to draw the bills at various Treasuries:

On Scrutiny of DDO accounts, it was found that 321 DDOs of 04 treasuries have unspent amount at the end of financial year 2023-24 which was released as per budgetary provision but did not surrender amounts into account of government of Maharashtra at the end of financial year as shown in the Table below.

Table 2.19

Sl. No.	Treasury	No of DDOs
1.	Akola	111
2.	Gadchiroli	46
3.	Hingoli	68
4.	Jalna	67
5.	Parbhani	29
	Total	321

***This information has been provided during inspection of Treasuries.**

2.41 Government receipts of Major Head-0040 Sales Tax and non-tax revenue not collected through GRAS.

As per Government of Maharashtra Finance Department's Resolution No. VIKAA-2001/P.K.88/KAR-2 dated 02 January 2010, read with instruction issued by the Director of Accounts and Treasuries, receipts pertaining to Sales Tax and other than Sales Tax (Non- Tax Revenue) should be collected through Government Receipt Accounting System (GRAS) only.

However, it was noticed that in following treasuries, sales tax and non-tax revenue were not collected through GRAS.

Table 2.20

Sl. No	Name of Treasury	Sales Tax	Revenue other than Sales Tax
1	Wardha	0.00	52,01,08,547.00
2	Amaravati	0.00	10,80,45,648.00
3	Chandrapur	45,08,017.00	13,52,35,690.00
4	Gondia	0.00	18,96,77,038.00
5	Akola	10,72,501.00	27,82,96,592.10
6	Yavatmal	550.00	44,98,31,727.00
7	Washim	29,250.00	54,86,28,215.00
8	Dharashiv	2,500.00	52,68,34,502.00
9	Jalna	0.00	27,65,07,248.00
10	Hingoli	1,46,000.00	15,00,88,550.00
11	Parbhani	0.00	19,24,71,804.00
12	Buldhana	9,710.00	78,49,74,041.00
13	Latur	55,417.00	36,51,19,908.00
14	Bhandara	2,235.00	43,94,37,922.00
15	Nagpur	2,01,982.00	3,04,16,56,231.00
16	Nanded	2,35,388.00	44,08,55,399.00
17	Chhatrapati Sambhaji Nagar	16,61,535.00	1,45,79,11,545.00
18	Beed	42,480.00	18,82,30,528.00
19	Gadchiroli	1,000.00	46,99,98,710.00
20	A'Nagar	4,67,365.00	2,55,56,347.00
Total		84,35,930	10,58,94,66,192.10

2.42 Penal interest due to delayed remittance of Government receipts/moneys by the Agency Bank.

As per Para 5.11 (A) and 5.11 (B) laid down in Memorandum of Instructions issued by Reserve Bank of India and RBI letter no, DGBA.GAD No. H-14061/31-04-2008/2006-07 dated 21 March 2007, where the bank branch and the focal point branch are in the same city the settlement of transaction with the RBI shall be compared within T+3 days. Delayed period interest shall be imposed on the banks for the actual delayed period. The interest should be charged at the rate of the Bank rate plus two *per cent* for delayed transaction.

On scrutiny of record of bank details in treasuries it revealed that in 160 cases banks have remitted the receipt in account by delay of more than 30 to 90 days. An amount of ₹. 1,19,44,204 has calculated as penal interest for crediting in govt. account. Details shown in **Annexure-24**

2.43 Non-Deduction of Income Tax from the MLA/MLC.

As per the Section 192-1 of Income Tax Act, 1961, Tax Deducted at Source (TDS) is to be levied on all the monetary amounts that are paid by the employer, under the income head "Salary" (including Pension). Hence, all the annuity pensions and the pensions arrears paid to the retired employees are taxable. Hence, the Organization/Authority liable to deduct Income Tax from the Salary/Pension Payable and issue a TDS Certificate in Form 16 to the pensioner whose tax deducted.

On scrutiny of record of pension in treasuries during inspection it revealed that total 18 MLA/MLC pensioners under the jurisdiction of 3 dist. Treasuries whose tax could not be deducted during the year of 2023-24 details shown in table below:

Table 2.21

Sl. No.	Name of the Treasury	No of MLA/MLC pensioners have not deducted Income Tax for the year 2023-24
1	Beed	3
2	Bhandara	6
3	Washim	9
Total		18

***This information has been provided during inspection of Treasuries.**

2.44 Non-Deduction of Income Tax from the First Pension Payable.

As per Section 191-1 of Income Tax Act 1961, the payment of salary/pension which is more than the taxable limit for a Financial Year, the Organization/Authority who make the payment of salary/pension shall be liable to deduct Income Tax from the Salary/Pension Payable and issue a TDS Certificate in Form 16 for the effect of deduction of Income Tax to the pensioner whose tax was deducted.

It was observed that in the 28 cases, first payment of pension against the PPOs issued during the year 2023-24, Treasury Offices have not deducted Income Tax (TDS) while making the payment of first pension to pensioners as shown in the '*Annexure-25*'

CHAPTER- 3

GENERAL PROVIDENT FUNDS

(A) GENERAL.

Pr. Accountant General (A&E)-I Maharashtra Mumbai maintains 98565 live General Provident Fund accounts of state government employees other than CI-IV. Due to misclassification, there were 203 Unposted items and 5591 Missing credits. Pr. Accountant General (A&E)-II Maharashtra, Nagpur maintains 50512 live General Provident Fund accounts of state government employees other than CI-IV and have 3079 Unposted items & 32344 Missing credits.

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

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

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

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

Table 3.1

GPF Account No.	Name	DDOs	Balance
PCMH 80710	Jadhav Sunil Shankar	Superintendent of Police, Satara	₹ (-) 2,95,846
1414371(Auth. No.)	Wadekar Parmeshwar Bhau	-	₹ (-) 9,000
PCMH/84947	Vijay Dnyaneshwar	Superintendent of Police, Ahmednagar	₹ (-) 37114

*This information has been provided during inspection of Treasuries.

3.2 *Unposted GPF credits appeared twice to the extent of ₹ 1,52,619 at Sangli Treasury.*

On test check of Treasury records it is seen that GPF unposted credits have appeared twice under the category "OTHER".

In case, it is a double credit, action may be taken to recover the same under intimation to the Inspection party.

Table 3.2

Sl No	Department	Month of Adjust ment	MH	Vr No	GPF A/c No	Name of the Subscriber	Other (₹)	CAT	Interest Month Others
1	Chief Officer, Municipal Council Vita	12/2023	8009	1435	GAMH 97466	Darade Santosh Laxman (7TH-PC4)	68,619	7PC-4	01/2024
2	Project Director District Rural Development Agency	01/2024	8009	5919	GAMH 93736	Chavan Deepak Namdevrao	84,000	OTHER	01/2024

*This information has been provided during inspection of Treasuries.

3.3 Payment of GPF authority after the validity period of six Months without revalidating the GPF Authorities.

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

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

Table 3.3

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

Sl. No.	Name	Authority No.	Authority Date	Paid on	Amount (₹)
1	Shri. Patil S N	1414849	05-06-2023	04-01-2024	4,50,531
2	Shri. Gavit Vishwas Motiram	PCMH-89310	26-01-2024	29-01-2024	8,43,675
3	Shri Valvi Dayaram J	FMH - 17304	20-02-2024	28-02-2024	1,68,612

***This information has been provided during inspection of Treasuries.**

3.4 Short payment of GPF final Authority.

During the test check of GPF payment authority register for the year 2023-24 following omissions have been noticed. It is observed that the GPF Authorities were not fully sanctioned as mentioned in the GPF Authority by Treasury Office, Thane. As per the GPF Rule and authority issued by the Pr. AG office, the Final Refund amount should have been paid to the subscriber by Treasury Officer, Thane. The details are as follows:

Table 3.4

SL No	GPF Authority No	Name and GPF A/c No	GPF Authority outward No and date	GPF Authority Amount (₹)	GPF amount sanctioned by T.O.Thane (₹)	Difference (₹)	Date of Sanction by T.O.Thane
1	1416043	Shri Padval Sudhir Namdev - JMH/7282	PF-4/JMH/THA/FR/985 dt 23/06/2023	2,65,682	2,65,632	50	2/8/2023
2	1417490	Shri Saidane Vasant C - PCMH/78252	PF-2/PCMH/THA/FR/1239 dt 27/07/2023	4,92,900	4,92,000	900	28/08/2023
3	1421828	Shri Tribuwan Tereja George - MMH/90850	PF-4/MMH/THA/FR/139 dt 25/01/2024	32,86,491	32,86,191	300	27/02/2024

***This information has been provided during inspection of Treasuries.**

3.5 Payment of GPF final refund on DDO's copy.

During the test check of GPF final refund orders with GPF payment register, it is noticed that the Treasury office made payment to the subscriber on DDO's copy instead of the Treasury copy which is valid for six months only from the date of issue.

Pr. Accountant General issues two copies of GPF Authority i.e. Treasury copy and DDO's copy. The details are given below:

Table 3.5

Sl No	Name & GPF A/c No.	GPF Authority No and Date	Department	Amount (₹)
1	Shri Vasave Yashwant Gonja, GAMH- 84358	GPF/PF-3/GAMH/NAN/FR/595 dt: 06/06/2023	The District Treasury Officer, Nandurbar	2,61,673
2	Shri Mahale Bhimrao Pandurang, PWMH- 77975	GPF/PF-8/PWMH/NAN/FR/934 dt: 19/10/2023	The District Treasury Officer, Nandurbar	21,01,032

***This information has been provided during inspection of Treasuries.**

3.6 Nonobservance of procedure of obtaining Certificate of conditions on GPF final payment authorities.

On scrutiny of GPF (FR) authorities, it was noticed that final refunds were made without observing conditions laid down on the GPF final payment authority. The certificate of GPF ORA/NRA was not enclosed by the DDOs in the bills of the GPF Final payment authorities, details as enumerated below:

Table 3.6

Name	GPF Authority Number/Account Number	Amount and paid Date
Shelar Suresh Kondiba	1415450	₹ 7,12,657
Shri Ghorpade S Sambhaji	PCMH-82100	₹11,36,608 paid on 26.12.23
Shri. Dayal Kranti Digambar	MMH-33521	₹3,51,943 paid on 26.12.23
Shri. Ghadge Sanjay P	PCMH-80522	₹47,68,466 paid on 26.12.23
Shri. Bhosale Sunil J	PCMH-71450	₹5,28,091 paid on 26.12.23
Shri. Salunkhe Dattatray Manik	PCMH-82093	₹28,97,819 paid on 26.12.23
Late Shri Lad Kiran P	PCMH-71183	₹32,82,547 paid on 26.12.23
Shri. Kelagane Rajendra N	PCMH-75011	₹40,56,099 paid on 26.12.23
Shri. Deshpande Ginth Madhukar	PWMH-75725	₹34,93,257 paid on 13.03.23
Shri Ghorpade S Sambhaji	PCMH-82100	₹11,36,608 paid on 26.12.23

***This information has been provided during inspection of Treasuries.**

3.7 Final payment of GPF before the date of Authorization.

During the scrutiny of records in four District Treasuries, it was noticed that the final payment of GPF in respect of five employees were due for payment between 01 June 2023 and 01 June 2024 as per the final Authority of payment issued by Pr. Accountant General, Nagpur. However, made prior to due dates between 30th November 2023 and 18th April 2024 as shown in the Table below:

Table 3.7

Sl. No.	Name of official	Authority No.	Due Date of payment	Payment made	Amount (₹)
Amravati					
1	Shri Vijay Pralhadrao Deshmukh	FD9/ABN/AMR/FR-2311108 dated 02-11-23	01-12-23	30-11-23	4228189
2	Shri Anil Gulabrao Khandare	FD9/ABN/AMR/FR-23111039 dated 26-10-23	01-12-23	30-11-23	509176
3	Shri Sanjay Mahadev Pachange	FD4/AMR/POBN/FR-2412857/234 Dated 14-03-24	01-06-24	18-04-24	2110792
4	Shri Najukrao Babanji Dhoke	FD4/POBN/AMR/FR-236733 Dated 13-03-23	01-06-23	22-05-23	2954658
5	Shri Damodhar Ramkrishnarao Milkhe	FD4/AMR/POBN/FR-2412856-263 Dated 19-03-2024	01-06-24	18-04-24	640060

***This information has been provided during inspection of Treasuries.**

CHAPTER – 4

PENSION

(A) GENERAL.

During the year 2024-25, Office of the Pr. Accountant General (A&E)-I Maharashtra Mumbai, received 37637 pension cases, out of which 21855 were regular pension cases, 2329 were family pension & 13453 were revision cases. In the office of the Pr. Accountant General (A&E)-II Maharashtra, Nagpur, received no. of 29043 pension cases, out of which 15723 were regular pension cases, 2266 were family pension cases and 11054 were revision pension cases.

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

Nil

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

4.1 *Government dues not recovered from Gratuity of Pensioners.*

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

On test check of e-GPOs and payment history, it was noticed that recovery was to be Adjusted from Gratuity as per the e-GPOs issued by the Pr. A. G. office, but payment were made without recovering the government dues from the same. The details are shown in below:

Table 4.1: Statement of Govt. due not recovered from DCRG Authority

Sl. No.	Name of the Treasury	No. of Cases	Amount of Recovery not done (in)
1	Pune	6	9,30,051
2	Dhule	4	3,11,131
3	Nandurbar	2	1,64,222
4	Palghar	3	3,26,839
5	Pune	1	77,254
6	Solapur	6	10,99,369
7	PAO Mumbai	20	37,17,407
Total		42	66,26,273

*This information has been provided during inspection of Treasuries.

4.2 *Government dues not recovered from Pensionary benefits of Pensioners*

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

As per rule 134-A- MCS(P) Rule 1982 Recovery and adjustment of excess amount paid - If in the case of a Government servant, who has retired or has been allowed to retire, it is found that due to any reason whatsoever an excess amount has been paid to him during the period of his service including. Service rendered upon re-employment after retirement or any amount is found to be payable by the pensioner during such period, and which has not been paid by, or recovered from him, then the excess amount so paid or the amount so found payable shall be recovered from the amount of pension sanctioned to him.

On scrutiny of PPOs with GPOs payment history, it was noticed that excess recovery was to be adjusted from Pension as Per rule 134-A of MCS (P) Rule 1982, but payment were made without recovering the government dues from the same. The details are as follows:-

Table 4.2

Sl. No.	Name Of Pensioner	PPO No.	Pending Recovery Amount (₹)
Nandurbar			
1.	Shamrav Bapu Kuwar	M112301587448	1,55,131
2.	Shri Lalji Surji Ahire	11110464377	9,091
Palghar			
3.	Balachandra Laxman Lavande	M112301612287 dt. 12.12.2023	2,47,648
4.	Pradeep Kashinath Jadhav	M112401615238 dt. 02.01.2024	41,216
5.	Vinod Atmaram Sankhe	M112301601230 dt. 18.09.2023	37,975
Pune			
6.	Pradip Bhanudas Babar	M112401273768	77,254
Solapur			
7.	Damodar Ramchandra Karale	122101481535	1,46,153
8.	Sanjay Kisanrao Ningurkar	M112301608178 03.11.2023	5,21,290
9.	Mohammed Iqbal Mohammed Hussain Mashlkar	M112301601277 13.09.2023	3,38,420
10.	Gorakhnath Yallappa Pathrut	M112301609650 15.11.2023	41,232
11.	Bharat Abu Jadhav	M112304603702 07.10.2023	23,773
12.	Pandurang Jaywant Panhalkar	M112301605136 15.10.2023	28,501
Total			16,67,684

***This information has been provided during inspection of Treasuries.**

4.3 Non-Payment of Revised Commutation.

As per rule (6) of MCS (COM) Rules, 1984 reduction in pension on a/c of commutation shall be operative from the date of payment of commuted value of Pension or at the end of 3 months of issue of Pr. A.G. authority whichever is earlier.

On scrutiny of record of the Nandurbar Treasury there are 55 revised Commutation Pensions cases amounting to ₹ 1,07,43,309 of which the Treasury Office has revised the pension as per the Pr. A.G. authority but failed to pay the Commuted value of the pensioners. the details are shown in the '**Annexure-26**'

4.4 Delay in commencement of 1st Pension

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

During Scrutiny of Pension records of following district Treasury, it was found that there was considerable delay in commencement of 1st Pension Payment as follows:

Table 4.3

Treasury Name	Up to 3 months	Above 3 months	Above six months	Above 1 year
Jalgaon	37	4	2	0
Kolhapur	-	-	26	
Nandurbar	-	-	1	4
Pune	540	28	27	12
Thane	0	7	2	4

***This information has been provided during inspection of Treasuries.**

4.5 *Non receipt of required certificate for payment of DCRG Authorities.*

As per guidelines received from Govt. MTR, Treasury Officer / Sub Treasury Officer is required to obtain a certificate from DDOs regarding outstanding recoveries and provisional DCRG payment if any to be effected from the gratuity.

On scrutiny of DCRG authorities pertaining to **Kopergaon, Sub Treasury** it is noticed that payment is made without obtaining the above-mentioned certificates.

Cases where certificates have not been obtained while making DCRG payment are enumerated below:

Table 4.4

Sl. No	Name	DCRG Authority Number	Amount in ₹
1.	Vishwanath B Dhanwate	M122301576312	6,43,500
2.	Dnyandeo R. Madavai	M122301576378	6,25,350
3.	Bhausaheb K. Gambhire	M122308576759	7,66,000
4.	Ananda P. Goderao	M122301586061	8,33,250
5.	Badu B. Ghanghao	122301590162	31,973
6.	Popat Damu Pawar	M122301591704	10,24,650
7.	Shaila S. Yadav	122301591453	1,67,075
8.	Ramesh Yadav Gunjal	122301595277	3,05,910
9.	Suresh Santumali	M122308598893	833,850
10.	Ramesh Yadav Gunjal	122301600077	4,94,340
11.	Harun Rashid Momd	122301599901	24,750
12.	Vijay D. Pimpalkar	192301603603	10,50,117
13.	Namdeo N Shrimangale	192301600140	10,00,000

***This information has been provided during inspection of Treasuries.**

4.6 *Undrawn Pensions for more than 12 months.*

As per MTR 358, (1) Unless the Government by general or special orders direct otherwise, if a pension payable in India remains undrawn for more than 12 months, the pension shall cease to be payable by the disbursing officer. If the pensioner afterwards appears, or a claim is presented on his behalf, the disbursing officer may resume payments. He shall not, however, make the said payments:-

- if the pension in arrears is to be paid for the first time, or
- if the amount of arrears exceeds ₹ 2,500, without the sanction of the authority by whom the pension was sanctioned which shall be obtained through the Sr. Audit officer:

Provided that, if in any case a pension remains undrawn for more than three years in the case of a service pension, or six years in the case of a political pension, it cannot be paid without the authority of the Pr. Accountant General. The details are shown in '**Annexure 27**'

4.7 *Misclassification of recovery made from gratuity in incorrect Head*

As per the proposals from departments (noted in Form 7 & and No dues certificate) to Pr. A G Office, the Treasury Officer is authorised to recover the Govt. dues from the Gratuity amount. Recovery to be made from Gratuity is required to be classified under proper head of accounts as per the recovery details given in Gratuity Authority from the Pr.A.G.(A&E) Office. Scrutiny of G P O authorities for the year 2023-24 revealed that the Treasury Officer had recovered the dues from the gratuity, but the recoveries were not classified under proper heads of accounts.

Details of misclassification of recovery are as follows:

Table 4.5

Sl. No	Year	Name of Pensioner	Name DDO	Recovery Amount along with Wrong MH (₹)	Correct MH to be credited	Remark
1.	2022-23	Shri Balchand Poonamchand Nikam	Esstt. Joint Comm. Of Sales Tax	1,26,470 (0071)	0070	Overpayment Pay & Allowance
2.		Shri Suresh Ramdas Khambayat	Divisional Forest Officer Social forestry division	1,34,820 (7610) (Interest Amount)	0049	Overpayment of Interest on HBA
3	2023-24	Smt. Gautavi W/O late shri Dilip Shankar Pawara	Dy. Conservator of Forests, Dhule Forest division	89,916 (7610) (Interest Amount)	0049	Overpayment of Interest on HBA
4		Shri Janglu Dhavalu Koli	Dy. Conservator of Forests, Dhule Forest division	68,697 (7610) (Interest Amount)	0049	Overpayment of Interest on HBA

**This information has been provided during inspection of Treasuries.*

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

On scrutiny of the information regarding pending Revision of pension cases, in the treasuries under the jurisdiction of O/o the Accountant General (A&E)-I, Maharashtra, Mumbai and 10 treasuries under the jurisdiction of O/o the Pr. Accountant General (A&E)-II, Maharashtra, Nagpur it was observed that the pension was not revised as per 4th, 5th, and 6th Pay Commission Recommendation respectively in cases of pensioners as detailed in '**Annexure- 28**'.

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

As per Government Resolution No. PEN 1014/CR-36/Seva-4 dated 09 June 2014, the additional quantum of pension/family pension on attaining the age of 80 year and above shall be admissible @ 10 % and it will be the responsibility of Pension Disbursing Authority i.e. Treasury Officer, to calculate the quantum of increase in the pension payable in each individual case.

Table 4.6: Non-payment of additional pension to pensioners/family pensioners

Sl.No	Treasuries under the jurisdiction of the O/o the AG (A&E)-I, Mumbai/Pr. AG (A&E)-II, Nagpur	No. of pensioners whose additional pension was not released
1	Jalgaon	2023-24- Family Pension- 76, Regular Pension- Nil.
2	Kolhapur	2023-24- Family Pension- 27, Regular Pension- Nil.
3	Pune	2023-24- Family pension-190 Regular Pension-418
4	Raigad	2023-24- Family Pension-266 Regular Pension- Nil.

**This information has been provided during inspection of Treasuries.*

4.10 Payment of Gratuity (GPO Authority) on Pensioner copy.

As per MTR 476 and as per Note 2 below MTM 358, Gratuities shall be paid on the authority received from the Accountant General, which is valid for one year only from the date of issue. Accountant General issues three copy of GPOs i.e. Treasury copy, DDO's copy and Pensioner's copy.

On scrutiny of Gratuity Payment Orders with the noting Register, it was observed that Treasury office made payment to the Pensioner's on the pensioner copy instead of the Treasury copy.

Table 4.7

Sl.No.	Name of Pensioner	Name of DDO
1	Smt. Lata Dilip Surawala M111701338314	District Civil Surgeon, General Hospital, Jalgaon
2	Sushila B. Karnekar W/o Late shri Balkrishna Bhagwan Karnekar M122208548348	Civil Court Jr. Division Sangola

***This information has been provided during inspection of Treasuries.**

4.11 Undisbursed pensions lying with various Banks.

As per Finance Department GR No.TRW-1386/996/CR-8.65/86/Admn-9 dated 8 June 1986, it is necessary to obtain from the Bank branches, six monthly statements of pension details which are in-operative/undisbursed pension lying with the various banks. Periodical reminders are required to be issued to the respective banks to obtain undisbursed pension from the bank and to be credited the same into the Govt. account.

On scrutiny of records it was noticed that 1705 cases of undisbursed pension/family pension (due to death of pensioner etc.) amounting to ₹ 511,71,729 were lying with the various branches of bank. details are given below:

Table 4.8: Undisbursed pension/family pension lying with the various branches of bank

Sl. No.	Name of the District Treasury	No. of. Cases	Amount lying with the banks under the Treasury office
1	Kolhapur	71	20,49,501
2	Nandurbar	20	5,33,255
3	Pune	75	26,33,972
4	Raigad	71	23,83,967
5	Sindhudurg	17	7,75,692
6	Thane	191	98,08,035
7	Amravati	133	51,37,853
8	Wardha	203	51,12,481
9	Gondia	147	39,11,285
10	Chandrapur	29	7,32,074
11	Yavatmal	31	10,36,046
12	Akola	19	7,10,716
13	Washim	43	7,13,938
14	Dharashiv	74	27,09,359
15	Jalna	93	15,94,484
16	Buldhana	13	2,47,268
17	Parbhani	246	48,54,113
18	Latur	31	10,85,195
19	Nanded	31	3,65,478
20	Beed	43	5,17,806
21	Gadchiroli	93	32,23,165
22	Yavatmal	31	10,36,046
Total		1705	511,71,729

***This information has been provided during inspection of Treasuries.**

4.12 Non-Revalidation of DCRG Authorities after time barred.

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

On test check of District treasury records in respect of DCRG authority, along with register revealed that the DCRG authorities issued vide No. mentioned in the table below were expired and not revalidated:-

Table 4.9

Sl. No	Name of the pensioner	Authority No	Date	Amount (in ₹)
Nashik				
1	G.A. Gangurde	122001459920	25.09.2020	6,05,055
2	B.D. Gangurde	122001459093	25.09.2020	5,89,080
3	R.L. Patil	122001456614	11.08.2020	12,08,000
4	J.S. Shirsath	122001461159	07.10.2020	6,07,200
5	P.A. Bhagwat	122001461274	21.10.2020	5,29,650
6	V.N. Deshpande	122001461149	02.12.2020	7,58,645
7	K. N. Gawde	122001474731	18.12.2020	7,84,055
8	Shri Vijay Baburao Patil	PR5/Nashik/2122096509/ 3/P/20/10/60915211 M122001470401 (APPLN. 1020513445)	27.11.2020	1,000
9	Shri Balu Bhivsan Shevale	PR13/Nashik/2121976682/ 2/P/23/15/61222606 122301402888 (APPLN. 1522692478)	15.03.2023	3,22,245
10	Smt. Shaorao Champatrao Sirsat	PR1/Nashik/2121979874/4/P/23/15/61154241 192301605171 (APPLN. 1523733121)	11.10.2023	11,95,302
Pune				
11	Rohidas Chimaji Waman	122301573738	01.02.2023	29,700
12	Shankar Mahadeo Benke	M122101506847	12.04.2023	2,31,825
13	Dattu Nivrutti Hande	122001464939	26.04.2023	3,50,130
14	Gotiram Namdeo Thorve	122301579367	29.03.2023	28,050
15	Sawaleram Dhondhiba Bhalchim	122301581994	05.04.2023	29,700
Raigad				
16	Smt. Shubhada Janardan Indulkar	-	10.11.2020	5,97,960
17	Smt. Manjurshree Shankar Shinde W/o Later Shri. Shankar Sudhakar Shinde	-	29.06.2021	8,37,900
Bhandara				
18	Shri Kagadrao Shiwa Rangar	1223010342115	03-02-23	1177400
Nanded				
19	Shri Ashok V. Warghade	1223010357211	25.09.2023	7,86,600
20	Shri Subhas N. Sakharkar	1223010357286	30.09.2023	10,230
21	Shri Babruvan K. Gaikwad	1223010367697	18.01.2024	6,43,500
22	Shri Vilas V. Dasarwar	1223010368691	29.01.2024	8408

*This information has been provided during inspection of Treasuries.

4.13 Non-Finalization of Provisional DCRG cases.

As per MCS Pension Rules (1982), 126, Provisional pension and gratuity (3) The Head of Office shall thereafter determine the qualifying years of service and the pay qualifying for pension in accordance with the information available in the official records and the information obtained from the retiring Government servant under sub rule (1). He shall then determine the amount of the provisional pension and the amount of the provisional retirement gratuity. (ii) 100 percent of the gratuity as provisional gratuity is determined under sub-rule (3), withholding ten percent of the gratuity or one thousand rupees, whichever is less.

As per DAT Mumbai instructions, Treasury/Sub Treasury Officers maintain a provisional DCRG Register. At the time of the final payment of DCRG, the Treasury /Sub Treasury Officer has to check the Provisional DCRG Register. If provisional DCRG is paid to the pensioner, the same should be adjusted at the time of the final payment of DCRG.

On a test check of the Provisional Gratuity payment register, it was noticed that Provisional Gratuity were paid to 40 pensioners since 2020. But whether the cases were finalised or not could not be ascertained.

4.14 Nonobservance of conditional Certificate on DCRG Payment.

As per the para 478 of MTM, Treasury Officer / Sub Treasury Officer is required to obtain a certificate from DDOs regarding outstanding recoveries are to be affected from the gratuity, whether only the net amount after adjustment is paid and the amount of recovery have adjusted to the appropriate head of account.

On scrutiny of DCRG authorities, it was noticed that payment were made without observing conditions laid down on the MTR. The Conditional Certificate relating to recoveries/Provisional DCRG was not enclosed by the DDOs in the DCRG authorities, details as enumerated below:-

Table 4.10

Sl. No.	Name	DDO	Amount (₹)	Paid on
1	Walmiki Narayan Beske	Tahsildar Jaoli/Medha	4,77,382	27-04-2023
2	Janardan Laxman More	Dy. Executive Engineer, Koyna Construction Dn. No. 1, Koyna nagar	11,74,800	15-06-2023
3	Dhananjay Dhondiba Kadam	Dy. Executive Engineer, Koyana Irrigation Division, Koyana Nagar	1,94,865	24-04-2023
4	Jayant Shashikant Ghorpade	Superintendent of Police, Satara	5,90,800	20-06-2023

***This information has been provided during inspection of Treasuries.**

4.15 Misclassification of recoveries on account of Overpayment of Pensionary Benefits.

On scrutiny of DCRG final payment orders and Pension Payment Details from Nivruti vetan vahini Portal, it was noticed that recovery on account of Overpayment of Pensionary Benefits was misclassified under various Major Heads of Accounts.

Details of misclassification of recovery are as follows:-

Table 4.11

PPO No	Name of Pensioner	Recovery Amount	Nature of Recovery	Misclassified Under MH	Correct MH of Recovery
M1122401625629	Chandrakant Dinkar Nikale	₹ 21,808	Interest on CPF	0071	0049
M1123015905077	Mai Namdeo Dhone	₹ 30,595	Pay and Allowances	0071	0055

***This information has been provided during inspection of Treasuries.**

4.16 Delay in DCRG payment.

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

During the scrutiny of GPOs in the Solapur District Treasury it is noticed that 35 GPOs are pending from more than one year. List of pending GPOs has been given **Annexure-29**.

4.17 Non-Payment of additional Pension to Pensioners/family pensioners.

As per Government of Maharashtra Finance Department's GR No-Isfuos&2021@iz-dz-&64@Isok&4 dated 16/01/2024, additional pension @20 per cent is admissible to pensioners/family pensioners on attainment of 80 years of age. Similarly, additional pension @ 30 per cent, 40 per cent, 50 per cent and 100 per cent is admissible on attaining of 85 years, 90 years, 95 years and 100 years respectively.

During the inspection, it was noticed that the additional pension has not been paid to 8356 pensioners/family pensioners of 16 Treasuries though they were attended age between 85 year and 100 years and deprived them from the enhanced pensionary benefit as shown in the Table below:

Table 4.12

Sl. No.	Name of Treasury	Number of Pensioners/Family Pensioners to whom Additional quantum of pension is not released.
1	Akola	705
2	Amravati	786
3	Beed	264
4	Buldhana	215
5	Ch. Sambhajinagar	1421
6	Chandrapur	291
7	Dharashiv	376
8	Gadchiroli	167
9	Gondia	153
10	Hingoli	96
11	Jalna	343
12	Nagpur	1809
13	Parbhani	460
14	Wardha	416
15	Washim	357
16	Yavatmal	497
17	Jalgaon	76
18	Kolhapur	27
19	Pune	608
20	Raigad	266

***This information has been provided during inspection of Treasuries.**

4.18 Misclassification of recovery while making payment of DCRG.

During scrutiny of test checked gratuity authority with Payment schedule, it was observed that recovery of ₹ 20,80,975 was made towards interest on HBA and other recovery credited under various Major Head instead of proper Major Head leading to misclassification of recovery as shown in the Table below:

Table 4.13

Sr. No.	Name of Pensioner	GPO No.	Recovery Amount and details	Incorrect Major Head	Correct Major Head
Latur					
1.	Shri. Bhimrao Rathod	1224010379476	1,36,000	0049	7610
Beed					
2.	Shri Dhondiram Bhimrao Jogdand	1219010221152	1,02,638	0049	7610
Nagpur					
3.	Shri/Smt VidyaKodape DTO Nagpur	1223070357335	2,61,000	0071	7610
4.	ShriLiladharDamodharPapdkar Ramtek STO	1223010347819	20,311	0071	0070
5.	Shri. RajendraJambhulkar Ramtek STO	1223010360468	51,700	0071	0070
6.	Shri Pramod Kanhere Kuhi STO	122301347476	6,607	0070	0230

Nanded					
7.	Smt. Murtibai B. Bhumak	1223010348272	1,03,034	7610	0049
8.	ShriSyyad M. SayyadGani	1223010344489	1,25,852	0202	7610
9.	Shri Shankar R. Kendre	1223010362577	9,721	0049	7610
Parbhani					
10.	Shri Pralhad Pundlikrao Jayabhaye	1223010356510	49,020	0049	7610
11.	Shri Pandurangrao Shankarao Rathod	1223010344661	30,620	0049	7610
Wardha					
12.	Shri/Smt Pramod Deoraoji Nasare	1224010	3,96,736	7610	0049
13.	Shri Liladhar Shabana Pathan	1224030	3,86,797	0049	0071
14.	Shri. Prashant Kakde	1224010	4,00,939	0210	0070

***This information has been provided during inspection of Treasuries.**

4.19 Payment of DCRG before the date of retirement.

During the scrutiny of DCRG authority with relevant record for the year of 2023-24 in Five District Treasuries, it was noticed that the final payment of DCRG in eight cases were made before the date of retirement as shown in the Table below:

Table 4.14

Sl. No	GPO No.	Name of Pensioner	Amount	Date Payable as per PAG authority	Date of Payment as per Treasury Office
Bhandara					
1	1223010362629 Dated 03-11-23	Shri Rupchand Shriram Jangle	8,17,600	31-01-24	30-01-24
Hingoli					
2	1223010358874 Dated 11-08-23	Shri Madhavi V Varukar	9,43,750	30.11.2023	08.11.2023
3	1223010350863	Shri Ramrao N Chawan	12,74,900	31.08.2023	31.07.2023
Parbhani					
4	1222010318596 Dated 07-04-22.	Shri. Vitthal S. Vaidya	4,09,275	31/07/2022	17.06.2022
5	1222010327178 Dated 30-05-22	Shri. Balasaheb B. Kulkarni	13,39,800	31/08/2022	25.08.2022
Ch. Sambhajinagar					
6	1223010363901	Shri Shivratna Dawle	11,53,350	29.02.2024	21.02.2024
Gadchiroli					
7	2132338704	Shri Ashok Shivramkukudkar	8,43,150	31-10-2023	20-10-2023
8	2132338707	Shri Sunil Karuji Gurunule	9,20,700	31-10-2023	20-10-2023

***This information has been provided during inspection of Treasuries.**

4.20 Delay payment or delay identification of Pensioners.

As per Government of Maharashtra GR no. 2015/c.r.83/TA5 dated 30 December 2015, if the pension authority order of the pensioner and other supporting documents is received by the 10th of the month (up to 15th of the month for February) by the Treasury, all the grants of his pension will be made up to 1st of the next month and in case of the order received after the 20th (after the 15th of the month for February), all the grants of his pension will be made by 10th of the succeeding month. Care should be taken to deposit the pension in the account of the pensioner by the date.

On scrutiny of the PPOs for the year 2023-24, it was noticed that first pension payment has been made after delay of more than three months after date of receipt of the PPO by the 12 Treasuries in 167 cases as shown in Table below:

Table 4.15

Sl. No.	Treasury	No. of Cases
1	Akola	21
2	Beed	22
3	Bhandara	5
4	Chandrapur	17
5	Dharashiv	12
6	Gondia	13
7	Hingoli	20
8	Jalna	4
9	Parbhani	21
10	Wardha	9
11	Washim	6
12	Yavatmal	17
13	Thane	13
	Total	180

*This information has been provided during inspection of Treasuries.

CHAPTER – 5

IFMS

5.1 *Non-Allocation of PRAN Numbers.*

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

On scrutiny of NPS Data in different treasuries, the following observations were made regarding employees who have not yet received their PRAN numbers:

Table 5.1

Sl. No.	District Treasury Includes its Sub Treasury Offices	Number of Employees who have not yet received their PRAN Numbers.
1	Jalgaon	45
2	Pune	295
3	Satara	241

CHAPTER 6

IT CONTROLS AND IT SECURITY

6.1 Implementation of Government Receipt Accounting System (GRAS) across various departments dealing with govt. receipts.

The Government of Maharashtra has provided specific guidelines relating to various Govt. receipts through the Government Receipt Accounting System (GRAS) via various GR's dated 01 July 2016, 08 December 2021 and 16 December 2021 respectively.

During the test check of challans and the scrutiny of the Government Receipt Accounting System (GRAS), it was identified that several departments have yet to be registered under GRAS and still rely on physical challans for accepting various Govt. receipts, which increases the risk of errors, improper classification of heads of accounts and inefficiency due to requirement of more man power. Processing of all govt. receipts through **GRAS** would streamline the accounting process, access to quick information, less time consumption, reduction in workload of staff who currently handle paperwork and manual entries, providing accurate data with each receipt being automatically classified under the correct **scheme code** as prescribed by the Maharashtra Govt. Which will significantly reduce human errors inherent in manual processes. Besides, many advantages enumerated in GR dated 8 July 2013 would be beneficial for the dealing departments at all levels. The GRAS system also provides a facility for correction of erroneous scheme codes through the correction memo/transfer entry option in the system itself. This feature ensures that if a payment is made under the wrong scheme code, it can be rectified in the system itself.

It is therefore essential that various departments dealing with govt. receipts are brought under GRAS. The matter may be taken up with DAT, Mumbai and relevant authorities for implementation of the GRAS across various departments.

6.2 Non-Incorporation of Fiscal Limits Prescribed Under Bombay Financial Rules, 1959 and Maharashtra Government GR Dated 17 April 2015 in the Bill Portal System.

The Bombay Financial Rules, 1959 and the Maharashtra Government GR Dated 17 April 2015 establish fiscal limits for different categories of Heads of Offices and Government Departments regarding expenditure approval and payment authority.

During the scrutiny of the Bill Portal System, it was observed that the fiscal limits prescribed under the Bombay Financial Rules, 1959 and the Maharashtra Government GR dated 17 April 2015, which define the financial authority and limits for respective Heads of Offices and Departments, are not incorporated in the system. This omission raises concerns about the system's ability to ensure proper financial control, compliance with established fiscal limits, and accountability in the payment process. Without checks on these fiscal limits, there is a risk of unauthorized payments or overspending by departments or officers beyond their approved limits.

Therefore, it is suggested to incorporate the fiscal limits prescribed under the Bombay Financial Rules, 1959 and Maharashtra GR dated 17 April 2015 into the Bill Portal System to validate the payments and approvals relating to all Govt. transactions which are within the specified authority levels and financial limit and redesign the system to enforce role-based authorizations based on the fiscal limits set for each role or department. This would ensure that only authorized personnel can approve payments within their assigned fiscal limits.

The matter may be taken up with DAT, Mumbai and relevant authorities to mitigate the risk of financial mismanagement and to ensure transparency and traceability of approvals and payments relating to all Govt. transactions.

6.3 Destroyed stamps not noted in Treasury Net system.

On test check of Sangli Treasury records, it is seen that Stamps of various denominations and categories worth ₹63,70,38,000 were destroyed on 28 December 2023 as per Government Orders dated 03 November 2023.

Similary in Jalaon Treasury records, it was observed that stamps worth ₹ 22,27,78,000 were destroyed on 29 December 2023 as per Revenue and Forest department, Govt. of Maharashtra order dated 03 November 2023 and certificate dated 15 December 2023 issued by committee formed for destruction of stamps.

However, it is observed that the same were not noted / reflected in the Treasury net system.

6.4 *Non-generation of plus minus transaction information reports of security deposits through treasury net system.*

On test check of security deposits registers and other records, it is observed that Treasury Net system generated plus and minus transaction/reports relating to security deposit in respect of the following deposit heads were not maintained.

Details of same are shown as below: -

Major Head 8443 Minor Head 101,103,105,116,121 & 800

Table 6.1

Sl. No	Name of Head	CRC Code
1	Revenue Deposit	8443501101
2	Security Deposit	8443502901
3	Labour Deposit	8443520701
4	Criminal Deposit	8443503001
5	Election Deposit	8443523201
6	Other Deposit	8443532301

***This information has been provided during inspection of Treasuries.**

6.5 *Discrepancy in Form 9.*

Form 9 indicates CMP payment to the third parties.

On test check of form 9 in District and sub treasuries, it is seen that if the print is taken on the same date i.e. payment date, form 9 shows the name of the third-party. But when the print is taken on the next day or any other day, Form 9 shows DDO name and not the third-party name. Discrepancy in form 9 may be brought to the notice of higher authorities so that necessary changes would be made in CMP and NIC Portal.

6.6 *Discrepancy in e-kuber Account statement.*

On test check of e-kuber Account statement at Mhasala sub treasury it is seen that payment through e-kuber is shown as receipt in following month. The reason for the same may be brought to the notice of the inspection party. Discrepancy in Treasury Net may be brought to the notice of higher authorities.

Discrepancy may be brought to the notice of higher authorities so that necessary changes would be made in CMP and NIC Portal.

6.7 *Problem in key fields of Nivrutti VetanVahini (NVV) module.*

Nivrutti VetanVahini (NVV) is the pension module in the Integrated Financial Management System (IFMS). The electronic data of PPOs (Pension Payment Orders) is forwarded to Treasuries by the PAG offices which are uploaded into the Nivrutti VetanVahini (NVV). The payment bill/vouchers of Pension, Gratuity and Commutation are generated based on the electronic data validated with the physical copy of the Pension Authority issued from the the PAG office.

On test check of Nivrutti VetanVahini (NVV) Module it is observed that -

a) This module does not give proper details of Pension recovery and Gratuity recovery.

In some pension cases it is seen that **Income Tax deduction** are shown in recovery details instead of **Gratuity recovery**. The details of Income tax deduction on pension amount paid to pensioners are filled in recovery details menu in NVV module during the authorization final payment of pension. The recovery of income tax on pension payment by Treasury Office is to be booked to only the scheme code assigned to the income tax head however, multiple Scheme codes are appearing in relevant field against income tax head. This may lead to the deduction of income tax on the pension amount being booked to wrong scheme codes. For this purpose, only relevant scheme code should appear against the income tax head. Therefore, a controlled validation should be developed to restrict the Scheme code to the relevant head operated by the Treasury Office.

b) In other Pension cases it is shown that full Gratuity amounts are withheld for payments whereas payments have already been done.

c) Also, it was observed that most of the important fields like Pension amount, Commuted Pension, Family member's details, Nomination details, date of the issuance of the Family Pension and the EFP amount are editable in NVV which overrides the electronic information received from the PAG office. Since, the system allows editing the data manually, it can lead to erroneous authorization of pensionary benefits (under/overpayment of pension, DCRG and Commutation).

6.8 Irregularities in tracking the payment history of Provisional Pension paid by the Head of Office through Bill Portal.

During IT observation of bill Portal, it was found that the Provisional Pension is being prepared by the concerned DDO's manually and then sent to the Treasury Office. The Treasury Office then maintains the record physically in Registers. Thus, the Treasury office is unable to access the payment history of Provisional Pension paid to the pensioner. This may lead to overpayment or Short payment of pension while adjusting the final authority.

Thus, the matter should be taken up with DAT's technical team so that a suitable portal may be drafted in the Bill Portal system so that the payment history can easily be tracked by the Treasury Office.

6.9 Non generation of Govt. Transactions data through E-Kuber System.

On test check of treasury records, it was observed that the statement of account generated through the E-Kuber system, which is the designated platform for recording and processing Govt. transactions, was not showing the details of Government transactions, which is required to avoid discrepancies between the recorded transactions and the financial statements. Furthermore, the same is useful for reconciliation of accounts and overall financial reporting.

This is also required for accuracy, completeness, and reliability of financial data. The issue may be pursued with RBI for compliance of the above issue under intimation to the Pr. AG office.

ANNEXURE – 1

(Refer Para 1.2)

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

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

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

Treasury	Sl. No.	Sub Treasury
	107	Peth
	108	Satana
	109	Sinner
	110	Surgana
	111	Trimbakeshwar
	112	Yeola
12) Jalgaon	113	Amalner
	114	Bhadgaon
	115	Bhusawal
	116	Bodhwad
	117	Chalisgaon
	118	Chopda
	119	Dharangaon
	120	Muktainagar
	121	Erandol
	122	Jamner
	123	Pachora
	124	Parola
	125	Raver
	126	Yawal
13) Dhule	127	Sakri
	128	Shirpur
	129	Sindkheda
14) Nandurbar	130	Akkalkuwa
	131	Dhadgaon
	132	Navapur
	133	Shahada
	134	Taloda
15) Ahmednagar	135	Akole
	136	Jamkhed
	137	Karjat
	138	Kopergaon
	139	Newasa
	140	Partner
	141	Pathardi
	142	Rahata
	143	Rahuri
	144	Sangamner
	145	Shevgaon
	146	Shrigonda
	147	Shrirampur
Treasuries under Nagpur Area		
IV – Amravati Region:		
16) Amravati	148	Achalpur
	149	Anjangaon Surji
	150	Chandur Bazar
	151	Chandur Rly
	152	Chikhaldara
	153	Daryapur
	154	Dhamangaon Rly
	155	Dharni
	156	Morshi
	157	Nandgaon Khandeshwar
	158	Tiosa
	159	Warud
17) Akola	160	Akot

Treasury	Sl. No.	Sub Treasury
	161	Balapur
	162	Barshitakli
	163	Murtijapur
	164	Patur
	165	Telhara
18) Buldana	166	Chikhali
	167	Deulgaon Raja
	168	Jalgaon Jamod
	169	Khamgaon
	170	Lonar
	171	Malkapur
	172	Mehkar
	173	Motala
	174	Nandura
	175	Sangrampur
	176	Shegaon
	177	Sindkhed Raja
19) Washim	178	Karanja
	179	Malegaon
	180	Mangrurpir
	181	Manora
	182	Risod
20) Yavatmal	183	Arni
	184	Bhabulgaon
	185	Darwha
	186	Digras
	187	Ghantaji
	188	Kalamb
	189	Kelapur
	190	Mahagaon
	191	Maregaon
	192	Ner
	193	Pusad
	194	Ralegaon
	195	Umarkhed
	196	Wani
	197	Zari Jamani
V – Chhatrapati Sambhaji Nagar:		
21) Chhatrapati Sambhaji Nagar	198	Fulambari
	199	Gangapur
	200	Kannad
	201	Khultabad
	202	Paithan
	203	Sillod
	204	Soyagaon
	205	Vaijapur
22) Jalna	206	Ambad
	207	Badnapur
	208	Bhokardhan
	209	Ghansawangi
	210	Jafrabad
	211	Mantha
	212	Partur
23) Hingoli	213	Aundha Nagnath
	214	Basmatnagar

Treasury	Sl. No.	Sub Treasury
	215	Kalamnuri
	216	Sengaon
24) Latur	217	Ahmedpur
	218	Ausa
	219	Chakur
	220	Devani
	221	Jalkot
	222	Nilanga
	223	Renapur
	224	Shirur Anantpal
	225	Udgir
25) Dharashiv	226	Bhoom
	227	Kallam
	228	Lohara
	229	Omerga
	230	Paranda
	231	Tuljapur
	232	Washi
26) Parbhani	233	Gangakhed
	234	Jintur
	235	Manwat
	236	Palam
	237	Pathri
	238	Purna
	239	Sailoo
	240	Sonapeth
27) Nanded	241	Ardhapur
	242	Bhokar
	243	Billoli
	244	Degloor
	245	Dharmabad
	246	Hadgaon
	247	Himayatnagar
	248	Kandhar
	249	Kinwat
	250	Loha
	251	Mahur
	252	Mudkhed
	253	Mukhed
	254	Naigaon
	255	Peth Umri
28) Beed	256	Ambejogai
	257	Ashti
	258	Dharur
	259	Georai
	260	Kaij
	261	Majalgaon
	262	Parli Vaijnath
	263	Patoda
	264	Shirur Kasar
	265	Vadvani
29) Nagpur	266	Bhiwapur
	267	Hingna
	268	Kalmeshwar
	269	Kamptee
	270	Katol
	271	Kuhi

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

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

ANNEXURE – 2

(Refer Para 1.2)

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

Sl. No.	Name of the Officer	Period of charge held	Designation	Offices Covered
1.	Smt Deepa Deshpande	17.10.2023 To 31.03.2025	Director	Directorate of Accounts and Treasuries, Mumbai
2.	Shri. Mahesh M. Bachchhav	25.08.2023 to 31.03.2025	Jt. Director	Joint Director of Accounts and Treasuries, Nasik Region, Nasik
3.	Smt. Bharti R. Deshmukh	01.04.2024 to 31.03.2025	Jt. Director	Joint Director of Accounts and Treasuries, Pune Region, Pune
4.	Smt. Vandana H. Joshi	01.04.2024 to 31.03.2025	Jt. Director	Joint Director of Accounts and Treasuries, Konkan Region, Konkan Bhavan, Navi Mumbai
5.	Smt. Jyoti T. Bhonde	01.04.2024 to 31.03.2025	Jt. Director	Joint Director of Accounts and Treasuries, Nagpur
6.	Smt Rehana A. Kazi	01.04.2024 to 31.03.2025	Jt. Director	Joint Director of Accounts and Treasuries, Aurangabad
8.	Shri. Vilas Gangurde	01.04.2024 to 31.03.2025	Pay & Accounts Officer	Pay & Accounts Office, Mumbai.

NAMES OF THE OFFICERS IN-CHARGE OF THE TREASURIES DURING THE YEAR 2024-25

Sl. No.	Name Of Treasury	Name Of Treasury Officer	Period Of Charge Held
Pr. Accountant General (A&E)-I, Maharashtra ,Mumbai			
1	Palghar	Shri.Sandesh Dattaram Surve (I/C)	01.04.2024 to 06.01.2025
		Shri.Rahul Shivajirao Patil (I/C)	07.01.2025 to 31.03.2025
2	Thane	Shri. Surendra Baban Raut (Additional Charge)	01.04.2024 to 09.06.2024
		Shri. Maheshkumar Shivaji Karande	10.06.2024 to 31.03.2025
3	Raigad	Shri Devidas Prakashrao Tonge	01.04.2025 to 31.03.2025
4	Ratnagiri	Shri. Pravind Shankarrao Biradar	01.04.2024 to 31.03.2025
5	Sindhudurg	Shri. Amit K. Meshram	01-04-2024 to 31-03-2025
6	Pune	Smt. Gayatri Tukaram Jadhav	01.04.2024 To 31.03.2025
7	Kolhapur	Smt Ashwini Ashokrao Naraje	01-04-2024 to 31-03-2025
8	Satara	1. Smt.Arati Baban Nangare	01.04.2024 to 05.07.2024
		2.Shri. Yogesh S.Karanjekar(I/C)	06.07.2024 to30.09.2024
		3. Shri.Santhosh S.Chalake (I/C)	30.09.2024 to 06.01.2025.
		4. Shri.Mahesh S. Gunjal (I/C)	07.01.2025 to 31.03.2025
9	Sangali	Shri. Ramesh Y. Lidhade	01-04-2024 TO 16.10.2024
		Smt. Surekha V. Jadhav (I/C)	17.10.2024 TO 31.03.2025

Sl. No.	Name Of Treasury	Name Of Treasury Officer	Period Of Charge Held
10	Solapur	Shri Sarfraj R Momin (I/C)	01.04.2024 to 24.04.2024
		Shri Ranjeet B Kadam (I/C)	25.04.2024 to 31.03.2025
11	Nashik	Mahesh Murlidhar Bachchhav	01.04.2024 TO 31.03.2025
12	Jalgaon	Shri Rajendra Murlidhar Khairnar	1.04.2024 to 18.09.2024 and 5.10.2024 to 16.02.2025 and 14.03.2025 to 31.03.2025
		Shri Subhash Hei Gunjal	19.09.2024 to 4.10.2024
		Shri Kailas Balkrushn Sonar	17.02.2025 to 13.03.2025
13	Dhule	Shri Pravin Sitaram Pandit	01.04.2024 TO 31.03.2025
14	Nandurbar	Shri Sanjay Madhukar Khadse	01-04-2024 TO 31-03-2025
15	Ahmednagar	Smt. Bhagyashri Shankarrao Jadhav	01-04-2024 TO 13-10-2024
		Shri. Janardhan Hari Sahare	14-10-2024 TO 31-03-2025
Pr. Accountant General (A&E)-II, Maharashtra, Nagpur			
16	Amravati	Smt Shilpa R Pawar	01-04-2024 To 31-03-2025
17	Akola	Shri M B Goregaonkar	01.04.2024 to 04.10.2024
		Shri S P Jadhav	05.10.2024 to 13.10.2024
		Shri M B Zunjare	14.10.2024 to 31.03.2025
18	Buldhana	Shri. Rishikesh Arun Waghmare	01-04-2024 TO 31-03-2025
19	Washim	Shri. Rishikesh Arun Waghmare	01-04-2024 TO 31-03-2025
20	Yawatmal	Shri. Rajesh A Nakil	01.04.2024 TO 17.10.2024
		Shri.Premdas R Rathod	18.10.2024 TO 31.03.2025
21	Chtrapati Sambhaji Nagar	Shri Shekhar B Kulkarni	01.04.2025 TO 31.03.2025
22	Jalna	Smt Jayshri S Kulkarni	30.12.2023 to 06.10.2024
		Shri Panjab D. Pundge	10-07-2024 to 31.03.2025
23	Hingoli	Shri.M.B.Zunzare	01.04.2024 to 04.10.2024
		Shri.M.G.Wankhede	05.10.2024 to 03.02.2025
		Shri.M.B.Goregaonkar	04.02.2025 to 31.03.2025
24	Latur	Dr.Ujjwala Bhausahab Patil	01.04.2024 to 31.03.2025
25	Dharashiv	Shri. Sachin Balu Salkar	01.04.2024 to 14.04.2024
		Smt. Archana Abhimanyu Narwade	15.04.2024 to 31.03.2025
26	Parbhani	Smt. Sunita S. Sunkawad	01.04.2024 to 18.04.2024
		Shri Nilkanth P. Pachange	19.04.2024 to 14.10.2024
		Shri Datta G. Bhange	15.10.2024 to 31.03.2025

Sl. No.	Name Of Treasury	Name Of Treasury Officer	Period Of Charge Held
27	Nanded	Smt Alankruta kashyap-bagate	01.04.2024 to 31.03.2025
28	Beed	Shri Mahesh Vitthal Babras	01.04.2024 to 11.09.2024
		Shri Lahu Pandurang Galgunde	12.09.2024 to till now
29	Nagpur	Smt Geeta N. Nagar	01.04.2024 to 30.04.2024
		Smt. Monali P. Bhoyar	30.04.2024 to 31.03.2025
30	Bhandara	Smt. Mangala R. Dorale	30.04.2024 to 31.03.2025
31	Chandrapur	Shri Suhas H. Pawar	30.04.2024 to 31.03.2025
32	Gadchiroli	Shri. Laxman Ramkisan Lingalod	24.04.2022 to at present
33	Gondiya	Shri Chandrashekhar R. Ambole	24.04.2024 to 15.10.2024
		Shri Sameer S. Deshmukh (In Charge)	16.10.2024 to 31.03.2025
34	Wardha	Smt Shubhada S. Chincholkar	01.04.2024 to 31.03.2025
35	SRKA	Shri Dattadas Yashwant Karadkar	19.05.2022 to at present
36	VTO	1.Smt.Jagruti R Parkar	01.04.2024 TO 02.06.2024
		2.Smt Rajeshwaree Nikhil Deshpande	03.06.2024 TO 31.03.2025

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

ANNEXURE – 3

(Refer Para 1.4)

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

Sl. No.	Division	Name of the Treasury	Sanctioned Strength	Men in Position	Trained in IFMS	Untrained
1	Konkan	JD Konkan	56	42	41	1
2		Palghar	68	42	38	4
3		Thane	133	92	81	11
4		Raigad	110	61	51	10
5		Ratnagiri	88	56	46	10
6		Sindhudurg	73	42	35	7
7	Pune	JD Pune	63	51	48	3
8		Pune	226	144	130	14
9		Kolhapur	121	92	84	8
10		Satara	114	71	61	10
11		Sangali	101	67	60	7
12		Solapur	109	63	56	7
13	Nashik	JD Nashik	61	36	33	3
14		Nashik	134	80	74	6
15		Jalgaon	117	62	55	7
16		Dhule	63	36	29	7
17		Nandurbar	58	36	32	4
18		Ahmednagar	114	72	61	11
19	Amravati	JD Amravati	47	36	33	3
20		Amravati	108	60	51	9
21		Akola	71	43	35	8
22		Buldhana	92	46	40	6
23		Washim	55	36	27	9
24		Yawatmal	106	62	55	7
25	Chatrapati Sambhaji Nagar	JD Chatrapati Sambhaji Nagar	59	39	37	2
26		Chatrapati Sambhaji Nagar	113	66	55	11
27		Jalna	55	37	32	5
28		Hingoli	51	31	28	3
29		Latur	64	48	46	2

30		Dharashiv	65	38	28	10
31		Parbhani	77	47	40	7
32		Nanded	105	70	68	2
33		Beed	89	56	46	10
34	Nagpur	JD Nagpur	55	41	39	2
35		Nagpur	166	109	98	11
36		Bhandara	67	37	32	5
37		Chandrapur	102	74	66	8
38		Gadchiroli	71	43	38	5
39		Gondiya	65	40	35	5
40		Wardha	72	42	38	4
41	PAO, Mumbai		689	311	281	30
42	SRKA		20	14	11	3
43	VTO		17	14	14	0
44	DAT		162	107	94	13
	Total		4452	2692	2382	310

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

ANNEXURE – 4

Refer Para 2.A (a)

Annual Receipts and Payments of Treasuries for the Financial Year 2024-25

Treasury	Receipt (In ₹)	Disbursement (In ₹)
PAO Mumbai	22,37,14,75,60,409.60*	47,88,28,16,72,576.52*
Virtual Treasury	29,51,65,36,73,911.00	29,51,65,36,73,911.00
Total(A)	51,88,80,12,34,320.60	77,39,93,53,46,487.52
*There is RBD in PAO Mumbai as per data provided by this office		
Treasuries under purview of the Pr. AG (A&E)-I Maharashtra, Mumbai		
Ahmednagar	2,14,40,89,43,227.16	2,14,40,89,43,227.16
Dhule	1,06,37,71,97,930.00	1,06,37,71,97,930.00
Jalgaon	2,46,08,95,14,165.00	2,46,08,95,14,165.00
Kolhapur	2,06,20,26,68,833.00	2,06,20,26,68,833.00
Nandurbar	85,42,50,08,286.00	85,42,50,08,286.00
Nasik	3,12,05,58,40,230.00	3,12,05,58,40,230.00
Palghar	94,21,20,70,483.00	94,21,20,70,483.00
Pune	12,55,21,37,94,243.00	12,55,21,37,94,243.00
Raigad	1,43,13,06,29,060.00	1,43,13,06,29,060.00
Ratnagiri	88,53,73,89,845.00	88,53,73,89,845.00
Sangli	1,28,98,77,87,899.00	1,28,98,77,87,899.00
Satara	1,50,88,69,70,070.00	1,50,88,69,70,070.00
Sindhudurg	53,71,49,21,163.00	53,71,49,21,163.00
Solapur	2,04,63,77,65,429.00	2,04,63,77,65,429.00
Thana	6,71,28,32,89,152.00	6,71,28,32,89,152.00
Akola	1,02,70,83,63,729	1,02,70,83,63,729
Amravati	2,09,26,82,74,888	2,09,26,82,74,888
Chhatrapati Sambhaji Nagar	3,68,90,84,43,335	3,68,90,84,43,335
Beed	1,43,57,22,20,990	1,43,57,22,20,990
Bhandara	68,68,21,29,808	68,68,21,29,808
Buldhana	1,28,45,90,27,219	1,28,45,90,27,219
Chandrapur	1,29,10,75,69,555	1,29,10,75,69,555
Gadchiroli	91,24,89,90,278	91,24,89,90,278
Gondia	78,39,83,04,430	78,39,83,04,430
Hingoli	58,95,71,50,544	58,95,71,50,544
Jalna	88,55,06,84,271	88,55,06,84,271
Latur	1,36,15,62,01,674	1,36,15,62,01,674
Nagpur	5,63,97,32,63,274	5,63,97,32,63,274
Nanded	2,13,53,75,27,992	2,13,53,75,27,992
Dharashiv	95,70,46,72,971	95,70,46,72,971

Parbhani	89,78,00,62,056	89,78,00,62,056
Wardha	70,45,73,67,301	70,45,73,67,301
Washim	59,90,89,23,320	59,90,89,23,320
Yavatmal	1,38,04,86,25,687	1,38,04,86,25,687
Total(B)	67,96,59,15,93,337.16	67,96,59,15,93,337.16
Grant Total (A+B)	1,19,85,39,28,27,657.80	1,45,36,52,69,39,824.70

***This information has been provided by Office of the PAO Mumbai and Treasuries, Maharashtra.**

ANNEXURE – 5

(Refer Para 2.A.b)

Month wise No. of Voucher during the year 2023-24

Treasury	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec24	Jan 25	Feb 25	Mar 25	Total
PAO Mumbai	10836	11957	12481	17204	17551	12786	18455	10827	15060	17802	14885	31248	191092
O/o Pr. Accountant General (A&E)-I Mumbai													
Ahmednagar	3052	3399	2851	5300	5033	3867	7152	1957	4004	4590	4161	9474	54840
Dhule	1698	1946	1714	2838	2659	1999	3994	1272	2052	2872	2278	5821	31143
Jalgaon	2171	2909	2619	5036	4051	3329	6504	1511	3846	4453	3749	8704	48882
Kolhapur	2656	3424	3004	5540	5498	4363	6785	2543	4369	5687	4613	11780	60262
Nandurbar	1645	1730	1579	2392	2392	1889	3960	1017	2033	2777	2129	5879	29359
Nasik	4684	5719	4573	7442	7113	5406	10796	3082	5879	7919	6617	14635	83865
Palghar	1534	1997	1607	2845	2568	2793	4602	1160	2404	3006	2347	7327	34190
Pune	7592	7795	7617	12358	12614	10110	6202	5628	10853	13415	9974	26725	140883
Raigad	1963	2631	2402	3710	3538	3375	5573	1604	3220	3954	3012	8562	43544
Ratnagiri	1187	2285	1861	2949	2781	2108	3939	1328	2430	3081	2703	7230	33882
Sangli	1744	2556	2123	3892	4038	2978	4753	1500	3089	3900	3215	7260	41048
Satara	1964	3060	2894	4453	4022	3259	5681	242	3365	4738	3147	8345	47170
Sindhudurg	1078	1604	1447	153	1955	1684	3071	873	2175	2159	2210	5579	25988
Solapur	2075	3079	2627	4155	4804	3637	6235	1974	3654	4675	3887	9080	49882
Thana	4191	5234	192	7764	7084	6214	9880	3745	6653	7384	6872	15926	85139
Akola	1389	2360	1737	3265	2884	2311	4064	986	2738	3115	2207	6596	33652
Amravati	2955	4737	4033	6128	5925	4870	8901	2931	5487	6415	4778	13331	70491

Treasury	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec24	Jan 25	Feb 25	Mar 25	Total
Chhatrapati Sambhaji Nagar	3718	3549	4425	5817	5724	4347	8145	2477	4525	6170	4613	11412	64922
Beed	1776	2404	1828	3199	2784	2104	4449	1243	2362	2981	2627	5772	33529
Bhandara	1051	1918	1918	2652	2915	2182	4027	986	2495	3174	2253	6435	32006
Buldhana	1236	2822	2031	3395	3166	2490	4747	1344	2859	3515	2453	7039	37097
Chandrapur	2055	3617	3284	4739	4292	3560	6809	1784	4488	4953	4147	10927	54655
Gadchiroli	1704	2907	2451	3771	4254	2964	6066	1277	4283	4234	3368	9795	47074
Gondia	1256	2025	1693	2238	2953	1795	4116	855	2513	2796	2433	7546	32219
Hingoli	789	1095	930	1551	1396	1212	2471	747	1349	1655	1313	3960	18468
Jalna	1259	1643	1562	2237	2392	1733	3756	1049	2174	2467	1744	5273	27289
Latur	1717	2264	1949	3453	3215	2602	4722	1459	2896	3939	2537	7251	38004
Nagpur	4417	8013	6956	9172	9462	2	13089	4589	8200	10114	8408	20903	103325
Nanded	2844	3196	2947	4557	4351	6414	6691	1773	4000	4507	3612	8668	53560
Dharashiv	1410	1772	1712	2806	2595	3600	3793	1321	2149	2491	2500	5672	31821
Parbhani	1347	1701	1431	2384	2392	2053	3432	925	1968	2536	1973	5174	27316
Wardha	1471	2114	1801	2981	2719	1805	4168	1254	2545	2902	2213	6343	32316
Washim	779	1229	1023	1856	1713	2180	2780	555	1750	2127	1473	4411	21876
Yavatmal	1867	3534	2722	5061	5122	1409	7179	2008	3966	4911	3922	10664	52365
Total	85110	114225	98024	159293	157955	119430	210987	69826	137833	167414	134373	340747	1795217

***This information has been provided by Office of the PAO Mumbai and Treasuries, Maharashtra.**

ANNEXURE – 6**(Refer Para 2.1)****List of DDOs balance**

Sl. No.	Name of Treasury/ Subtreasury	No. of DDO	Total DDO Balance As On 31/03/2024 (Amounts in ₹)
1	Ahmedpnagar	531	5,48,59,875.40
2	Dhule	308	16,04,17,400.00
3	Sangli	207	55,98,49,051.00
4	Jalgaon	--	1,26,96,90,130.00
5	Nandurbar	378	16,68,89,199.64
6	Nashik	--	39,78,47,21,024.00
7	Palghar	233	202,42,75,748.67
8	PAO Mumbai	720	55,93,50,00,000.00
9	Pune	424	500,78,62,344.72
10	Raigad	206	430,95,25,692.00
11	Ratnagiri	--	223,69,37,108.04
12	Sindhudurg	424	155,83,75,592.00
13	Thane	155	28,91,40,335.00
14	Kolhapur	352	706,91,85,075.31
15	Satara	409	66,16,78,281.00
16	Solapur	313	299,41,55,702.00
	Grand Total	4660	1,24,08,25,62,558.78

***This information has been provided by Office of the Pr. AG Office, Mumbai Region Treasuries, Maharashtra.**

ANNEXURE – 7

(Refer Para 2.2)

Inoperative PLA for more than One year

Sl. No.	Name of the Treasury	PD/PLA No.	Name of the Administrator	Amount (in ₹)
Pr. Accountant General (A&E)-I, Maharashtra, Mumbai				
1.	Jalgaon	008254	Tahsildar Erandol	46,383
2.		008145**	Tahsildar bhadgaon	39,213
3.		008197	Tahsildar Chalisgaon	17,646.27
4.		008195	Civil Court	2,12,576
5.	Kolhapur	8524	ALT Gadhinglaj	2,73,387.33
6.		2016	ITI Shahuwadi	15,03,352.00
7.	Nashik	8215	Tahsildar (ALTPLA), Dindori	64,787
8.		8222	Tahsildar (ALTPLA), Malegaon	62,785
9.		8221	Tahsildar (ALTPLA), Nandgaon	1,15,351
10.		8216	Tahsildar (ALTPLA), Sinner	1,84,50,326
11.		8209	Medical Supdt., cl-1, sub-divn., Hospital, Kalvan	1,997
12.	PAO Mumbai	6184081116	The Development Commissioner (Industries)	1309908
13.	Raigad	8536	Medical Supdt. Rural Hospital, Karjat	21,98,368
14.	Solapur		MedicalSupdt.RuralHospital,Barshi8340	48,62,773
15.			MedicalSupdt.RuralHospital,Akluj8362	21,50,116
16.			MedicalSupdt.RuralHospital,Natepute8418	30,66,498
17.			H.M.M.S Tech. (PD) H.S. Solapur	5,36,151
18.	Sangli	1541	Judge Co-operative Court No.2, Sangli	34,85,477
19.		4821	Assistant Commissioner of Labour, Sangli	83,714
20.		8151	Head Master Technical High school Kavthemahankal	6,21,988
21.		8316	Pr. Pharmacy Institute, Sangli	58,50,389
22.		8106	Kala Vishwa Mahavidyalaya, Sangli	31,28,067
23.	Palghar	1602002016	ITI Vasai	11,70,435
24.	Pune	2442	Supdt.Reg.Mental Hospital Yerwada	13,53,161
25.		8538	Medical Suptd. Rural Hospital, Indapur	3,535
26.		2537	Medical Suptd. Rural Hospital, Vadgaon, Maval	38,07,896
27.		2549	Medical Suptd. Rural Hospital, Shirur, Pune	70,13,152
28.		1821	Director Of Education,M.S.Pune	8,58,485
29.		2236	C.F.& Silivic.Pune	2,63,000
30.		2417	Supdt.Poona Chest Hospital.Pune	40,63,830.76

31.		5511	Dir.Of Sports & Youth Services	2,41,811
32.		8533	Commr.Apang Kalyan Maha. Pune	76,28,957
33.		8537	M.Suptd.Rural Hospital Daund	12,95,385
34.		2490	Mde.Suptd.Rural Hospital Vadgaon	00
35.		2353	Dy.Dir.Of Health Services Transport, Pune	00
36.		2064	Asst. Dir. Dep Of Vocotional Education And Training Pune Region, Pune	3,47,457
37.		4820	Addl.Commr.Of Labour Pune.5	9,74,66,603.85
38.		2016	Principal Industrial Training Institute, Vadgaon,Maval	1,19,390
39.		8472	Director Principlal N G Naralkar Institute Of Career Development And Research Pune	1,64,578
40.	Ratnagiri	1401000357	Superintendent of Police, Ratnagiri	Nil
41.		1401001065	Joint District Registrar (Class-I), Ratnagiri	Nil
42.	Satara		ALT-I, Patan	1,45,588
43.			ALT-3 Karad	2,64,724
44.			Civil Judge, Sr. Division, Karad	0
45.			Civil Judge Sr. Dn., Karad	0
46.			A.L.T. Faltan	2,32,501
47.			A.L.T. Khatav	4,73,545
48.			A.L.T. Karad	264,,724
49.			A.L.T. Man	1,21,939
50.			A.L.T. Patan	1,45,588
51.			Asst. Comm. Labour	0
52.			M. O. Gramin Rugnalay, Mahabaleswar	0
53.			Principal Dist. Edu. Train. Faltan	0
54	Sindhudurg	8336502201	Primary Education, Sindhudurg	-97,000
55		8336511101	Agri. University and Non-Govt. Colleges, Sindhudurg	4,13,19,282
56		8336515601	Non-Govt. Tech. College, Sindhudurg	1,22,21,119
Pr. Accountant General (A&E)-II, Maharashtra, Nagpur				
57	Bhandara	8112	Civil Surgeon General Hospital Bhandara	0
58		8121	Prin. I.T.I. Girls, Bhandara	16,02,682
59		8182	Medical Suptd. Cl.1 S.D. hospital Sakoli	14,83,252
60		New A/c	District library officer &,Distt.library office Bhandara	N. A
61	Chandrapur	1065	Joint Distt. Regr. Cl-1 (LG) Chandrapur	6,75,800
62	Gadchiroli	947	S.D.O. Ettapalli, Gadchiroli	0
63		2537	M.S. Ro. (CL-1) Mulchera	16,84,071

64	Jalna	8214	Collector Jalna	1,94,56,843
65		8101	Spl. Officer M.I.W. Jalna	3,48,32,661
66	Parbhani	8574	Principal Dist. Instt& Training College Education	3,13,273
67		8577	Joint Registrar, Parbhani	1,80,386
68	Pathri	8634	Sub Divisional Officer, Pathri	63,35,404
69	Gangakhed	8576	Medical Superintendent, Rural Hospital, Gangakhed	46,42,021
70	Yavatmal	4204	Spl. L.A.O. LPP Pusad/Umarkhed	26,88,049
71		2047	H.M. govt. Tech. H.S. Mahagaon	10,547
72		4476	Civil Judge, (Jr. Dn.), Pusad	36,618
73		4476	Civil Judge, (Jr. Dn.) Darwha, Yavatmal	0
74		4476	Civil Judge, (Jr. Dn.) Kelapur, Yavatmal	0
75	Hingoli	8602	Civil Surgeon Hingoli	0
76		8603	M.S.R.H. Basmath	1,13,19,814
77		8604	M.S.R.H. Kalamnuri	23,98,160
78		8618	M.S.R.H. Aundha	35,64,050
79		8660	Dy. R.T.O. Hingoli	28,70,450
80		8627	Collector Scre. D.P.Com.	2,79,980
81		8530	Govt Jr College, Basmath	(-)77,16,000
82		8569	H M GTC Kalmnuri	6,33,259
83	Latur	8347	MSRH Nilanga latur	1,53,843
84		8345	Joint Dist. Registrar (L.G) Latur	35,93,506

***This information has been provided during inspection of Treasuries.**

ANNEXURE – 8

(Refer Para 2.3)

Non Reconciliation of Differences in PD/PLA's accounts

a) Difference between the balances of the Administrator and Treasury Office.

Sl. No.	Name of Administrator	Administrator Balance (₹)	TO Balance (₹)	Difference (₹)
Ahmednagar				
1.	Civil Judge S.D. Ahmednagar	12,46,28,744.20	12,46,13,983.20	14,760.96
2.	Judge Family Court	3,929,628.00	39,60,363.00	30,735.00
3.	Chief Jud. Magis. A'nagar	5,4409,754.65	5,50,37,755.65	6,28,001.00
4.	PLA 1 Ahmednagar	67,18,006.00	68,22,598.00	1,04,592.00
5.	PLA 2 Ahmednagar	93,03,279.55	93,54,348.95	51,069.40
6.	PLA 3 Ahmednagar	1,35,20,935.10	1,35,72,145.60	51,210.50
7.	Judgef Labour Court A'nagar	5,317.00	4,100.00	1,217.00
8.	S.L.A.O. No1 Ahmednagar	3,47,49,206.00	3,47,70,547.00	21,341.00
9.	S.L.A.O. No3 Ahmednagar	4,69,76,393.00	4,80,94,943.00	11,18,550.00
10.	S.L.A.O. No7 Ahmednagar	6,47,78,958.00	6,47,79,799.00	841.00
11.	S.L.A.O. No13 Ahmednagar	6,4,124,978.00	6,41,21,986.00	2,992.00
12.	S.L.A.O. No14 Ahmednagar	1,90,94,921.00	1,90,94,922.00	1.00
13.	S.L.A.O. No15 Ahmednagar	2,14,05,449.00	1,93,82,408.00	20,23,041.00
14.	Sub Div.Off. Shrigonda	16,55,71,115.00	16,55,58,898.00	12,217.00
15.	Jt. Dist. Judge Mem of MACT Ahnagar	4,36,23,981.98	4,33,35,672.98	2,88,309.00
Dhule				
16.	Spl. Land Acquisition Officer, General, Dhule (8504)	16,52,35,736	16,70,87,054	18,51,318
17.	Spl. Land Acquisition officer, MIP, Dhule (8507)	4,01,43,308	4,49,26,398	47,83,090
Sangli				
18.	Staff Officer to District Commandant, Home Guard, Sangli	5,695	0	-5,695
19.	Principal I.T.I. Sangli	1,73,81,280	1,59,85,475	-13,95,805
20.	Dean Padmashree VasantdadaPatil Government Hospital, Sangli	2,60,31,674	2,21,60,353	-38,71,321
21.	Member Industrial Court, Sangli	13,13,347	0	-13,13,347
22.	Member, Motor Accident Claims Tribunal, (MACP) Court, Sangli	7,05,35,885	5,42,95,586	-1,62,40,299
23.	Judge Co-operative No.2 Sangli	34,85,477	0	-34,85,477

Sl. No.	Name of Administrator	Administrator Balance (₹)	TO Balance (₹)	Difference (₹)
24.	District Library Officer, Sangli	3,40,500	0	-3,40,500
25.	District Judge-1 and Additional Sessions Judge, Sangli	25,50,910	25,45,594	-5,316
26.	Civil Judge Senior Division, Sangli	9,04,53,072	9,04,33,112	-19,960
27.	Judge, Family Court, Sangli	11,11,856	10,80,846	31,010
28.	Chief Judicial Magistrate, Sangli	1,34,86,071	1,34,67,071	-19,000
29.	Joint Civil Judge, Junior Division & JMFC, Sangli	20,52,928	20,40,160	-12,768
Jalgaon				
30.	District & session Judge Jalgaon	10,25,796	10,21,318	4,478
31.	Civil court senior division jalgaon	99,78,98,577	100,09,83,813	30,85,236
32.	District & session Judge Bhushawal	2,25,373	2,27,373	2,000
33.	Civil Judge(SR.DN) Bhushawal	12,95,49,369	12,95,54,953	5,584
34.	Judge civil court of J D BSL	9,59,783	11,73,336	2,13,553
35.	Judge civil court Junior Divisional Csn	2,12,576	3,15,710	1,03,134
36.	Judge Jr ,divisional civil court Chopda	4,69,110	4,95,037	25,927
37.	Judge civil court Muktainagar	50,848	49,348	1,500
38.	Judge Jr. divisional Civil Court Raver	2,65,829	2,62,649	3,180
39.	Judge Jt Civil Court Yawal	7,70,975	8,18,599	47,624
40.	Junior Magistrate first court 1 Jalgaon	52,60,008	54,96,803	2,36,795
41.	Junior Magistrate first court 2 Jalgaon	38,42,339	38,27,839	14,500
42.	District & Session Court Jalgaon	2,20,04,818	2,20,04,016	802
43.	Court of chief Jud magist jalgaon	3,93,92,738	3,94,51,337	58,599
44.	Judge labour court Jalgaon	11,96,248	11,95,661	587
45.	Judge JMFC Railways Bhusawal	79,33,493	78,74,553	58,940
46.	District Judge 1 & Dist session judge	24,33,778	19,34,349	4,99,429
47.	Judge Jr. Divisionl Criminal Court chopda	40,99,733	41,79,949	80,216
48.	Judge Jr. Divisionl Criminal Court Muktaingar	59,12,415	59,12,505	90
49.	Judge junior divisional civil court Jamner	43,49,867	43,25,596	24,271
50.	Judge Jr. divisional civil cum Criminal Court Raver	52,95,738	52,71,407	24,331
51.	Civil Judge & Junior Magistrate first Court Yawal	40,10,680	39,67,599	43,061
52.	Civil Judge JMFC Bhusawal	48,72,448	48,23,801	48,647
53.	JT Civil Judge JMFC Bhusawal	90,76,305	91,27,328	51,023

Sl. No.	Name of Administrator	Administrator Balance (₹)	TO Balance (₹)	Difference (₹)
54.	Special land Acquisition officer Jalgaon	17,72,20,177	1835,27,166	63,06,989
55.	Motor Accident claim Tribunal Jalgaon	5,43,68,495	5,54,37,311	1068816
56.	Principal industrial Training Institute Jalgaon	1,67,,15,905	1,67,15,413	492
57.	Join District Registrar Class 1 Jalgaon	26,26,,670	13,80,930	1,24,57,409
58.	Principal industrial Training Institute bhusawal	54,,12,934	52,83,025	1,29,909
59.	Principal industrial Training Institute chopda	7,27,510	7,30,560	3,050
60.	Principal industrial Training Institute Jamner	29,14,298	29,18,298	4,000
61.	Head Master Government Technical High school Jamner	6,78,427	6,78,882	455
62.	Principal industrial Training Institute Bodwad	20,13,533	20,00,163	13,370
63.	Tahsildar Bhusawal	57,434	57,862	428
64.	Tahsildar Raver	2,75,688.35	12,36,674	9,60,985.65
65.	Tahsildar Chopda	7,86,208.81	757,767	28,441.81
Nandurbar				
66.	Headmaster Govt. technical High School, Nandurbar.	4,15,102.00	4,16,352.00	1,250.00
PAO Mumbai				
67.	PRINCIPAL GOVT. POLYTECHNIC BOMBAYBANDRA (E)	6,96,73,409.00	7,10,73,062.12	13,99,653.12
68.	REGISTRAR COURT OF SMALL CAUSES	30,69,98,785.29	32,12,60,114.79	1,42,61,329.50
69.	ADDL.REGISTRARCOURT OF SMALL CAUSESBANDRA	5,85,61,736.19	6,46,83,989.90	61,22,253.71
70.	REGISTRAR HIGH COURT APPELLATE SIDE	20,30,73,306.24	24,16,13,588.72	3,85,40,282.48
71.	PRINC.JUDGEFAMILY COURTBANDRA EASTBOMBAY (P/L A/C)	5,57,03,955.40	5,57,17,754.90	13,799.50
72.	CHIEF PRESIDENCY MAGISTRATE GIRGAUM(CRIMINAL)	26,62,34,330.73	26,62,90,030.73	55,700.00
73.	ADDL.CHIEF METROPOLITAN MAGISTRATE 9 TH BANDRA(CRIMINAL)	66,67,94,682.41	66,68,07,092.41	12,410.00
74.	BALLARD ESTATE COURT (CRIMINAL DEPOSIT)	26,22,67,168.70	26,22,55,953.70	-11,215.00

Sl. No.	Name of Administrator	Administrator Balance (₹)	TO Balance (₹)	Difference (₹)
75.	PRINCIPAL I.Y. COLLEGE JOGESWARI (PERSO	2,95,68,789.15	29,89,0731.14	3,21,941.99
76.	TREASURER OF CHARITABLE ENDOWMENTS Maha.StateMumbai	26,04,353.88	26,05,887.23	1,533.35
77.	PRESIDING OFFICER 1ST LAB. COURT BOMBAY	2,51,70,912.39	2,43,43,553.19	-8,27,359.20
78.	GOVT. PLEADER HIGH COURT BOMBAY.	5,59,01,828.55	5,58,90,192.99	-11,635.56
79.	DEAN GRANT MEDICAL COLLEGE BOMBAY (PERS	8,66,03,509.71	8,84,10,840.02	18,07,330.31
80.	PROTHONOTARY & SR. MASTER HIGH COURT BOM	46,46,58,514.70	46,39,49,224.86	-7,09,289.84
81.	COURT RECEIVER HIGH COURT BOMBAY	31,87,90,173.43	31,72,19,985.36	-15,70,188.07
82.	REGISTRAR CITY SESSIONS COURT GREATER BO	99,16,78,716.64	99,32,10,716.64	15,32,000.00
83.	DIRECTOR OF VOCATIONAL EDUCATION AND TRAININGGovt. of Maha.	47,56,76,460.00	47,57,15,458.05	38,998.05
84.	COLLECTORRRRC LABOUR DUES.	37,02,240.18	25,41,009.41	-11,61,230.77
85.	COLL. OF MUMBAI GOVT DUES RECOVERY R.R.C. A/C	457,56,625.75	4,54,51,617.22	-3,05,008.53
86.	REGISTRAR CONSUMER DISPUTES REDRESSAL	92,500.00	21,100.31	-71,399.69
Pune				
87.	CIVIL JUDGE J.D.	16,66,54,713.50	16,65,89,093.50	65,620.00
88.	CHIEF JUDICIAL MAGISTRATE PN	3,57,44,951.39	3,57,43,366.39	1,585.00
89.	J.M.F.C.(A.C.)PN.	5,94,03,406.06	5,94,37,279.00	33,872.94
90.	J.M.F.CANTONMENT PN	7,66,60,337.00	7,34,50,261.00	32,10,075.90
91.	J.M.F.C.COURT NO.5	4,99,07,929.00	5,09,77,854.00	10,69,925.00
92.	J.M.F.C.NO.7	4,97,91,274.96	4,97,93,056.46	1,781.50
93.	J.M.F.C.NO.8	2,05,76,776.60	2,05,74,281.70	2,494.90
94.	ADDL.CHIEF JUD.MAGISTRATE.	4,07,22,368.00	4,07,21,368.00	1,000.00
95.	J M F C JUVENILE COURT PUNE	34,28,504.00	3,40,580.00	22,700.00
96.	J M F C 1 PUNE	1,53,71,748.70	1,53,65,448.00	6,300.70
97.	ADDL.JUDGE BARAMATI	84,67,805.00	8,33,68,095.00	1,31,000.00
98.	CIVIL JUDGE J.D.&J.M.F.C, BHOR	57,72,385.78	57,77,702.78	5,317.00

Sl. No.	Name of Administrator	Administrator Balance (₹)	TO Balance (₹)	Difference (₹)
99.	CIVIL JUDGE J.D.&J.M.F.C, INDAPUR	97,66,607.91	88,85,905.91	8,80,702.00
100.	CIVIL JUDGE J.D.&J.M.F.C, JUNNAR	91,52,937.00	91,57,937.00	5,000.00
101.	CIVIL JUDGE J.D.&J.M.F.C, MAVAL	5,22,40,097.10	5,23,83,177.10	1,43,080.00
102.	CIVIL JUDGE J.D.&J.M.F.C, SHIRUR	2,34,86,201.68	2,34,76,496.68	9,705.00
103.	4TH ADDL.DIST.JUDGE DIST.COURT	1,87,46,89,211.17	1,87,44,17,715.17	4,51,496.00
104.	CIVIL JUDGE JR.DIVN.PIMPRI	13,87,559.00	13,68,084.00	19,475.00
105.	ADDL.DIST.JUDGE.BARAMATI	5,42,07,528.79	5,12,80,450.00	29,27,070.79
106.	J M F C BHOR	10,20,684.26	10,22,069.26	1,385.00
107.	J M F C INDAPUR	24,38,523.48	27,37,664.48	2,99,141.00
108.	J M F C JUNNAR	17,06,652.00	16,82,852.00	23,800.00
109.	J M F C MAVAL	49,74,172.02	58,19,783.02	8,45,611.00
110.	J M F C PURANDHAR	22,68,371.80	22,68,371.50	0.30
111.	CIVIL JUDGE. SR . DIVISION KHED RAJGURUN AGAR	71,26,281.00	67,93,031.00	3,33,250.00
112.	J M F C SHIRUR	22,93,957.75	22,95,495.75	1,448.00
113.	Tasildhar	1,11,489.07	1,11,089.07	400.00
114.	Tasildhar	69,798.64	60,935.34	8,863.30
115.	Tasildhar	8,81,377.19	8,78,443.99	2,934.00
116.	Tasildhar	2,58,830.00	2,49,328.94	9,501.00
117.	Tasildhar	83,253.27	92,253.27	9,000.00
118.	SPL.LAND ACQU.OFFICER NO 1.PN	41,34,23,219.00	41,79,27,814.00	45,04,595.00
119.	SPL.LAND.ACQU. OFFICER NO 4 P	2,41,99,591.00	24,47,62,831.00	27,66,880.00
120.	SPL.LAND ACQU.OFFICER NO 6.PN	14,46,65,709.00	14,45,83,230.00	82,479.00
121.	A.O.ASST.I.G.REGISTRATION M.S.	2,14,20,99,197.00	2,14,64,67,399.00	43,68,202.00
122.	SPL.LAND ACQU.OFFICER NO 13 PUNE	37,51,10,885.00	37,17,07,483.00	34,03,372.00
123.	SPL.LAND ACQU.OFFICER NO 19 PN	54,51,91,150.00	53,68,64,115.00	83,27,035.00
124.	SPL.LAND ACQU.OFFICER NO 22 PN	27,58,89,022.00	27,64,61,979.00	5,72,957.00
125.	S.L.A.O.NO.26	17,00,08,631.00	16,50,06,300.00	50,02,331.00
126.	JT.DIST.REGISTOR CL-1 PN.	1,19,80,175.00	6,26,00,709.00	5,06,20,554.00
127.	DIRECTOR OF EDUCATION,M.S.PUNE	10,69,465.16	8,58,484.90	2,10,980.26
128.	H.M.GOV.TECH.CUM COMML.CENTRE	89,97,098.00	89,97,198.00	100.00

Sl. No.	Name of Administrator	Administrator Balance (₹)	TO Balance (₹)	Difference (₹)
129.	PRIN.I.T.I.PIMPRI CHINCHWAD PN	80,22,727.00	79,85,600.25	37,126.75
130.	Librarian govt.dist.Library	4,17,700.00	4,17,600.00	100.00
131.	SUPDT.POONA CHEST HOSPITAL.PN	40,71,684.26	40,63,830.76	7,853.50
132.	MEMBER OF M.A.C.T.PUNE	86,91,888.00	1,64,29,628.31	77,37,740.00
133.	ADDL.COMMR.OF LABOUR PUNE.5	97,22,698.85	97,46,603.85	23,905.00
134.	PRESIDING OFFICER LABOUR COURT	80,641.93	6,54,369.93	1,52,122.00
135.	REG.DIST.FORUM PUNE	8,55,765.00	8,54,615.00	1,150.00
136.	S.L.A.O.(SPL.UNIT.I) PIMPR	2,31,42,26,011.0 0	2,31,33,49,827.0 0	8,76,184.00
137.	S.L.A.O.(SPL.UNIT NO 2) PIMPRI	2,54,55,19,444.0 0	2,54,92,89,508.0 0	37,70,064.00
138.	PRINCIPAL INDUSTRIAL TRAINING INSTITUTE, MALGAON, BARAMATI	54,77,711.00	52,72,883.00	2,04,828.00
139.	PRINCIPAL, ITI MULSHI	6,89,305.00	3,61,255.00	3,28,050.00
140.	MED.SUPDT.RURAL HOSPITAL VELHA	24,60,013.00	24,51,793.00	8,220.00
Solapur				
141.	H.MTechH.S.Solapur8405	5,36,151	1,45,660	3,90,491.00
142.	Sub div officer (prant) Solapur	32,00,27,324	32,25,80,324	-25,53,000.00
143.	ShriShivajiHospitalSolapur8343	75,57,405	71,85,870	3,71,535.00
144.	JudgeCo-OpCourtSolapur8401	1,05,14,890	1,05,19,638	4,748.00
145.	MumIndustrialCourtSolapur8412	1,08,500	8,25,842	-7,17,342.00
146.	Govt distt library Solapur	49,500	49,000	500.00
147.	DistJudgeCCDSolapur8446	38,65,197	33,73,777	4,91,420.00
148.	CJSDSolapur8447	1,23,29,341	1,22,98,366	30,975.00
149.	JMFCCNP2Solapur8430	1,21,01,912	1,21,10,202	-8,290.00
150.	JMFCCProhiSolapur8432	67,55,374.90	67,55,022	352.90
151.	Dist.JudgeCrCDSolapu8433	2,65,39,875	2,65,37,365	2,510.00
152.	H.MMahStatetechHightSchool Solapur8463	76,71,103	77,98,730	-1,27,627.00
Thane				
153.	MEM.MOTOR ACCD.CLAIM TRIBU T	1,62,40,284	90,00,866	(-)72,39,418
154.	SUB -DIV OFFICER THANE DIV THANE	1,19,95,19,587	1,19,94,69,269	(-)50,317
155.	JT DIST REGR THANE	5,40,87,595	5,65,47,507	24,59,912
156.	SUB DIVIONAL OFFICER KALYAN	1,45,07,61,172	1,45,27,27,003	19,65,831
157.	SUB DIVISIONAL OFFICE	84,85,28,921	83,82,33,043	(-)1,02,95,878

Sl. No.	Name of Administrator	Administrator Balance (₹)	TO Balance (₹)	Difference (₹)
	ULHASNAGAR			
158.	GOVT TECH HIGH SCHOOL ULHASNAGAR	84,25,219	83,26,674	(-)98,545
159.	PRINCIPAL ITI AMBERNATH	1,96,68,653	1,56,54,307	(-)40,14,346
160.	TAHSILDAR THANE	44,89,747	45,13,864	24,117
161.	TAHASILDAR BHIWANDI	63,42,718	67,87,003	4,44,285
162.	TAHASILDAR KALYAN	34,43,790	28,75,652	(-)5,68,138
163.	TAHSILDAR MURBAD	28,78,028	28,50,379	(-)27,649
164.	TAHSILDAR SHAHAPUR	8,68,111	86,073	(-)7,380
165.	TALSILDAR AMBERNATH	44,63,585	22,96,979	(-)21,66,606
166.	PRIN JUDGE FAMILY COURT THANE	92,67,451	1,00,31,493	7,64,042
167.	CIVIL JUDGE JD KOKAN BHAVAN	60,67,974	60,07,825	(-)60,149
168.	CIVIL JUDGE JD BHIWANDI	14,39,95,576	4,50,86,336	(-)9,89,09,240
169.	CIVIL JUDGE SD KALYAN	3,85,68,665	2,58,46,971	(-)1,27,21,694
170.	CIVIL JUDGE JD KALYAN	5,19,48,483	5,72,65,262	53,16,779
171.	ADD.DIST.JUDGE KALYAN	1,38,09,193	91,70,508	(-)46,38,685
172.	CIVIL JUDGE JD MURBAD	5,07,951	5,05,590	(-)2,361
173.	CIVIL JUDGE JD SHAHAPUR	8,90,540	8,72,305	(-)18,235
174.	CIVIL JUDGE JD ULHASNAGAR	62,48,759	47,99,477	(-)14,49,282
175.	CHIEF JUDICIAL MAGIST THANE	16,30,06,370	16,25,97,124	(-)4,09,246
176.	JUDI.MAGS.FIRST CLASS .IST COURT	32,16,34,961	32,14,20,370	32,16,34,961
177.	J.M.F.C. FIRST CLASS 2ND COURT	25,08,43,344	24,60,03,887	(-) 48,39,457
178.	CIVIL JUDGE JD VASHI	2,66,30,403	30,71,93,794	6,05,63,391
179.	JT. CIVIL JUDGE JUNIOR DIVN	3,83,03,306	16,47,46,433	12,64,43,127
180.	CIVIL JUDGE JUNIOR DIVN	4,63,66,175	63,36,822	(-)4,00,29,353
181.	JUDGE JUVANIYAL COURT BHIWANDI	1,82,59,215	2,44,27,407	61,68,192
182.	J.M.F.C. (RLYS) KALYAN	9,26,42,511	9,78,19,585	51,77,074
183.	J.M.F.C. 1ST COURT KALYAN	10,39,67,793	10,01,19,265	(-)8,48,528
184.	J.M.F.C. IIRD COURT KALYAN	13,40,12,942	14,78,78,781	
185.	ADD.DIST & SESSION JUDGE KALYAN	5,52,76,670	5,45,73,642	(-)7,03,028
186.	CIVIL JUDGE MURBAD	49,45,321	51,25,894	1,80,573
187.	C.J.J.D SHAHPUR	1,90,16,692	1,90,23,742	7,050
188.	CIVIL JUDGE & JMFC IIND	3,83,63,295	4,50,52,821	66,89,526

Sl. No.	Name of Administrator	Administrator Balance (₹)	TO Balance (₹)	Difference (₹)
	ULHASNGAR			
189.	JT CIVIL JUDGE (J.D) ULHASNAGAR	10,88,47,515	10,38,78,691	(-)49,68,824
190.				

b) Difference between the balances of the Administrator and Sub-Treasury

Sl. No.	Name of Administrator	Administrator Balance (₹)	STO Balance (₹)	Difference (₹)
Ahmednagar				
1	Civil Judge S.D. Shrirampur	9,95,576.00	9,67,870.00	27,706.00
2	Judicial Magistrate F.C	12,03,328.02	12,10,534.00	7,206.02
3	Civil Judge J.D. Shrirampur	1,32,42,695.00	1,31,35,,508.00	1,07,187.00
4	MACT Shrirampur	3,76,47,966.00	3,85,64,558.00	9,16,592.00
5	Dist Judge Shrirampur	7,66,261.00	9,66,341.00	2,00,080.00
6	Criminal Court Shrirampur	38,41,549.00	36,74,105.00	1,67,444.00
7	Jt Civil Judge J.D & JMFC	17,74,195. 95	17,37,363. 95	36,832.00
8	Dist Judge1 & Session Judge Sangamner	1,45,70,886.00	1,86,45,931.00	40,75,045.00
9	Civil Judge J.D & JMFC	1,85,04,818.78	18844678.70	3,39,859. 99
10	Dist Court Class I Kopergaon(Civil)	1,54,66,494.00	1,48,82,803.00	5,83,691.00
11	Dist Court Class I Kopergaon(Criminal)	16,47,364.00	15,98,465.00	48,899.00
12	Civil Court, Sr. Dn Kopergaon	16,06,445.00	14,07,813.00	1,98,632.00
13	Civil Court Jr. Div. Kopergaon	12,96,747.38	12,55,287.20	41,460.18
14	Civil Court Jr. Div Criminal Kopergaon	1,81,57,741.19	1,8236,,351.00	78,609.81
15	Principal ITI Kopergaon	22,13,766.00	22,53,566.00	39,800.00
16	Civil Judge J.D.Rahata	11,84,021.00	9,67,870.00	95,997.00
17	Civil Judge Criminal Deposit Rahata	1,18,19,469.00	1,33,69,336.00	15,49,867.00
Sangli				
18	Judicial Magistrate F.C. Palus. – (8399)	30,58,550	30,63,550	5,000
19	2nd Joint Civil Judge, Jr Division, JMFC	90,23,049	90,24,849	1,800
20	Civil Judge Senior Division, Islampur	7,72,868	7,78,868	6,000
21	Additional District & Session Judge, Islampur	3,08,924	3,03,724	-5,200
22	Additional District & Session Judge,CriminalCourt,Islampur	30,85,244	30,82,644	-2,600
Jalgaon				
23	CIVIL JUJGE JMFC	1,72,343	1,66,571	5,772
24	CIVIL JUJGE JMFC	23,97,138	24,24,822	27,684
25	TAHASHILDAR LTPLA	48,983	46,383	2,600
26	Add. District and session Judge	39,237	18,134	20,923
27	Civil court Senior division	38,53,258	38,76,504	23,246

Sl. No.	Name of Administrator	Administrator Balance (₹)	STO Balance (₹)	Difference (₹)
28	JMFC Criminal court Amalner	51,38,623	51,55,323	16,700
29	Addi district and session Judge	19,84,160	19,40,287	43,873
30	Motor Accident Claim Tribunal	1,35,74,739	1,36,57,136	82,397
31	TashildarParola	2,28,465	2,19,532	8,933
32	Criminal court Parola	27,93,757	27,94,657	900
33	Civil court Parola	1,72,257	1,76,567	4,310
34	Criminal court Pachora	4,83,640	4,27,228	56,412
35	Civil court Pachora	88,11,416	88,65,829	54,413
36	Civil court Chalisgaon	2,12,576	3,15,710	1,03,134
37	Civil court Chalisgaon	2,40,39,738	24,039,088	650
38	Criminal court Chalisgaon	1,42,85,360	1,42,23,935	61,425
Palghar				
39	Tahsildar Dahanu	8,51,263.00	9,29,355.00	78,092.00
40	Spl. Land Acqn. Surya Project, Dahanu	43,47,18,868.00	43,47,22,009.00	3,141.00
41	Principal, I.T.I. Vangaon	1,00,36,381.00	1,02,96,627.00	260,246.00
42	Civil Judge Jr. Dvn. & J.M.F.C. Dahanu	37,68,384.00	40,60,384.00	2,92,000.00
43	Joint Civil Judge Jr. Dvn. & J.M.F.C. Dahanu	1,95,66,031.00	1,94,61,614.00	-1,04,417.00
44	Civil Judge Judge Jr. Dvn. & J.M.F.C. Dahanu	26,67,408.00	28,03,195.00	1,35,787.00
45	JMFC RAILWAY COURT	22,1,25,683.00	2,21,41,293.00	15,610.00
46	TAHSILDAR VASAI	20,99,300.00	36,02,427.00	15,,03,127.00
47	CIVIL JUDGE SENIOR DIV	85,84,356.00	81,75,606.80	- 4,08,749.20
48	CIVIL JUDGE SENIOR DIV (CRIMINAL)	38,19,85,096.48	38,17,93,453.75	-1,91,642.73
49	CIVIL JUDGE SENIOR DIV (CIVIL)	1,07,69,222.51.0 0	1,16,34,140.00	8,64917.49.00
50	I.T.I. VASAI	11,70,435.00	11,70,435.00	0
51	ADD. SESSION JUDGE (CIVIL)	1,29,14,780.00	27,16,64,846.10	25,8750,,066.10
52	ADD. SESSION JUDGE (CRIMINAL)	3,90,84,754.00	3,98,14,320.00	7,29,566.00
Raigad				
53	Civil Court, JD, JFMC, Mahad	4,51,765	4,54,565	2800
54	Criminal Court, JD, JMFC, Mahad	56,31,378	56,30,678	-700
Solapur				
55	CJJD Sangola 8461	6,01,874.00	5,99,874.00	2,000.00
56	CCJD Mohol8457	7,37,467.46	7,30,177.00	7,290.46
57	JMFC Mohol 8442	86,38,910.46	86,34,130.00	4,780.46
58	CJJD Madha8452	18,71,691.53	18,70,197.00	1,494.53
59	JMFC Madha8438	58,32,202.54	58,24,798.00	7,404.54

Sl. No.	Name of Administrator	Administrator Balance (₹)	STO Balance (₹)	Difference (₹)
60	CJJD Barshi8449	16,10,604.00	16,11,301.00	-697.00
61	Prn ITI Mangalwedha 8651	19,84,757.00	19,85,357.00	-600.00
62	CJSD Barshi8450	11,87,474.00	12,06,937.00	-19,463.00
63	JMFC Akkalkot8435	27,08,508.00	27,06,509.00	1,999.00
64	Jt.CivilJDKarmala8451	4,79,815.00	4,78,755.00	1,060.00
65	DJCrCdMalshiras8440	20,32,680.00	20,42,754.00	-10,074.00
66	Civil Judge jr. div Malshiras 8453	16,98,481.00	16,99,209.00	-728.00
67	DJCcdMalshiras8455	9,54,518.00	9,39,116.00	15,402.00
68	CJJrDMalshiras8454	17,36,782.00	18,03,959.00	-67,177.00
69	JMFCMalshiras8439	62,52,516.00	61,94,368.00	58,148.40
70	RHAKlujMalshiras8362	21,22,456.00	21,50,116.00	-27,660.00
71	RHMalshiras8418	30,94,158.00	30,66,498.00	27,600.00
72	Add.DistJudgeCrdPandharpur8444	1,00,67,534.00	1,00,45,374.00	22,160.00
73	Add.DistJudgeCcdPandharpur8460	4,79,38,037.00	4,78,93,934.00	44,103.00
74	JMFCPandharpur8443	1,69,38,664.00	1,70,16,893.00	-78,229.00
75	CivilJudgeJr.DivisionaPandharpur 8459	51,23,359.00	52,20,362.00	-97,003.00
76	MACTCourtPandharpur8427	1,76,56,940.00	183,59,714.00	-7,02,774.00
77	CJSD Pandharpur 8458	40,03,624.00	40,91,885.00	-88,261.00
78	CivilJudgeJDMangalweda(8456)	6,07,087.00	6,04,711.00	2,376.00
79	JudicialMagistrateFCMangalweda (8441)	40,43,506.00	40,39,123.00	4,383.00
Thane				
80	Tahsildar, ALT PLA, Kalyan	34,43,790.00	28,75,652.00	(-) 5,68,138.00
81	J M F C, RAILWAY COURT, Kalyan	9,26,42,511.98	9,78,19,585.00	51,77,073.02
82	J M F C, 1st COURT, Kalyan	10,39,67,793.50	10,01,19,265.00	(-) 38,48,528.50
83	J M F C, 3rd COURT, Kalyan	13,40,12,942.20	14,78,78,781.00	1,38,65,838.85
84	ADD DIST & SESS JUDGE, Kalyan	5,45,73,642.00	5,52,76,670.00	7,03,028.00
85	JT C J, JT CIVIL COURT SD, Kalyan	3,85,68,665.00	2,58,46,971.00	-1,27,21,694.00
86	C J, CIVIL COURT JD, Kalyan	5,19,48,483.00	5,72,65,262.00	53,16,779.00
87	ADD DIST & SESS JUDGE, Kalyan	1,38,09,193.00	91,70,508.00	(-) 46,38,685.00
88	MOTAR ACCIDENT CLAIM, Kalyan	8,93,85,112.31	8,111,5,890.31	(-) 82,69,222.00
89	Sub Divisional Officer, Kalyan	1,45,07,61,172.00	1,45,27,27,003.00	19,65,831.00
90	TAHASILDAR BHIWANDI	63,42,718.00	67,87,003.00	4,44,285.00
91	ASST COMM OF LABOUR BHIWANDI	9,53,474.00	10,19,975.00	66,501.00
92	CIVIL JUDGE JUNIOR DIVN	4,63,66,175.24	63,36,822.00	(-) 4,00,29,353.24
93	CIVIL JUDGE JD BHIWANDI	14,39,95,576.30	450,86,336.00	(-) 9,89,09,240.33
94	JUDGE JUVANIYAL COURT BHIWANDI	1,82,59,215.00	24,42,74,07.00	61,68,192.00

Sl. No.	Name of Administrator	Administrator Balance (₹)	STO Balance (₹)	Difference (₹)
95	JT.CIVIL JUDGE JD & JMFC	3,83,03,306.03	16,47,46,433.00	12,64,43,127.00
96	Tahsildar Murbad	28,17,730	28,50,379	32,649
97	Criminal Court Murbad	49,45,321	51,25,894	1,80,573
98	Civil Court, Murbad	5,07,951	5,05,590	(-) 2,361

c) Difference between the balances of the Treasury and Sub-Treasury Office.

Sl. No.	Name of Administrator	Treasury Balance (₹)	STO Balance (₹)	Difference (₹)
Ahmednagar				
1	Civil Judge JD JMFC Kopergaon	16,32,389.20	12,55,287.20	3,77,102.00
2	Civil Judge Sr. Dn Kopergaon	12,95,976.00	14,07,813.00	1,11,837.00
3	Add Dist and Sess Judge Kopergaon	1,56,58,471.00	1,48,82,803.00	7,75,668.00
4	Civil Jud JD & JMFC Pathardi	5,79,050.50	5,76,650.51	2,399.99
5	Civil Jud JD & JMFC Sangamner	23,08,576.95	17,37,363.95	5,71,213.00
6	Civil Judge Sr. Dn Sangamner	86,50,749.35	86,11,409.35	39,340.00
7	Add Dist and Sess Judge Sangamner	1,85,51,481.00	1,86,45,931.00	94,450.00
8	Civil Judge Sr. Div. Rahata	27,95,349.00	28,01,849.00	6,500.00
9	Civil Judge J.D. Rahata	11,84,021.00	12,80,018.00	95,987.00
10	Civil Jud. JD JMFC Crim Kopergaon	1,73,93,897.27	1,82,36,351.00	8,42,453.73
11	Add. Dist. Jud. Crm. Kopergaon	26,07,736.00	15,98,465.00	10,09,271.00
12	Civil Jud. JMFC Crim. Sangamner	18,76,34,68.77	1,88,44,678.77	81,210.00
13	Add dist Judge Crim. Sangamner	28,41,312.00	28,25,962.00	153,50.00
Nandurbar				
14	Jt. CJ. JD & JMFC (CCD) Shahada 447	4,07,078.65	3,92,317.00	14,761.65
15	Jt. CJ. JD & JMFC (CRCD) Shahada	63,14,602.97	63,49,097.72	34,494.75
16	Civil Judge senior Division	53,,27,741.00	53,27841.00	100.00
17	Add. Dist. And session judge (CRCD)	79,62,689.00	79,52,789.00	100.00
18	Jt. CJJD & JMFC Dhadgaon(CCD)	4,522.00	4,822.00	300.00
19	Jt. CJJD & JMFC Dhadgaon(CRCD)	5,55,636.10	5,55,336.10	-300.00
20	Jt. CJJD & JMFC Navapur(CRCD)	66,80,278.26	66,79,778.26	-500.00
Raigad				
21	Criminal Court, JD, JFMC, Uran	4,95,63,531	4,95,67,636	4,105

***This information has been provided during inspection of Treasuries.**

ANNEXURE – 8 A

(Refer Para 2.3)

Non-Reconciliation of Personal Deposit/Personal Ledger Accounts under Major Head 8443.

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
Beed				
Personal Deposit				
1.	Dist. & Session Judge (Mac), Beed/8086	67,74,247	1,84,207	Non-Reconciliation by Treasury Office with Principal Accountant General
2.	Spl.L.O.A.(MI) Beed/8090	6,46,24,748	3,49,94,940	
3.	Spl,L.A.O (J.P.) Beed/8091	14,15,52,804	14,17,33,147	
4.	Sub.Div.Officer Beed/8094	7,94,73,378	7,76,78,931	
5.	Reg.Distt.Con. Distt.Reg.F. Beed/8098	44,81,118	2,68,836	
6.	Dean S.R.R.T.R.M.C. &H. Ambejogai/8084	8,40,857	17,81,214	
7.	Ex.Officer Member Of MAC Ambejogai/8255	1,48,55,341	1,10,03,058	Non-Reconciliation by Treasury Office with Principal Accountant General
8.	S.D.O.Majalgaon Beed/8095	11,82,90,790	12,18,82,485	
9.	Ex. Officio Member Mact Majalgaon/8280	99,34,059	32,91,514	
10.	S.D.O. Patoda/8093	13,01,15,467	12,00,23,803	
11.	Sub Divisional Officer Parli (Vajjnath)/8092	2,40,18,483	2,39,10,865	
Criminal Court Deposit				
12.	Dist.Session Judge Beed/8051	60,93,706	60,91,906	Non-Reconciliation by Treasury Office with Principal Accountant General
13.	Civil Judge M. Beed/8052	81,06,668	81,00,168	
14.	Civil Judge Jr.Dn. Ambejogai Beed/8054	82,76,916	82,39,998	
15.	Civil Judge Jr.Dn. Geori Beed/8056	31,36,514	29,91,714	
16.	Civil Judge Jr.Dn. Majalgaon Beed/8055	23,35,618	23,02,118	
17.	Civil Judge (Jr.Dn.)Wadvani Beed/8241	4,39,250	4,36,770	
18.	Civil Judge (Jr.Dn.) Shirurkasar Beed/8353	2,10,220	2,02,220	
Amravati				

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
106 Personal Deposit				
19.	Registrar Dist. Forum, Amaravati 5374	16,21,106	16,21,106	Non-Reconciliation by Treasury Office with Principal Accountant General
20.	Jt. Dist Registrar, Class I, Amaravati 1180	5,73,220	3,10,845	
21.	Judge Family Court, Amaravati, 8491	6,80,22,082	27,10,012	
22.	SDO Teosa Bhatkuli, Amaravati, 8508	-1,60,43,277	12,62,39,649	
123 Edu. PLA				
23.	Pri. Govt. College Of Pharmacy Amaravati 1857	5,07,07,747	5,44,07,747	Non-Reconciliation by Treasury Office with Principal Accountant General
Akola				
105-Cr. CD				
24.	Civil Judge, Jr. Dn. JMFC Telhara 8311	38,46,734	38,49,434	Non-Reconciliation by Treasury Office with Principal Accountant General
25.	Jt. Civil Judge Jr. Dvn. JMFC, Akot 8309	92,75,482	92,30,482.50	
26.	Addl. Dist &Session Judge Akot, 8316	23,86,857	23,94,857	
27.	Civil Judge, Jr. Dn. JMFC Balapur, 8314	39,23,980	39,25,580	
28.	Civil Judge, Jr. Dn. JMFC Patur, 8312	16,89,929	17,14,629	
29.	Dist. &Session Judge, Akola 8301	1,98,30,027	1,98,36,427	
30.	2nd Jt. Civil Judge, Jr. Dn. JMFC, 8302	15,79,388	14,92,075	
31.	3rd Jt. Civil Judge, Jr. Dn. JMFC, 8303	19,47,045	19,49,045.60	
32.	6th Jt. Civil Judge, Jr. Dn. 8306	10,85,466	18,81,246.70	
33.	Chief Judicial Magistrate Akola, 4493	67,86,974	67,03,974	
104-CCD				
34.	Civil Judge Jr Dn. JMFC 8308 Akot	-599.50	0	Non-Reconciliation by Treasury Office with Principal Accountant General
35.	Civil Judge, JMFC Patur, 4476	3,87,103	2,59,103	
36.	Dist. &session Judge Akola, 4472	1,08,08,466	12,442,099.75	
123- Education PLA				

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
37.	Pr. ITI Akot 2016	5,21,611.50	53,88,411	Non-Reconciliation by Treasury Office with Principal Accountant General
106- Personal Deposit Account				
38.	Pr. ITI Telhara, 8459	1158704	11,71,069	Non-Reconciliation by Treasury Office with Principal Accountant General
39.	Pr. ITI Balapur, 8456	2755304	27,55,306	
40.	Sub Divisional Officer/ SLAO, Balapur, 947	19,30,43,054	9,28,46,306	
41.	Sub Divisional Officer/ SLAO, Murtizapur, 947	-1,40,43,728	8,49,07,237	
42.	Dist. Library Akola, 2187	3,80,120	3,92,820	
43.	Member Industrial Court Akola, 4864	85,47,314	66,30,103	
44.	Judge family Court Akola, 8457	42,38,318	46,36,964	
45.	Ex. Officio MACT, Akola, 8315	1,97,07,242	92,15,794.06	
106 Personal Deposit				
46.	Registrar Dist. Forum, Amaravati 5374	16,21,106	16,21,106	Non-Reconciliation by Treasury Office with Principal Accountant General
47.	Jt. Dist Registrar, Class I, Amaravati 1180	5,73,220	3,10,845	
48.	Judge Family Court, Amaravati, 8491	6,80,22,082	27,10,012	
49.	SDO Teosa Bhatkuli, Amaravati, 8508	-1,60,43,277	12,62,39,649	
123 Edu. PLA				
50.	Pri. Govt. College of Pharmacy Amaravati 1857	5,07,07,747	5,44,07,747	Non-Reconciliation by Treasury Office with Principal Accountant General
Bhandara				
51.	DY. COLLECTOR (L. A. O.) B.& I. P. NO 9 BHANDARA 8100	13,41,66,812	13,41,84,287	Non-Reconciliation by Treasury Office with Principal Accountant General
52.	S. D. O. & L.A.O. BHANDARA 8104	20,60,65,403	29,40,53,128	
53.	REGISTRAR DISTRICT FORUM BHANDARA 8115	35,10,398	16,58,792	
54.	PRI. GOVT. COLLEGE OF. EDU. BHANDARA 8123	33,77,810	3,39,473	

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
55.	DY. COLLECTOR (L. A. O.) V.I.D.C NO. 1 BHANDARA 8152	54,66,02,281	54,83,65,918	Non-Reconciliation by Treasury Office with Principal Accountant General
56.	DY. COLLECTOR V.I.D.C NO. 2 BHANDARA 8153	25,04,69,584	24,99,36,750	
57.	DY. CONSERVATOR OF FOREST BHANDARA 8170	-1,00,95,814	1,00,050	
58.	S. D. O. & L. A. O. SAKOLI 8183	13,58,30,248	13,59,16,533	
59.	PRIN. GOVT. POLYTECHNICAL COLLEGE BHANDARA 8185	1,19,16,554	1,25,57,930	
60.	J.D.R. & COLL.OFF STAMP BHANDARA 8124	1,75,375	81,925	
Chatrapati Sambhajinagar				
104-Personal Deposit				
61.	Civil Judge Sr.Dn. Aurangabad 9009	17,43,85,946	17,43,88,951	Non-Reconciliation by Treasury Office with Principal Accountant General
62.	Principal Judge Family court, Aurangabad 9018	2,62,58,315	1,52,58,315	
63.	Civil Judge & JMFC, Soigaon 9010	50,150	47,950	
64.	Civil Judge Jr.dn. Paithan 9011	3,98,545	15,52,393	
65.	Civil Judge Jr.dn., Sillod 9012	1,19,72,417	1,09,79,537	
66.	Addl. Distt. Judge, Vaijapur 9274	12,300	82,500	
67.	Civil Judge Jr.dn. Khultabad 9267	1,24,960	1,36,245	
68.	Civil Judge Jr.dn.,Vaijapur 9014	6,89,56,561	6,89,56,560	
105-Personal Deposit				
69.	Addl. Session Judge, Aurangabad 8047	3,84,744	79,31,445	Non-Reconciliation by Treasury Office with Principal Accountant General
70.	Chief Judicial Magistrate Aurangabad 9016	9,44,27,704	9,39,41,104	
71.	Judicial Magistrate (Railway) Aurangabad 9017	55,88,669	55,79,669	
72.	Judicial Magistrate First class Soegaon 8053	4,92,100	4,87,100	
73.	Addl. Session Judge, Vaijapur 9275	99,01,942	9,01,942	
74.	Judicial Magistrate First class Kannad 8050	30,00,728	29,85,728	
75.	Judicial Magistrate First class Khultabad 9266	3,50,360	3,55,360	
76.	Civil Judge JMFC Phulambari 9192	21,46,365	22,94,165	
123-Personal Deposit				

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
77.	Librarian Govt. Divnl. Lib. Aurangabad 8098	11,18,790	11,22,390	Non-Reconciliation by Treasury Office with Principal Accountant General
78.	Dean Medical college, Aurangabad 9001	2,04,87,972	2,74,30,139	
79.	Prin. I.T.I. Paithan 8086	4,30,217	18,43,532	
80.	Prin. I.T.I. Gangapur 8087	5,39,874	5,48,874	
81.	H.M. Govt. Tech. H.C. Vijapur 8091	87,180	15,32,253	
82.	Prin. I.T.I. Kannad 9256	5,23,204	5,19,438	
106-Personal Deposit				
83.	Sub. Divl. Officer A’bad 8039	16,53,19,382	154,33,41,961	Non-Reconciliation by Treasury Office with Principal Accountant General
84.	Dean Medical College Hosp. A’bad 9003	74,68,293	74,68,239	
85.	Spl. Land Acq. Officer J.P. A’bad 9007	18,06,87,839	18,24,02,021	
86.	A.D. Regr. High Court A’bad 9020	19,09,46,611	19,09,46,616	
87.	Spl. L.A.O. A’bad 9050	18,33,34,979	5,63,95,823	
88.	Sub. Divil. Officer Kannad Khultabad 9277	6,85,82,780	6,95,08,543	
89.	Sub. Divil. Officer Paithan Phulambari A’bad 9276	10,62,18,245	10,64,77,654	
Kannad				
90.	Judicial Magistrate First class Kannad (8050)	30,00,728	29,85,728	Non-Reconciliation by Treasury Office with Principal Accountant General
91.	Prin. I.T.I. Kannad (9256)	5,23,204	5,19,438	
Khuldabad				
92.	CJJD Khuldabad 9267	1,24,960	1,34,260	Non-Reconciliation by Treasury Office with Principal Accountant General
93.	LMTC Khuldabad 9266	3,55,360	3,55,260	
Paithan				
94.	Civil Judge Jr.dn. Paithan 9011	3,98,545	15,55,093	Non-Reconciliation by Treasury Office with Principal Accountant General
95.	Judicial Magistrate First class Paithan 8049	1,17,19,407	1,17,34,627.24	
96.	Prin. I.T.I. Paithan 8086	4,30,217	18,43,532	
97.	M.S.R.H. Paithan 9004	52,56,674.08	5,28,297.08	
Phulambari				
98.	Civil Judge Jr.Dn. JMFC, Phulmbri (9191)	1,53,370	1,43,370	Non-Reconciliation by Treasury Office with Principal Accountant General
Sillod				
99.	Civil Judge Jr.dn., Sillod (9012)	1,19,72,417	1,11,15,517	Non-Reconciliation by Treasury Office

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
				with Principal Accountant General
Soigaon				
100.	Judicial Magistrate First class Soegaon (8053)	4,92,100	4,87,100	Non-Reconciliation by Treasury Office with Principal Accountant General
Chandrapur				
106- Personal Deposit Accounts				
101.	Dy. Director (Buffer) TATR Chandrapur 1173	0	20,37,45,118	Non-Reconciliation by Treasury Office with Principal Accountant General
102.	Pri. I.T.I. Chandrapur 2016	1,13,61,365	39,80,124	
103.	Registrar Distt. Forum Consu. Pro. Chandrapur 5374	10,39,056	18,78,972	
104.	Warden Govt. Tribal Boys hostel Nagbheed 7109	3,240	1,530	
105.	Sub. Divl. Officer Mul 251	5,89,97,105	5,89,98,217	
106.	Pri. I.T.I. Warora 2016	13,53,390	13,41,990	
107.	Sub. Divl. Officer Chi mur 251	25,76,49,682	25,94,98,856	
108.	Joint Distt. Regr. Cl-1 (LG) Chandrapur 1065	6,75,800	36,240	
109.	Sub- Divisional Officer, Warora Chandrapur 947	8,40,87,672	7,24,87,452	
110.	Pri. ITI Korpana 2016	31,250	3,10,504	
111.	Judge Labour Court Chandrapur 4881	12,770	24,400	
112.	District Library Officer, Chandrapur	69,300	2,69,688	
104- Civil Court				
113.	Civil Judge Sr.Dn., Chandrapur 4523	1,84,12,913	79,88,826	Non-Reconciliation by Treasury Office with Principal Accountant General
114.	Principal District & Session Judge, Chandrapur 4542	22,852	1,36,341	
115.	Civil Judge Jr.Dn. JMFC, Rajura 4476	8,85,823	9,00,299.11	
116.	Civil Judge Jr.Dn. JMFC, Warora 4476	5,24,579	4,56,679	
117.	District Judge &Addl. Session Judge, Warora 4542	86,341	1,36,341	
118.	Civil Judge Jr.Dn. JMFC, Saoli 4476	64,666	87,166	
119.	Civil Judge Jr.Dn. JMFC, Balarpur 4476	81,278	81,378	

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
120.	Member Industrial Court, Chandrapur 4864	58,18,220	56,62,634	
105- Criminal court				
121.	District & Session Judge, Chandrapur 8089	2,68,129	2,55,29,829	Non-Reconciliation by Treasury Office with Principal Accountant General
122.	Civil Judge Jr.Dn., Sindhewahi 8085	16,45,132	16,65,132	
123.	Civil Judge Jr.Dn., Rajura 8082	1,13,00,747	120,84,658.16	
124.	Civil Judge Jr.Dn., Mul 8084	29,44,230	29,43,730	
125.	Civil Judge Jr.Dn. JMFC, Balarpur 8090	80,42,757	81,42,757	
126.	Civil Judge Jr.Dn. JMFC, Pombhurna 8092	4,45,230	4,59,820	
127.	Special Land Acquisition Officer B&C Buldana 8100	1,38,25,92,459	1,22,11,62,500	
Gondia				
106- Personal Deposit				
128.	H.M. Govt. Tech. H.S. Gondia 8101	29,67,44,468	29,57,445	Non-Reconciliation by Treasury Office with Principal Accountant General
104- CCD				
129.	Joint Civil Judge, Jr. Dn. Gondia 8209	13,53,142	13,52,363	Non-Reconciliation by Treasury Office with Principal Accountant General
130.	Civil Judge Sr. Dn. Gondia 8211	1,37,52,521	1,37,52,020	
131.	Civil Judge Jr. Dn. Amgaon 8213	9,57,568	1,75,135	
105- Cr CD				
132.	2nd Jt. Civil Judge Jr DnGondia 8215	24,17,478.45	24,05,478.45	Non-Reconciliation by Treasury Office with Principal Accountant General
133.	Prin. Dist Session Judge Gondia 8366	12,15,074	1,16,49,713	
Hingoli				
106 Personal Deposit				
134.	Regr. Distt. Consumer Forum Hingoli 8634	64,24,654	29,09,384	Non-Reconciliation by Treasury Office with Principal Accountant Genera
123 EDUCATION PLA				
135.	PRI. GOVT POLY. LIMBALA HINGOLI 8661	1,04,58,924	1,02,58,924	Non-Reconciliation by Treasury Office with Principal Accountant Genera

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
CCD 104				
136.	CIVIL JUDGE BASMATH 8526	3,92,664	4,04,472	Non-Reconciliation by Treasury Office with Principal Accountant General
137.	CIVIL JUDGE KALMNURI 8551	2,14,153	2,19,397	
138.	CIVIL JUDGE 8641	1,17,010	1,30,911	
139.	CIVIL JUDGE SR DVN 8540	5,12,07,549	49,15,9,514	
CRCD 105				
140.	JUDICIAL MEGISTRATE BASMAT 8527	31,16,527	31,25,715	Non-Reconciliation by Treasury Office with Principal Accountant General
141.	JUDICIAL MEGISTRATE F C KALMNURI 8552	2,98,552	29,86,873	
142.	JUDICIAL MEGISTRATE F C SENGAEON 8642	6,90,949	7,05,837	
143.	Distt. Spl. Land Acq. U.P.P. Hingoli 8470	4,35,06,631	,435,06,631	
144.	Ex.O. MACT Basmat 8639	62,34,138	62,34,138	
145.	Asstt. Regr. Stamp Collector Parbhani 8614	2,32,58,715	2,32,58,715	
146.	Civil Surgeon Hingoli 8602	1,13,11,314	1,13,11,314	
147.	M.S.R.H. Kalamnuri 8604	35,68,510	35,68,510	
148.	M.S.R.H. Aundha 8618	28,90,060	28,90,060	
Nanded				
106 Personal Deposit				
149.	Dean Govt.Ayur.Hosp. Nanded 8086	52,11,785.62	51,59,973	Non-Reconciliation by Treasury Office with Principal Accountant General
150.	Regr.Distt. forum. Nanded 8126	52,22,877	53,69,082	
151.	Spl.L.A.O.P.T.MIW NO-2 Nanded 8262	117,16,63,085	1,17,86,63,085	
152.	Spl.L.A.O.P. MIWNanded 8263	53,83,35,829	53,48,94,732	
153.	Lib'nGr.B.Govt.Distt.Lib. Nanded 8413	1,86,900	1,94,100	
154.	Judge.Labour Court Nanded 8414	5,95,703	3,29,303	
155.	Sub.Divl. Officer. Nanded 8444	35,78,97,676	35,78,97,676	
156.	Ex.O. MACT. Billoli. 8251	1,00,094	70,772	
157.	Dy. Collector Degloor 8292	110,37,28,889	110,34,70,010	
158.	Addi.Distt. Judge MACT, Kandhar 8281	19,243	26,633	
159.	M.S.R.H. Hadgaon 8116	23,45,603	22,79,405	

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
160.	Pri.I.T.I. Mukhed 8439	3,60,053	4,25,703	
161.	Pri.I.T.I. Dharmabaad 8100	16,67,459	17,94,759	
162.	Sub.Divi. Officer Dharmabaad 8261	14,84,93,794	9,50,46,658	
163.	M.S.R.H. Mahur 8122	30,78,548	30,59,208	
164.	Joint.Distt.Regr.CL.1 Coll.of Stamp 8140	86,57,494	9,49,36,470	
165.	Pri.Judge Family Court Nanded 8282	93,91,075	24,59,500	
166.	S.D.O. Bhoker 8485	35,06,95,194	38,25,30,281	
167.	C.J.(W.C.) Nanded 8083	41,390	87,95,234	
168.	Asstt.Commr. of Labour, Nanded 8101	1,63,17,124	16,31,712	
169.	Judge Co-operative Court, Nanded 8124	62,38,627	6239,127	
Parbhani				
170.	Ex-Officio MACT Parbhani/8509	5,37,618	5,46,984	Non-Reconciliation by Treasury Office with Principal Accountant General
171.	Dist. Sessions Judge, Parbhani/8507	93,74,305	93,73,691	
172.	Chief Judicial Magistrate, Parbhani/8508	2,49,51,956	1,01,41,814	
173.	Dist. Sessions Judge, Parbhani/8505	-43,34,250	33,34,934	
174.	Registrar Dist. Forum Parbhani/8570	21,78,558	19,41,307	
175.	Principal Industrial Training Institute, Parbhani/8522	1,21,71,910	12,17,809	
STO Jintur				
176.	Civil Judge, JD, Jintur/8545	5,31,752	5,28,901	Non-Reconciliation by Treasury Office with Principal Accountant General
177.	Principal Industrial Training Institute Jintur/8538	17,61,505	17,43,505	
178.	JMFC, Jintur/8546	2,57,19,521	25,63,756	
STO Selu				
179.	Civil Judge, JD, Sailu/8556	29,228	47,998	Non-Reconciliation by Treasury Office with Principal Accountant General
180.	JMFC, Sailu/8557	17,38,187	17,54,087	
181.	Sub Divisional Officer, Sailu/8571	83,69,122	83,68,842	
STO Pathri				
182.	Civil Judge, JD, Pathri/8564	3,35,393	2,58,112	Non-Reconciliation

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
183.	JMFC, Pathri/8566	16,63,581	17,23,860	by Treasury Office with Principal Accountant General
184.	Sub Divisional Officer Pathri/8634	63,35,404	79,79,162	
STO Manwat				
185.	J M F C, Manwat/8624	12,26,372	12,50,998	Non-Reconciliation by Treasury Office with Principal Accountant General
186.	Principal Industrial Training Institute, Manwat/8562	38,53,260	40,39,765	
STO Sonpeth				
187.	Civil Judge, JD, SONPETH/8628	1,68,601	1,68,574	Non-Reconciliation by Treasury Office with Principal Accountant General
188.	JMFC, SONPETH/8629	6,30,921	6,24,781	
STO Gangakhed				
189.	JMFC, Gangakhed/8534	2,32,298	22,53,135	Non-Reconciliation by Treasury Office with Principal Accountant General
190.	Civil Judge, JD, Gangakhed/8533	4,50,899	4,86,285	
191.	Ex Officio Member, MACT, Gangakhed/8612	1,69,857	8,242	
192.	Medical Superintendent Rural Hospital, Gangakhed/8576	46,42,021	47,18,487	
193.	Civil Judge, SD, Gangakhed/8581	55,63,067	55,43,424	
194.	Add. Dist. Judge, Gangakhed/8619	35,989	37,107	
195.	Add. Dist. & Sessions Judge, Gangakhed/8617	8,66,025	8,66,662	
196.	Principal Industrial Training Institute, Gangakhed/8621	5,93,210	6,15,210	
197.	HM, Govt, Tech. HS, Gangakhed/8537	11,810	16,730	
STO Purna				
198.	Civil Judge, (J D) Purna/8572	2,81,514	2,78,099	Non-Reconciliation by Treasury Office with Principal Accountant General
199.	J M F C Purna/8573	24,08,521	24,02,961	
Washim				
200.	SDO & LAO WASHIM	13,72,68,662	13,72,68,662	Non-Reconciliation by Treasury Office with Principal Accountant General
201.	SDO KARANJA	68,41,705	73,20,745	
202.	SPL LAO NO.1, WASHIM	6,67,48,360	6,67,48,363	
Yavatmal				
106- PD/PLA				
203.	Special Land Acqui. Officer Ralegaon 4205	2,91,39,529	3,03,09,740	Non-Reconciliation by Treasury Office with Principal Accountant General
204.	S.D.O. Spl. LAO Wani 8520	3,50,23,903	2,16,66,002	
205.	Tahsildar Wani, Yavatmal 8581	58,10,483	4,53,246	

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
206.	Adj. & ASJ. & Exo MACT Darwha 8501	1,47,19,560	21,716	
207.	SDO/Spl. LAO Darwha 8517	12,14,40,122	12,34,18,702	
208.	Spl. Land Acq. Officer Bemblaproj. Yavatmal 263	12,08,86,011	11,23,86,011	
209.	Spl. Land Acq. Officer B.Z. Yavatmal 1019	3,52,21,457	9,60,53,836	
210.	Dy. Consumer of forest Yavatmal 1173	2,42,538	33,89,520	
211.	Spl. L.A.O. MIW-2 Yavatmal 4233	55957719	64426668	
212.	Regr. Distt. Forum Yavatmal 5374	1,08,68,602	74,74,804	
104- CCD				
213.	Civil Judge, (Jr.Dn.), BabhulgaonYavatmal 4476	4,13,705	5,18,312	Non-Reconciliation by Treasury Office with Principal Accountant General
214.	Civil Judge, (Jr. Dn.), Ner, Yavatmal 4476	4,325	40,450	
215.	Civil Judge, (Jr.Dn.), Kalamb, Yavatmal, 4476	1,17,304	1,18,714	
216.	Civil Judge, (Sr.Dn.) Kelapur, Yavatmal, 4523	1,04,64,417	1,11,42,318	
217.	Addl.District Judge & A.S.J., kelapur 4542	1,54,30,712	7,42,769	
218.	Ex. O. Member MACT Kelapur, 8501	25,89,144	3,65,980	
219.	SDO Spl. LAO Kelapur 8518	18,69,42,391	18,67,42,391	
220.	Tehsildar Kelapur 8584	1,84,290	19,238	
221.	Civil Judge, (Jr.Dn.), Ghatanji, Yavatmal 4476	18,084	17,845	
222.	Civil Judge, (Jr.Dn.), Ralegaon, Yavatmal	5,71,788	2,32,583	
223.	Civil Judge, (Jr.Dn.), Zarijamni, Yavatmal 4476	486	42,530	
224.	Civil Judge, (Jr.Dn.), Maregaon, Yavatmal 4476	2,49,960	3,57,030	
225.	Civil Judge, (Sr.Dn.) Wani, Yavatmal 4476	7,10,344	25,55,414	
226.	Civil Judge, (Sr.Dn.) Darwha, Yavatmal 4523	15,51,48,214	8,64,46,156	
227.	Addl.District Judge & A.S.J., Darwha 4542	2,99,970	1,31,170	
228.	Civil Judge, (Jr.Dn.), Mahagaon, Yavatmal 4476	1,23,700	1,56,800	

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
229.	Civil Judge, (Jr.Dn.), Umarkhed, Yavatmal 4476	4,14,996	3,80,957	
230.	Addl.District Judge &A.S.J. Pusad, Yavatmal 4472	32,887	1,45,651	
231.	Civil Judge, (Sr.Dn.), Pudad 4523	1,22,85,458	25,55,414	
232.	Civil Judge, (Jr.Dn.), DigrasYavatmal 4476	78,161	60,700	
233.	Civil Judge, (Jr.Dn.) JFMC, Arni, Yavatmal 4476	2,05,765	1,71,600	
234.	Addl.District Judge &A.S.J. Yavatmal 4472	13,00,850	63,30,178	
235.	Civil Judge, (Sr.Dn.), Yavatmal 4476	11,01,48,368	9,72,30,651	
105- Cr. CD				
236.	Civil Judge, (Jr.Dn.) JFM, BabhulgaonYavatmal 8509	16,11,110	16,57,310	Non-Reconciliation by Treasury Office with Principal Accountant General
237.	Civil Judge, (Jr.Dn.) JFMC, Ner, Yavatmal 8515	3,17,487	2,60,187	
238.	Civil Judge, (Jr.Dn.) JFMC Kalamb, Yavatmal 8512	40,20,678	5,01,148	
239.	Addl.District Judge &A.S.J. PandarkawdaYavatmal 8503	6,95,774	27,53,036	
240.	Civil Judge, (Jr.Dn.) JFMC, Kelapur, Yavatmal 8505	31,81,707	33,85,167	
241.	Civil Judge, (Jr.Dn.) JFMC, Ghatanji, Yavatmal 8511	4,47,951	6,16,751	
242.	Civil Judge, (Jr.Dn.) JFMC, Ralegaon, Yavatmal 8517	9,83,387	9,74,287	
243.	Civil Judge, (Jr.Dn.) JFMC, Zarijamni, Yavatmal 8516	1,87,685	2,08,985	
244.	Civil Judge, (Jr.Dn.) JFMC, Maregaon, Yavatmal 8513	15,56,286	13,97,778	
245.	Prin.I.T.I. Maregaon, 2197	12,72,952	10,71,308	
246.	Civil Judge, (Jr. Dn.) JFMC, Wani, Yavatmal 8508	1,03,32,924	1,23,14,375	
247.	Addl.District Judge & A.S.J. Darwha, Yavatmal 8503	13,08,234	16,68,114	
248.	Civil Judge, (Jr.Dn.) JFMC, Darwha, Yavatmal 8504	9,59,332	8,27,832	

Sr. No	Name of DDO	Balance as on 31/03/2024 as per records of AG	Balance as on 31-03-2024 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
249.	Civil Judge, (Jr.Dn.) JFMC, Mahagaon, Yavatmal 8514	8,43,315	8,27,715	
250.	Civil Judge, (Jr.Dn.) JFMC, Umarkhed, Yavatmal 8507	25,53,353	20,68,631	
251.	Addl.District Judge &A.S.J. Pusad, Yavatmal 8503	32,77,823	23,11,375	
252.	Civil Judge, (Jr.Dn.) JFMC, Pusad, Yavatmal 8506	60,36,049	39,88,534	
253.	Civil Judge, (Jr.Dn.) JFMCDigrasYavatmal 8510	1,46,302	3,37,190	
254.	Civil Judge, (Jr. Dn.) JFMC, Arni, Yavatmal 8518	24,20,483	6,61,825	
255.	Addl.District Judge &A.S.J. Yavatmal 8508	60,95,348	9,82,39,791	
256.	Chief Judicial Magistrate, Yavatmal 8528	97,33,506	77,57,259	
123- Education PLA				
257.	Prin. I.T.I. Ner 2196	7,62,400	7,76,650	Non-Reconciliation by Treasury Office with Principal Accountant General
258.	Prin.Govt. VidyaNiketan, Pandharkawada, 1847	13,125	31,526	
259.	Pri.I.T.I. Pandharkawada 2027	-7,09,158	39,67,607	
260.	H.M. Govt. Tech. H. S. Kelapur 2047	73,603	97,568	
261.	Prin.I.T.I. Ghatanji 2199	15,89,847	16,92,147	
262.	Project officer Govt. Tribal Ashram I.T.I. Harshi Tq. Kalamb/AntargaonRalegaon 2202	2,36,065	1,70,515	
263.	Prin.I.T.I. Ralegaon 2195	15,66,289	15,96,700	
264.	Prin. I.T.I. Wani 2025	48,85,278	48,87,178	
265.	Prin.I.T.I. Umarkhed 2016	3,86,689	4,63,999	
266.	Spl. L.A.O. LPP Pusad/Umarkhed 4204	3,86,689	5,81,34,123	
267.	Project officer Govt. Tribal Ashram I.T.I. Harshi Tq. Pusad 2201	1,79,800	1,98,100	
268.	H.M.Govt.Tech.H.S.C. Pusad, 2047	26,88,049	12,160	
269.	Prin.I.T.I. Ghatodi. (Pusad) 2198	21,80,903	2001588	
270.	Pr. ITI Digras, 2192	7,85,380	7,95,428	
271.	Pr. ITI Arni, 2202	8,26,791	35,096	
272.	Prin.I.T. I, Yavatmal 2016	77,54,066	77,02,937	
273.	H.M.Govt.Tech.H.S. 2047	48,60,347	49,82,772	

***This information has been provided during inspection of Treasuries.**

ANNEXURE – 9

(Refer Para 2.4)

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

Pr. Accountant General (A&E)-I, Maharashtra, Mumbai

Sl. No.	Name of Administrators	Treasury Officer balance as on 31/03/2024 (in ₹)	Administrator's balance as on 31/03/2024 (in ₹)	Difference (in ₹)
Jalgaon				
1.	CAFO Z.P Jalgaon (8336501101)	632,41,57,151	671,05,55,544	38,63,98,393
2.	District Vocational Education (8336521801)	51,22,68,629	52,78,08,251	1,55,39,622
PAO Mumbai				
3.	Mhada Employee PF 83365049	3,46,19,44,500.00	3,75,12,17,216.00	-28,92,72,716.00
4.	Aided Secondary & Special School PF83365031	18,61,52,04,765.00	NOT RECEIVED	----
5.	Aided Non-Agri. Universities Staff PF83365094	56,34,30,522.10	122,69,95,000.00	-66,35,64,477.90
6.	GPF Of The Emp. Of Non-Govt. Aided Technical college 83365129	45,67,04,287.70	1261697000.00	-804992712.30
7.	Aided Arts, Sci, Commerce & Edn. College Staff P83365102	2,61,52,37,011.00	7,80,96,51,000.00	-5,19,44,13,989.00
8.	Maharashtra Pollution Control Board 83365067	96,82,31,205.00	NOT RECEIVED	----
9.	School For Handicapped Emp. Pf 83365183	13,03,33,757.50	NOT RECEIVED	----
10.	GPF Teaching & Non-Teaching Staff Of Aidednon-Govt. Art Institute 83365227	4,99,45,272.00	10,83,74,506.80	-5,84,29,234.80
11.	GPF Of Vidarbha Housing Board 83365058	4,27,38,500.00	NOT RECEIVED	----

Sl. No.	Name of Administrators	Treasury Officer balance as on 31/03/2024 (in ₹)	Administrator's balance as on 31/03/2024 (in ₹)	Difference (in ₹)
12.	Maha Water Supply & Sewerage Board Employees Provident Fund 83365076	3,75,28,63,401.00	NOT RECEIVED	----
13.	GPF Teaching & Non-Teaching Staff Of Aided Non-Govt. Vocational & Trg Stitute 83365218	36,69,78,771.00	NOT RECEIVED	----
14.	Non-Additional Govt. P.T. College	1,05,48,436.00	2,75,64,000.00	- 1,70,15,564.00
15.	Colleges For Social Work Employees Pf 83365236	5032103.00	NOT RECEIVED	----
16.	ZP Employees 83365011	19,200.00	0.00	19,200.00
17.	Ashramshala 83365165	1,71,000.00	0.00	1,71,000.00

Pr. Accountant General (A&E)-II, Maharashtra, Nagpur

Sl. No.	Name of Administrators	Balance as on 31/03/2024 as per PAG office record (₹)	Balance as on 31/03/2024 as per Treasury office record (₹)	Administrator's Balance as on 31/03/2024 as per Administrator record (₹)
Beed				
1.	Aided Sec. School Z.P., Beed/001	4,84,79,23,663.00	3,64,18,23,519.00	NA
2.	Pri. School Teacher PF Beed/002	1,08,80,87,312.00	85,41,18,183.00	NA
3.	CA & FO, Z.P./003	6,11,79,91,576.00	5,85,14,74,930.00	NA
4.	Asharam Shala Teacher PF Beed/ 008	3,77,32,308.00	24,51,17,124.00	NA
5.	Dist. Vocational Education/013	26,66,38,044.00	9,58,19,075.00	NA
6.	Aided blind handicapped School PF/ 0018	60,90,590.00	4,74,83,486.00	NA
Akola				
7.	Aided Secondary School EO ZP, Akola/001	1,08,22,00,662.00	1,44,15,74,020.00	NA
8.	Primary School Teacher PF, Akola/002	9,39,24,922.00	6,02,11,611.00	NA

Sl. No.	Name of Administrators	Balance as on 31/03/2024 as per PAG office record (₹)	Balance as on 31/03/2024 as per Treasury office record (₹)	Administrator's Balance as on 31/03/2024 as per Administrator record (₹)
9.	Zilla Parishad Employ PF/003	3,28,49,50,180.00	2,51,94,99,971.00	NA
10.	Ashram Shala Teacher PF (District Social Welfare) /008	94,56,510.00	14,28,06,535.00	NA
11.	Agricultural UNI PKV/011	Nil	1,13,87,916.00	NA
12.	Vocational Education/013	1,06,71,800.00	45,04,99,447.00	NA
13.	ITDP/014	62,27,340.00	21,29,62,351.00	NA
14.	Samaj Kalyan Z.P/018	70,12,933.00	1,36,34,096.00	NA
15.	Aided Secondary School EO ZP, Akola/001	1,08,22,00,662.00	1,44,15,74,020.00	NA
Hingoli				
16.	Aided Sec. School Z.P., Hingoli/01	1,45,55,25,846.00	85,53,55,670.00	NA
17.	Pri. School Teacher PFHingoli/02	1,81,02,77,763.00	36,41,82,810.00	NA
18.	CA &FO, Z.P./03	3,04,57,86,416.00	2,01,07,36,726.00	NA
19.	Asharam Shala Teacher PF Hingoli/008	14,92,26,804.00	11,72,99,725.00	NA
20.	Tribal Ashram shala PF, Hingoli/014	11,40,26,760.00	4,12,36,932.00	NA
21.	Aided blind handicapped School PF/0018	5,34,41,810.00	4,67,73,503.00	NA
Nanded				
22.	Aided Sec. School Z.P., Nanded/001	3,74,06,80,169.00	4,27,27,95,112.00	NA
23.	Pri. School Teacher PF Nanded/002	36,74,76,968.00	4,12,12,49,714.00	NA
24.	CA & FO, Z.P./003	6,04,39,95,097.00	4,34,33,19,128.00	NA
25.	AsharamShala Teacher PF Nanded/008	32,17,60,644.00	4,07,03,67,450.00	NA
26.	Dist. Vocational Education/013	17,65,50,520.00	4,05,04,27,572.00	NA
27.	Tribal Ashram shala PF, Nanded/014	59,70,22,470.00	75,87,14,822.00	NA
28.	Aided blind handicapped School PF/ 0018	7,75,08,391.00	4,05,74,10,956.00	NA
Buldhana				
29.	Supdt pay & prov fund unit (Secondary) (001)	4,19,34,74,864.00	2,39,47,14,339.00	4,10,94,39,865.00
30.	Supdt pay & prov fund unit (Primary) (002)	18,83,08,232.00	18,83,08,232.00	18,83,08,232.00

Sl. No.	Name of Administrators	Balance as on 31/03/2024 as per PAG office record (₹)	Balance as on 31/03/2024 as per Treasury office record (₹)	Administrator's Balance as on 31/03/2024 as per Administrator record (₹)
31.	C.A.F.O. Z.P. BULDANA (003)	18,83,08,232.00	18,83,08,232.00	6,09,74,46,771.00
32.	Asst Commissioner Social Welfare Officer, Buldana (008)	13,00,70,584.00	13,00,70,584.00	14,10,06,073.00
33.	Dist Voc. Edu.& Train, officer Buldana (013)	5,94,36,96,481.00	6,09,69,40,324.00	NA
34.	Social Welfare Officer, ZP Buldana (018)	2,43,90,817.00	2,60,40,876.00	NA
Gondia				
35.	Aided Secondary School, PF/001	3,61,57,02,851.00	1,51,87,30,592.00	NA
36.	Primary School Teacher, PF/002	7,14,90,799.00	8,38,57,278.00	NA
37.	Zilla Parishad Employee, PF/003	3,01,78,27,475.00	2,07,81,39,387.00	NA
38.	District Social Welfare/008	13,40,68,002.00	11,65,11,521.00	NA
39.	Pro. of ITDP Ashram, Deori. 014	32,75,82,265.00	20,63,46,719.00	NA
40.	Social Welfare of ZP/018	33,90,387.00	32,37,204.00	NA
Parbhani				
41.	EO (Pri), Parbhani/002	75,65,79,881.00	54,85,74,574.00	89,95,28,906.00
42.	CA&FO, ZP, Parbhani/003	3,89,38,36,282.00	3,38,79,06,386.00	3,89,55,47,433.00
43.	Special Dist. Social Welfare (STAT), Parbhani/008	26,50,92,253.00	21,60,55,903.00	40,30,72,306.00
44.	Social Welfare ZP, Parbhani/018	8,84,53,054.00	8,30,00,320.00	8,95,68,747.00
Beed				
45.	Aided Sec. School Z.P., Beed/001	4,84,79,23,663.00	3,64,18,23,519.00	NA
46.	Pri. School Teacher PF Beed/002	1,08,80,87,312.00	85,41,18,183.00	NA
47.	CA & FO, Z.P./003	6,11,79,91,576.00	5,85,14,74,930.00	NA
48.	Asharam Shala Teacher PF Beed/ 008	3,77,32,308.00	24,51,17,124.00	NA
49.	Dist. Vocational Education/013	26,66,38,044.00	9,58,19,075.00	NA
50.	Aided blind handicapped School PF/ 0018	60,90,590.00	4,74,83,486.00	NA
Akola				
51.	Aided Secondary School EO ZP,	1,08,22,00,662.00	1,44,15,74,020.00	NA

Sl. No.	Name of Administrators	Balance as on 31/03/2024 as per PAG office record (₹)	Balance as on 31/03/2024 as per Treasury office record (₹)	Administrator's Balance as on 31/03/2024 as per Administrator record (₹)
	Akola/001			
52.	Primary School Teacher PF, Akola/002	9,39,24,922.00	6,02,11,611.00	NA
53.	Zilla Parishad Employ PF/003	3,28,49,50,180.00	2,51,94,99,971.00	NA
54.	Ashram Shala Teacher PF (District Social Welfare) /008	94,56,510.00	14,28,06,535.00	NA
55.	Agricultural UNI PKV/011	Nil	1,13,87,916.00	NA
56.	Vocational Education/013	1,06,71,800.00	45,04,99,447.00	NA
57.	ITDP/014	62,27,340.00	21,29,62,351.00	NA
58.	Samaj Kalyan Z.P/018	70,12,933.00	1,36,34,096.00	NA
59.	Aided Secondary School EO ZP, Akola/001	1,08,22,00,662.00	1,44,15,74,020.00	NA
Hingoli				
60.	Aided Sec. School Z.P., Hingoli/01	1,45,55,25,846.00	85,53,55,670.00	NA
61.	Pri. School Teacher PF Hingoli/02	1,81,02,77,763.00	36,41,82,810.00	NA
62.	CA & FO, Z.P./03	3,04,57,86,416.00	2,01,07,36,726.00	NA
63.	Asharam Shala Teacher PF Hingoli/008	14,92,26,804.00	11,72,99,725.00	NA
64.	Tribal Ashram shala PF, Hingoli/014	11,40,26,760.00	4,12,36,932.00	NA
65.	Aided blind handicapped School PF/0018	5,34,41,810.00	4,67,73,503.00	NA
Nanded				
66.	Aided Sec. School Z.P., Nanded/001	3,74,06,80,169.00	4,27,27,95,112.00	NA
67.	Pri. School Teacher PF Nanded/002	36,74,76,968.00	4,12,12,49,714.00	NA
68.	CA & FO, Z.P./003	6,04,39,95,097.00	4,34,33,19,128.00	NA
69.	Asharam Shala Teacher PF Nanded/008	32,17,60,644.00	4,07,03,67,450.00	NA
70.	Dist. Vocational Education/013	17,65,50,520.00	4,05,04,27,572.00	NA
71.	Tribal Ashram shala PF, Nanded/014	59,70,22,470.00	75,87,14,822.00	NA
72.	Aided blind handicapped School PF/ 0018	7,75,08,391.00	4,05,74,10,956.00	NA
Buldhana				
73.	Supdt pay & prov fund unit (Secondary) (001)	4,19,34,74,864.00	2,39,47,14,339.00	410,94,39,865.00

Sl. No.	Name of Administrators	Balance as on 31/03/2024 as per PAG office record (₹)	Balance as on 31/03/2024 as per Treasury office record (₹)	Administrator's Balance as on 31/03/2024 as per Administrator record (₹)
74.	Supdt pay & prov fund unit (Primary) (002)	18,83,08,232.00	18,83,08,232.00	18,83,08,232.00
75.	C.A.F.O. Z.P. BULDANA (003)	18,83,08,232.00	18,83,08,232.00	609,74,46,771.00
76.	Asst Commissioner Social Welfare Officer, Buldana (008)	13,00,70,584.00	13,00,70,584.00	14,10,06,073.00
77.	Dist Voc. Edu. & Train, officer Buldana (013)	5,94,36,96,481.00	6,09,69,40,324.00	NA
78.	Social Welfare Officer, ZP Buldana (018)	243,90,817.00	260,40,876.00	NA
Gondia				
79.	Aided Secondary School, PF/001	3,61,57,02,851.00	1,51,87,30,592.00	NA
80.	Primary School Teacher, PF/002	7,14,90,799.00	8,38,57,278.00	NA
81.	Zilla Parishad Employee, PF/003	3,01,78,27,475.00	2,07,81,39,387.00	NA
82.	District Social Welfare/008	13,40,68,002.00	11,65,11,521.00	NA
83.	Pro. of ITDP Ashram, Deori. 014	32,75,82,265.00	20,63,46,719.00	NA
84.	Social Welfare of ZP/018	33,90,387.00	32,37,204.00	NA
Parbhani				
85.	EO (Pri), Parbhani/002	75,65,79,881.00	54,85,74,574.00	89,95,28,906.00
86.	CA&FO, ZP, Parbhani/003	3,89,38,36,282.00	3,38,79,06,386.00	3,89,55,47,433.00
87.	Special Dist. Social Welfare (STAT), Parbhani/008	26,50,92,253.00	21,60,55,903.00	40,30,72,306.00
88.	Social Welfare ZP, Parbhani/018	8,84,53,054.00	8,30,00,320.00	8,95,68,747.00

***This information has been provided during inspection of Treasuries.**

ANNEXURE – 10

(Refer Para 2.5)

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

Sl. No.	Name / DDOs	Name of Deposits	Amount (₹)
Jalgaon			
1.		Security Deposit	2,18,57,875
2.		Security Deposit	72,68,400
3.		Security Deposit	1,24,18,705
4.		Security Deposit	17,09,804
5.		Security Deposit	1,89,39,655
6.		Security Deposit	26,41,983
Pune			
7.	Arvind Baburao	Security Deposit	10,000
8.	P.H. Chappevar	Security Deposit	10,000
9.	Smt. S.K. Kale	Security Deposit	10,000
10.	Mahesh Shambha ji	Security Deposit	10,000
11.	Harish Kailash Devare	Security Deposit	10,000
12.	Mahesh Suresh Patil	Security Deposit	10,000
13.	Vaibhav vijay Bandhare	Security Deposit	10,000
14.	Davendra Rajentra Raulvad	Security Deposit	10,000
15.	Mangesh Hanumat Lonkar	Security Deposit	10,000
16.	Taluka Agri. Office	Security Deposit	10,000
17.	Taluka Agri. Office	Security Deposit	10,000
18.	Taluka Agri. Office	Security Deposit	10,000
19.	Taluka Agri. Office	Security Deposit	10,000
20.	Taluka Agri. Office	Security Deposit	10,000
21.	Taluka Agri. Office	Security Deposit	10,000

22.	Taluka Agri. Office	Security Deposit	10,000
23.	Taluka Agri. Office	Security Deposit	10,000
24.	Taluka Agri. Office	Security Deposit	10,000
25.	Taluka Agri. Office	Security Deposit	10,000
26.	Taluka Agri. Office	Security Deposit	10,000
Raigad			
27.		Security Deposit	10,000
28.		Security Deposit	10,000
29.		Security deposit	10,000
30.		Security deposit	10,000
31.		Security deposit	10,000
32.		Security deposit	10,000
33.		Security deposit	10,000
34.		Security deposit	20,000
35.		Security deposit	10,000
36.		Security deposit	10,000
37.		Security deposit	10,000
38.		Security deposit	10,000
39.		Security deposit	10,000

***This information has been provided during inspection of Treasuries.**

ANNEXURE – 11

(Refer Para 2.6)

Misclassification under Major Heads for Govt. receipts through Challan

Sl. No.	MH Mentioned	MH in which amount is to be debited	Date	Amount (₹)	Remark	DDO Name
Ahmednagar						
1.	0070	0202	12.07.2022	1,59,724	Overpayment of Pay & Allowances in r/o Smt. Nandini P. Kulkarni	Block Education Officer, Panchayat Samiti, Shrigonda
2.	0070	0202	29.11.2022	42,,294	Overpayment of Pay & Allowances in r/o Shri Ankush D. Belote	Block Education Officer, Panchayat Samiti, Shrigonda
3.	0070	0403	31.01.2023	2656	Overpayment of Pay & Allowances in r/o Shri Dhananjay L. Hibalkar	Taluka Agriculture Officer, Shrigonda
4.	0070	0210	12.02.2023	76,558	Overpayment of Pay & Allowances in r/o Smt. Anusuya S. jagtap	Block Development Officer, Panchayat Samiti, Shrigonda
5.	0070	0071	27.02.2023	2,56,286	Overpayment of Family Pension in r/o Shri Eknath S. Jadhav	Block Education Officer, Panchayat Samiti, Shrigonda
6.	0202	0210	11.07.2022	34,000	Overpayment of DA in r/o Smt. Kalpana N. Gangarde.	Medical Officer, Primary Health Centre, Mirajgaon, Karjat
7.	0202	0210	07.09.2022	34,000	Overpayment of DA in r/o Smt. Kalpana N. Gangarde.	Medical Officer, Primary Health Centre, Mirajgaon, Karjat
8.	0202	0210	09.12.2022	1,86,833	Overpayment of Pay & Allowances in r/o Smt. Sharda S. Tone.	Block Development Officer, Panchayat Samiti, Karjat
9.	0202	0070	09.12.2022	1,25,437	Overpayment of Pay & Allowances in r/o Shri Ruidas B. Jadhav.	Block Development Officer, Panchayat Samiti, Karjat
10.	0403	Not confirmed	18.08.2022	4,21,960	Narration is not mentioned on the challan.	Block Development Officer, Panchayat Samiti, Pathardi
11.	0403	Not confirmed	18.08.2022	3,55,476	Narration is not mentioned on the challan.	Block Development Officer, Panchayat Samiti, Pathardi
12.	0403	Not confirmed	18.08.2022	3,62,809	Narration is not mentioned on the challan.	Block Development Officer, Panchayat Samiti, Pathardi
13.	0403	Not confirmed	07.02.2023	93,104	Overpayment of Pay & Allowances in r/o Smt. Anu S. Katke.	Block Development Officer, Panchayat Samiti, Pathardi
14.	0403	Not confirmed	31.03.2023	161,,353	Overpayment of Pay & Allowances in r/o Smt. Ashabai B. Kale.	Block Development Officer, Panchayat Samiti, Pathardi
15.	0070	0202	10.05.2022	5,000	Recovery of overpayment in r/o of Shri SangaleBabaji L.	Block Education Officer, Panchayat Samiti, Newasa
16.	0070	0202	05.08.2022	57,926	Recovery of overpayment	Block Development

Sl. No.	MH Mentioned	MH in which amount is to be debited	Date	Amount (₹)	Remark	DDO Name
					in r/o 6 employees for June-2022.	Officer, Panchayat Samiti, Newasa
17.	0070	0202	01.09.2022	39,043	Recovery of overpayment in r/o 6 employees for July-2022.	Block Education Officer, Panchayat Samiti, Newasa
18.	0250	0235	08.03.2022	4,19,800	Overpayment of Pension under Different Schemes received from different banks.	Naib-Tehsildar, S.G.Y., Shevgaon
19.	0250	0235	08.03.2022	5,28,200		
20.	0250	0235	05.06.2022	2,34,000		
21.	0250	0235	05.06.2022	55,000		
Dhule						
22.	8121	7610	16-03-2024	30,444	Computer advance for the month feb-24	Tapi irrigation development corporation, Jalgaon
23.	2210	0210	07-03-2024	63,945	Recovery of overpayment of pay and allowances	Medical officer, primary health care centre, Kapdana
Jalgaon						
24.	6216	7610	25-09-2023	1,326	Recovery Of HBA	CDPO, Dharangaon
25.	6216	7610	08-09-2023	3,978	Recovery Of HBA	CDPO, Dharangaon
26.	0401	0049	12-09-2023	16,630	Interest of DDO's Account	Taluka Agri. Officer, Dharangaon
27.	6216	7610	14-09-2023	14,704	Recovery Of HBA	Block Education officer, Dharangaon
28.	8121	8011	19-03-2024	7,434	Accident Insurance	Head Master Madhyamik Vidyalaya Chinchpura Dharangaon
29.	8121	8011	19-03-2024	6,372	Accident Insurance	Head Master Madhyamik Vidyalaya Chinchpura Dharangaon
30.	8121	8011	26-03-2024	16,461	Accident Insurance	Head Master Madhyamik Vidyalaya paldhi Dharangaon
31.	8121	8011	26-03-2024	7,965	Accident Insurance	Head Master Mahatama Phule Vidyalaya Dharangaon
Solapur						
32.	0202	0071	09.05.2022	2,000	Recovery of pension from Smt. Padmini P.Sonawane for Mar-22.	Block Development Officer CI-I,Kurduwadi
33.	0515	0071	09.05.2022	2,000	Recovery of pension from Smt. Urmila K.Gaikwad forMar-22.	Block Development Officer CI-I,Kurduwadi
34.	0515	0071	10.05.2022	2,000	Recovery ofpensionfromSmt. Urmila K.Gaikwad for Feb-22.	Block Development Officer CI-I,Kurduwadi
35.	0202	0071	10.05.2022	9,000	Recovery of pension form. SujataN.WaghforMar-22.	Block Development Officer CI -I, Kurduwadi
36.	0202	0071	31.05.2022	4,0592	Recovery of gratuity forms. SulabhaV.Kumbhar.	Block Development Officer CI-I, Kurduwadi
37.	0202	0071	31.05.2022	20,887	Recovery of pension from Smt. Ranjana A, Anbhule	Block Development Officer CI-I, Kurduwadi

Sl. No.	MH Mentioned	MH in which amount is to be debited	Date	Amount (₹)	Remark	DDO Name
					& Smt. Sujata N. Wagh.	
38.	0202	0071	31.05.2022	20,887	Recovery of gratuity from Smt. Madhukar K.Bhise.	Block Development Officer CI-I,Kurduwadi
39.	0202	0071	15.09.2022	2,01,926	Recovery of gratuity from Late Shri Somnath W.Nevase.	Block Development Officer CI-I,Kurduwadi
40.	0202	0071	18.01.2023	54,053	Recovery of gratuity from Late Shri Somnath N.Mahetre.	Block Development Officer CI-I,Kurduwadi
41.	0202	0071	16.12.2022	29,000	Recovery from pension of Oct-22 paid in Nov-22	Block Development Officer CI-I,Karmala
42.	0070	8782	30.12.2022	1,328	Remittances/Misc.cash receipts to Exec.Engg.PWD,Akkluj	Sub-Divisional Engineer, PWD Karmala
43.	0202	0071	19.01.2023	29,000	Recovery from pension of Oct-22 paid in Nov-22	Block Development Officer CI-I,Karmala
44.	0071	0235	16.01.2023	15,000	Overpayment of Pension Received from different banks.	Tahsildar,Karmala
45.	0071	0235	17.01.2023	3975326	Overpayment of Pension Shrawan Bal Yojana Pension Scheme received from different banks.	Tahsildar,Karmala
46.	0071	0235	19.01.2023	701173	Overpayment of Pension under Old Age Pension Scheme received from Different banks.	Tahsildar,Karmala
47.	0071	0235	15.02.2023	9000	Overpayment of Pension under Shrawan Bal Yojana Pension Scheme received from different banks.	Tahsildar,Karmala
48.	0071	0235	15.02.2023	4000	Overpayment of Pension under Shrawan Bal Yojana Pension Scheme received from different banks.	Tahsildar,Karmala
49.	0202	0071	16.02.2023	31000	Recovery from pension of Jan-23 Paid in Feb-23	BlockDevelopmentOffice r CI-I,Karmala
50.	0071	0235	13.03.2023	22223	Overpayment of Pension under Shrawan Bal Yojana Pension Scheme received from different banks.	Tahsildar,Karmala
51.	0202	0071	28.03.2023	31000	Recovery from pension of Feb-23 Paid in Mar-23	Block Development Officer CI-I,Karmala
52.	6216	0049	24.05.2022	860176	Amount of interest from Shri Mahaling D.Nakate.	Block Development Officer CI-I,Malshiras

Sl. No.	MH Mentioned	MH in which amount is to be debited	Date	Amount (₹)	Remark	DDO Name
53.	0202	0071	16.09.2022	8820	Overpayment of DA on Pension to Late Shri Ganesh V. Ubale.	Block Development Officer CI-I, Malshiras
54.	0217	0210	21.11.2022	57529	Overpayment of DCRG to Smt. Nirmala R. More retired Health Assistant.	Block Development Officer CI-I, Malshiras
55.	0217	0202	21.11.2022	23956	Overpayment of 3 rd instalment (7 th Pay) to Smt. Alka C.P. is retired Teacher.	Block Development Officer CI-I, Malshiras
56.	0217	0202	21.11.2022	23251	Overpayment of 3 rd instalment (7 th pay) to Smt. Phula B. Shetfalkar retired Teacher.	Block Development Officer CI-I, Malshiras
57.	0217	0202	23.11.2022	7126	Overpayment of DCRG to Late Shri Ganesh V. Ubale.	Block Development Officer CI-I, Malshiras
58.	0515	0210	05.04.2022	127412	Overpayment of DCRG to Smt. Vipra V. Moholkar, retired Health Assistant.	Block Development Officer CI-I, Pandharpur
59.	0515	0210	05.04.2022	48858	Overpayment of DCRG to Smt. Nanda B. Kulkarni, retired Health Assistant.	Block Development Officer CI-I, Pandharpur
60.	0070	0059	05.07.2022	13000	Overpayment of Pay to Shri S.K. Choughale.	Dy. Executive Engineer, PWD Pandharpur
61.	0070	0059	22.09.2022	14300	Overpayment of Pay to Shri D.V. Mukade.	Dy. Executive Engineer, PWD Pandharpur
62.	0070	0071	09.02.2023	5226	Overpayment of Provisional Pension to Shri S.D. Dixit.	Tahsildar, Pandharpur
63.	8229	0070	31.03.2023	1065358	Unspent grant under Rural Employment to MLA/MP (Palak Mantri).	Sub Divisional Officer, Pandharpur
64.	0202	0071	30.09.2022	143602	Overpayment of Pension (pensioner expired and the pension amount is Surrendered to the government)	Block Development Officer CI-I, Mangalwedha
65.	0515	0071	31.03.2023	416881	Recovery of Gratuity	Block Development Officer, Panchayat samiti
66.	0217	0071	16-03-2024	2,70,139	Leave encashment contribution from Shree Sanjay Machindra Dode	Mukhyadhikari Nagar parishad, Mangalwedha
67.	0202	0071	13-03-2024	3,25,847	Recovery of pension from 6 Pensioners	Block development Officer, Panchayat Samiti, Mangalwedha
68.	80090011	80095012	11-03-2024	75,549	GPF Subscription	Executive engineer Ujni Kalva Vibhag no. 9 Mangalwedha
69.	80090011	80095012	13-02-2024	75,549	GPF Subscription	Executive engineer Ujni Kalva Vibhag no. 9 Mangalwedha

***This information has been provided during inspection of Treasuries.**

ANNEXURE – 12

(Refer Para 2.11)

Revenue Receipts were credited into the Personal Deposit/Personal Ledger Account

Sl. No.	Name of Administrator	Challan Date	Amount ₹	Remark
1	ITI, Mahableshwar, Satara	04/01/2024 04/01/2024 21/08/2023	5,100 6,300 9,000	Identity Card/Library/Cultural/Internet Facility Fees
2	ITI, Satara	14/02/2024 08/08/2023 17/08/2023 21/08/2023 28/08/2023 07/11/2023 17/01/2024 17/07/2023 28/08/2023	5,700 91,200 72,850 600 51,500 30,800 300 900 1,15,839	Identity Card/Library/Cultural/Internet Facility Fees Development Fees PMKY Short term Practice cum Training Fees
3	ITI, Karad, Satara	18/07/2023 27/07/2023 27/07/2023 15/12/2023 09/08/2023 28/08/2023 02/11/2023 12/05/2023 06/07/2023 01/12/2023 11/12/2023	2,100 300 2,04,400 5,100 97,400 65,800 1,300 1,200 1,200 1,60,731 3,000	Identity Card/Library/Cultural/Internet Facility Fees PMKY Short term Practice cum Training Fees Hall Rent
4	ITI, Lonand, Khandala, Satara	02/08/2023 27/07/2023 07/08/2023	31,850 1,39,050 76,850	Institute Development Fund Fees
5	ITI, Koregaon, Satara	06/02/2024	1,03,750	Identity Card/Library/Cultural/Internet Facility Fees
6	ITI, Medha, Satara	15/11/2023	43,750	Identity Card/Library/Cultural/Internet Facility Fees
7	ITI, Khatav, Satara	20/12/2023	46,900	Identity Card/Library/Cultural/Internet Facility Fees
8	ITI, Dahiwadi, Satara	03/07/2023	600	Identity Card/Library/Cultural/Internet Facility Fees
9	Ayurveda Medical College, Baramati, Pune	06/2024	20,59,000	Library/ Development fees, Identity card Fees
Total			34,37,370	

***This information has been provided during inspection of Treasuries.**

ANNEXURE – 12 A

(Refer Para 2.11)

Irregular deposit of Revenue receipts into PLA.

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
DTO Akola					
1.	Pr. ITI, Akot, 2016	34/09-08-23	Receipt	99,750	Admission Fee
2.		38/21-08-23		73,150	
3.	Pr. ITI Murtizapur 8462	39/28-08-23		21,850	Training Fees
4.		43/31-08-23		17,100	
DTO Nanded					
2023-24					
Naigaon					
5.	Principal, Industrial Training Institute, Naigaon	Nil	Receipt	38,350	Admission Fee
Biloli					
6.	Principal Industrial Training Institute, Biloli	01/ 08.11.2023	Receipt	83,600	Admission Fee
Dharmabad					
7.	Principal, Industrial Training Insitute, Dharmabad	02.08.2023	Receipt	65,550	Admission Fee
8.	Principal, Industrial Training Institute, Dharmabad	22.08.2023	Receipt	61,750	
9.	Principle, Industrial Training Institute, Dharmabad	22.08.2023	Receipt	53,200	
10.	Principle, Industrial Training Institute, Dharmabad	07.11.2023	Receipt	14,250	
Umri					
11.	Principle, Industrial, Institute, Umri	01/03.11.2023	Receipt	1,55,450	Admission Fee
Mudkhed					
12.	Principle, Industrial Training Institute, Mudkhed	01 /17.01.2023	Receipt	1,61,750	Admission Fee
Bhokar					
13.	Principle, Industrial Training Institute, Bhokar	03.11.2023	Receipt	79,880	Admission Fee
14.	Principle, Industrial Training, Institute, Bhokar	24.11.2023	Receipt	11,000	
Himayatnagar					
15.	Principle, Industrial, Training Institute, Himayatnagar	30.10.2023	Receipt	24,300	Training Fees
Kinwat					

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
16.	Principle, Industrial Training Institute, Kinwat	05.04.2023	Receipt	1,82,400	Training Fees
17.	Principle, Industrial Training, Institute, Kinwat	04.05.2023	Receipt	2,47,000	
18.	Principle, Industrial Training Institute, Kinwat	18.11.2023	Receipt	1,03,550	
19.	Principle, Industrial Training Institute Kinwat	17.01.2023	Receipt	98,800	
Hadgaon					
20.	Principle, Industrail Training Institute, Hadgaon	01/31.10.2023	Receipt	2,27,470	Training Fees
21.	Principle, Industrial Training Insitute, Hadgaon	08/21.03.2024	Receipt	64,100	
22.	Principle, Industrial Training, Hadgaon	03/23.11.2024	Receipt	72,750	
Ardhapur					
23.	Principle, Industrial Training Institute, Hadgaon	03/23.11.2023	Receipt	72,750	Admission Fees
Amravati					
24.	Principle, Industrial Training Institute, Achalpur, Amravati	01/04-08-23	Receipt	77,900	Training Fees
25.	Principle, Industrial Training Institute, Achalpur, Amravati	04/25-09-23	Receipt	1,31,100	
26.	Principal, Industrial Training Institute, Chandur Bazar, Amravati	324/09-11-23	Receipt	7,422	
27.	Principal Industrial Training Institute, Chandur Railway, Amravati	236/25-07-23	Receipt	43,700	
28.	Principal Industrial Training Institute, Chandur Railway, Amravati	05/27-09-23	Receipt	49,400	Admission Fees
29.	Principal Industrial Training Institute, Chandur Railway, Amravati	06/27-09-23	Receipt	49,400	
30.	Project Officer, Post Basic Ashram Shala, Industrial Training Institute, Chikhali, Amravati	84/06-11-23		58,750	
31.	Project Officer, Post Basic Ashram Shala, Susarda, Amravati	02/Dated Nil		36,000	
32.	Head Master, Government Technical High School, Dharni, Amravati	14/Dated Nil		14,0,755	Training Fees
33.	Principal, Industrial Training Institute, Morshi, Amravati	26/26/06/23	Receipt	5,090	Training Fees
34.		23/20/07/23		33,000	
35.		24/24-07-23		2,100	
36.		25/27/07/23		12,9,200	
37.		26/07/08/23		50,350	
38.		27/17/08/23		49,400	
39.		28/28/08/23		43,700	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
40.		29/01/09/23		61,750	
41.		36/17/10/23		16,330	
42.		37/09/11/23		10,000	
43.	Principal Government Industrial Training Institute, Nandgaon Kh, Amravati	3/29-08-23	Receipt	49,400	Admission Fees
44.		05/27-09-23		54,150	
45.		01/05-08-23		1,20,650	
46.		04/18-09-23		27,550	
47.		05/18-09-23		48,450	
48.		07/9-11-23		24,200	
49.		06/09-11-23		16,449	
50.		08/15-01-24		3,800	
51.	Principal, Government Industrial Training Institute, Warud, Amravati	01/17-11/23	Receipt	114,350	Training Fees
52.	Principal, Govt. Polytechnic, Amaravati	18/12-09-23		3,70,981	Admission Fees
53.	Principle, Industrial Training Institute, Amaravati	38/25-03-24		60,440	Training Fees
54.		55/12-03 2024		31,360	
Beed					
2022-23					
55.	Principal, ITI, Georai	20.08.22	Receipt	46,050	Admission Fee
56.		10/Nil		24,300	Not mentioned
57.		27.09.22		36,350	Admission Fee
58.		12/18.11.22		950	
59.	Principal, ITI, Ambejogai	02/11.08.22	Receipt	4,150	Internet
60.		02/11.08.22		12,900	Library Fee
61.		02/11.08.22		12,900	Admission Fee
62.		03/10.08.22		2,350	Internet
63.		03/10.08.22	Receipt	7,000	Library Fee
64.		03/10.08.22		7,000	Admission Fee
65.		04/31.10.22		21,400	Internet
66.		04/31.10.22		21,400	Library Fee
67.		05/02.12.22	Receipt	100	Admission Fee
68.		05/02.12.22		100	Internet
69.		05/02.12.22		100	Library Fee
70.		05/02.12.22		362	Exam Fee
71.		Principal, ITI, Majalgaon	05/06.08.22	Receipt	37,050
72.	07/18.08.22		Receipt	27,350	Admission Fee
73.	11/01.09.22		Receipt	9,150	Admission Fee
74.	09/22.08.22			16,350	Admission Fee
75.	13/26.09.22			29,450	
76.	15/31.10.22			950	
77.	Principal, ITI, (Girls), Beed	03/25.08.22		71,300	
78.	Principal, ITI, Beed	04/Nil		17,100	
79.		05/02.11.22		3,76,703	
2023-24					
DTO					

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
81.	Principal, ITI, Beed	04 & 05.04.2023	Receipt	57,000	Amount of Rs. 21000 is a revenue amount of MH-0230.
82.		36 & 29.08.2023		62,850	Bifurcation amount not given for a revenue amount of MH-0230.
83.		41 & 27.09.2023		85,250	
84.		40 & 13.09.2023		50,050	
85.		37 & 08.09.2023		1,10,600	
86.		48 & 13.10.2023		22,050	
87.		45 & 06.10.2023		3,750	
88.	Principal, ITI, Beed	44 & 03.10.2023	Receipt	19,000	Amount pertains to revenue amount of MH-0230.
89.		58 & 24.01.2024		34,000	Bifurcation amount not given for a revenue amount of MH-0230.
90.		67 & 28.03.2024		55,075	
Georai					
91.	Principal, Industrial Training Institute, Georai	01/ 12/2023	Receipt	1,32,456	Amount of Rs. 76200 is a revenue amount of MH-0230.
Kaij					
92.	Principal, Industrial Training Institute, Kaij	02/ 14.08.2023	Receipt	29,950	Amount pertains to revenue MH-0230.
93.		03/ 23.08.2023		45,600	
94.		04/ 12.10.2023		50,350	
Ambejogai					
95.	Principal, Industrial Training Institute, Ambejogai	01/ 30.10.2023	Receipt	1,20,700	Amount of Rs.56,700 is revenue amount of MH-0230.
Parli					
96.	Principal, Industrial Training Institute, Parli	02/ 14.08.2023	Receipt	63,659	Bifurcation amount not given for a revenue amount of MH-0230.
97.	Principal, Industrial Training Institute, Parli	03/ 23.08.2023	Receipt	2,37,300	Bifurcation amount not given for a revenue amount of MH-0230.
98.	Principal, Industrial Training Institute, Parli	04/ 12.10.2023	Receipt	14,000	Bifurcation amount not given for a

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
					revenue amount of MH-0230.
Majalgaon					
99.	Principal, Industrial Training Institute, Majalgaon		Receipt	11,200	Bifurcation amount not given for a revenue amount of MH-0230.
100.	Principal, Industrial Training Institute, Majalgaon		Receipt	2,100	Bifurcation amount not given for a revenue amount of MH-0230.
Bhandara					
101.	O/o of the Pr. Govt. Polytechnic Sakoli, DisitBhadara	08-12-2023	Receipt	2,75,400	Adm. Fees
102.		19-07-2023		7,85,628	
103.		20-12-2023		2,42,862	Other Fees
104.		20-12-2023		1,32,352	
105.		28-03-2024		1,41,534	
106.	Pr. ITI, Bhandara	01-03-2024		15,200	
Chandrapur					
107.	Pr. Govt. ITI Bhadravati	13-02-2024	Receipt	950	Admission Fees
108.	Pr. Govt. Polytechnic, Brahmpuri	01/07-09-23		6,200	
109.	Pr. ITI Brahmpuri	02/01-01-24		24,000	Credited as caution money without specification.
110.	Pr. Govt ITI Chandrapur	34/17-10-23	Receipt	7,59,050	Admission fees
Gondia					
111.	Pr. Govt. Polytechnic, Gondia. 8364	03/09/2023	Receipt	8,40,000 912950	Development Fees
112.	Pr. ITI, Goregaon, 8338	08/01/2024	Receipt	123700	Admission Fee
Hingoli					
113.	Pr. ITI 8616, HINGOLI	02/2024	Receipt	2,00,050	Not Mentioned
Jalna					
114.	Govt. Technical High School Centre Partur, Jalna 8077	01/25-08-2023	Receipt	2,700	Not mentioned
Latur					
115.	Administrative officer VDGMCLatur	28.08.2023	Receipt	3,46,260	Admission Fee
		29.08.2023		3,36,819	
		04.03.2024		2,36,190	
		01.03.2024		94,975	
		31.08.2023		3,02,950	
		29.08.2023		3,67,580	
		29.08.2023		4,86,345	
		25.08.2023		1,04,910	
		25.08.2023		10,510	
		25.08.2023		1,90,880	
		11.03.2024		22,29,462	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
		24.08.2023		10,450	
		24.08.2023		21,42,710	
		24.08.2023		1,12,805	
		23.08.2023		2,60,136	
		23.08.2023		93,080	
		22.08.2023		1,28,310	
		19.08.2023		4,25,815	
		17.08.2023		10,510	
		17.08.2023		2,31,930	
		10.08.2023		2,18,610	
		10.08.2023		2,09,350	
		11.08.2023		2,57,125	
		11.08.2023		7,63,066	
		07.08.2023		57,710	
		07.08.2023		97,390	
		07.08.2023		1,65,615	
		07.08.2023		1,25,830	
		03.08.2023		1,02,125	
		05.08.2023		3,46,715	
		05.08.2023		1,72,600	
		07.08.2023		57,710	
		07.08.2023		10,510	
		01.08.2023		1,76,537	
		02.08.2023		1,76,171	
		12.03.2024		19,90,395	
		12.03.2024		1,10,355	
		12.03.2024		92,355	
		12.03.2024		1,41,600	
		12.03.2024		11,74,185	
		11.03.2024		3,77,670	
		11.03.2024		16,75,575	
		11.03.2024		2,17,529	
116.	Principal, Industrial Training Institute, Deoni, Latur	05.12.2023	Receipt	1,01,650	Admission fee
117.		31.03.2024		7,01,256	
				2,25,550	
				6,87,184	
				7,81,825	
				45,000	
				6,19,150	
				13,29,558	
				7,29,860	
				10,40,637	
				5,56,398	
118.	Principal Govt. Residential women's Polytechnic Latur	31.03.2024	Receipt	4,99,000	fees
				25,960	
DTO Nagpur					
119.	Principal, Government Polytechnic, Nagpur	16/01/2023	Receipt	1,24,907	3 rd Party Technical Audit
120.		02/06/2023		1,64,720	APM, MT, Water, Bitumen Testing Charges
121.		17/01/2024		4,39,740	3 rd Party

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
					Technical Audit
122.				26,86,000	Development
123.				24,31,000	fee
124.	Registrar, Additional District Consumer forum	20/01/2024		6,60,500	
125.	Administrative officer, General Hospital Nagpur	01/01/2024		2,31,500	Hospital fee
126.		01/01/2024		4,43,195	
127.		23/01/2024		2,70,745	
128.		09/01/2024		74,400	
129.		15/01/2024		5,84,850	
Gadchiroli					
130.	Pr. ITI Armori, 2016	02/10-11-2023	Receipt	1,48,050	Admission Fees
131.	Project Officer, Trival Govt. ITI Korchi, 7203	10-10-2023		27,000	
132.	Govt. Science College, Gadchiroli, 1855	12-02-2024	Receipt	19,000	
133.		15-03-2024		11,700	
134.	Pr. ITI Dhanora, 2016	15/28-03-2024		26,500	
Dharashiv (Osmanabad)					
135.				1,46,119	Chesipanching
136.	Principal, ITI, Dharashiv	Nil/31.12.22	Receipt	3,02,019	Short term Course
137.				6,860	Stipend Amount
138.	Principal, ITI, Omerga/8149	10 /28.03.2023	Receipt	1,000	Admission Fee
139.		04 /07.10.2022		1,000	
140.		02 /02.08.2022		1,000	
141.	Principal, ITI, Tuljapur/8267	03 /25.10.2022		20,000	Not Mentioned
142.	Principal, ITI, Omerga/8149	10/28.03.2023		1,000	Admission Fee
2023-24					
DTO					
143.		04 dated 07.06.2023	Receipt	2,908	Amount
144.		23 dated 07.06.2023		9,012	pertains to
145.	Principal, ITI, Osmanabad/8130	36 dated 10.11.2023		5,32,950	revenue of MH-0230.
146.		42 dated 11.03.2024		4,500	Bifurcated amount not given.
Umerga					
147.	Principal, ITI, Umerga	01 & 04.11.23	Receipt	201,400	Amount of Rs. 74,200 is revenue amount of MH-0230.
Tuljapur					
148.	Principal, ITI, Tuljapur	02 & 07.09.23	Receipt	84,550	Amount
149.		04 & 02.11.23		58,900	pertains to
150.		17 & 17.11.23		57,000	revenue t of
151.		08 & 06.12.23		15,200	MH-0230.
Bhoom					
152.	Principal, ITI, Bhoom	Nil & 04.11.23	Receipt	1,55,800	Amount pertains to

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
					revenue t of MH-0230.
Washi					
153.	Principal, ITI, Washi	01 & 13.10.2023	Receipt	85,100	Amount pertains to revenue t of MH-0230.
Kallam					
154.	Principal, ITI, Kalam	08 & 26.07.23	Receipt	14,250	Amount pertains to revenue t of MH-0230.
155.		Nil & 03.08.23		8,550	
156.		30 & 15.09.23		32,300	
157.		32 & 08.09.23		5,700	
158.		33 & 14.09.23		950	
159.		35 & 04.11.23		950	
160.		40 & 23.02.24		7,000	
161.		11 & 22.07.24		4,750	

***This information has been provided during inspection of Treasuries.**

ANNEXURE – 13

(Refer Para 2.14)

REPORT OF OUTSTANDING DISCREPANCIES UNDER MH 8675-RBD (STATE) FOR THE YEAR 2024-25								
Sl. No.	Name Of Bank	Amount				Net		
		No Of Item	Credit	No Of Item	Debit	Total No Of Item	Credit	Debit
1	State Bank Of India	28	11, 823, 828,257.00	12	11, 373,236,936.00	40	450591321.00	
2	Bank Of Maharashtra	0	0.00	1	1,098,000.00	1	0.00	1098000.00
3	Virtual Treasury	1	2,106,041,954.00	0	0.00	1	2106041954.00	
4	Union Bank Of India	0	0.00	2	5477556.00	2	0.00	5477556.00
5	Bank Of India	82	59,774,895.00	2	2684844.00	84	5790051.00	
6	Indian Bank	2	91,241.00	0	0.00	2	91241.00	
7	Pay And Accounts Office	1	4,338,981.00	2	212227683	3		2118388702.00
	TOTAL	114	1399,40,75,328.00	19	13505225019.00	133	2613814567.00	2124964258.00
			488850309.00				488850309.00	

*This information has been provided by O/o the Pr.AG, Mumbai.

ANNEXURE – 14

(Refer Para 2.18)

Irregular credit of hospital charges recovered from patients credited into PLA.

Sl. No.	Name of DDOs	Challan No./Date	Nature of transaction	Amount (₹)	Remark
DTO Beed					
1	Administrative Officer, Swami Ramanand Teerth Rural Govt. Medical College and Hospital, Ambejogai	01/27-04-22	Receipt	10,11,765	OPD fees
2		02/06-05-22		9,11,035	
3		03/07-05-22		18,77,354	
4		06/15-06-22		5,12,494	
5		07/22-06-22		4,02,975	
6		08/08-07-22		4,57,281	
7		09/20-07-22		5,59,259	
8		10/02-08-22		6,28,759	
9		11/11-08-22		4,03,208	
10		12/23-08-22		5,49,202	
11		13/08-09-22		4,28,359	
12		14/22-09-22		6,27,989	
13		15/04-10-22		6,11,207	
14		16/19-10-22		5,00,515	
15		17/19-10-22		30,000	
16		19/03-11-22		7,45,620	
17		18/02-11-22		10,47,779	
18		20/16-11-22		4,87,773	
19		21/01-12-22		6,55,243	
20		22/15-12-22		Receipt	
21		23/21-12-22	4,23,165		
22		24/29-12-22	3,25,925		
23		25/11-01-23	6,19,197		
24		26/20-01-23	4,31,728		
25		27/06-02-23	6,41,145		
26		28/09-02-23	2,39,640		
27		29/04-02-23	4,82,050		
28		30/03-03-23	3,85,448		
29		31/15-03-23	5,78,215		
30		32/21-03-23	16,98,916		
31		33/24-03-23	3,64,585		
Total				1,92,23,286	
Yavatmal					
32	Admn. Officer, Shri Vasant Rao Naik Medical Collage, Yavtmal	160/22-03-24	Receipt	73,640	OPD fees
33		155/16-03-24		63,450	
34		158/15/03/24		2,00,280	
35		156/14-03-24		11,000	
Total				34,8370	

*This information has been provided during inspection of Treasuries.

ANNEXURE – 15

(Refer Para 2.19)

Irregular payment from PLA.

Sl. No.	Name of the Administrator	Cheque No. and date	Nature of transaction	Amount (₹)	Particulars
2023-24					
Akola					
1.	Pr. ITI, 8456	056999, 26-09-23	Payment	18,000	Celebration of courses
2.		056978, 20-10-23		1,22,080	Maintenance and repair of building
3.	Dean. Govt. Medical College Akola 2398	739086, 12-01-24		10,00,000	Electricity Bill payment
4.		739087 12-01-24		6,32,230	
Beed					
2022-23					
STO Georai					
5.	Principal, Govt. ITI, Georai	31.07.2022	Payment	10,000	Institute Development
STO Majalgaon					
6.	Principal, Govt, ITI, Majalgaon	01.11.2022	Payment	2,650	ID Card
2023-24					
DTO Beed					
7.	Principal, ITI, Beed	555606 dated 01.06.23	Payment	9,07,299	Construction & maintenance work
8.	Principal, ITI, Beed	55560 dated 15.06.23		2,67,241	Crediting Direction's SBI Account No.
9.	Pincipal, ITI, Girls, Beed	811932 dated 21.02.24		15,000	Expenditure on Namu Maharojgar Melava at Latur
10.	Principal, ITI, Girls, Beed	555611 dated 26.03.24		32,054	I-card of student
Georai					
11.	Principle, Industrial Insitution Georai	982618 & 20.06.2023	Payment	34,000	Annual Social Gathering
12.	Principle Training Institute, Georai	982621 & 04.10.2023		17,750	Annual Social Gathering
Kaij					

Sl. No.	Name of the Administrator	Cheque No. and date	Nature of transaction	Amount (₹)	Particulars
2023-24					
13.	Principle Industrial, training Imstitute, Kaij	889707 & 21.12.2013	Payment	4,150	I-card of student
Majalgaon					
14.	Principle, Industrial Training Insitute, Majalgaon	292907 & 26.10.2023	Payment	4,750	I-card od student
DTO Osmanabad					
15.	Principle, ITI, Osamabad	209904 & 25.09.2023	Payment	1,93,187	Expenditure on POT
16.	Principle, ITI, Osamabad	209905 & 03.10.2023	Payment	1,35,448	Gathering
17.	Principle, ITI, Osamabad	209907 & 18.12.2023	Payment	25,000	Gathering & Exhibition
18.	Principle, ITI, Osamabad	209906 & 18.12.2023	Payment	28,050	ID card
19.	Principle, ITI, Osamabad	209905 & 03.10.2023	Payment	1,56,000	Travelling Expenses & Lunch/ Dinner on exhibition at Latur
STO Bhoom					
20.	Principle, ITI, Bhoom	8151/8443 & 11.05.2023	Payment	25,000	Gathering 30000
21.	Principle, ITI, Bhoom	& 20.02.2024		5,42,860	Travelling Expense & Lunch/ Dinner on Exhibition at Latur
STO Kallam					
22.	Principle, ITI, Kallam	234510 & 23.01.2024	Payment	11,750	I-card of student
23.	Principle, ITI, Kallam	234509 & 08.01.2024		25,000	Exhibition
DTO Hingoli					
2023-24					
24.	Civil Judge Sr. DvnHingoli	866177 date 07/06/2023	Payment	96,23,658	Payment for keeping FDR for 3 years.
25.	Land Aquisition officer, Hingoli	857641 date 09/06/2023		40,660	Honoriam to contractual labour
26.	Dist. Consumer Forum Hingoli	859852 Date 17/04/2023		68,645	For fixed deposit in bank of SBI
Nanded					
2022-23					
Biloli					
27.	Principle, Industrial Training Institute, Biloli	- 09.03.2023	Payment	23,250	Borewell Pump Repairing
2023-24					

Sl. No.	Name of the Administrator	Cheque No. and date	Nature of transaction	Amount (₹)	Particulars
2023-24					
Hadgaon					
28.	Principle, Industrial Training Institute, Hadgaon	537681 & 14.02.2024	Payment	14,523	I-card of student
Ardhapur					
29.	Principle, Industrial Training Institute, Ardhapur	515766 & 22.03.2024	Payment	3,200	I-card of student
Gadchiroli					
30.	Medical Supdt. Rural Hospital Korchi	2571215 03-03-2024	Payment	1,00,000	Electric Bill Payment
31.	Medical Supdt. Rural Hospital Desai Ganj Wadsa	097745 19-07-2023		1,12,242	
Wardha					
2019-20					
32.	Civil Surgeon, General Hospital, Wardha	124033 24-06-2019	Payment	8,97,696	For purchasing of degradable plastic waste bags.
33.	Civil Surgeon, General Hospital, Wardha.	124034 01-07-2019		900	For purchasing of degradable plastic waste bags.
2021-22					
34.	Medical Superintendent Rural Hospital, Wardha	124036 of 31.03.2021	Payment	27,58,380	Electricity Bill
35.	Special Land Acquisition Officer, Upper Wardha Project, Wardha	165149 dated 28.04.2021		14,500	Payment to contractual Labour in r/o Shri Sumedh Hendve Shri Amol Bokde and Smt. Sunanda Nagtode.
36.	Special Land Acquisition Officer, Upper Wardha Project, Wardha	165151 dated 30.08.2021		29,000	Payment to contractual Labour in r/o Shri Sumedh Hendve, Shri AmolBokde and Smt. Sunanda Nagtode.
37.	Special Land Acquisition Officer, Upper Wardha Project, Wardha	165152 dated 24.09.2021	Payment	2,850	Purchase of 03 new battery for UPS
38.	Medical Superintendent Rural Hospital, Wardha	124037 dated 30.09.2021		7,80,800	Electricity Bill
39.	Medical Superintendent Rural Hospital, Wardha	124038 dated 15.11.2021		6,19,240	
40.	Special Land Acquisition Officer, Vidarbha Irrigation, Wardha	163387 dated 22.12.2021	Payment	43,832	Rent of Vehicle, Water Bill and Diesel Bill
41.	Special Land	163389		32,000	Payment to contractual

Sl. No.	Name of the Administrator	Cheque No. and date	Nature of transaction	Amount (₹)	Particulars
2023-24					
	Acquisition Officer, Vidarbha Irrigation, Wardha	dated 30.12.2021			Labour
42.	Special Land Acquisition Officer, Irrigation, Wardha	163392 dated 01.02.2022		32,000	
Pulgaon					
43.	Medical Superintendent Rural Hospital, Pulgaon	124169-72 dated 18.06.2022	Payment	2,96,780	Electricity Bill
Deoli					
44.	Medical Superintendent Rural Hospital, Bhidi	22942 dated 24.03.2022	Payment	8,740	Electricity Bill I-card to trainee student
Washim					
45.	Principal, Industrial Training Institute, Manora, Washim	870673 of 11/05/2022	Payment	96,829	Payment to repair of building.
DTO					
46.	Medical Superintend Rural Hospital Washim	808388 01-07-2022	Payment	9,32,260	Electric bill paid. This should be paid from the Grant.
Yavatmal					
47.	Dean, Vasantao Naik Government Medical College, Yavatmal	551530 of 19-03-2020	Payment	15,52,614	Payment to security guard
48.		500370 Of 10-06-24		3,27,423	Petrol/ Diesel purchasing for Generator
49.		500376 of 25-10-24		4,21,723	

***This information has been provided during inspection of Treasuries.**

ANNEXURE – 16

(Refer Para 2.20)

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

Month	Amount (₹)					Gondia
	Wardha	Amravati	Beed	Buldana	Ch. Sambhajinagar	
4-2023	8941	133752	493375	120044	828141	7507
5-2023	4641	72567	678237	917961	1878865	24611
6-2023	5861	120978	283407	686909	429395	6550
7-2023	5861	81599	69199	611815	1419527	9723
8-2023	19786	838027	50995	173015	300640	7576
9-2023	5861	79688	35697	392947	345971	4431
10-2023	6786	393889	58334	82763	1022141	7397
11-2023	9886	72609	1028757	96039	217617	4431
12-2023	6461	94276	788630	197942	1475348	0
01-2024	10211	63260	1179581	121590	244481	1465
02-2024	6500	56564	867112	620705	503434	7397
03-2024	4311	58130	72725	53371	939164	1465

Month	Amount (₹)					
	Dharashiv	Gadchiroli	Hingoli	Jalna	Nagpur	Chandrapur
4-2023	2308	14283	9364	18500	29101	29098
5-2023	10227	387848	9980	1767700	177068	17039
6-2023	9437	76096	8396	245655	42599	27407
7-2023	11180	2422	8396	1402292	27450	20304
8-2023	13478	7205	8396	402885	27852	21449
9-2023	27010	592892	15492	145792	549692	20304
10-2023	5285	12422	8396	412885	17793	19358
11-2023	4152	2422	2200	716635	25965	19159
12-2023	27112	2422	8396	657764	28706	19159
01-2024	5895	702775	8396	13770	517915	19159
02-2024	16361	2422	5910	630385	57079	17225
03-2024	56075	868422	81910	11385	452067	51649

Month	Amount (₹)				
	Akola	Nanded	Washim	Parbhani	Yavatmal
4-2023	271696	10987	3904567	5480266	193698
5-2023	103121	5993	5282456	3608970	128514
6-2023	183139	6691	3851757	3691619	319765
7-2023	219635	4296	34436351	4818771	294450
8-2023	243190	1100691	5007503	4274016	215846
9-2023	250220	616879	2514355	3863751	256237
10-2023	228713	2046	3613094	4201470	163166
11-2023	116385	7244	3860585	3802745	191434
12-2023	261414	4645	4233157	4067100	203544
01-2024	103881	2046	4511289	5629747	192682
02-2024	135925	203085	3770983	2842507	75691
03-2024	148943	4113	3965344	3898804	124915

*This information has been provided during inspection of Treasuries.

ANNEXURE –17

(Refer Para 2.22)

**PENDING PARAS UNDER TREASURY INSPECTION REPORTS AS ON
31ST MARCH 2025 FOR FINAL DISPOSAL, FOR LACK OF COMPLIANCE
FROM THE TREASURIES.**

Sl. No.	Name of Treasury	2021-22		2022-23		2023-24		Total	
		IR	Paras	IR	Paras	IR	Paras	IR	Paras
1	Thane	1	1	1	7	1	11	3	19
2	Nasik	1	1	1	11	1	15	3	27
3	Raigad	1	1	0	0	1	24	2	25
4	Ratnagiri	1	2	1	7	0	0	2	9
5	Sangli	0	0	0	0	1	20	1	20
6	Ahmednagar	1	1	1	10	1	10	3	21
7	Jalgaon	0	0	1	4	1	20	2	24
8	Satara	0	0	1	3	1	20	2	23
9	Dhule	0	0	0	0	1	10	1	10
10	Nandurbar	0	0	0	0	1	15	1	15
11	Pune	0	0	1	3	1	29	2	32
12	Solapur	1	1	1	5	1	11	3	17
13	Sindhudurg	0	0	1	2	1	12	2	14
14	Kolhapur	1	1	1	1	1	14	3	16
15	Palghar	1	3	1	4	1	9	3	16
16	DAT Mumbai	0	0	1	5	1	15	2	20
17	Jt. DAT Pune	0	0	1	5	0	0	1	5
18	Jt. DAT Nasik	1	2	1	18	0	0	2	20
19	Jt. DAT Konkan Bhavan	0	0	1	9	0	0	1	9
20	PAO	1	1	1	3	1	13	3	17
21	Nagpur	0	0	0	0	0	0	0	0
22	Bhandara	0	0	0	0	0	0	0	0
23	Wardha	0	0	1	1	0	0	1	1
24	Amravati	0	0	0	0	0	0	0	0
25	Akola	0	0	0	0	0	0	0	0
26	Washim	0	0	0	0	1	4	1	4
27	Yavatmal	0	0	0	0	0	0	0	0
28	Gondia	0	0	0	0	0	0	0	0
29	Chandrapur	0	0	0	0	0	0	0	0
30	Buldhana	0	0	1	1	1	1	2	2
31	Gadchroli	0	0	0	0	0	0	0	0

Sl. No.	Name of Treasury	2021-22		2022-23		2023-24		Total	
		IR	Paras	IR	Paras	IR	Paras	IR	Paras
32	Nanded	0	0	0	0	0	0	0	0
33	Chhatrapati Sambhaji Nagar	0	0	1	1	1	8	2	9
34	Latur	0	0	0	0	0	0	0	0
35	Beed	0	0	0	0	1	2	1	2
36	Dharashiv	0	0	0	0	0	0	0	0
37	Jalna	0	0	0	0	0	0	0	0
38	Parbhani	0	0	0	0	0	0	0	0
39	Hingoli	0	0	0	0	0	0	0	0
	Grant Total	10	10	19	100	20	263	49	377

***This information has been provided by the O/of the Pr.AG Mumbai and Nagpur.**

ANNEXURE – 18

(Refer Para 2.23)

DDOs maintaining Saving Bank Account instead of Current Bank Account.

Sl. No	DDOs Name	Account Type	Balance
Ahmednagar			
1.	Taluka Ins of Land Record Sangamner	Saving Account	
2.	Sub Divisional Engineer Sangamner	Saving Account	
3.	Range Forest Officer Sangamner	Saving Account	
4.	Child Development Project , Sangamner	Saving Account	
5.	Additional Dist and Sessions Judge Sngnr	Saving Account	
6.	Executive Engineer Uppar Pravara Dam Sngnr	Saving Account	
7.	Dy. Ex. Engineer Public Works Dn Sngnr	Saving Account	
8.	Rural Hospital Sangamner	Saving Account	
9.	Taluka Agriculture Officer Sangamner	Saving Account	
10.	Plantation Officer Social Sangamner	Saving Account	
11.	Tahasildar, Akole	Saving Account	
12.	Medical Supertintendnt of RH Kotul	Saving Account	
13.	Dy Supdt Land Record Akole	Saving Account	
14.	Sub Div Eng PWD Akole	Saving Account	
15.	Range Forest Officer Wildlife, Rajur	Saving Account	
16.	Social Forest Officer, Akole	Saving Account	
17.	Range Forest Officer BVK Rajur	Saving Account	
18.	Medical Superintendent RH Akole	Saving Account	
19.	Taluka Agricultural Officer, Akole	Saving Account	
20.	Range forest Officer EGC, Akole	Saving Account	
21.	Range Forest Officer, Akole	Saving Account	
22.	ITDP Officer, Rajur	Saving Account	
23.	PWD Officer, Rajur	Saving Account	
24.	HM, PBHS Ashramshala, Paithan, Akole	Saving Account	
25.	Med Supdt CL-1 Sub District Hospital Shirampur	Saving Account	
26.	Shirdi Police Station, Shirdi	Saving Account	
27.	Information Officer, Sub Information Office, Shirdi	Saving Account	
28.	Medical Superintendent, Rural Hospital, Puntamba	Saving Account	
29.	Asstt Police Inspt, Ioni	Saving Account	
Jalgaon			
30.	CDPO ICDS Pachora 5310005733	Saving Account 30201941196	3,19,409
31.	Head Master Govt. Ashramshala Sarve Tal Pachora 5310007201	Saving Account 3576628813	11,71,893
32.	Medical Officer Rural Hospital Pimpalgaon Hare 5310002544	Saving Account 11277372697	Nil
33.	Taluka Agriculture Officer Pachora 5310001669	Saving Account 11277372631	44,50,868
34.	Special Auditor Cop (Mktg) Pachora 5310001477	Saving Account 11277372700	5,732
35.	Asst. Registrar Co op Societies Pachora 5310001517	Saving Account 11277372722	2,16,849.59
36.	Sub Division Officer PW Sub Division Pachora 5310903421	Saving Account 11277372686	1,707.63

37.	Taluka Agriculture Officer Dharangaon	Saving Account 11525710388	Nil
38.	Sub Division Officer PW Sub Division Dharangaon	Saving Account 11525710231	Nil
39.	Civil Judge JD and JMFC Dharangaon	Saving Account 30478454221	4,777
40.	Child Development Project Officer ICDS Dharangaon	Saving Account 31870064177	Nil
Nandurbara			
41.	Taluka Agriculture Officer, Nandurbar	SBI Nandurbar 34256605887 (Saving)	20,83,299
PAO Mumbai			
42.	Stamp Collector Kurla Mumbai	Salary(DDOs Account)	1,96,84,390
43.	Assistant Labour Commissioner Development Commissioner Un Orgnised Labour Office Mumbai	Salary(DDOs Account)	96,77,748
44.	District Sport Officer Mumbai Suburban Kandivali	Salary(DDOs Account)	58,82,063
45.	Administrative Officer Port Officer Bandra Maharashtra Meri Time Board Mumbai.	Salary(DDOs Account)	37,02,846
46.	Administrative Officer Port Officer Bandra Maharashtra Meri Time Board Mumbai.	Salary(DDOs Account)	37,02,846
47.	Assistant District Planning Officer District Planning Committee Mumbai Suburban District	Salary(DDOs Account)	23,53,884
48.	Warden Mukta Salve Bc Girls Goverment Hostel Mulund Mumbai 80	Salary(DDOs Account)	20,48,234
49.	Assistant Administrative Officer Cum Account Officer, Maharashtra State Commission For Protection Of Chiled Rights, Mumbai	Salary(DDOs Account)	19,24,588
50.	Accounts Officer R T O West Andheri West Mumbai	Salary(DDOs Account)	13,79,899
51.	Assistant Director Class 1 Soil And Water Conservation Department Mantralaya Mumbai	Salary(DDOs Account)	5,95,184
52.	Establishment Officer Large Tax Payers Unit Mumbai	Salary(DDOs Account)	3,59,381
53.	Establishment Officer Border Check Post Mumbai	Salary(DDOs Account)	2,27,154
54.	Establishment Officer Business Audit 1 Mumbai	Salary(DDOs Account)	2,10,197
55.	Section Officer Water Resources Department Mantralaya Mumbai	SALARY PAYMENT AND PAYMENT OF OTHER EXPENSES	99,583
Pune			
56.	Medical Supdt. Sub. Divisional Hospital Indapur		
57.	Plantation Officer, SFR, Indapur		
58.	Tahsildar, Bhore		
59.	Dy. Supdt of Land Record, Bhore		
60.	HM, Govt. Ashram School, Kurunji, Bhore		
61.	HM, Govt. Secondary Pangari, Bhore		
62.	Naib Tahsildar, SGY, Bhore		
63.	Naib Tahsildar, SGY, Indapur		
64.	Warden Govt. B.C.E.B.C. hostel Indapur		
65.	Assistant commissioner of Animal Husbandry		

	PMVP Indapur		
66.	Member Secretariat legal aid committee Indapur		
67.	Range Forest Officer Indapur		
68.	Plantation officer Junnar		
69.	Head Master Govt. Ashram school Ambe		
70.	JMFC Railway Court Dund		
71.	Assistant Registrar Co-op Society		
72.	Naib Tahsildar, SGY, Daund		
73.	Taluka Agriculture Officer Daund		
74.	Dy. Supdt of Land Record, Daund		
75.	Medical officer Rural Hospital Daund		
76.	CDPO ICDS 3		
77.	Medical officer Rural Hospital Yavat, Daund		
78.	Range forest officer Daund		
Ratnagiri			
79.	Tahsildar, Ratnagiri/1401000956	10130100012820 (Saving Accounts)	34,71,388
80.	Administrative Officer, Maharashtra Maritime Board, Port Officer, Ratnagiri /1401000616	11149266223 (Saving Accounts)	0
81.	Education Officer secondary ZP/ 1401001898	11149264725 (Saving Accounts)	0
82.	District Administrative Officer Urban Development Branch Grade II / 1401002483	14631011001 (Saving Accounts)	0
83.	TahasildarGuhagar	Saving Accounts	1,11,624
84.	Deputy Engineer PWD Guhagar	Saving Accounts	7,426
85.	Child Development Project Officer Guhagar	Saving Accounts	4,245
86.	Medical Superintendent CI-1 Rural Hospital Guhagar	Saving Accounts	2,150
87.	Range Forest Officer Social Forest Guhagar	Saving Accounts	24
Sindhudurg			
88.	Deputy Engineer PWD Sub Division Dodamarg 1509003421	Saving Account 140410500010863	870
89.	Revenue and Forest Department (TahsildarDodamarg)1509000956	Saving Account 14041021000108	25,05,631.1
90.	Range Forest Office Dodamarg 1509001100	Saving Account 140410500011190	8,279.93
91.	CDPO Dodamarg 1509005733	Saving Account 140410510000650	2,60,500.00
92.	Land Records Dodamarg 1509000771	Saving Account 140410210000105	3,42,711.00
93.	Co-Op Society Dodamarg 1509001517	Saving Account 140410210000106	Nil
Solapur			
94.	Tahsiladar Karmala		
95.	Medical Suprident Karmala		
96.	Warden Govt.Boys Hostel Karmala		
97.	Range Forest Officer Karmala		
98.	Asst.Registar Co-operative Soc Karmala		
99.	CDPO Karmala		
100.	Police Inspector Karmala		
101.	Criminal court division A Karmala		
102.	Dy.Supdt.Of Land Record Karmala		

103.	Principal ITI Karmala		
104.	Taluka Agriculture Officer Karmala		
105.	Criminal court division B Karmala		
106.	Police Training Karmala Police Station		
107.	Adhikshak kushthtam Kedgaon Karmala		
108.	Grahpal Dr. Babasaheb Ambedkar Ma.mu.sha.v.		
109.	Law and Juidiciary (2505004476) madha		
110.	Agriculture Dept. (2505001302) madha		
111.	Social welfare (2505005646) madha		

***This information has been provided during inspection of Treasuries.**

ANNEXURE – 19

(Refer Para 2.25)

Pending Detailed Contingent Bills from Treasuries

Pending DC Bills as on 31/03/2025		
Name of the Treasury	Items	Amount in ₹
PAO Mumbai	881	28,36,61,23,193
Akola	16	8,60,45,297
Amravati	7	12,87,216
Chhatrapati Sambhaji nagar (Aurangabad)	40	83,41,47,192
Beed	15	16,37,23,815
Bhandara	2	2,48,834
Buldhana	3	3,38,278
Chandrapur	5	72,99,724
Gadchiroli	2	2,56,584
Gondia	10	3,63,77,565
Hingoli	3	3,00,988
Jalna	3	3,21,538
Latur	21	35,26,13,526
Nagpur	54	96,34,02,071
Nanded	16	36,89,74,907
Dharashiv	3	1,16,91,705
Parbhani	3	3,99,372
Wardha	2	2,29,836
Washim	0	0
Yawatmal	14	12,54,83,735
Nashik	8	3,93,790
Dhule	21	11,65,50,470
Jalgaon	28	24,20,13,465
Ahmednagar	6	12,30,935
Nandurbar	8	2,58,10,614
Pune	151	250,00,65,292
Satara	3	9,36,088
Sangli	41	37,95,43,953
Kolhapur	19	14,48,98,302
Solapur	38	33,01,41,534
Thane	156	25,94,60,656
Raigad	40	8,23,93,359
Ratnagiri	49	4,69,17,071
Sindhudurg	79	7,45,77,307
Palghar	44	10,55,42,313
Total	1791	35,62,97,40,525

ANNEXURE – 20**(Refer Para 2.27)****Charge Taking Certificate and Office Orders not placed in Office records.**

Sl. No.	DDO Designation	DDO Name	Date of Joining
1	Naib Tasildhar	Smt. Suthata Patil	12.10.2021
2	Range Forest Officer, Satara	Somnath Zumber Takavle	24.08.2021
3	Agr. Development Officer	Vijay Shankar Mahikar	20.08.2021
4	Asstt. Comm.. of Animal Husbandry I/c Vetinary Polyclinic Satara	Dr. Vijay Tukaram Sawant	01.10.2021
5	Shift Manager, Govt. Milk Scheme	Shri. Dilip Vasant Rajput	01.01.2016
6	Taluka Agricultural Officer, Satara	Harishchandra D. Dhumal	31.08.2021
7	Education Officer (Secondary) ZP, Satara	Devidas Balkrishna Kulak	26.09.2014
8	Dy. Curator, Shri. Bhavani Museum & Library., Aundh, Satara	Shri. Uday Shankar Surve	03.08.2016
9	Suptd. Pay & Prov. Fund Unit(Primary)	Shri. Hemant Kumar Khade	01.03.2024
10	Dist. Soil Conservation Officer, Satara	Shri. Santosh Madangopal Bub	28.11.2023
11	Dy. Engineer, Gate, Erection Sub. Divn 3A, MIDC, Satara	Shri. Rajratna Mahadeorao Randive	25.07.2016
12	Civil judge, Sr. Divn. Satara	Smt. V P Patil	10.06.2024
13	Dist. Judge-1 and Addl. Session Judge, Satara	Smt K V Bora	07.10.2024
14	Registrar, Dist and Session Court, Satara	Kum. Varsha Gajanan Joshi	17.02.2022
15	Asstt. Labour Commissioner, Satara	Shri. Revnath M Bisle	14.09.2021
16	District Mining Officer, Satara	Shri. Amol Thorat	02.09.2021
17	Principal District & Session Judge	Shri. V R Joshi	02.03.2024
18	District Water Conservation Officer, Minor Irrigation Divn. ZP, Satara	Shri. Arunkumar Shambu Dilphak	20.09.2021
19	District Social Welfare Officer, ZP, Satara	Shri. Nitin Sampat Ubale	14.06.2024
20	Asstt. Commissioner, Social Welfare, Satara	Shri. N S Ubale	24.08.2020
21	Warden, Govt. Girls Hostel for B C , Satara	Smt. Baraskar M D	19.10.2019
22	Dy. Chief Officer, Satara	Smt. Rohini Sureshchandra Davle	10.08.2021
23	Asstt. Curator, Shri. Chh. Shivaji Maharaj Museum, Satara	Shri. Praveen Daulat Shinde	23.07.2020
24	Town Planning, Asstt. Director, Regional Scheme, Satara	Shri. Satish Wani	10.08.2021
25	CDPO(Rural), Satara	Shri. Sandeep Ramesh Bingare	07.09.2021
26	Dy. Engineer, PW Sub-Divn. Satara	Shri. R V Ahire	11.09.2020
27	Sub-Divnl. Engineer, Irrigation Sub Divn., Satara	Shri. Uttam Dattatray Daygude	19.06.2015

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

ANNEXURE – 21

(Refer Para 2.28)

Non observation of procedure of payment through CMP.

Sl. No.	Name of the DDO	Amount (₹)	Date of Payment	Remarks
Ahmednagar				
1.	Tahsildar Ahmednagar	57,500	01.12.2023	Pension Pay
2.	Asst. Commr. of labour	15,274	05.12.2023	Office expenses
3.	Dist Women and Child Devel Officer	9,900	13.12.2023	Computer Expenses
	Prin. Govt Polytechnic	17,172	13.12.2023	Other Office Expenditure
4.	Dist Women and Child Develop	50,000	22.12.2023	Advertisement and Publicity
5.	Deputy Direct. of Sugar Ahmednagar	9,805	22.12.2023	Other Office Expenditure
6.	ATO Ahmednagar	19,800	04.12.2023	Pensionary Charges
7.	ATO Ahmednagar	12,600	04.12.2023	Pensionary Charges
8.	Joint Dist Registrar	16,000	08.12.2023	Other Charges
9.	Joint Dist Registrar	29,700	08.12.2023	Other Charges
10.	Joint Dist Registrar	9,800	08.12.2023	Other Charges
11.	Joint Dist Registrar	13,000	08.12.2023	Other Charges
12.	Joint Dist Registrar	7,000	08.12.2023	Other Charges
13.	Joint Dist Registrar	7,600	08.12.2023	Other Charges
14.	Tahsildar Ahmednagar	57,500	01.12.2023	Pension Pay
15.	Med. Supdt Rural Hospital Shrirampur	10,110	15.02.2024	Other office expenditure
Jalgaon				
16.	Civil Judge Senior Division, Amalner Jalgaon	6,56,700	18.08.23	DCRG Final
17.	Assistant Engineer Grade-1 Public Works Sub Division Amalner	3,58,875	23.05.2023	DCRG Final
18.	Assistant Registrar Co-op society Dharangaon Jalgaon	10,31,418	09.12.2023	GPF Final
Pune				
19.	TAO	12,41,460	29.08.23	Provisional DCRG
20.	Naib Thasildar, Sgy	85,200	08.11.23	DCRG
21.	Executive Engineer Ujjani Dam Management Division Bhimanagar	1,00,000	18.04.23	G.P.F. (Advances)
22.	Executive Engineer Ujjani Dam Management Division Bhimanagar	45,996	25.05.23	G.P.F. (Advances)
23.	Executive Engineer Ujjani Dam Management Division Bhimanagar	1,00,000	25.05.23	G.P.F. (Advances)
24.	Executive Engineer Ujjani Dam Management Division Bhimanagar	70,000	25.05.23	G.P.F. (Advances)
25.	Executive Engineer Ujjani Dam	4,00,000	04.07.23	G.P.F. (Advances)

Sl. No.	Name of the DDO	Amount (₹)	Date of Payment	Remarks
	Management Division Bhimanagar			
26.	Executive Engineer Ujjani Dam Management Division Bhimanagar	13,18,317	08.09.23	G.P.F. (Advances)
27.	Executive Engineer Ujjani Dam Management Division Bhimanagar	9,83,269	08.09.23	G.P.F. (Advances)
28.	Executive Engineer Ujjani Dam Management Division Bhimanagar	6,49,743	08.09.23	G.P.F. (Advances)
29.	Deputy Superintendent Of Land Records, Indapur	50,000	10.10.23	G.P.F. (Advances)
30.	Vice Principal Mes Group B Industrial Training Institute Indapur	1,41,600	29.05.23	G.P.F. (Advances)
31.	Medical Superintendent Rural Hospital Bhigvan Taluka Indapur	3,00,090	31.01.24	G.P.F. (Advances)
32.	Ranger Forest Officer Indapur	20,92,893	28.04.23	G.P.F. (Advances)
33.	Vice Principal Srpf Traning Center Nanveej Dhaund Dist Pune	1,50,000	19.04.23	G.P.F. (Advances)
34.	Vice Principal Srpf Traning Center Nanveej Dhaund Dist Pune	3,00,000	28.04.23	G.P.F. (Advances)
35.	P A To Police Training School Nanveej Daund	2,50,000	17.05.23	G.P.F. (Advances)
36.	P A To Police Training School Nanveej Daund	2,00,000	03.05.23	G.P.F. (Advances)
37.	P A To Police Training School Nanveej Daund	15,00,000	27.12.23	G.P.F. (Advances)
38.	Adjutant Srpf Gr No 5 Daund	2,00,000	18.03.24	G.P.F. (Advances)
39.	Prin Govt Ind Training Institute.	13,33,000	19.10.23	GPF final
Raigad				
40.	Rural Hospital ,Shriwardhan	24,799	21.04.23	Contractual work
41.	Rural Hospital ,Shriwardhan	4,67,887	12.05.23	Contractual work
42.	Rural Hospital ,Shriwardhan	11,27,588	05.07.23	Contractual work
43.	Rural Hospital ,Shriwardhan	14,880	23.01.24	LTC
Satara				
44.	Naib Tahsildar Karad	21,87,000	31.03.2024	Pension to Freedom Fighters
45.	Warden Govt. Tribal Boys Hostel Karad	58,000	30.03.2024	Material Supply
46.	Principal Govt. College	10,67,106	30.03.2024	Purchase Machinery

Sl. No.	Name of the DDO	Amount (₹)	Date of Payment	Remarks
	of Pharmacy, Karad			
47.	Principal Govt. College of Pharmacy, Karad	1,61,306	30.03.2024	Purchase Machinery
48.	Principal Govt. College of Pharmacy, Karad	8,60,569	30.03.2024	Purchase Machinery
49.	Principal Govt. College of Pharmacy, Karad	1,50,152	30.03.2024	Office Expenditure
50.	Tahsildar Patan	4,00,000	12.05.2023	Pension to Freedom Fighters
51.	Tahsildar Patan	400,,000	30.06.2023	Pension to Freedom Fighters
52.	Tahsildar Patan	3,80,000	20.07.2023	Pension to Freedom Fighters
53.	Tahsildar Patan	3,80,000	08.08.2023	Pension to Freedom Fighters
54.	Tahsildar Patan	3,40,000	19.01.2023	Pension to Freedom Fighters
55.	Tahsildar Patan	3,40,000	21.03.2023	Pension to Freedom Fighters
56.	Warden Dr B Ambedkar Backward Class Boys Govt. Hostel, Patan	57,000	13.07.2023	Material Supply
57.	Warden Dr B Ambedkar Backward Class Boys Govt. Hostel, Patan	82,000	13.07.2023	Material Supply
58.	Tahsildar Wai	14,00,000	27.03.2024	Pension to Freedom Fighters
59.	Tahsildar Wai	14,00,000	27.03.2024	Pension to Freedom Fighters
60.	Tahsildar Wai	55,000	27.03.2024	Pension to Freedom Fighters
61.	Tahsildar Wai	14,00,000	13.12.2023	Pension to Freedom Fighters
62.	Tahsildar Wai	60,000	13/12/2024	Pension to Freedom Fighters
63.	Sericulture Development Officer, Wai	64,635	10/11/2023	Other Purchase
64.	ITI, Mahableshwar	13,399	18.03.2024	Purchase Machinery
65.	ITI, Mahableshwar	6,20,000	21.02.2024	Tools and Plants
66.	Civil Judge, Junior Division, Mahableshwar	34,340	21.02.2024	Contract Work
67.	Tahsildar Jaoli/Medha	80,000	27.03.2024	Pension to Freedom Fighters
68.	Tahsildar Jaoli/Medha	40,000	12.01.2024	Pension to Freedom Fighters
69.	Tahsildar Jaoli/Medha	40,000	20.12.2023	Pension to Freedom Fighters
70.	Tahsildar Jaoli/Medha	40,000	12.12.2023	Pension to Freedom Fighters
71.	PA to Supdt. of Police, Satara	7,00,654	10.10.2023	Leave Encashment
72.	PA to Supdt. of Police, Satara	4,37,104	10.10.2023	Leave Encashment
73.	PA to Supdt. of Police, Satara	9,14,831	10.10.2023	Leave Encashment

Sl. No.	Name of the DDO	Amount (₹)	Date of Payment	Remarks
74.	PA to Supdt. of Police, Satara	9,09,904	10.10.2023	Leave Encashment
75.	PA to Supdt. of Police, Satara	10,88,483	12.10.2023	Leave Encashment
76.	PA to Supdt. of Police, Satara	10,74,471	12.10.2023	Leave Encashment
77.	PA to Supdt. of Police, Satara	10,33,559	12.10.2023	Leave Encashment
78.	PA to Supdt. of Police, Satara	53,565	12.10.2023	Leave Encashment
79.	Asst. Dir., Non-Technical Dist. Vocational Education and Training Office, Satara	71,794	12.10.2023	Rent
80.	Warden, Jayanti New Backward Class Girls Govt. Hostel, Satara	72,000	12.10.2023	Uniform
81.	Supdt. of Pay and Provident Fund Unit, Satara	51,10,050	19.10.2023	Leave Encashment

***This information has been provided during inspection of Treasuries.**

ANNEXURE – 22

(Refer Para 2.35)

Retention of Election boxes / Valuable boxes in strong room beyond the authorized period.

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
DTO Akola				
Election Boxes				
1	23/15	Collector & Returning Officer, Akola	15 Boxes	21.04.2015
2	28/1	District Planning Officer, Akola	01 Box	07.02.2016
3	35/1	Tahasildar & Returning Officer, Akola	01 Box	23.03.2015
4	46/10	Sub Divisional Officer & Election Officer, Akola	10 Box	18.10.2015
5	52/3	Sub Divisional Officer & Election Officer, Akola	03 Boxes	07.03.2019
6	67	Returning Officer, Distt. Planning Committee, Akola	01 Box	29.12.2020
7	70	Tahsildar, Balapur	01 Box	27.02.2021
8	76/02	Assistant Election Officer, SDO Akola East	02 Boxes	17.04.2019
9	82/3	Collector & Distt. Election Officer, Akola	3 Boxes	22.11.2019
10	83/75	Collector & Distt. Election Officer, Akola	75 Boxes	22.11.2019
11	87/2	Sub Divisional Officer & Election Officer, Akola	02 Boxes	08.04.2020
12	103	Collector & Returning Officer, Akola	01 Box	09.12.2022
13	104	Tahsildar & Returning Officer, Akola	01 Box	21.12.2022
14	105	Tahsildar & Returning Officer, Akola	01 Box	05.06.2023
Valuable Boxes				
15	22	Sub Divisional Officer, Akola	01 Box	18.10.2014
16	95	Dy. Registrar, Co-op Soc. Taluka Akola	01 Box	30.06.2020
17	86	Assistant Commissioner of Charity	01 Box	20.12.2022
CashBoxes				
18	02	Dy. Collector, Gram Panchayat ZP Election, Akola	01 Box	24.01.2020
19	03	Dy. Collector, Election, Akola	01 Box	24.01.2020
20	05	Tahsildar, Akola	01 Box	24.01.2020
21	07	Resident Dy. Collector, Akola	01 Box	24.01.2020
22	11	Sub Divisional Officer, Akola	01 Box	04.08.2020
23	18	Dy. Superintendent of Land Record, Akola	01 Box	07.08.2020
Duplicate Keys				
24	90	Ex. Engineer, World Project Dn. Akola	01 Box	26.09.2020
25	91	Distt. Dy. Commissioner of Animal Husbandry, Akola	01 Box	26.09.2020
26	140	Assistant Commissioner of Animal Husbandry,	01 Box	15.09.2022

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
		Akola		
27	144	Dy. Engr. Lift Irrgn. Mech. Sub Dn. No. 5, Akola	01 Box	17.08.2019
28	154	Sub Divisional Officer, Irrigation Sub Division No. 01, Akola	01 Box	12.06.2020
29	158	Assistant Engineer, Irrigation Sub Dn. 02, Borgaon, Munje, Akola	01 Box	20.09.2022
DTO Yavatmal				
30	10	Tahsildar, Yavatmal	Valuable Box	04.08.2019
31	233	Sub Divisional, Water Conservation Officer, Soil and Water Conservation Division, Yavatmal	Duplicate Key	21.06.2021
STO Arni				
32	22	Tahsildar and Election Officer, Arni	Election Box	17.02.2022
STO Babhulgaon				
33	01	Sub Divisional Engineer, Bembala Project Quality Control Subdivision, Darwha	Duplicate Key	01.02.2022
34	04	Election Result Officer, Babhulgaon, ZP, Panchayat Samiti	Election Box	22.02.2018
35	17	Tahsildar and Election Officer, Babhulgaon	Election Box	02.06.2023
DTO Hingoli				
36	5-1 & 5-2	Tahsildar, Hingoli.	02 Valuable Boxes	03.09.2022
37	07	Sub Divisional Officer, and Election officer	01 Valuable Box	15.04.2024 to not given
38	11/39	Asstt. Election officer, Nagar Parishad, Hingoli	01 Box	07.04.2022
39	12/42	Collector and Election officer, 15, Hingoli	01 Box	30.05.2022
40	16	Tahsildar Hingoli Gram panchayat by poll officer, 2022, Hingoli	01 Box	09.06.2023
41	21/12,21,21/23, 21/16	Sub Divisional officer Kalamnuri	04 Boxes	13.04.2024 to not given
DTO Parbhani				
42	2	Principal Industrial Training Institute Parbhani	Duplicate Keys	01-01-24
43	16	Sub Divisional Engineer, Public Works Division No.2. Parbhani	Duplicate Keys	19-02-10
44	31	Sub Divisional Engineer, ShetchariAstikarn Sub-Division No.4, Parbhani.	Duplicate Keys	11-07-11
STO Jintur				
45	03	Tahsildar, Jintur, Parbhani.	Election Box	11-05-24 (It was kept on 06-11-23 for six months)
STO Selu				
46	06	Tahsildar, Sailu, Parbhani	Election Box	30-05-23(It was kept on 30-11-22 for

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
				six months)
47	07			19-11-23(It was kept on 19-05-23 for six months)
48	08			06-05-24(It was kept on 06-11-23 for six months)
STO Pathri				
49	2	Tahsildar, Pathri	Valuable Box	10-08-15
50	2	Naib Tahsildar, S G Y Pathri	Cash Box	04-03-15
51	1	Head Master, Govt. Technical School, Pathri	Duplicate Keys	04-03-18
52	3	Sub Divisional Officer, Public Work Sub-Division Pathri	Duplicate Keys	31-01-15
53	37	Sub Divisional Officer, Jayakwadi Irrigation Sub-Division No.6, Pathri	Duplicate Keys	31-01-15
STO Palam				
54	02	Election Officer, Palam, Parbhani. Cash box was kept on 28-12-21 by the concerned. Validity period not mentioned.	Cash Box	Not mentioned.
55	06	Tahsildar, Palam, Parbhani Election box kept on 19-09-22 by the concerned. Validity period not mentioned.	Election Box	Not mentioned
56	07	Tahsildar, Palam, Parbhani Election box kept on 20-12-22 by the concerned. Validity period not mentioned.	Election Box	Not mentioned
DTO Nagpur				
57	21	Judicial Magistrate, 1 st Class, 3 rd Court, Nagpur	Valuable Box	15.09.2023
58	22	District Tuberculosis Officer, Dist. Tuberculosis Centre, Nagpur	Duplicate Key	20.01.2021
59	26	Asst. Chief Engineer, PWD, Nagpur	Duplicate Key	14.12.2017
60	79	Chief Forest Conservator (Territorial), Nagpur	Duplicate Key	02.07.2022
61	83	Chief Forest Conservator (Wildlife), Nagpur	Duplicate Key	25.07.2019
62	141	Sub Divisional Officer, Irrigation Dept, Ajni	Duplicate Key	31.07.2014
63	260	Dean, Indira Gandhi Govt. Hospital, Nagpur	Duplicate Key	29.06.2020
64	312	Asst. Director, Town Planning, Nagpur	Duplicate Key	25.04.2020
65	331	Deputy Executive Engineer, Irrigation Div.	Duplicate Key	13.06.2021
66	350	Soil Survey Officer, Nagpur	Duplicate Key	23.10.2022
STO Saoner				
67	5	Sub Divisional Officer, Saoner	Valuable Box	14.03.2022
DTO Gadchiroli				

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
2022-23				
68	218	Sub Divisional Office, PWD, Subdivision No.1, Gadchiroli.	Duplicate Keys	21-05-22
2023-24				
69	221	Executive Engineer, National Highway Division, Gadchiroli	Duplicate Keys	29-07-23
70	194	Election Office Etapalli	Election Box	17.10.2023
71	196	Election Office Aheri	Election Box	17.10.2023
72	199	Election Office Bhamragad	Election Box	17.10.2023
73	201	Election Office Aheri	Election Box	19.12.2023
74	204	Election Office Etapalli	Election Box	19.12.2023
75	208	Election Office Sironcha	Election Box	19.12.2023
Raigad				
76	04	Dy. Sub Divisional & Magistrate Officer, Shriwardhan	Cash Box	31.03.2024
77	27	Vidhansabha General Election,2014, Tahsildar, Murud	Election Box	31.03.2019
78	31	Grampanchayat General Election(Tahsil),2018	Election Box	31.03.2020
79	32	Grampanchayat General Election(Tahsil),2018	Election Box	31.03.2020
80	33	Grampanchayat General Election(Tahsil)2019	Election Box	31.03.2020
81	17	Accounts Officer, Distt. Supdt. Agril. Officer, Raigad.	Duplicate Keys	31.03.2024
82	36	General Manager, DIC, Raigad	Duplicate Keys	31.03.2022
83	38	District Commandant, Home guard, Raigad	Duplicate Keys	31.03.2023
84	50	District Malaria Officer, Raigad	Duplicate Keys	31.03.2023
85	51	Principal ITI, Raigad	Duplicate Keys	31.03.2022
86	19	Block Development Officer, Panchayat Samiti, Raigad	Cash Box	31.03.2024
87	22	Supdt., Land Record, Raigad	Cash Box	31.03.2024
88	23	Dy. Supdt., Land Record, Raigad	Cash Box	31.03.2024

Pune		
89	64,75,87,88,89,90,91,92,93,94,101,123,95 and 96	Election Box
90	441 and 443	Valuable Box
Thane		
91	22 and 26	Cash Box
92	6, 10, 11, 15, 16, 18, 25, 29, 31, 33, 34, 37, 50, 53, 57, 58, 62, 63, 64, 68,68, 70, 71, 74, 75, 79, 80, 81, 82, 91, 92, 93, 94, 96, 99, 101, 103, 104, 105 and 107	Duplicate Keys

ANNEXURE –23

(Refer Para 2.39)

Huge retention of stamp in the Treasuries

Sl. No.	Name of the District	Category	CB as on 31-03-24 (₹)	Sales during 2023-24 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
1.	Wardha	Court Fee Stamp	2,28,04,635	94,115	1,25,487	2,26,79,148
2.		Special Adhesive	1,35,00,600	8,00,650	10,67,533	1,24,33,067
3.		Hundi	0	0	0	0
4.		Motor Vehicle Stamp	0	0	0	0
5.	Amravati	Notary Stamp	50,96,440	37,41,210	49,88,280	1,08,160
6.		Special Adhesive	4,07,34,060	10,04,040	13,38,720	3,93,95,340
7.		Hundi	1,05,640	0	0	1,05,640
8.		Motor Vehicle	6,83,900	0	0	6,83,900
9.		Insurance	67,61,844	0	0	67,61,844
10.		Share Transfer	83,37,790	0	0	83,37,790
11.	Bhandara	Impressed Court Fee Paper	3,03,29,500	20,69,875	27,59,833	2,75,69,667
12.		Special Adhesive Stamp	2,44,19,900	29,79,772	39,73,029	2,04,46,871
13.		Notarial Stamp	53,17,000	10,73,300	14,31,067	38,85,933
14.		Indian Revenue Stamp	16,51,000	7,16,800	9,55,733	6,95,267
15.		Adhesive Court Fee Stamp	2,80,51,625	1,54,06,260	2,05,41,680	75,09,945
16.	Chandrapur	Court Fee Level	80,32,100	51,57,800	68,77,067	11,55,033
17.		Impressed Court fees	2,11,52,550	38,05,660	50,74,214	1,60,78,336
18.		Notarial Stamp	55,55,880	30,79,980	41,06,640	14,49,240
19.		Insurance Stamp	4,25,664	50,000	66,667	3,58,996
20.	Gondia	Revenue Stamp	22,00,400	6,94,000	9,25,334	12,75,066
21.		Notary Stamp	51,83,940	12,26,360	1,63,51,467	1,11,67,525
22.		Court Fee Stamp	1,54,29,390	15,39,380	20,52,507	1,33,76,883
23.		Court Fee Label	1,50,84,563	36,23,900	48,31,867	1,02,52,696
24.	Akola	Special Adhesive	1,47,74,602	4,41,200	5,88,267	1,41,86,335
25.		Court Fee Stamp	29,91,22,500	2,07,06,350	2,76,08,467	23,03,784
26.		Special Adhesive	41,71,900	15,40,800	20,54,400	21,17,500
27.	Yavatmal	Impressed Court Fee Stamp	5,03,58,110	1,88,74,800	2,51,66,400	2,51,91,710
28.		Special Adhesive Stamp	1,94,70,900	33,18,410	44,24,547	1,50,46,353
29.		Adhesive Court Fee Stamp (Court Fee level)	2,06,79,940	67,18,320	89,57,760	1,17,22,180
30.	Washim	Adhesive Court Fee	98,67,315	47,83,000	63,77,333	34,89,982
31.		Impressed Court Fee	8,12,96,990	93,93,930	1,25,25,240	6,87,71,750
32.		Notarial	16,68,420	5,65,900	7,54,533	9,13,887
33.		Special Adhesive Court Fee	4,84,92,200	7,45,520	9,94,027	4,74,98,173
34.	Dharashiv	Non-Judicial Stamp Paper	46,66,40,500	6,01,63,700	80,21,82,667	38,64,22,233
35.		Impressed Court Fee Paper	7,98,06,200	88,70,300	1,18,27,066	6,79,79,134
36.		Notarial Stamp	5,63,850	2,65,170	3,53,560	2,10,290
37.		Special Adhesive stamp	1,23,45,100	38,55,500	51,40,667	72,04,433
38.		Adhesive Court Fee Stamp	16,91,036	10,53,260	14,04,347	2,86,689

Sl. No.	Name of the District	Category	CB as on 31-03-24 (₹)	Sales during 2023-24 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
39.		India Revenue Stamp	99,348	36,920	49,227	50,121
40.	Jalna	Special Adhesive Stamp	28,20,800	12,43,600	16,58,134	11,62,666
41.	Hingoli	Judicial Paper	4,51,77,700	66,91,700	89,22,272	3,62,55,428
42.		Court Fee Stamp	55,56,447	20,74,900	27,66,528	27,89,919
43.		Special Adhesive Stamp	2,58,57,080	4,17,100	5,56,128	2,53,00,952
44.		Revenue Stamp	19,58,200	1,38,560	1,84,752	17,73,448
45.	Buldhana	Impressed court fee papers	3,03,21,020	61,47,000	81,96,000	2,21,25,020
46.		Notary stamps	60,99,300	26,33,400	35,11,200	25,88,100
47.		Special adhesive	1,60,46,860	11,13,830	14,85,107	1,45,61,753
48.	Latur	Impressed Court Fee Paper	7,98,94,390	3,55,01,200	4,73,34,933	3,25,59,457
49.		Special Adhesive Stamp	1,56,51,203	31,48,300	41,97,733	1,14,53,470
50.		Notarial Stamp	5615700	17,22,400	22,96,533	33,19,167
51.		Adhesive Court Fee Stamp	2,70,48,910	60,25,020	80,33,360	1,90,15,550
52.	Nagpur	Special Advance	5,72,44,230	19,79,261	26,39,015	5,46,05,215
53.		Insurance Stamp	2,68,88,352	67,02,088	89,36,117	1,79,52,235
54.		Share Transfer	53,25,556	1,27,787	1,70,383	51,55,173
55.	Nanded	Special Adhesive Stamp	1,64,08,000	6,43,160	8,57,547	1,55,50,453
56.	Chhatrapati Sambhaji Nagar	Judicial Paper	88,10,75,500	3,28,88,000	4,38,50,667	83,72,24,834
57.		Court Fee Stamp	25,76,27,025	28,81,900	38,42,533	25,37,84,492
58.		Special Adhesive Stamp	16,59,29,947	1,23,900	1,65,200	16,57,64,747
59.		Revenue Stamp	29,30,466	1,16,800	1,55,733	27,74,733
60.	Beed	Non-Judicial Stamp Paper	41,51,24,200	4,84,78,000	6,46,37,333	35,04,86,867
61.		Impressed Court Fee Paper	8,37,25,675	1,60,73,000	2,13,16,667	6,24,09,008
62.		Notorial	54,61,770	15,54,460	20,72,614	33,89,156
63.		Adhesive Court Fee Stamp	1,03,92,842	37,32,456	49,76,608	54,16,234
64.		Special Adhesive Stamp	6,89,49,105	23,89,520	31,86,027	6,57,63,078
65.	Gadchiroli	Impressed Court Fee Stamp	80,02,810	11,200	14,934	79,87,876
66.		Special Adhesive Stamp	27,05,190	2,32,800	3,10,400	23,94,790
a.	Total					2,88,26,84,722

ANNEXURE –24

(Refer Para 2.42)

Penal interest due to delayed remittance of Government receipts.moneys by the Agency Bank.

Sl. No.	Name of Bank & Branch	Amount of Discrepancy	Date of Transaction to the Link Office	Date of Settlement	No. of days for which the amount utilized	Penal Interest (in ₹)
Beed						
2022-23						
1.	SBI, Patoda	3381250	07.11.2017	20.04.2018	158	1,09,775
2.	SBI, Patoda	1300750	05.12.2017	22.05.2018	162	43,299
3.	SBI, Beed	26059804	26.12.2017	22.05.2018	141	7,55,020
4.	SBI, Patoda	2520750	02.01.2018	24.05.2018	136	70,443
5.	SBI, Patoda	1663750	05.02.2018	18.06.2018	127	43,417
6.	SBI, Georai	29,125	01.03.2018	11.04.2019	400	2,394
7.	SBI, Beed	410265	31.03.2018	11.01.2019	280	23,604
8.	SBI, Shirur-Kasar	266000	09.03.2018	29.03.2019	379	20,715
9.	SBI, Shirur-Kasar	30,323	16.03.2018	29.03.2019	372	2,318
10.	SBI, Beed	89,042	03.04.2018	14.05.2019	400	7,319
11.	SBI, Beed	10,958	04.04.2018	14.05.2019	399	898
12.	SBI, Patoda	979000	04.05.2018	15.11.2018	189	38,020
13.	SBI, Ambejogai	3278294	04.06.2018	26.11.2018	169	1,13,842
14.	SBI, Patoda	1772797	12.06.2018	11.04.2019	297	1,08,189
15.	SBI, Beed	133589	04.09.2018	11.01.2019	123	3,376
16.	SBI, Parli Vaijnath	16500	27.09.2018	30.11.2018	58	197
17.	SBI, Patoda	4206	05.10.2018	11.04.2019	182	157
18.	SBI, Patoda	1460000	07.03.2019	12.09.2019	183	54,900
19.	SBI, Dharur	507685	25.04.2022	16.06.2022	17	1,773
20.	SBI, Majalgaon	62000	03.03.2023	11.04.2023	35	446
21.	SBI, Majalgaon	1056817	01.03.2023	27.03.2023	22	4,777
22.	SBI, Beed	6800955	15.12.2022	18.01.2023	30	41,924
Total						14,46,803
2023-24						
DTO						
23.	SBI, Beed	355871	07.06.2023	12.06.2023	01	85
24.	SBI, Beed	3364281	09.06.2023	07.07.2023	24	19,356
25.	SBI, Beed	297113	26.07.2023	04.08.2023	5	356

Sl. No.	Name of Bank & Branch	Amount of Discrepancy	Date of Transaction to the Link Office	Date of Settlement	No. of days for which the amount utilized	Penal Interest (in ₹)
26.	SBI, Beed	962941	27.07.2023	04.08.2023	4	923
27.	SBI, Beed	1457000	01.11.2023	03.01.2024	59	20,607
						41,327
Ambejogai						
28.	SBI, Ambejogai	56059245	01.11.2023	03.01.2024	59	7'92'892
Georai						
29.	SBI, Georai	32145	11.04.2023	06.05.2023	21	161
30.	SBI, Georai	847418	13.04.2023	06.05.2023	19	3'859
31.	SBI, Georai	1076381	09.02.2024	06.03.2024	22	5'676
						9'696
Majalgaon						
32.	SBI, Majalgaon	14505059	06.06.2024	02.04.2024	23	79'976
Dharashiv						
DTO						
33.	SBI, Dharashiv	114736	06.04.2023	20.04.2023	10	275
34.	SBI, Dharashiv	23943951	10.05.2023	16.05.2023	02	11,479
35.	SBI, Dharashiv	702576	11.05.2023	16.05.2023	01	168
36.	SBI, Dharashiv	948358	13.06.2023	26.06.2023	09	2,046
37.	SBI, Dharashiv	32715859	17.06.2023	26.06.2023	05	39,214
38.	SBI, Dharashiv	30663301	04.08.2023	18.08.2023	10	73,507
39.	SBI, Dharashiv	33777059	08.08.2023	19.08.2023	07	56,680
40.	SBI, Dharashiv	2951810	18.08.2023	06.09.2023	15	10,614
41.	SBI, Dharashiv	6513017	19.08.2023	07.09.2023	15	23,420
42.	SBI, Dharashiv	2517305	22.08.2023	01.09.2023	6	3'620
43.	SBI, Dharashiv	7014393	13.09.2023	02.12.2023	76	1,27,796
44.	SBI, Dharashiv	4001087	16.09.2023	30.09.2023	10	9,591
45.	SBI, Dharashiv	87329	22.09.2023	27.09.2023	01	20
46.	SBI, Dharashiv	7950355	26.12.2023	12.01.2024	13	24,776
47.	SBI, Dharashiv	10699782	15.03.2024	26.03.2024	07	17,955
48.	SBI, Dharashiv	905452	20.03.2024	26.03.2024	02	434
49.	SBI, Umerga	46755	22.08.2023	01.09.2023	06	67
50.	SBI, Umerga	174455	25.08.2023	06.09.2023	08	334
51.	SBI, Umerga	910813	28.09.2023	02.12.2023	57	12,445
52.	SBI, Umerga	4700	02.02.2024	21.02.2024	15	16

Sl. No.	Name of Bank & Branch	Amount of Discrepancy	Date of Transaction to the Link Office	Date of Settlement	No. of days for which the amount utilized	Penal Interest (in ₹)
53.	SBI, Umerga	16013	03.02.2024	21.02.2024	14	53
54.	SBI, Umerga	10160200	27.03.2024	03.04.2024	03	7,306
55.	SBI, Bhoom	819809	15.07.2023	05.08.2023	17	11,491
56.	SBI, Bhoom	2252767	01.11.2023	02.12.2023	27	14,581
57.	SBI, Kallam	35412	11.07.2023	04.08.2023	20	169
58.	SBI, Kallam	16592	12.07.2023	31.08.2023	46	182
59.	SBI, Kallam	33609	07.09.2023	05.10.2023	24	193
Total						4,48,432
Hingoli						
60.	SBI Hingoli	10656541	30.04.2022	16.06.2022	43	86,624
61.	SBI Hingoli	2023226	06.10.2022	03.11.2022	23	10,071
62.	SBI Hingoli	1108940	07.10.2022	23.11.2022	43	10,320
Total						1,07,015
Latur						
63.	SBI, Nilanga, Latur	12,05,694	01.02.2020	31.10.2023	1362	3,32,930
Nagpur						
65.	SBI, Hingna	8102	15.06.2022	22.07.2022	34	57
66.	SBI, Umrer	14399265	14.07.2022	20.08.2022	34	1,01,939
67.	SBI, Mauda	20671	16.12.2022	04.01.2023	16	68
68.	SBI, Mauda	5100	17.12.2022	04.01.2023	15	16
Total						1,02,080
Nanded						
2022-23						
69.	SBI, Himayatnagar	12447	30.06.2022	22.07.2022	18	46
70.		50472	28.07.2022	24.08.2022	23	239
71.		80057	01.09.2022	31.10.2022	56	921
72.		263655	23.06.2022	28.03.2023	274	14,844
73.	SBI, Nanded	27952283	06.04.2022	23.05.2022	43	2,46,976
74.		71100689	12.04.2022	23.05.2022	37	5,40,560
75.		1247510	18.04.2022	23.05.2022	31	7,946
76.		2117972	20.04.2022	23.05.2022	29	12,621
77.		302668579	26.04.2022	23.05.2022	23	14,30,420
78.		46826998	28.04.2022	23.05.2022	21	2,02,062
79.		112781502	04.05.2022	09.06.2022	32	7,41,577
80.		318556	05.05.2022	09.06.2022	31	2,029
81.		93399530	06.05.2022	09.06.2022	30	5,75,751

Sl. No.	Name of Bank & Branch	Amount of Discrepancy	Date of Transaction to the Link Office	Date of Settlement	No. of days for which the amount utilized	Penal Interest (in ₹)
82.		927977	11.05.2022	09.06.2022	25	4,767
83.		6782998	20.05.2022	09.06.2022	16	22,300
84.		1839294	21.05.2022	09.06.2022	15	5,669
85.		8115514	30.07.2022	20.08.2022	17	28,349
86.		11207991	11.08.2022	28.03.2023	225	5,18,178
87.		76011263	30.08.2022	29.09.2022	26	4,06,088
88.		754729	01.09.2022	29.09.2022	24	3,722
89.		5483955	03.09.2022	24.04.2023	229	2,58,046
90.		895291	13.09.2022	16.11.2022	60	11,038
91.		2758791	14.11.2022	06.12.2022	28	15,872
92.		71716479	15.11.2022	06.12.2022	17	2,50,516
93.		7970562	16.11.2022	06.12.2022	16	26,205
94.		802934	24.11.2022	01.12.2022	3	495
95.		1627265	25.11.2022	01.12.2022	2	669
96.		11261276	27.01.2023	21.02.2023	21	48,593
97.		1641211	04.02.2023	23.02.2023	15	5,059
98.		25289257	15.02.2023	09.03.2023	18	93,536
99.		2397227	21.02.2023	09.03.2023	12	5,911
100.		3445443	23.02.2023	09.03.2023	10	7,080
101.		44154233	27.02.2023	09.03.2023	6	54,437
102.		5373714	28.02.2023	09.03.2023	5	5,521
103.		4677379	01.03.2023	09.03.2023	4	3,844
104.		3841062	06.03.2023	27.04.2023	48	37,884
105.		5578750	13.03.2023	27.04.2023	41	46,999
106.		79407805	03.04.2023	27.04.2023	50	8,15,834
107.	SBI, Umri	3,28,929	30.06.2022	18.08.2022	43	2,906
108.		9,74,750	01.08.2022	20.08.2022	13	2,604
109.		36,20,526	01.09.2022	29.09.2022	22	16,367
	Total					64,74,481
2023-24						
110.	SBI, Nanded	650131	10.04.2023	30.05.2023	46	7,169
111.		9945574	11.04.2023	30.05.2023	45	1,07,290
112.		20761325	12.04.2023	30.05.2023	44	2,18,989
113.		128056	08.05.2023	31.05.2023	19	583
114.		1770925	16.05.2023	05.06.2023	16	6,792

Sl. No.	Name of Bank & Branch	Amount of Discrepancy	Date of Transaction to the Link Office	Date of Settlement	No. of days for which the amount utilized	Penal Interest (in ₹)
115.		354121	18.05.2023	05.06.2023	14	1,188
116.		2275796	19.05.2023	06.06.2023	14	7,637
117.		19059410	25.05.2023	05.06.2023	7	31,983
118.		78689	29.05.2023	05.06.2023	3	56
119.		1203330	02.06.2023	15.06.2023	9	2,596
120.		163367	05.06.2023	24.07.2023	45	1,762
121.		70034891	22.06.2023	04.07.2023	8	1,34,313
122.		458478	26.06.2023	04.07.2023	4	439
123.		7854413	08.08.2023	25.08.2023	13	24,477
124.		1392259	10.08.2023	25.08.2023	11	3,671
125.		2273796	18.08.2023	25.08.2023	3	1,635
126.		14522548	05.09.2023	02.12.2023	84	2,92,440
127.		74940	04.12.2023	12.12.2023	4	71
128.		4112139	05.12.2023	12.12.2023	3	2,957
129.		10538577	04.03.2024	04.04.2024	27	68,212
130.		6154546	05.03.2024	04.04.2024	26	38,360
131.		82836089	11.03.2024	19.03.2024	4	79,431
132.		58567308	12.03.2024	04.04.2024	19	2,66,762
133.		53795981	13.03.2024	04.04.2024	18	2,32,133
134.	SBI, Ardhapur	68491	27.03.2024	02.04.2024	03	49
135.	SBI, Bhokar	615019	10.05.2023	24.05.2024	10	1,474
136.		1574075	06.01.2024	24.01.2024	14	5,283
137.		22664	11.08.2023	22.08.2023	07	38
138.	SBI, Kinwat	268573	18.08.2023	07.09.2023	16	1,030
139.		46115	22.02.2024	07.03.2024	09	99
140.	SBI, Naigaon	661168	03.10.2023	31.10.2023	24	3,804
141.	SBI, Kandhar	19959330	12.10.2023	19.10.2023	03	14,354
142.	SBI, Umri	73530	27.03.2024	19.04.2024	19	335
143.		96530	01.11.2023	21.12.2023	46	1,064
144.	SBI, Ardhapur	68491	27.03.2024	02.04.2024	03	49
145.	SBI, Bhokar	615019	10.05.2023	24.05.2024	10	1,474
146.		1574075	06.01.2024	24.01.2024	14	5,283
147.		22664	11.08.2023	22.08.2023	07	38
148.	SBI, Kinwat	268573	18.08.2023	07.09.2023	16	1,030
149.		46115	22.02.2024	07.03.2024	09	99

Sl. No.	Name of Bank & Branch	Amount of Discrepancy	Date of Transaction to the Link Office	Date of Settlement	No. of days for which the amount utilized	Penal Interest (in ₹)
150.	SBI, Naigaon	661168	03.10.2023	31.10.2023	24	3,804
151.	SBI, Kandhar	19959330	12.10.2023	19.10.2023	03	14,354
152.	SBI, Umri	73530	27.03.2024	19.04.2024	19	335
153.		96530	01.11.2023	21.12.2023	46	1,064
Total						15,86,006
Wardha						
154	SBI, Wardha	176200	14-09-2018	30-11-2018	71	2,999
155	Boi, Wardha	12196	06-04-2018	11-10-2018	182	502
156	SBI,Treasury Branch	7204618	21-06-2018	11-04-2019	288	4,83,203
157	SBI, Deoli	33520	23-12-2019	17-02-2021	416	2,827
158	SBI, Samudrapur	5000	17-02-2021	22-10-2021	241	206
159	SBI, Wardha	16000	16-09-2019	28-09-2021	737	2,471
160	SBI, Wardha	249150	30-01-2020	28-09-2021	601	30,358
Total						5,22,566
Nashik						
161	SBI, Nashik Road, Nashik					1,37,981
162	SBI, Kalwan, Nashik					1,02,696
163	SBI, Dindori, Nashik					72,826
164	SBI, Treasury Branch, Nashik					7,40,945
Total						10,54,448

ANNEXURE –25
(Refer Para 2.44)

Non-Deduction of Income Tax from the First Pension Payable.

Sl. No.	PPO No.	Name Of Pensioner	Monthly Pension amount (₹)	Tax deducted till date. (₹)
Washim				
1.	14230356016	Vachhala Sopanrao Jadhav	3,375	NIL
2.	1123010354973	Sunil Bhavarilal Jain	49,200	NIL
3.	1423080350652	Kaushalya Natha Sarkate	3,468	NIL
4.	123010369533	Madhukar Kumasingsh Rathod	4,525	NIL
5.	1123010358098	Birbal Chandusing Pawar	67,415	NIL
6.	1423080360753	Varsha Dipak Mandwagade	2,882	NIL
7.	1123010352760	Santosh Harihar Parate	33,550	NIL
8.	1423080360648	Sangita	26,500	NIL
9.	1423010369528	Bahinabai Gambhirrao Sarnaik	2,882	NIL
10.	1123010362485	Abdul Wahab Abdul Ghani	28,450	NIL
11.	1122010335849	Arun Hirasa Gore	37,750	NIL
12.	1122010333759	Vikarmsingh Virendrasingh Parmar	27,900	NIL
13.	1123010353438	Subhash Shankarappa Jirwankar	35,550	NIL
14.	1423080350017	Shahin Anjum Mohd.Shabbir	32,050	NIL
15.	1123010348871	Vijay Pandurang Turukmane	1,08,550	NIL
16.	1423080368201	Manisha Sanjay Ghuge	28,400	NIL
17.	1123010352419	Gopichand Shivilal Pawar	38,850	NIL
18.	1123010369417	Subhash Tukaram Pawane	41,800	NIL
19.	1423080345327	Savita Santosh More	37,750	NIL
20.	1123010345141	Anil Pandurang Ingole	29,250	NIL
21.	1423080340248	Salma Khan Mohd.	30,700	NIL
22.	1123010364687	Vishwash Kanuji Awate	38,850	NIL
23.	1123010349991	Prakash Bhagavan Borkar	36,600	NIL
24.	1123010350373	Mamata Sukhadev Zyate	14,500	NIL
25.	1423080346994	Nanda Ashok Padghan	17,150	NIL
26.	1123010345178	Sadhana Ajay Wankhede	32,050	NIL
27.	1123010358019	Jamaloddin Nasiroddin Shaikh	34,000	NIL
28.	1123010342512	Sakhahari Sukhdev Gaikwad	18,800	NIL
			8,62,747	

ANNEXURE – 26**(Refer Para 4.3)****Non-Payment of Revised Commutation Amount Resulting in Pending payment of Pensioner benefits.**

Sl No		Name	P.P.O. No.	CVP No.	Amount in (₹)	Issue Date
1	Shri	Malsing Bhila Valvi	M112101502396	132301581808	76,696	31.03.2023
2	Shri	Shankar Bhadya Gavit	M11901413916	132201536477	7,05,575	26.03.2022
3	Shri	Udesing Maharua Valvi	M11901417790	132201533128	6,10,748	02-10-2022
4	Shri	Sakharam Ramdas Choudhari	M11901402587	132101508706	98,443	08-05-2021
5	Shri	Kishor Bhavaji Vasave	M11901429657	132101504910	68,308	06-10-2021
6	Shri	Ramchandra Ramji Valvi	M11901388471	132101492043	7,03,365	03-05-2021
7	Smt	Koma Magan Gavit	111901411241	132101489399	7,97,991	19.02.2021
8	Shri	Chhagan Jirya Gavit	M11901399393	132001469014	359,094	11-01-2020
9	Shri	Ilamsing Mirya Thakare	M111901398975	132101515944	3,28,612	10-04-2021
10	Shri	Anil Rayaba Patil	M111901416914	132201416914	40,180	26.10.2022
11	Shri	Kisan Fatya Valvi	M111901392406	132201560512	56,052	22.04.2022
12	Shri	Ashok Amrit Sonawane	111901399140	132201559875	44,199	14.09.2022
13	Shri	Lalsing Dhansing Girase	M112101482162	132201560465	36,162	13.09.2022
14	Shri	Kashinath Laxman Wagh	M112201538778	132301580230	33,431	20.03.2023
15	Shri	Punam Raising Bhil	M112101492517	132301576896	19,665	15.03.2023
16	Shri	Vilas Nilkanth Nerpagar	M112101509668	132301579968	42,190	21.03.2023
17	Shri	Hiralal Atrya Vasave	M111701351745	132201534489	1,966	21.02.2022
18	Smt	Shantabai Govind Patil	M111801366484	132301594121	86,529	14.07.2023
19	Shri	Deivdas Vaman Suryawanshi	111601314612	132301599921	26,674	09-08-2023
20	Shri	Dhananjay Magan Mali	112201566311	132401619799	20,53,609	22.02.2024
21	Shri	Pratapsing Vikramsing Naik	111601303695	132301579122	1,72,965	03-09-2023
22	Shri	Shriram Bhika Chaudhari	11110138611	132401622983	10,226	03-05-2024
23	Shri	Ramesh Bhila Valavi	112201533677	132401533677	10,95,873	23.02.2024
24	Shri	Tapsing Darusing Pradhan	M112301595260	132401595260	36,163	02-08-2024
25	Shri	Pradip Dayabhai Patel	M112301574327	132401619667	18,243	02-09-2024
26	Smt	Bebibai Bhagwan Patil	M111704333259	132404333259	19,666	23.01.2024
27	Shri	Arun Bhagwan Bhoi	M112304572864	132404616504	39,331	01-11-2024
28	Shri	Chudaman Damu Chaudhari	M111901425119	132301614382	26,117	29.12.2023
29	Shri	Dilip Kalu Marathe	M111801374896	132301593726	21,633	07-07-2023
30	Shri	Ramesh Vedu Suryavanshi	11080445317	132304612076	27,336	13.12.2023
31	Shri	Prabha Venkata Ramaiah	M112004471404	132304612731	1,14,940	13.12.2023
32	Shri	Bala Haribhai Patel	111601315497	132301607514	5,87,170	11-09-2023
33	Shri	Chudaman Damu Chaudhari	M111901425119	132301608143	28,127	11-03-2023

34	Shri	Ravindra Shivdas Jadhav	111501290458	132301604367	14,264	10-12-2023
35	Shri	Ravindra Bhimsing Girase	111801364697	132301605726	34,154	19.10.2023
36	Shri	Narsing Mansing Pawara	M111701342641	132301605860	28,127	31.10.2023
37	Shri	Vilas Anantrao Gupte	111501296457	132301601386	18,446	28.09.2023
38	Shri	Punya Margya Padvi	M111601317159	132301596843	3,,68,533	08-07-2023
39	Shri	Ganpat Bavajya Valvi	M112101530170	132301596934	31465	08-11-2023
40	Shri	Janya Vesta Vasave	M112101511383	132301596967	29,499	08-11-2023
41	Shri	Daga Gulabsing Salunke	M111901390615	132201556338	5,90,658	08-12-2023
42	Smt	Aruna Ramu Kokani	M112201532171	132301532171	17,,699	08-03-2023
43	Shri	Ramchandra Lakha Vasave	M111901416828	132301596225	66298	08-01-2023
44	Shri	Madhukar Sajan Patil	M112001473263	132301594090	56,253	07-07-2023
45	Smt	Santabai Laxman Padvi	M112101480737	132301579151	27,532	29.03.023
46	Smt	Remabai Nurasi Padvi	M112201548462	132301588300	31,465	18.05.2023
47	Shri	Vamansing Kala Pawara	M112201563396	132301591853	37,364	No Date
48	Shri	Sonya Suraji Vasave	M111901422002	132201422002	36,163	28.04.2022
49	Shri	Subhash Eknath Pawar	M112201556637	132301585436	17,699	26.04.2023
50	Shri	Bharat Ratilal Patil	M112304589361	M132304589361	7,25,264	06-05-2023
51	Shri	Subhash Kashinath Mahajan	111901398103	132401622416	27,532	03-06-2024
52	Shri	Dilip Dayaram Barde	M111803375234	132403623011	42,190	18.3.2024
53	Shri	Motiram Hirji Gavit	M112301591963	132401624349	17,699	14.3.2024
54	Shri	Jagannath Ukha Marathe	M112304572730	132404625674	25,36	22.03.2024
55	Shri	Sudhakar Amarsing Naik	M111701326583	132301585700	1,12,359	28.04.2023
Total					1,07,43,309	

ANNEXURE –27

(Refer Para 4.6)

Undrawn Pensions for more than 12 months.

Sl. No.	Treasury Name	Number of Cases	Amount (in ₹)
1	Ahmednagar	32	1,56,30,828
2	Sangli	7	16,83,081
3	Nandurbar	12	49,57,767
4	Ratnagiri	272	27,09,305
Total			2,49,80,981

ANNEXURE – 28

(Refer Para 4.8)

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

Sl. No.	Treasuries under the jurisdiction of O.o AG (A&E)-I, Maharashtra, Mumbai and Pr. AG(A&E)-II, Maharashtra, Nagpur.	No. of Pensioners
1	Nashik	--
2	Jalgaon	334
3	Thane	800
4	Sindhudurg	--
5	Palghar	--
6	Satara	--
7	PAO Mumbai	1197
8	Ahmadnagar	--
9	Dhule	--
10	Kohlapur	--
11	Nandurbar	155
12	Raigad	--
13	Ratnagiri	--
14	Sangli	--
15	Solapur	--
16	Wardha	153
17	Amravati	341
18	Chandrapur	255
19	Gondia	183
20	Washim	72
21	Yavatmal	287
22	Dharashiv	154
23	Jalna	74
24	Hingoli	77
25	Parbhani	--
26	Buldhana	171
27	Bhandara	37
28	Nagpur	688
29	Chhtrapati Sambhaji Nagar	253
30	Nanded	207
31	Beed	227
32	Gadchiroli	230
33	Akola	185
34	Latur	181
Total		6261

ANNEXURE – 29

(Refer Para 4.16)

Delay in DCRG payment

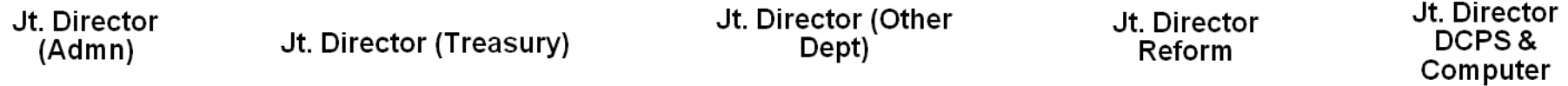
Sl No	GPO NO	Name of Incumbent	Amount of Gratuity Authorised (₹.)	Name of DDO	Date of Issue of Original Authority	Authority expired on
1	122101485480 And Auth. No. PR4.SOLAPUR.2120841404.1.P. 21.15.60935380 Dated 29.01.2021	Shri Madhukar Namdev More	14,787	Executive Engineer . Deputy Engineer, Solapur Irrigation Division, Sinchan Bhavan, Solapur	25.05.2023	25.05.2024
2	122101318501 And Auth. No. PR4.SOLAPUR.2120841404.1.P. 21.15.60935380 Dated 29.01.2021	Shri Dattatray Narayan Pol	5,25,195	Executive Engineer, Mechanical Division No.1, Dapodi, Pune 411012, Ujani Nagar, Ujani .vasahat, Kumati	9.9.2021	31.03.2024
3	122301583756 And Auth. No. PR11.SOLAPUR.1200085201.4. P.23.15.61120141 Dated 18.04.2023	Smt. Saraswati W.o Late Shri D R Lokhande	1,800	Chief Executive Officer, Zilla Parishad, Solapur	18.4.2023	18.4.2024
4	122301469823 And Auth. No. PR9.SOLAPUR.2121744866.3.P. 23.15.61192055 Dated 25.04.2023	Shri Sureshkuar Rupchand Marwadi	52,700	Staff Officer, District Command, Home Gurads, Solapur	25.4.2023	25.4.2024
5	122301574398 And Auth. No. PR11.SOLAPUR.2121068569.2. P.23.15.61122500 Dated 26.04.2023	Shri Basavaraj Mallayya Swami	25,480	Tahsildar North, Solapur	26.04.2023	26.04.2024
6	122301583863 And Auth. No. PR10.SOLAPUR.2121831990.4. P.23.15.61121710 Dated 24.04.2023	Shri Suresh H.o Late Smt. Anuradha Suresh Kasture	915	Administrative Office , Dean, Dr. V.M.Medical College, Solapur	24.04.2023	24.04.2024
7	122301585619 And Auth. No. PR11.SOLAPUR.2120953018.4. P.23.15.61122046 Dated 26.04.2023	Shri Hari Bhaguji Shinde	36,920	Deputy Conservator of Forest, Solapur Forest Division, Solapur	26.04.2023	26.04.2024
8	122301584248 And Auth. No. PR11.SOLAPUR.2121724493.1. P.23.15.61120658 Dated 26.04.2023	Shri Chhabusaheb Ahamad Sayyad	14,625	Deputy Conservator of Forest, Solapur Forest Division, Solapur	26.04.2023	26.04.2024
9	122304582953 And Auth. No. PR8.SOLAPUR.2121619165.3.P. 23.15.61118086 Dated 06.04.2023	Shri Vasant Damodar Ranadive	4,15,305	Regional Joint Director, Higher Education, Kolhapur Region, Kolhapur, Rajaram Mahaviyalaya, Solapur	6.4.2023	6.4.2024
10	122201569759 And Auth. No. PR9.SOLAPUR.2121851866.1.P. 22.15.61097781 Dated 06.01.2023	Shri Naganath Ramkrishna Chendake	29,250	Commissioner of Police, Solapur	6.1.2023	6.1.2024
11	122308572713 And Auth. No. PR13.SOLAPUR.2122357734.3. P.23.11.61101794 Dated 23.01.2023	Smt. Reena Suraj Chauhan W.o Late shri Suraj Jogiram Chauhan	1,49,160	Dy. Regional Transport Officer(Asst R.T.O.) Sundaram nagar, Vijapur Road, Solapur	23.1.2023	23.1.2024

12	122301572995 And Auth. No. PR13.SOLAPUR.2122357746.4. P.23.15.61102203 Dated 19.01.2023	Smt. Ruchita W.o Late Shri Rajendra Ramesh Patole	2,21,340	Dy. Regional Transport Officer(Asst R.T.O.) Solapur	25.1.2023	25.1.2024
13	122208570749 And Auth. No. PR12.SOLAPUR.2121854223.2. P.22.15.61098525 Dated 27.12.2022	Smt. Jagdevi Shashikant Kalmani, W.o Late Shri Shashikant TukarramKalm ani	4,37,955	Deputy Superintendent of Land Records, (South), Solapur	13.1.2023	13.1.2024
14	122301579912 And Auth. No. PR11.SOLAPUR.2121848891.1. P.23.15.61113045 Dated 31.03.2023	Shri Siddheshwar Rau Mane	16,450	Deputy Conservator of Forest, Solapur Forest Division, Solapur	31.01.2023	31.01.2024
15	122301581788 And Auth. No. PR4.SOLAPUR.2122363213.4.P. 23.10.61115509 Dated 31.03.2023	Shri Laxman ShankaarraoGa vhane	7,23,000	Adjutant, SRPF Force Group10, Solapur	31.03.2023	31.03.2024
16	122301581995 And Auth. No. PR5.SOLAPUR.2121850999.1.P. 23.15.61116349 Dated 29.03.2023	Shri ShahajiBaburao Muley	49,600	Regional Deputy Director, Commissioner of Fishries, Pune, Solapur	30.03.2023	30.03.2024
17	122301577715 And Auth. No. PR10.SOLAPUR.2120952117.2. P.23.15.61112636 Dated 20.03.2023	Shri Suresh ShankarraoBar me	36,480	Medical Suprintendent, E.S.I.S. Hospital, Solapur	20.03.2023	20.03.2024
18	122307578151 And Auth. No. PR3.SOLAPUR.2120722824.4.P. 23.15.61111693 Dated 14.03.2023	Late Shri Mahananda Ananda Chavan	41,075	Education Officer, (Primary), Pay and Provident Fund Unit, Solapur	14.03.2023	14.03.2024
19	122304576805 And Auth. No. PR14.SOLAPUR.2122360796.4. P.23.10.61108739 Dated 01.03.2023	Shri Anna Pandurang Gawali	6,13,800	Regional Joint Director Higher Education Solapur Region, Solapur	1.3.2023	1.3.2024
20	122301187385 And Auth. No. PR7.SOLAPUR.2121212004.2.P. 23.12.61109826 Dated 02.03.2023	Shri Changdeo Bhanudas Katmore	1,000	Executive Engineer . Deputy Engineer, Solapur Irrigation Division, Sinchan Bhavan, Solapur	2.3.2023	2.3.2024
21	121901427021 And Auth. No. PR4.SOLAPUR.2120607350.4.P. 19.15.60858887 Dated 22.11.2019	Shri Daulat Ramchandra Girme	1,000	Executive Engineer . Deputy Engineer, Solapur Irrigation Division, Sinchan Bhavan, Solapur	4.12.2019	1.6.2024
22	2122249861 And Auth. No. PR7.SOLAPUR.2122249861.1.P. 22.10.61082751 Dated 28.09.2022	Smt Taramati Dharma Gayekwad H.o Late Shri Dharma ShimantGayew ad	1,36,706	Sub D N, Executive Engineer, Bhima Development No.2, Solapur, Mohite nagar, Solapur	5.6.2023	5.6.2024
23	122001441778 And Auth. No. PR5.SOLAPUR.2121867588.3.P. 20.15.60906177 Dated 01.10.2020	Smt. Siddhabali Mallinath Karveer	14,980	Asst Commissiner, Special District Welfare Officer, Social Welfare, Solapur	10.7.2023	10.7.2024
24	122303593353	Shri Popat	17,420	District Vocational Education and	5.7.2023	5.7.2024

	And Auth. No. PR3.SOLAPUR.2121587848.4.P. 23.15.61135076 Dated 05.07.2023	Krishna Londhe		Training Officer, Solapur		
25	122208570461 And Auth. No. PR9.SOLAPUR.2121576440.3.P. 22.15.61097705 Dated 22.12.2022	Smt. Kalpana B Sabale, W.o Late Shri Balasaheblaxm anSabale	87,125	Superintendent of Police, Solapur (Rural)	15.02.2023	15.02.2024
26	122201565930 And Auth. No. PR10.SOLAPUR.2122252658.3. P.22.10.61089846 Dated 11.11.2022	Shri Raju Namdeo Waghmare	5,07,475	Chief Chemist, I,c Dist Public Health, Solapur	19.06.2023	19.06.2024
27	122101495196 And Auth. No. PR4.SOLAPUR.2120715890.2.P. 21.15.60954683 Dated 10.05.2021	Shri Prabhakar Gangadhar Kute	11,003	District Water Conservation Officer, Soil & Water Conservation Department, Solapur	7.2.2023	7.2.2024
28	122301520959 And Auth. No. PR5.SOLAPUR.2121982289.3.P. 23.12.61131908 Dated 21.06.2023	Shri Shantaram Tulshiram Dumbre	10,88,505	District, Dairy Development Officer, Solapur	21.06.2023	21.06.2024
29	122301592124 And Auth. No. PR11.SOLAPUR.2122369229.1. P.23.10.61133131 Dated 22.06.2023	Shri Gholap Suman Shashikant	2,20,513	Deputy Collector & Comp Authority(ULC), Solapur	22.06.2023	22.06.2024
30	122301590328 And Auth. No. PR11.SOLAPUR.2121102408.3. P.23.15.61130504 Dated 07.06.2023	Shri Laxman Gangaram Mane	24,570	Dy Chief Executive Officer, (Child Welfare), Zilla Parishad, Solapur	9.6.2023	9.6.2024
31	122101499894 And Auth. No. PR5.SOLAPUR.2122108970.3.P. 21.10.60954552 Dated 20.04.2023	Shri ShivalingappaB asalingappaVa mane	4,06,725	Taluka Agriculture Officer, Solapur (North)	19.12.2022	19.12.2023
32	122201568761 And Auth. No. PR7.SOLAPUR.2121857318.2.P. 22.15.61096080 Dated 13.12.2022	Shri Bhaskar Sitaram Sutkar	3,68,775	Deputy Executive Engineer, Mechanical Division, Solapur, Jjjani Colony, Kumatha Naka, Solapur	19.12.2022	19.12.2023
33	122201266559 And Auth. No. PR4.SOLAPUR.2121473383.3.P. 22.15.61200182 Dated 25.10.2022	Shri Ramhari Dattatraya Bhosale	15,120	Executive Engineer, Ujjani Canal Division No.8, Solapur, Near Sinchan Bhavan, Solapur	1.12.2022	1.12.2023
34	122204568945 And Auth. No. PR14.SOLAPUR.2122253861.2. P.22.10.61094820 Dated 12.12.2022	Shri Suryakant Gurushantappa Vijapure	7,83,750	Regional Joint Director, Higher Education Solapur Region Solapur,	12.12.2022	12.12.2023
35	122201569956 And Auth. No. PR11.SOLAPUR.2121615230.2. P.22.15.61097437 Dated 15.12.2022	Shri Martand Keru Gangadhar	14,300	Deputy Conservator of Forest, Solapur Forest Division, Solapur	15.12.2022	15.12.2023
		Total	77,91,924			

ORGANISATION CHART

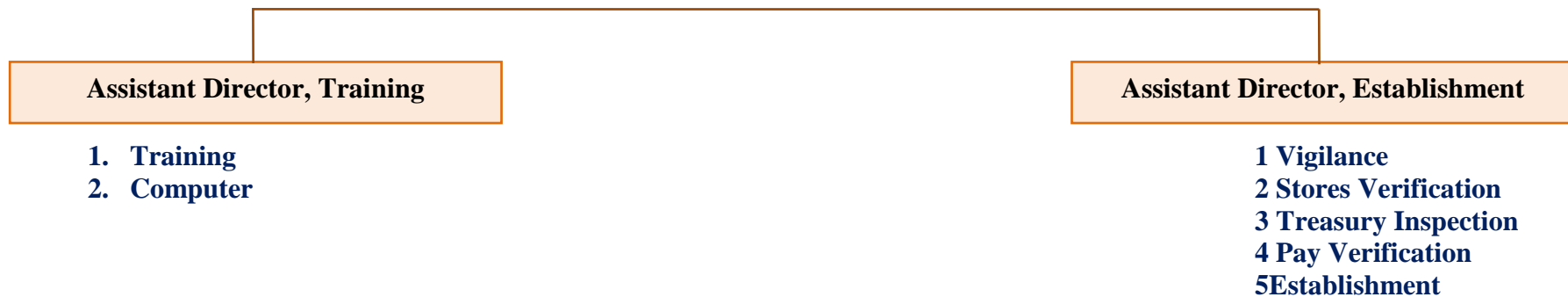
Setup in the Directorate of Accounts and Treasuries, Maharashtra State, Mumbai



Regional, District & Taluka Level Set Up



Setup of the Office of the Regional Joint Director



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