



**OFFICE OF THE 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 2025-26**



**GOVERNMENT OF MAHARASHTRA**



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

**FOR THE YEAR 2025-26**

**GOVERNMENT OF MAHARASHTRA**



## PREFACE

The Annual Review Report on the Working of Treasuries for the year 2025-26 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 2025-26 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: 19/08/2026**



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



## INDEX

Para No.	Subject	Page No.
	<b>CHAPTER-1- INTRODUCTORY</b>	1
1.1	Introduction.	1
1.2	Organizational Setup.	2
1.3	Function of Treasuries.	3
1.4	Position of Treasury Staff.	4
	<b>CHAPTER-2 - ACCOUNTS</b>	
2.1	₹ 2863.61 Crore lying unpaid in 4332DDO's Accounts, and which remained outside Government Account.	6
2.2	Inoperative PLA for more than One year.	6
2.3	Non reconciliation of Differences in PD/PLAs accounts	7
2.4	Non-reconciliation of Major Head 8336 Civil Deposit - 800 Other Deposit	7
2.5	Misclassification of Refund of lapsed deposit under MH 8443 instead of MH-2075	7
2.6	Lapsed cheques lying unadjusted under MH 8670.	7
2.7	Non-observance of a "Nil Payment Bill" Procedure in Personal Deposit/Personal Ledger Account.	8
2.8	Incorrect submission of lapsed deposit statement as on 31.03.2024 to A.G Office Mumbai	8
2.9	9 Deficiencies in Maintenance and Approval of Plus-Minus Memos Resulting in Distorted VPDA Balances.	9
2.10	Non-obtaining of the Certificate from the Administrator of the balances under M.H.8336-Civil Deposit.	9
2.11	Irregular deposit of Revenue receipts into PLA.	9
2.12	Balance in Civil Deposit under M.H. 8336 Civil Deposit-800 Other deposit	10
2.13	Un-reconciled Net(Dr.) differences of Reserve Bank Deposits between Treasuries and Banks	11
2.14	Lapsed Deposit not credited to Government Account	11
2.15	Non receipts of Annual Balance Certificates from PLA Administrator.	11
2.16	Irregular payment from PLA.	12
2.17	Non-reconciliation of receipt/recovery of co-operative society under M.H. 6216 Loan for Housing.	12
2.18	Minus Balance in the PLA.	12
2.19	Details of Treasuries/ Sub Treasuries inspected during the year	13
2.20	Outstanding Inspection Reports and Paras	13
2.21	DDOs maintaining Saving Bank Account instead of Current Bank Account	13
2.22	Pending Detailed Contingent Bills from Treasuries	14
2.23	Unauthorized delegation of Drawing and Disbursing Officer's power	14
2.24	Improper maintenance of Guard file containing DDO's and Controlling Officer's Specimen Signature.	14
2.25	Non observation of procedure of payment through CMP	15
2.26	Non-Deduction of TDS under Section 51 of MGST Act, 2017 on Contractual Service Payments in Violation of Government of Maharashtra GR dated 20.06.2023.	15
2.27	Minus balance in Revenue Deposit Register.	16
2.28	Discrepancy between System generated stamp account and Double Lock Register.	16

Para No.	Subject	Page No.
2.29	Stamps Account: Huge retention of stamp in the Treasuries	16
2.30	Retention of Election boxes / Valuable boxes in strong room beyond the authorized period.	16
2.31	Government receipts of Major Head-0040 Sales Tax and non-tax revenue not collected through GRAS.	17
2.32	Non-Deduction of Income Tax from the MLA/MLC.	17
2.33	Irregular Payment of Bills Without Verification of DDO Signatures – Violation of MTR Rules 178 & 179.	18
2.34	Excess deduction of TDS under Section 51 of MGST Act, 2017 due to incorrect calculation on gross bill amount including GST.	18
2.35	Failure to timely crediting Government Receipts to Government Account.	19
<b>CHAPTER– 3 GENERAL PROVIDENT FUNDS</b>		
3.1	Excess payment of Non-Refundable Advance (Debit) from the GPF account.	21
3.2	Payment of GPF authority after the validity period of six Months without revalidating the GPF Authorities.	21
3.3	Non-revalidation of GPF Authority after expiry of six months	22
3.4	Payment of GPF final refund on DDO's copy.	22
3.5	Payment of GPF amount credited to DDOs Account– Violation of Government Resolution on DBT	22
3.6	GPF final payment made to nominee other than the name mentioned in GPF Authority.	23
<b>CHAPTER - 4 - PENSION</b>		
4.1	Incorrect Booking of DCRG Payment under Wrong Minor Head of Account.	25
4.2	Misclassification of recovery made from gratuity in incorrect Head.	25
4.3	Government doesnot recovered from Gratuity of Pensioners.	25
4.4	Government dues not recovered from monthly pension of Pensioners as prescribed in PPO (Punishment cut).	26
4.5	Overpayment of ₹ 93,102 Due to Non-reduction of Pension after Commutation and Violation of Rule 6(1) of the Maharashtra Civil Services (Commutation of Pension) Rules, 1984.	27
4.6	Delay in commencement of 1 <sup>st</sup> Pension.	28
4.7	Non-Payment of Pension Arrears Resulting from Non-Compliance with MTR 358(1) of Maharashtra Treasury Rules, 1968.	28
4.8	Non-Revision of Pension cases as per 4 <sup>th</sup> , 5 <sup>th</sup> and 6 <sup>th</sup> Pay Commission Recommendations.	29
4.9	Non-payment of Additional Quantum of Pension/Family Pension.	29
4.10	Payment of Gratuity (GPO Authority) on Pensioner copy.	29
4.11	Undisbursed pensions lying with various Banks.	30
4.12	Non-Revalidation of DCRG Authorities after time barred.	30
4.13	Non adjustment of Provisional pension from first pension.	30
4.14	Non adjustment of Provisional Gratuity from DCRG (Death cum Retirement Gratuity) of pensioner.	31
4.15	Excess Payment of Provisional Gratuity to Pensioners.	31
4.16	Pending payment of e-GPO for a long time.	32
4.17	Unauthorized withholding of Pension Arrears of ₹ 63,404 in Violation of Rule 358 (1) of Maharashtra Treasury Rules, 1968.	33
4.18	Irregular Payment of Pensionary benefits without Direct Benefit	33

Para No.	Subject	Page No.
	Transfer.	
4.19	Non-Deduction of Income Tax from the First Pension Payable.	33
	<b>CHAPTER - 5 – IFMS</b>	
5.1	Non-Allocation of PRAN Numbers.	35
	<b>CHAPTER - 6 - IT CONTROLS AND IT SECURITY</b>	
6.1	Lack of Application Controls to stop payment of DCRG/PPO authority after expiry Date.	37
6.2	Implementation of Government Receipt Accounting System (GRAS) across various departments dealing with govt. receipts.	37
6.3	Lack of Control to stop payment of GPF authority after expiry date (six months)	37
6.4	Inadequate system controls in Nivrutti Vetan Vahini to incorporate the recovery details from PPO/DCRG without manual intervention	37
6.5	Inadequate system controls in Nivrutti Vetan Vahini to incorporate the Punishment cutdetails from PPO without manual intervention	38
6.6	Integration of Provisional Pension and Gratuity payments in NVV (NivruttiVetan Vahini) system for effective tracking and adjustment.	38
6.7	Inadequate System Validation Controls in Sevarth Payroll Processing system for Prevention of Duplicate Salary Payments.	38
6.8	Inadequate System Controls in Bill Portal for Restricting GPF Advances Beyond Available Balance	39
6.9	Absence of structured mechanism for monitoring technical issues in application systems (Treasury Net, BEAMS, Bill Portal, Sevarth) used by Treasuries and DDOs.	39
6.10	Absence of Scheme/Voucher-wise Plus-Minus Memos in Treasury office Weakening Monitoring of Scheme Funds and Cash Management in VPDA	40
6.11	Pendency in Surrender of Freeze Balances under VPDA Accounts and need to Implement Auto-Surrender Mechanism with improvised Monitoring Controls in VPDA Admin Dashboard	40
6.12	Non-compliance with Monthly Reconciliation and Issue of Balance Certificates of VPDA.	41
6.13	Need for system modification in “Vetanika” module for monitoring of objected service books.	41
6.14	Plus minus memos statements under MH 8443 Civil Deposit not maintained in Treasury net system.	41



## LIST OF ANNEXURES

Annexure No.	Subject	Page No.
Annexure - 1	List of District Treasuries and Sub treasuries in the state of Maharashtra.	43
Annexure - 2	The Following Officers Held The Charge Of Director/Joint Director Of Accounts And Treasuries During The Period Covered Under Inspection	49
Annexure - 3	Person in Position and Details of IFMS training to the Staff Members	52
Annexure - 4	Annual Receipts and Payments of Treasuries for the Financial Year 2024-25	53
Annexure - 5	Month wise No. of Voucher during the year 2024-25	55
Annexure - 6	List of DDOs balance (AG Office Mumbai)	58
Annexure - 6 A	List of DDOs balance (AG Office Nagpur)	59
Annexure - 7	Inoperative PLA for more than One year	60
Annexure - 8	Non-Reconciliation of Differences in PD/PLA's accounts	63
Annexure - 8 A	Non-Reconciliation of Personal Deposit/Personal Ledger Accounts under Major Head 8443.	72
Annexure - 9	Statement Showing Non-Reconciliation of Balances UnderMH-8336-Civil Deposits	80
Annexure - 9 A	Non-Reconciliation of Balances under Major Head 8336 Civil Deposit (800) Other Deposits.	82
Annexure - 10	Misclassification of Refund of lapsed deposit under MH 8443 instead of MH-2075	84
Annexure - 11	Non-obtaining of the Certificate from the Administrator of the balances under M.H.8336-Civil Deposit	86
Annexure - 12	Irregular deposit of Revenue receipts into PLA	88
Annexure - 13	Un-reconciled Net(Dr.) differences of Reserve Bank Deposits between Treasuries and Banks	102
Annexure - 14	Irregular payment from PLA	106
Annexure - 15	Non-Reconciliation of receipt/recovery of co-operative society under M.H. 6216 Loan for Housing.	111
Annexure - 16	Outstanding Inspection Reports and Paras	112
Annexure - 17	Pending Detailed Contingent Bills From Treasuries	114
Annexure - 18	Non observation of procedure of payment through CMP.	115
Annexure - 19	Discrepancy between System generated stamp account and Double Lock Register	118
Annexure - 20	Stamps Account: Huge retention of stamp in the Treasuries	123
Annexure - 21	Retention of Election boxes / Valuable boxes in strong room beyond the authorized period.	128
Annexure - 22	Failure to timely crediting Government Receipts to Government Account	134
Annexure - 23	Misclassification of recovery made from gratuity in incorrect Head	136
Annexure - 24	List of pensioners whose arrears were pending due to procedural lapses (AG Office Mumbai)	139
Annexure - 24 A	List of pensioners whose arrears were pending due to procedural lapses (AG Office Nagpur)	141
Annexure - 25	Non-Revision of Pension cases as per 4th, 5th and 6th Pay Commission Recommendations	142

<b>Annexure No.</b>	<b>Subject</b>	<b>Page No.</b>
Annexure - 26	Non-payment of Additional Quantum of Pension/Family Pension	143
Annexure - 27	Delay in DCRG payment	144
Annexure - 28	Irregular Payment of Pensionary benefits without Direct Benefit Transfer	146

# CHAPTER 1 INTRODUCTORY

## 1.1 Introduction:

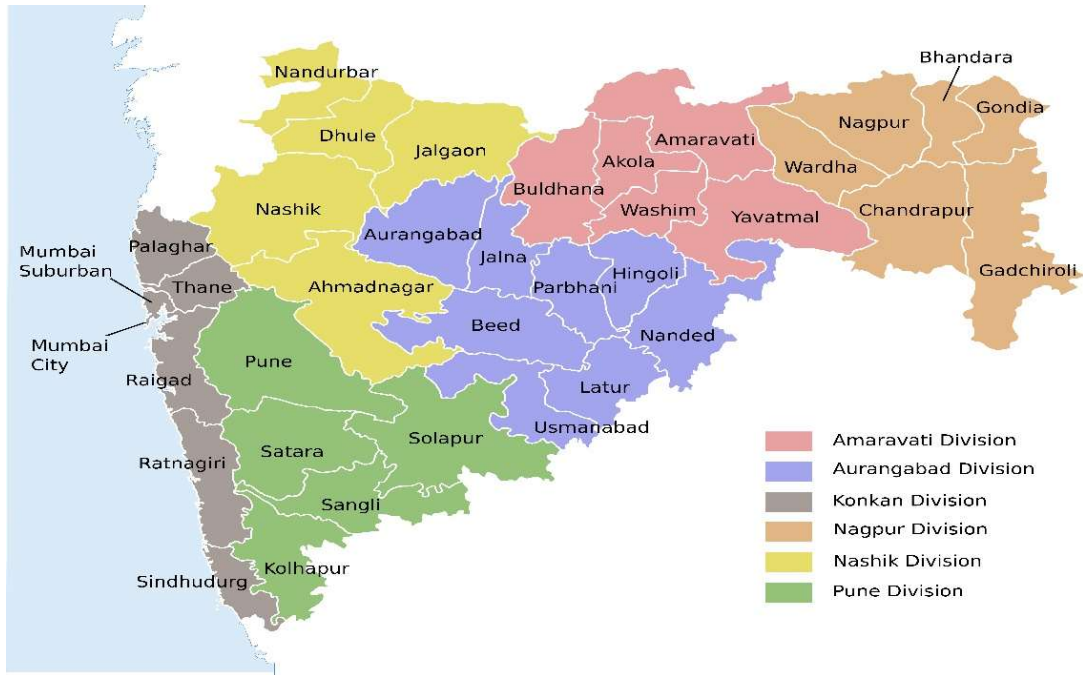
The financial activities of the Government are conducted by the State Treasuries in each District and the Pay and Accounts Office (PAO), Mumbai. The Directorate of Accounts and Treasuries (DAT), under the Finance Department of the State Government, exercise administrative control over the PAO, Mumbai 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, Ch. Sambhajinagar, Nagpur, Amravati and Konkan 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, Konkan and the PAO, Mumbai is entrusted to the Office of the Accountant General (A&E)-I, Maharashtra (15 Treasuries), Mumbai, Similarly, the inspection of remaining three regional offices viz., Nagpur, Amravati, and Ch. Sambhajinagar 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:

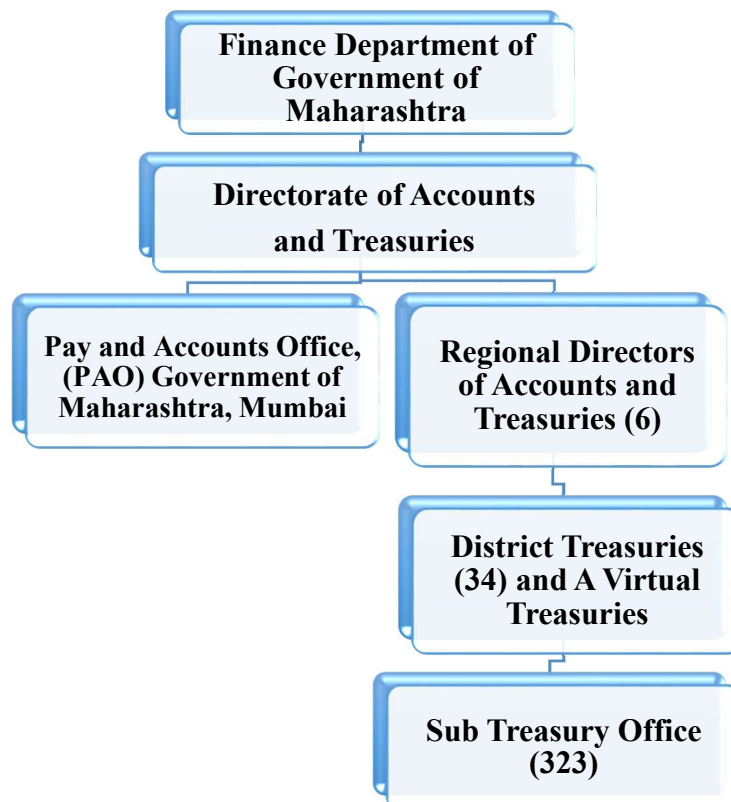
In Maharashtra, there are 34 Treasuries divided among six regions. There are 323 Sub Treasuries under different Treasuries. In Maharashtra, both Treasuries and Sub Treasuries function as banking Treasuries. In addition, a PAO and a Virtual Treasury are also functioning in the State of Maharashtra. The 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, eleven Assistant PAOs, four Accounts Officer, 48 Assistant Accounts Officers and 343 other subordinate officials (Total 689 sanction strength).

The PAO, Mumbai is catering to a total of 74689 pensioners who are drawing their pension till March 2025.

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 Accountant General (A&E)-I Maharashtra, Mumbai. Similarly, 19 Treasuries in Amravati, Ch. Sambhajinagar, 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 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 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

is 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.

During the year 2024-25, Government of Maharashtra (GoM) introduced a portal Virtual Personal Deposit Accounts (VPDA), to efficiently transfer and manage government grants and funds. It is activated when grants cannot be directly transferred to beneficiaries for various reasons. By transferring grants to the VPDA (under Major Head 8443) instead of the Drawing and Disbursing Officers (DDOs) bank accounts, system ensures that the funds remain in the government accounts until they are disbursed to the beneficiaries. The system ensures that the unspent balance in the VPDA account is credited back to Consolidated Fund on completion of one complete year from the date of its credit to the VPDA. For maintaining the above accounts, Virtual Personal Deposit Administrators are being declared with the approval of the Finance Department and concurrence is obtained from the O/o. the Accountants General (A&E).

Further, it is stated that a centralized Treasury Net System has been implemented across all Treasuries in the State, and all Treasuries are now functioning on a common centralized server. Due to this centralized system, Treasury operations have become more efficient and streamlined. The system provides various benefits such as faster processing and management of data, improved data security, easy and quick retrieval of records and reports, better monitoring and supervision, uniformity in accounting procedures, reduction in duplication of work, and enhanced coordination between Treasuries and higher authorities.

#### **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 Accountant General (A&E)-I Maharashtra, Mumbai office issue e-authorities online w.e.f. 1 September 2023 in respect of Regular pension, Family 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 Revision cases are being issued effective from December 2025.

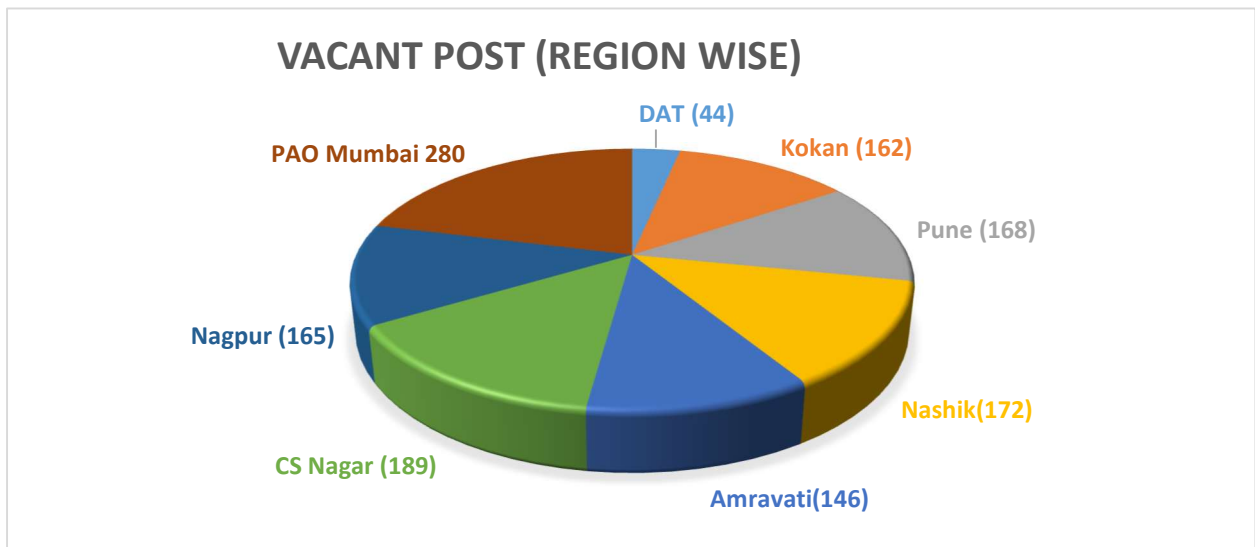
E-authorities in respect of life-time arrears payable to legal heirs, family pensions, only GPO/CPO or Gratuity to NPS/DCPS/ employees, e-PPOs (erstwhile SSA) to treasuries under Nagpur area, are

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 Nivrutivetanvahini 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 4,466, of which the Men-in-position is 3,116 i.e. 70 per cent of the total strength indicating a vacancy of 30 per cent. On review of the allocation of staff among Treasuries, Joint Director of Accounts and Treasuries (Jt. DAT) offices, and Director of Accounts and Treasuries (DAT) offices based on the quantum of work, it was observed that the present allocation may be reviewed again so that the distribution of staff can be made appropriately in accordance with the actual workload and required workforce. Review of the shortage in Staff requirement is generally done by the DAT regularly in co-ordination with the other departments. Occasionally on need basis contractual temporary staff is hired to address the staff shortage. Treasury wise Sanction Strength and Person in position with details of IFMS training to the staff members are given in ‘Annexure-3’.



**1.4.1.** Out of 3,116 Men in position, approximately 90 percent of the staff, i.e., 2,807 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 3,116 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.

## 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. 2024-25).**

Details shown in 'Annexure -4'.

**b) Month wise No. of Vouchers during the year 2024-25.**

Details shown in 'Annexure -5'.

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

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

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

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

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

**Table 2.1  
Status of GIA Bills (Pending up to 2025-26)**

Name of the Treasury	Items	Amount in ₹
Akola	188	1,70,89,64,141
Amaravati	573	6,77,03,17,360
Beed	759	8,04,15,00,000
Bhandara	15	16,10,00,000
Buldhana	463	3,27,40,00,000
Ch. Sambhajinagar	551	9,47,68,39,352
Chandrapur	658	7,05,24,78,381
Dharashiv	387	2,41,54,93,953
Gadchiroli	509	3,76,95,40,509
Gondia	565	37,83,40,971
Hingoli	279	3,96,88,40,924
Jalna	1,040	9,27,30,00,000
Latur	479	5,41,71,39,559
Nagpur	31	5,65,74,18,071

Nanded	275	2,26,58,00,000
Parbhani	581	6,63,06,63,273
Wardha	577	4,35,94,60,213
Washim	352	3,70,44,03,650
Yavatmal	441	4,66,49,00,000
Ahilyanagar	348	4,94,62,65,696
Dhule	336	4,99,82,51,923
Jalgaon	245	2,88,44,02,288
Kolhapur	956	16,80,56,28,640
Nandurbar	255	3,16,08,33,133
Nasik	234	13,17,95,35,318
Palghar	378	2,80,23,92,629
Pune	1,045	32,81,10,82,405
Raigad/Alibag	285	4,19,96,45,938
Ratnagiri	96	57,36,60,411
Sangli	392	6,95,55,16,774
Satara	558	10,46,35,80,844
Sindhudurg	200	93,81,17,666
Solapur	379	9,03,11,34,434
Thana	604	12,40,58,97,874
PAO Mumbai	1,960	6,34,99,72,84,303
<b>Total</b>	<b>16,994</b>	<b>8,50,14,33,30,633</b>

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

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

### **2.1 ₹ 2863.61 Crore lying unpaid in 4332DDO'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 29<sup>th</sup> 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.

However, as per the information furnished by the various Treasury Offices a substantial amount of ₹2863.61 crore remained unutilized in the bank accounts of DDOs as on 31st March 2025. 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 test check of PD/PLA register along with plus-minus memo register, it revealed that 63 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 2024-25, 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 & 8A**'

### 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 MH 8336 as on 31 March 2025, it was noticed that there were differences between the balances in accounts of Administrators and Treasury/sub treasuries on 31<sup>st</sup> March 2025 in 29 cases as "Detailed below in '**Annexure 9 & 9A**'".

### 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.

Test check of Repayment register of Deposit and Security Deposit register for the year 2024-25, 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 -miscellaneous expenditure . Details of this misclassification are obtained "**Annexure -10**"

### 2.6 **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 various treasuries from April 2024 to March 2025, it was found that 123 items amounting to ₹2.46 crores remained 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 during the respective years was overstated. The lists of the lapsed cheques are shown below:

**Table 2.2**

<b>Treasury Name</b>	<b>Number of Items</b>	<b>Amount (in ₹)</b>
Raigad	01	1, 13,745
Sindhudurg	08	10,92,697
Jalgaon	10	62,08,450
Buldhana	08	6,28,793
Jalna	06	30,703
Nagpur	116	14,52,642
Washim	253	67,48,245
Yavatmal	115	95,72,712
<b>Total</b>	<b>517</b>	<b>2,57,34,242</b>

**\*This information has been obtained during inspection of Treasuries.**

**2.7 Non-observance of a “Nil Payment Bill” Procedure in Personal Deposit/Personal Ledger Account.**

As per Rule 19 of Accounting Rules for Treasuries and as per the Government of Maharashtra, Finance Department GR. No. sankirna/2015/Pra.Kra 6/KoshPra 5 dated 27 September 2016 the transfers of fund from the Consolidated Fund to the PD/PLA account shall be affected through ‘NIL Payment Bill’ procedure. 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. Further as per the A.G.(A&E) Mumbai direction on 21.12.2009, a monthly report on ‘NIL Payment Vouchers’ received from treasuries is required to be submitted to the AG by 20<sup>th</sup> every month.

On scrutiny of transactions in following PD/ PLAs, it was noticed that the Nil bill procedure was not followed while transferring the funds of ₹ 635715132 from the Consolidated Funds to the PD/PLA of administrators namely Collector, Deputy Collector, Land Acquisition, Special Land Acquisition Officer and Sub Divisional Officers by the Treasury office, the vouchers/ details along with list of the ‘Nil’ payment vouchers, was not forwarded to the AG office as required. The Nil bill procedure enables the AG office to keep track or to ascertain funds transferred from Consolidated Funds to the PLAs and whether the unspent balance of funds was transferred from the PD/PLA Accounts to Consolidated Fund or not as shown in the Table below:

**Table 2.3**

Sl. No.	Administrator	Major Head	Challan/Date	Amount (₹)
<b>Gadchiroli</b>				
1.	Sub Divisional Officers & Special Land Acquisition Officers, Gadchiroli	8443-106	--	9,36,28,128
<b>Parbhani</b>				
2.	Collector, Parbhani	8443-106	--	1,59,852
3.	Sub-Divisional Officer, Pathari	8443-106	--	55,162
4.	Sub-Divisional Officer, Sailu	8443-106	--	2,04,56,617
5.	Deputy Collector, Land Acquisition, Parbhani	8443-106	--	34,31,98,599
<b>Hingoli</b>				
6.	SDO SLAO Hingoli	8443-106	15.05.2023	9,58,23,065
7.		8443-106	15.05.2023	9,70,151
8.		8443-106	05.06.2023	8,14,23,558
<b>Total</b>				<b>63,57,15,132</b>

**\*This information has been obtained during inspection of Treasuries.**

**2.8 Incorrect submission of lapsed deposit statement as on 31.03.2024 to A.G Office Mumba.**

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 various sub-treasuries for the year 2020-21 revealed that there is difference in lapsed deposit statement for the year 2023-24 submitted to the Accountant General (A&E)-I, Mumbai and as per the registers. Details of such are as follows in Table below:

**Table 2.4**

**(Amount in ₹)**

Sl no.	Treasury	Statement of lapsed deposit intimated to Accountant General (A&E)-I, Mumbai for the year 2020-21	Lapsed deposit under Security Deposit for the year 2020-21	Difference
1	Ahilyanagar	13,13,233	12,71,409	41,824
2	Raigad	27,84,892	28,85,241	1,00,349
3	Pune	20,67,931	1,68,914	18,99,017
<b>Total</b>		<b>61,66,056</b>	<b>43,25,564</b>	<b>20,41,190</b>

**\*This information has been obtained during inspection of Treasuries.**

**2.9 Deficiencies in Maintenance and Approval of Plus-Minus Memos Resulting in Distorted VPDA Balances.**

The Government of Maharashtra introduced the Virtual Personal Deposit Account (VPDA) framework vide Finance Department GR No. Sankirna-2023/C.R.110/2023/Kosh-Prasha-5 dated 14 February 2024, with the objective of ensuring continuous and system-based monitoring of grants drawn through Nil Bills and disbursed through CMP payment mandates. The prescribed workflow requires maintenance, month-wise verification, and approval of digital Plus-Minus Memos in Treasury Net after CMP realization, which forms the basis for reflection of correct VPDA balances and post-disbursement monitoring.

During test check of VPDA records and system walkthrough in the Treasury Net system revealed that the prescribed month-wise verification and approval of VPDA balances after CMP realization were not carried out regularly by Treasury Office due to which there was negative closing balance shown in Plus-Minus Memos for following cases. Details of such are as follows in Table below:

**Table 2.5**

**(Amount in ₹)**

Sl no.	VPDA no.	Name of the Administrator	Treasury	Closing balance
1	2201000359	Personal Assistant to Superintendent of Police Rural, Pune	Pune	- 351,27,225.00
2	2201005662	Accounts Officer Tribal Research Trg Institute	Pune	-1344,20,391.00
3	2201051356	Deputy Commissioner Animal Husbandary Maharashtra, Aundh Pune	Pune	-2,43,407.00
4	2202005133	Child Development Project Officer ICDS	Pune	-7,28,000.00
5	2202005733	Child Development Project Officer ICDS Manchar, Pune	Pune	-7,40,000.00
6	2202005733	Project Officer ITDP	Pune	-149,72,707.00
7	1501001039	Assistant dist. Planning Officer, Sindhudurg	Pune	-37,73,36,150.00
8	1501002483	District Admin. Officer Urban Development Grade II	Sindhudurg	-9,45,63,483.00
9	1501005613	Assistant Commissioner Social Welfare, Sindhudurg	Sindhudurg	-94,73,981.00
10	1509001669	Taluka Agriculture Officer Dodamarg	Sindhudurg	-1,93,117.00

**\*This information has been obtained during inspection of Treasuries.**

**2.10 Non-obtaining of the Certificate from the Administrator of the balances under M.H.8336-Civil Deposit.**

As per Para 594 (1) of MTM, the 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. Para 595 and 589 of MTM specifies the procedure for verification of balances and requires the Treasury Officer to forward the agreed Certificate of balances obtained from the Administrator to O/o the A.G. (Mumbai) for confirmation.

Test check of M.H. 8336 Civil deposits with balance certificates and plus minus memos revealed that the 02 Treasury Officers have not received Annual Balance Certificates for the year 2024-25 from the 30 Administrators as shown in the **“Annexure 11”**.

**2.11 Irregular deposit of Revenue receipts into PLA.**

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

1. The amount of only following receipt should be credited to Personal Ledger Account.
  - a. Caution Money

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

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

On scrutiny of record of Treasury Offices related to PD/PLA it revealed that 226 administrators falling in the jurisdiction of 18 Dist. Treasuries has credited irregular receipts which is not mentioned in above said GR in the PLAs details as shown in **“Annexure 12”**.

#### **2.12 Adverse Balance in Civil Deposit under M.H. 8336 Civil Deposit-800 Otherdeposit**

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.

Test check of 8336- Civil Deposit Plus Minus memo for the year 2024-25, it was noticed that the following Deposit Accounts were showing minus balances. The details are shown in Table below:

**Table 2.6**

<b>Sl. No.</b>	<b>Name of Administrators</b>	<b>Balances (₹)</b>
<b>Thane</b>		
1.	Teach & Non-teach Staff of aided/non-aided Sec & special School PF Vocational (8336521801)	(-)43,26,802
2.	Private College	(-)1,38,62,25,893
<b>Nandurbar</b>		
3.	GPF for teachers and others in SCSTNT SH	(-)24,;
4.	Contributory & GPF of Maharashtra & HSQ Boar Staff	(-)1,30,000
5.	Grant & Financial Aid TC Non-Govt College	(-)15,40,451
6.	GPF of Govt Recognised Pvt Pri. & Sec. School Sta Architecture	(-)1,29,79,000
7.	GPF of Teaching & Non-Teaching Staff of Aided Non Govt Vocational and Training Institute/ R(8336521801) P(83360192)	(-)57,58,631
8.	Non-Govt. Aided PY Education college Staff GPF /P(83360136)	(-)9,90,378
<b>Raigad</b>		
9.	Primary Teacher Provident Fund (8336502201+8336521801)	(-)42,96,28,993

**\*This information has been obtained during inspection of Treasuries.**

**2.13 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 2024-25, 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**”.

**2.14 Lapsed Deposit not credited to Government Account**

As per Rule 506 & 507 of Maharashtra Treasury Rules, 1968, the deposit exceeding ₹ 25 unclaimed for more than three complete accounting year and deposit below ₹ 25 remained unclaimed for one complete accounting year, should be treated as lapsed and credited to the Government Account under Major Head 0075 and a statement of lapsed deposit at the end of each year, shall be submitted to the District Treasury Officer by the Sub-Treasury Officers for further submission to the Accountant General for taking further action.

During the test check of lapsed deposit , it was revealed that the amount of lapsed deposit has not been credited to MH-0075 due to non-reconciliation with the records of the Principal Accountant General (A&E)-II, Maharashtra, Nagpur as mentioned in Table below:

**Table 2.7**

Dist. Treasury	Name of Deposits	Amount (₹)
<b>Amravati</b>		
<b>2020-21</b>		
1.	101- Revenue Deposit	6,000
2.	103- Security Deposit	12,41,911
3.	118- Criminal Deposit	0
4.	121- Election Deposit	0
<b>2021-22</b>		
5.	101- Revenue Deposit	21,468
6.	103- Security Deposit	-96,55,220
7.	118- Criminal Deposit	0
8.	121- Election Deposit	0
<b>Buldhana</b>		
9.	Security Deposit	1,18,123
<b>Washim</b>		
10.	Security Deposit	8,86,639

**\*This information has been obtained during inspection of Treasuries.**

**2.15 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, Nagpur for confirmation of balance.

Scrutiny of PDAs/ PLAs with balance certificates and plus minus memos revealed that the Treasury Officers has not received Annual Balance Certificates for the year 2024-25 from the 9 Administrators as shown in the Table below:

**Table 2.8**

Sl. No	Name and PLA No of Administrators	Balance as on 31 <sup>st</sup> March 25 as per AG office record
<b>Chandrapur</b>		
<b>106- Personal Deposit Account</b>		
1	Sub- Divisional Officer, Chandrapur/947	3,57,38,601
2	Principal Iti, Chandrapur/2016	1,07,48,959
3	Registrar Distt. Forum Consu. Pro./5374	60,95,727
4	Pri. I.T. I. Gondpipiri, Chandrapur/2016	8,97,746
5	Pri. I.T. I. Warora, Chandrapur/2016	11,28,640
6	Joint Distt. Reqr. Cl-1(Lg) Chandrapur/1065	6,75,800
7	Sdo, Warora, Chandrapur/947	18,25,64,957
8	Pri. I.T.I. Korpana, Chandrapur/2016	1,45,555
9	District Library Officer, Chandrapur/2187	95,000

**\*This information has been obtained during inspection of Treasuries.**

### **2.16 Irregular payment from PLA.**

The government of Maharashtra, Finance Department, Mantralaya, Mumbai vide Resolution No.GR/1099/Pra-Kr-7/99 dated 06/11/1999, has permitted to open PD/ PLA in favour of all Govt. Hospitals. OPD fees received from the patients is to be credited therein. It has been permitted to incur expenditure on the items mentioned under GR dated 27.11.2001, 30/01/2002 and 27/01/2009 from the above deposit and also attention is invited to Government GR No.,&1008@lhvkj&346@08@f{k{k.k&2 dated 27/01/2009, wherein it is clearly instructed that the receipt of Government Hospital can be utilized for specific items mentioned.

During inspection, it was noticed that 86 bills were passed by the 9 Treasury Officers on items shown in the Table below though not included in GR *ibid* led to irregular payment to that extent. Details are shown in **“Annexure 16”**.

### **2.17 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 16 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 15”**.

### **2.18 Minus Balance in the PLA.**

As per Rules 91 and 98 of Accounting Rules for Treasuries, 1992, the Treasuries should prepare plus minus memo in form IST 37 for the transactions on account of each class of deposit and the plus & minus memo should be attached to the list of payment when monthly accounts are rendered by the Treasury Officers to the Office of the Accountant General (A&E)-II, Maharashtra, Nagpur.

The purpose of the 'plus and minus memorandum' is to watch the balance and clearance of amount from the deposit head.

During inspection, it was noticed that amounts were overdrawn by the three Administrators of two district treasuries from PLAs leading to adverse balance in the PDA/ PLAs as shown in the Table below:

**Table 2.9**

Sl. No.	Name of Administrators /PLA No.	AG balance as on 31/03/2025 (Rs.)
<b>Gondia</b>		
1.	D.C.F. Gondia/8272	-7403967
2.	Civil Judge Sr. Dn., Gondia/8211	-50000
<b>Hingoli</b>		
3.	Asstt. Regr. Stamp Collector, Hingoli/8614	-2195
4.	Dy. RTO, Hingoli/8660	-229980
5.	Collector Secre. D.P. Comm., Hingoli/8627	-17716000

**\*This information has been obtained during inspection of Treasuries.**

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

#### **2.19 Details of Treasuries/ Sub Treasuries inspected during the year**

During the year 2024-25 all the 34 District Treasuries and 253 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.

#### **2.20 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 2026 there were 39 Inspection Reports and 489 paras outstanding with Treasuries in Maharashtra. Treasury wise details of outstanding Inspection Reports and paras are listed in "**Annexure -16**".

#### **2.21 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 test check 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 table below.

**Table 2.10**

Sl. No.	Treasury	No. of Bank Accounts	Amount as on 31/03/2025(₹)
1.	Hingoli	3	0
2.	Yavatmal	3	14,55,260.18
3.	Beed	14	0
4.	Dhule	10	2,65,06,098
5.	Solapur	20	97,69,462.6
6.	Palghar	25	39,60,107.42
7.	Ratnagiri	6	1,78,29,501.71
8.	Sangli	2	43,337.3
9.	Ahilyanagar	37	Not obtained

**\*This information has been obtained during inspection of Treasuries.**

### 2.22 Pending Detailed Contingent Bills from Treasuries

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

Further, as per the Government of Maharashtra Finance Department Resolution No. Sankshipt/ 2012/ PK8/ 2012/ Viniyam dated 14 March 2013, Treasury Officers should not honour any further bills presented by the DDO unless DC bills for the amount drawn on earlier occasion are submitted to the Office of the 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 AG Mumbai, as well as 34 Treasuries under the jurisdiction of the Office of the Pr. AG Nagpur, were pending (during the 2025-26) for want of DC bills, as detailed in **“Annexure – 17”**.

### 2.23 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, 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 Dhadgaon Sub Treasury. This irregularity is shown in Table below:

**Table 2.11**

Sl.No.	Name	Designation	Name of the Office	Taken over charge
	Shri LalsingVajnyaPadvi	Secondary Teacher	The Secondary AsharamSchool, Dhadgaon	01/07/2025

**\*This information has been obtained during inspection of Treasuries.**

### 2.24 Improper maintenance of Guard file containing DDO’s and Controlling Officer’s Specimen Signature.

As per MTR 178, Every Government officer who is authorized to draw cheques or sign or countersign bills payable at a treasury shall send a specimen of his signature to the Treasury Officer through some superior or other officer whose specimen signature is already with the treasury.

When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Treasury Officer concerned. Specimen signatures when forwarded on a sheet of paper other than the forwarding letter itself must be duly attested by the officer signing the forwarding letter.

On test check of the Guard file with the register, it was noticed that the forwarding letter and the CTC was not duly attested by the officer signing and verifying the Government officer who is authorized to draw cheques or sign or countersign bills. The details are shown as below:

**Table 2.12**

Sl. No.	Government officer who is authorized to draw cheques or sign or countersign bills (DDO)	Government officer verifying and signing the forwarding letter (whose stamp missing)
1	Rahul Keshav Kadam (003267) Chief Accounts and Finance Officer	Rajendra Bhalerao Deputy Chief Executive Officer (R.P) Alibag
2	ParshuramDeughamoda (002460) Administrative Officer /General Hospital Alibag	Suresh K Devkar District T.B Officer Alibag
3	Pradeep BaburaoJagtap (000771) District Superintendent Land Records Alibag	Indrasenlande Deputy Superintendent Land Records Alibag
4	Komal Thakur (001047) TahsildarSangayo) Collectorate Office	Dr.RanvindraShelke Sub. Collector (S.P.) Alibag

**\*This information has been obtained during inspection of Treasuries.**

**2.25 Non observation of procedure of payment through CM.**

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 - 18**".

**2.26 Non-Deduction of TDS under Section 51 of MGST Act, 2017 on Contractual Service Payments in Violation of Government of Maharashtra GR dated 20.06.2023.**

As per Section 51(1) of the MGST Act, every government department, local authority, and other notified entities are required to deduct tax at the rate of 2% (1% CGST + 1% SGST) from the payment made to a supplier, where the total value of such supply under a contract exceeds ₹2.5 lakh, and remit it to the Government account within the prescribed time.

In addition to the statutory provision, the Government of Maharashtra, through Government Resolution No. वसेक-1022/प्र.क्र.11/करधन-1 dated 20th June 2023, has issued detailed instructions to all Drawing and Disbursing Officers (DDOs) and Treasury Officers to ensure strict compliance with TDS provisions under GST law. This resolution reiterates that DDOs are bound to deduct 2% TDS while preparing bills related to eligible taxable contracts and must clearly indicate the amount deducted under the relevant accounting heads. Furthermore, Treasury Officers are explicitly instructed to verify, during pre-audit, whether TDS has been properly deducted in such cases and to raise objections in the absence of deduction or supporting certification under prescribed exceptions.

During the test check of bill passed during 2024-25 by the Treasury Offices, it was noticed that Tax Deduction at Source (TDS) was not deducted in respect of several bills involving payment for supply of taxable goods and/or services, particularly those relating to contractual service works. The details are shown in Table below:

Table 2.13

Amount in ₹

Sl. No.	Voucher no. and date	DDO Code	Contract Amount (₹)	Nature of Payment	Tax Deduction
1	523/31-03-2025	5401002530	92,18,104	Contractual Service Payment	Nil
2	140/16-01-2025	5401002460	9,92,440	Contractual Service Payment	Nil
3	444/31-03-2025	5401002460	4,65,935	Contractual Service Payment	Nil
4	150/11-09-2024	5401002460	14,80,151	Contractual Service Payment	Nil
5	277/22-03-2025	5401002460	5,04,354	Contractual Service Payment	Nil
6	71/21-03-2025	2601003276	5,15,904	Contractual Service Payment	Nil
7	18/29-04-2024	2601003276	3,69,828	Contractual Service Payment	Nil
<b>Total</b>			<b>1,35,46,716</b>		

**\*This information has been obtained during inspection of Treasuries.**

### 2.27 **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 test check of revenue deposit register for the period of 2024-25, it was noticed that these were a closing balance of ₹(-) 24,78,034 and ₹ (-) 3,19,490 in Treasury office Dhule and Jalgaon respectively as on March 2025.

### 2.28 **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; 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. Details are shown in "**Annexure 19**".

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

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

On test check of Double lock register of stamps with plus minus memo in 18 District Treasuries, it was noticed that existing stock as on 31 March 2025 of following categories of stamps was found surplus than their actual requirement. Details are shown in "**Annexure 20**".

### 2.30 **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 21”**.

**2.31 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 19 treasuries, sales tax amounting to ₹3750177 and non-tax revenue amounting to ₹ 4104745280.35 were not collected through GRAS.

**Table 2.14**

Sl. No	Name of Treasury	Sales Tax	Revenue other than Sales Tax
1	Akola	2,47,100	1,52,5,82,278
2	Amaravati	0	16,20,35,499
3	Beed	0	37,01,66,591
4	Bhandara	0	19,08,49,417
5	Buldhana	1,200	25,40,91,981
6	Chh.Sambhajinagar	0	43,93,32,255.38
7	Chandrapur	0	10,56,95,437
8	Dharashiv	0	22,81,22,467
9	Gadchiroli	0	8,94,79,429
10	Gondia	0	15,86,40,656
11	Hingoli	0	13,74,72,633
12	Jalna	0	14,04,35,115
13	Latur	1,13,068	25,67,83,981
14	Nagpur	33,35,059	3,26,92,386
15	Nanded	13,950	34,32,99,633
16	Parbhani	0	7,00,56,590
17	Wardha	0	29,79,45,191
18	Washim	39,800	41,52,27,065.97
19	Yavatmal	0	25,98,36,675
<b>Total</b>		<b>37,50,177</b>	<b>4,10,47,45,280.35</b>

**\*This information has been obtained during inspection of Treasuries.**

**2.32 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 17 and 7 MLA/MLC pensioners under the jurisdiction of 2 dist. Treasuries whose tax have not been deducted during the year of 2023-24 and 2024-5 respectively, details shown in table below:

**Table 2.15**

Sl. No.	Name of the Treasury	No. of MLA/MLC pensioners have not deducted Income Tax for the year 2023-24	No. of MLA/MLC pensioners have not deducted Income Tax for the year 2024-25
1	Akola	17	1
2	Amaravati	-	6
	Total	17	7

**\*This information has been obtained during inspection of Treasuries.**

**2.33 Irregular Payment of Bills Without Verification of DDO Signatures – Violation of MTR Rules 178 & 179.**

As per Rule 178, Every Government officer who is authorized to draw cheques or sign or countersign bills payable at a treasury shall send a specimen of his signature to the Treasury Officer through some superior or other officer whose specimen signature is already with the treasury. When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Treasury Officer concerned. Specimen signatures when forwarded on a sheet of paper other than the forwarding letter itself, must be duly attested by the officer signing the forwarding letter.

During the test check of bills passed in the Treasury Office, Sindhudurg, it was observed that bills were passed and payments made by the Treasury Officer without proper verification of the Drawing and Disbursing Officer's (DDO) signatures against the specimen signatures maintained in the Guard File, as mandated under the Maharashtra Treasury Rules, 1968, specifically Rules 178. Details of mismatched signatures are as follows in Table:

**Table 2.16**

Sl. No.	Name of DDO	DDO	Bill Date	Nature of Discrepancy	Amount (In ₹)
1	Shri Swapnil Narayanrao B.	District Malaria Officer	19 June, 2025	Signature mismatch with guard file	65,367
2	Shri J.P. Jhapate	District Judge – 1 and Additional Session Judge Sindhudurg	19 June, 2025	Signature mismatch with guard file	3,02,781
3	Smt. Jyoti Nishikant Khare	Dist. Deputy Commissioner of Animal Husbandary	19 June, 2025	Signature mismatch with guard file	4,980
4	Shri P.S. Paul	Sr. Geologist Ground water development agency	19 June, 2025	Signature mismatch with guard file	6,918
5	Shri Pradipkumar Manohar Kudalkar	Education Officer Primary Education	19 June, 2025	Signature mismatch with guard file	9,38,942
6	Shri Pradipkumar Manohar Kudalkar	Education Officer Primary Education	19 June, 2025	Signature mismatch with guard file	61,40,266

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

**2.34 Excess deduction of TDS under Section 51 of MGST Act, 2017 due to incorrect calculation on gross bill amount including GST.**

As per Section 51(1) of the MGST Act, TDS is to be deducted “on the payment made or credited to the supplier in respect of taxable supply of goods or services or both.” The term “value of taxable supply” is defined under Section 15 of the Act, which excludes GST (CGST, SGST, IGST) if shown separately on the invoice.

Also, the Government of Maharashtra GR No. वसेक-1022/प्र.क्र.11/कसधन-1 dated 20.06.2023, clearly state that TDS should be computed only on the value of supply, and not on the gross invoice value

that includes GST. The GR also provides a standard calculation methodology and directs DDOs and Treasury Officers to ensure correct application of the TDS provisions at the time of bill scrutiny and clearance.

During the test check of bill passed during 2024-25 by the Treasury Office, it was noticed that TDS under Section 51 of the Maharashtra Goods and Services Tax (MGST) Act, 2017 was being erroneously deducted on the total invoice amount, which includes Central GST (CGST) and State GST (SGST), instead of being calculated on the taxable value excluding GST components. The list of such bills is as follows:

**Table 2.17**

Treasury	Sl. No.	Voucher no. and date	Invoice Amount (₹)	GST Amount (₹)	Correct TDS (₹)	TDS Deducted (₹)	Difference (₹)
Ahmednagar	1	504/31-03-25	24,05,889	4,33,060.02	39,456.58	48,117.78	8,661.20
	2	81/06-05-24	26,17,784	4,71,201.12	42,931.66	52,355.68	9,424.02
	3	81/05-12-24	61,40,132	11,05,223.76	100,698.16	1,22,802.64	22,104.48
	4	80/06-05-24	21,29,679	3,83,342.22	34,926.74	42,593.58	7,666.84
	5	211/21-05-24	17,59,992	3,16,798.56	28,863.87	35,199.84	6,335.97
	6	154/12-07-24	21,67,003	3,90,060.54	35,538.85	43,340.06	7,801.21
	7	161/18-06-24	21,67,003	3,90,060.54	35,538.85	43,340.06	7,801.21
Kolhapur	8	03/21-07-25	67,345.6	12,122.2	1,346.9	1,590	243.1
	9	39/22-07-25	42,005.04	7,560.9	840.10	992	151.9
	10	38/24-06-25	91,281.58	20,037.42	1,825.63	2,226	400.4
	11	04/23-06-25	66,420	14,580	1,328.4	1,620	291.6
	12	04/27-05-25	66,420	14,580	1,328.4	1,620	291.6
	13	05/27-05-25	66,420	14,580	1,328.4	1,620	291.6
Satara	14	25/21-02-25	1,04,255	18,766	1,709.782	2,085.1	375.318
	15	24/21-02-24	92,610	16,670	1,518.804	1,852.2	333.396
	16	6/30-01-25	1,16,000	20,880	1,902.4	2,320	417.6
	17	23/24-03-25	58,000	10,440	951.2	1,160	208.8
	18	594/31-03-25	10,55,881	1,90,059	17,316.45	21,117.62	3,801.17
	19	618/31-03-25	11,98,907	2,15,803	19,662.07	23,978.14	4,316.06
Total			2,24,13,027	40,45,825	3,69,013	4,49,931	80,917

**2.35 Failure to timely crediting Government Receipts to Government Account.**

As per Rule 8 (1) of Maharashtra Treasury Rules, 1968, all money received by or tendered to Government officers should be credited to the Government Account within two days of receipt. However, it was observed during inspection of Sub Treasuries offices under Dist. Treasuries that following Administrators of PLA has credited the receipts and incurring expenditure there from. The administrator had received huge amount of Rs. 3528028/-However, said receipts were credited in the PLA on after average delay of 4 to 7 months. Keeping such huge cash outside the PLA by the Administrator is against the Rules *ibid* and create possibility of temporary misappropriation of government money details in **“Annexure 22”**.



## CHAPTER- 3 GENERAL PROVIDENT FUNDS

### (A) GENERAL.

Accountant General (A&E)-I Maharashtra Mumbai maintains 94002 live General Provident Fund accounts of state government employees other than CI-IV. Due to misclassification, there were 217 Unposted items and 5439 Missing credits. Pr. Accountant General (A&E)-II Maharashtra, Nagpur maintains 47272 live General Provident Fund accounts of state government employees other than CI-IV and have 982 Unposted items & 3731 Missing credits.

#### 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**

Treasury	Sl. No.	Name of Employee	Department / Office	Negative Balance in GPF (₹)
Pune	1	Shri Vilas N. Bhise	Superintendent of Police, Railways, Pune	72,888
	2	Shri Ashok Babu Mohite	Office of Addl. Commissioner of Police, North Region, Pune	76,121
Pao, Mumbai	3	Shri Hareshwar Shankar Ghag	Govt. Central Press, Charni Road, Mumbai	41,711
	4	Shri Suhas A. Tawde	Govt. Central Press, Charni Road, Mumbai	71,758
Ahilyanagar	5	Shri V. G. Bilwe	Head Master, Govt. Ashram School, Ratanwadi, Akole	1,43,316
Sangli	6	Shri Hulke Bhimrao Ramdas	Government Medical College & Hospital, Sangli	42,163
Nandurbar	7	Shri Ishram Radha Naik	Superintendent of Police, Nandurbar.	1,84,086
<b>Total</b>				<b>6,32,043</b>

\*This information has been obtained during inspection of Treasuries

A total recovery of ₹6,32,043 was required to be effected in 7 cases, out of which recovery of ₹2,98,084 with interest in 3 cases was made, on being pointed out during Treasury Inspection.

#### 3.2 *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.

During the test check of GPF authorities along with the GPF register, it was observed that the following payments in various District Treasury were made after the validity period without getting the authority revalidated by the issuing office of AG (A&E) -I, Maharashtra, Mumbai.

**Table 3.2**

Sl. No.	Name	Authority No.	Authority Date	Paid on	Amount (₹)
<b>Palghar</b>					
1	Shri Govind Harishchandra	1420860	12-12-2023	13-06-2024	10,66,260

	Jadhav				
<b>Solapur</b>					
2	Shri Kamble A L	MISMH/36882	28-09-2022	04-05-2024	3,68,658

**\*This information has been obtained during inspection of Treasuries.**

### 3.3 Non-revalidation of GPF Authority after expiry of six months.

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

During test check of GPF payment register and GPF authorities, it was noticed that the following two GPF authorities were not sent to the AG office for revalidation after expiry of six months from the date of issue for which payment has not yet been made. List of pending authorities has been given in Table:

**Table 3.3**

Sl. No.	Name	Authority No.	Authority Date	Expired on	Amount in ₹
<b>Pune</b>					
1	Shri. Shelke Sadashiv Nivrutti	1434834	21-05-2025	22-11-2025	6,23,004/-
2	Shri Nevkar Suresh G	1435711	05-06-2025	06-01-2026	1,06,999/-

**\*This information has been obtained during inspection of Treasuries.**

### 3.4 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.

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

**Table 3.4**

Sl No	Name & GPF A/c No.	GPF Authority No and Date	Department	Amount (₹)
1	Shri Avhad Rajendra Sukdeo, PCMH-81016	1428837 Dt: 02/09/2024	Commandant S.R.P.F GR.6 Dhule.	28,07,562

**\*This information has been obtained during inspection of Treasuries.**

### 3.5 Payment of GPF amount credited to DDOs Account- Violation of Government Resolution on DBT.

As per Government Resolution No. संकीर्ण१०१०/प्रक्र६८/भाग- २/कोषाप्र- ५, ३१जानेवारी, २०१३, issued by the Finance Department, Government of Maharashtra, it has been made mandatory that all Government payments of ₹5000/- and above shall be made directly to the beneficiary/payee's bank account through electronic mode such as ECS/NEFT/RTGS.

The said G.R. clearly directs that all payments should be credited to the payee's (beneficiary's) account only and that no payment should be routed through the DDO's account, except in exceptional cases like court orders or unavoidable administrative reasons.

On test check of Form 9 and GPF Authorities of various treasuries it was found that GPF payments were routed through the DDO's account instead of payees Account. The details are given below:

**Table 3.5**  
**Payment of GPF amount to DDOs Account**

Sl. No	Payee Name & GPF Authority no.	Authority no.	Amount(₹)	DDOs name
<b>Nashik</b>				
1.	Shri Gavti P.R. MISMH/39951	1411330	1,65,893	The Headmaster govt secondary & higher secondary girls Ashram school, mani , surgana
2.	Shri GosavishashikantGovingiri GAMH/94738	1411758	3,92,890	The Deputy superintendent of land Records , surgana
3.	Shri Baburao Yadav Rashinkar GAMH/96933	1417582	9,73,390	The Deputy superintendent of land Records , surgana
4.	Shri More PunjaramVishwanath PWMH/67427	1418812	35,52,916	The Sub Divisional water conservation officer soll& water conservation sub Division
<b>Jalgaon</b>				
5.	Smt. Kavita Rajendra Gurjar w/o Late Shri RajendraRamraoGurjar/ PWMH/7863	1431873	6,31,838	Sub Division Water Conservation Officer, Soil and Water Conservation Division Jalgaon.425001
<b>Nandurbar</b>				
6.	SmtMunniDilipGavit W/o of Late Shri DilipSegajiGavit. GAMH/89429	1420060	16,62,688	Tahsildar, Tahsildar & Executive Magistrate Office, Akrani, Nandurbar.
7.	SmtMangala N. Girase W/o Late Shri Girase Nimba D GAMH/79918	1422515	14,556	Tahsildar, Nandurbar.Tahsil office, Nandurbar
8.	Smt. Anjani Shailesh Gavit W/o Late Shri Gavit Shailesh Dinesh MISMH/45743	1422750	19,56,772	The Project Officer, Integrated Tribal Development Project Nandurbar
9.	Shri Lokhande Vijay Hari GAMH/92816	1421510	10,37,616	The Deputy Superintendent of Land Record, O/o the Dy. Supdt. of Land Record, Akrani, Nandurbar, 425414
10.	Shri DeoramSonuBhombe MISMH/43024	1423885	6,86,519	The Headmaster, Govt Secondary Ashram School, Dhadgaon, Nandurbar
11.	Shri PathanZakirhusain Mohamad khan GAMH75494	1423141	3,60,419	Tahasildar,Nandurbar, Tahasil office, 425412

**\*This information has been obtained during inspection of Treasuries.**

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

As per the Rule no 27 of the Maharashtra General Provident Fund Rules, on the death of a subscriber, the amount standing to his credit has become payable, or where the amount has

become payable, before payment has been made: When the subscriber leaves a family:- (i) If a nomination made by the subscriber in accordance with the provisions of Rule 5 in favour of member or members of his family subsist, the amount standing to his credit in the fund or the part thereof to which the nomination relates, shall become payable to his nominee or nominee in the proportion specified in the nomination.

During test check of GPF payment register and GPF authorities, it was noticed that for the following authority, the final payment was made to nominee other than the name mentioned in GPF authority. Details given below in table:

**Table 3.6**

**Statement of GPF final payment made to nominee other than the name mentioned in GPF Authority**

Sl. No.	Name of subscriber	Name of legal Nominees	GPF Authority No.	Amount in ₹	Date of Payment
<b>Raigad</b>					
1	Late Shri Gaikwad Sagar Sarjerao	Smt Nilima Sagar Gaikwad Kum. Sonakshi Sagar Gaikwad Kum. Shivam Sagar Gaikwad	1431593	1, 25, 214	06.02.2025

**\*This information has been obtained during inspection of Treasuries.**

## CHAPTER – 4

### PENSION

#### (A) GENERAL.

During the year 2024-25, Office of the Accountant General (A&E)-I Maharashtra Mumbai, received 33431 pension cases, out of which 21301 were regular pension cases, 2700 were family pension & 9430 were revision cases. In the office of the Pr. Accountant General (A&E)-II Maharashtra, Nagpur, received no. of 28286 pension cases, out of which 17712 were regular pension cases, 3123 were family pension cases and 7451 were revision pension cases.

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

##### 4.1 *Incorrect Booking of DCRG Payment under Wrong Minor Head of Account.*

On test check of DCRG final payment order and payment details, it was noticed in one case under Treasury office, Pune that the Death-cum-Retirement Gratuity (DCRG) payment was booked under an incorrect Minor Head of Account at the time of payment.

The DCRG payment, which was required to be classified under Major Head 2071 – Pension and Other Retirement Benefits, CRC code 20710417 (DCRG), was instead erroneously booked under CRC code 2071 0103 (Provisional Pension) in the case of Smt. Latika Prakash Bansod (PPO – M122021564774) amounted to ₹13,61,250 dated 17 January 2023. This resulted in misclassification of DCRG expenditure in terms of payment and accounting, thereby affecting the correct depiction of expenditure under the relevant Minor Heads of Account.

##### 4.2 *Misclassification of recovery made from gratuity in incorrect Head.*

As per the request of concerned department & according to the Rules 132 (Recovery & Adjustment of Govt. dues), 133 (Adjustment & recovery of dues pertaining to Govt. Accommodation), 125 (intimation of the particulars of Govt. dues to the Audit Officer) of Maharashtra Civil Services Rules 1982, MCS & Form-7 of MCS 1982 pension (No dues certificate enclosed with pension proposals), the Accountant General Office should direct the treasury officer to recover the Govt. dues from the gratuity amount. Recovery made from gratuity is to be classified under proper head of accounts as per the recovery details mentioned on the DCRG authority or on the request of the department concerned.

On test check of DCRG final payment orders and Payment Details from Koshwahini for various treasuries, 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 in **“Annexure 23”**.

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

##### 4.3 *Government dues not recovered from Gratuity of Pensioners.*

As per provisions of Rule 220 of MTR Vol.1 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 A. G. office, but payment were made without recovering the government dues from the same. The details are shown in Table below.

Table 4.1

Amount in ₹

Sl. No.	Treasury	No. of cases	Total Recovery	Recovery effected	Pending Recovery
1	Pune	6	8,13,307	87,460	7,25,847
2	Ratnagiri	2	71,174	71,174	0
3	Palghar	2	5,49,111	4,85,377	63,734
4	Dhule	3	5,10,900	72,288	4,38,612
5	Nashik	17	21,97,976	9,28,709	12,69,267
6	Satara	2	1,35,965	1,35,965	0
7	Akola	1	92,016	--	92,016
8	Chandrapur	2	6,85,013	--	6,85,013
9	Gondia	7	5,45,855	--	5,45,855
10	Jalna	3	1,28,370	--	1,28,370
11	Nagpur	3	93,364	--	93,364
<b>Total</b>		<b>48</b>	<b>58,23,051</b>	<b>17,80,973</b>	<b>40,42,078</b>

**\*This information has been obtained during inspection of Treasuries.**

*A total recovery of ₹58,23,051 was required to be effected in 48 cases, out of which recovery of ₹17,80,973 in 12 cases was made, on being pointed out during Treasury Inspection, leaving a balance of ₹40,42,078 pending for recovery at the end of the year.*

#### **4.4 Government dues not recovered from monthly pension of Pensioners as prescribed in PPO (Punishment cut).**

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 test check of PPOs with payment history, it was noticed that the recovery prescribed in the Pension Payment Order (PPO) in the form of punishment cut in pension—either as a percentage of pension or as a fixed amount—was not being effected from the monthly pension of the pensioners. The details are shown in Table below.

Table 4.2

Amount in ₹

Treasury	Sl no.	Name Of Pensioner and PPO No.	Recovery Details to be effected which was not effected.	Total Recovery	Recovery effected	Pending Recovery
Pune	1	Bhausahab Pandit Patil M112401630054	Pension to be reduced @ ₹2000 from 03/08/2023 to 02/08/2024	24,000	0	24,000
	2	Deepak DyanobaShinde M112401647324	Pension to be reduced @ ₹500 from 01/03/2024 to 28/02/2025	6,000	0	6,000
	3	DhananjayVasantrao Vaidya M112401641905	Pension to be reduced @ 3% from 29/05/2024 to 28/05/2025	19,584	0	19,584
	4	Rajesh Balwant Wagh M112401643799	Pension to be reduced @ 5% from	59,430	0	59,430

			01/02/2023 to 31/01/2028			
	5	Vijaykumar Maruti Mandrupkar M112501653008	Pension to be reduced @ 3% from 01/07/2023 to 31/06/2024	6,180	0	6,180
	6	Suresh Chandrakant Jadhav M112401627389	Pension to be reduced @ 10% from 01/01/2024 to 31/12/2025	21,645	0	21,645
Solapur	7	Smt.TaramatiDhondiram Shewale M112401633414	Pension reduced ₹1100 from 01/03/2021 to 28/02/2022	16,742	16,742	0
	8	Shri Ashok Shankar Chavan M112401649519	Pension reduced @ 25% from 01/06/2024 to 31/05/2029	1,64,631	1,64,631	0
Raigad	9	NalandDodhajiGangurde M112401616875	Pension reduced @ 5% from 21 August 2023 to 20 August 2028	52,037	52,037	0
Ahmednagar	10	Smt. Bharati Sunil Padadune M112401648918	Pension reduced @ 5% from 28 August 2024 to 27 February 2025	10,800	10,800	0
	11	Smt. Amarjyoti, wife of Late Shri BilyaniMalakariKamble GPOs no.M122108477074 dated 25/2/21	Total recovery 356938 167000 from Gratuity & 189938 from Pension	3,56,938	3,56,938	0
<b>Total</b>				<b>7,37,987</b>	<b>6,01,148</b>	<b>1,36,839</b>

**\*This information has been obtained during inspection of Treasuries.**

A total recovery of ₹7,37,987 was required to be effected in 11 cases, out of which recovery of ₹6,01,148 in 5 cases was made, after being pointed out during Treasury Inspection, leaving a balance of ₹1,36,839 pending for recovery at the end of the year.

**4.5 Overpayment of ₹ 93,102 Due to Non-reduction of Pension after Commutation and Violation of Rule 6(1) of the Maharashtra Civil Services (Commutation of Pension) Rules, 1984.**

As per Rule 6(1) of the Maharashtra Civil Services (Commutation of Pension) Rules, 1984: In the case of a pensioner who is in receipt of pension from a Treasury, the reduction in the amount of pension on account of commutation shall be operative from the date of receipt of the commuted value of pension or at the end of three months after the issue of authority by the Audit Officer for payment of the commuted value, whichever is earlier. In the case of a pensioner who draws his pension from a branch of a nationalized bank, the reduction shall be operative from the date on which the commuted value of pension is credited by the bank to the pensioner's account."

During test-check of PPOs/CPOs at the Pay and Accounts Office, Mumbai, it was observed that in three cases, pensioners continued to receive full pension even after the prescribed three-month period following the issue of commutation authority, and the commuted value of pension had also not been paid, resulting in overpayment of pension. The details are shown in Table below.

**Table 4.3**

**Amount in ₹**

Sl. no.	Pensioner Name	PPO No.	Date of Authority	Overpaid Period	Overpaid Amount (₹)
1	Rucha sanjiv joshi	M112403649806	16 Jun 2025	16 Sep – 31 Oct	35,572

				2025 (1 month 16 days)	
2	Sudamram bhau katare	M112503655392	10 Jun 2025	10 Sep – 31 Oct 2025 (1 month 21 days)	43,194
3	Vishnu khalthodhia	M112503664414	23 Jun 2025	23 Sep – 31 Oct 2025 (1 month 9 days)	14,336

**\*This information has been obtained during inspection of Treasuries.**

#### 4.6 Delay in commencement of 1<sup>st</sup> 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 1<sup>st</sup> of the succeeding month in case PPO is received by 20<sup>th</sup> of the month and if received after 20<sup>th</sup> of the month then on or before 10<sup>th</sup> 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 1<sup>st</sup> Pension Payment in Table below.

**Table 4.4**

Sno.	Treasury Name	No. of cases
1	Ahilyanagar	14
2	Kolhapur	102
3	Solapur	209
4	Thane	33
5	Nahsik	184
6	Raigad	94
7	Sindhudurg	01
8	Sangli	111
9	Akola	8
10	Amaravati	44
11	Bhandara	5
12	Buldhana	127
13	Ch. Sambhajinagar	19
14	Chandrapur	134
15	Dharashiv	17
16	Gadchiroli	8
17	Gondia	26
18	Hingoli	7
19	Jalna	8
20	Latur	68
21	Nagpur	25
22	Parbhani	9
23	Wardha	24
24	Washim	20

**\*This information has been obtained during inspection of Treasuries**

#### 4.7 Non-Payment of Pension Arrears Resulting from Non-Compliance with MTR 358(1) of Maharashtra Treasury Rules, 1968.

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

(ii) 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 Accountant General.

During test check of Undrawn Pension register and records of various Treasury offices for the year 2024-25, it was observed that the Treasury Officers had not paid undrawn pension arrears to concerned pensioners, even though the period of non-drawal was less than three years. The details are shown in '*Annexure 24& 24A*'

#### **4.8 Non-Revision of Pension cases as per 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> Pay Commission Recommendations.**

As per the Govt. Resolution No. SER 4/pen/303 dated 15.11.99, pensioners who retired between 1.1.96 and 30.6.99, cases of such pensioners are required to be revised provisionally as per V<sup>th</sup> CPC by department and pensionary benefits is to be paid in three equal instalments i.e. on 3/2000, 3/2001 and 3/2002. Thereafter cases should be submitted to the respective AG offices for revision.

Also, as per the Govt. Resolution No. SER/pen/2009/PR. KR/29/SEVA-4 dated 05.5.2009, pensioners who retired between 1.1.2006 and 31.03.2009, cases of such pensioners are required to be revised provisionally as per VI<sup>th</sup> CPC by department and pensionary benefits is to be paid in five equal instalments. Thereafter cases should be submitted to the offices of AG for revision. On test check 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 & O/o the Accountant General (A&E)-II, Maharashtra, Nagpur, it was observed that the pension was not revised as per 4<sup>th</sup>, 5<sup>th</sup>, and 6<sup>th</sup> Pay Commission Recommendation respectively in cases of pensioners as detailed in '*Annexure- 25*'.

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

As per Government of Maharashtra Finance Department's GR No-Isfuos&2021@iz-dz-&64@lsok&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 13439 pensioners/family pensioners of 24 Treasuries though they were attended age between 80 year and 100 years and deprived them from the enhanced pensionary benefit as shown in the '*Annexure 26*'.

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

As per MTR 476 and as per Note 2 below MTR 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 test check 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. The details are shown in Table below.

**Table 4.5**

Sl.No.	Name of Pensioner	Name of DDO
1	Shri. Govind Maruti Nikalje 122401640158	Joint Dist. Register Ahilyanagar
2	Shri Sunil Jairam Gangurde 122301588821	Taluka Agriculture Officer, Dhadgaon, Nandurbar
3	Nirmala Arun Dandekar G.P.O No.122301577728	Asst. Commissioner/Animal Husbandry Vengurla, Sindhudurg

**\*This information has been obtained 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 test check of Undisbursed pension/Death recovery register it was noticed that 3,332 cases of undisbursed pension/family pension (due to death of pensioner etc.) amounting to ₹ 12,86,87,267 were lying with the various branches of bank. details are given in Table below.

**Table 4.6**  
**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	172	54,63,118
2	Ahmednagar	375	1,09,62,194
3	PAO, Mumbai	1,425	5,91,27,910
4	Thane	511	2,53,83,573
5	Nandurbar	19	5,74,095
6	Pune	43	15,32,860
7	Raigad	123	38,44,169
8	Sindhudurg	37	10,83,238
9	Jalgaon	383	1,11,84,615
10	Sangli	180	70,66,100
11	Satara	64	24,65,395
<b>Total</b>		<b>3,332</b>	<b>12,86,87,267</b>

\*This information has been obtained during inspection of Treasuries.

#### 4.12 Non-Revalidation of DCRG Authorities after time barred.

As per Paras 476 and 488 of the Maharashtra Treasury Manual (MTM), gratuity payment orders (DCRG) issued by the Accountant General remain valid for one year from the date of issue. If a claim is to be settled after expiry of this validity period, the order must be revalidated by the issuing authority.

During the test check of DCRG authorities in the various District Treasury it is noticed that 32 DCRG authorities are pending from more than one year and not revalidated. List of pending authorities for revalidation Details shown in "**Annexure 28**".

#### 4.13 Non adjustment of Provisional pension from first pension.

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 Pension and DCRG Register. If provisional Pension or DCRG is paid to the pensioner, the same should be adjusted at the time of the final payment of Pension or DCRG.

On a test check of the Provisional pension and Gratuity payment register, it was noticed that Provisional pension paid was to be adjusted from first pension but the same was not adjusted in following cases. The details are shown in Table below:

Table 4.7

Amount in ₹

Sl. No.	Name of Pensioner and PPO Authority No.	Provisional pension or DCRG amount paid details		Amount to be Adjusted	Amount Recovered
1	Smt Anita PravinTaide M142212552363 (Jalgaon Treasury)	₹74,475	16/03/2021	₹1,62,147	₹1,62,147
		₹87,672	29/10/2021		
2	Shri Khandu Balu Date M112201568871 (Pune Treasury)	₹1,33,029/ -	Voucher No. 1954 11 November 2020	₹ 1,33,029/-	Nil

**\*This information has been obtained during inspection of Treasuries.**

#### 4.14 Non adjustment of Provisional Gratuity from DCRG (Death cum Retirement Gratuity) of pensioner.

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 Pension and DCRG Register. If provisional Pension or DCRG is paid to the pensioner, the same should be adjusted at the time of the final payment of Pension or DCRG.

On a test check of provisional gratuity paid register and payment history, it is observed that provisional gratuity of ₹ 5,53,725/-paid in the following case was not adjusted at the time of authorisation of final retirement gratuity, resulting in excess payment of ₹ 5,53,725/-Details of the same are in Table below.

Table 4.8

Sl. No	Name of pensioner/ PPO Authority No.	DDO Name	Provisional DCRG paid	Final sanctioned DCRG	Overpaid Amount
1	Shri Nandkumar Eknath Honmane M 112501654824	Superintendent of Police Sangli, Maharashtra	5,53,725/-	6,15,250/-	5,53,725/-

**\*This information has been obtained during inspection of Treasuries.**

#### 4.15 Excess Payment of Provisional Gratuity to Pensioners.

As per provision under Rule 126(3) of MCS (pension) Rule, 1982, The Head of the Office shall determine the qualifying years of service and the pay qualifying for pension in accordance with the information obtained from the retiring Government servant under sub rule (1). He shall, then, determine the amount of provisional pension and the amount of provisional 1(retirement gratuity) and as per Rule 126(4) after the amount of pension and gratuity have been determined under sub rule (3), the Head of Office shall take further action as follows:-

(a) He shall issue a sanction letter addressed to the Government Servant endorsing a copy thereof to the Audit Officer authorizing – (ii) 100 percent of the gratuity as provisional gratuity determined under sub rule (3) withholding ten percent of gratuity or one thousand rupees, whichever is less.

On test check of the Provisional Gratuity register with the Provisional Gratuity sanction records and the PPOs issued by the A.G. office, it was noticed that in following cases, there was an excess payment of Provisional Gratuity as Table 4.9.

Table 4.9

Amount in ₹

Sl no.	Treasury	Name and PPO	Difference/ Overpayment of provisional Gratuity	Recovery effected	Pending Recovery
1	Kolhapur	Ananda Balu Kumbhar M112401615202	27,795	27,795	0
2		Krishna Kalyan Wadekar M 112301582266	12,24,600		1,99,000
3	PAO, Mumbai	Ravindra shivram mhadye M112401648035	1,01,300	0	1,01,300
4		Ankush mahadeo bile M112401644385	1,23,420	0	1,23,420
<b>Total</b>			4,51,515	27,795	4,23,720

**\*This information has been obtained during inspection of Treasuries.**

*A total recovery of ₹4,51,515 was required to be effected in 4 cases, out of which recovery of ₹27,795 in 1 case was made, after being pointed out during Treasury Inspection, leaving a balance of ₹4,23,720 pending for recovery at the end of the year.*

#### **4.16 Pending payment of e-GPO for a long time.**

As per the Government of Maharashtra, Finance Department G R No.Sankiran 2022/Pr. K. 82/Kosh-Prasha-5, Mumbai Dated 24<sup>th</sup> August, 2023, from 1st September 2023 onwards digital copy of e-PPO, e-GPO, e-CPO will be made available in the sevarth portal for payment in Pay and Accounts Office, Mumbai or District Treasury Office and the payments of Retired State Govt. officers/employees' Gratuity(DCRG) will not be made through the Drawing and Disbursing Officers of the concerned offices, but through the Assistant Pay and Accounts officer (pension branch) or Additional Treasury Officer (pension branch), as the case may be, by preparing the payment in the Pension Portal concerned. This process will also help to avoid delay at the level of Drawing and Disbursing Officers in disbursement of Gratuity amount.

Also, due to the publication of all the information regarding the payments in the Pension Portal, the information will be easily available for future reference and there will be uniformity in the Gratuity disbursement system.

During test check of the payment history of e-PPO, e-GPO, e-CPO of the pensioners in the Sevarth portal, it was observed that in some cases the Pension and the Commuted value of the pensioner has been paid but the Gratuity was not paid. The details are shown in Table below.

Table 4.10

Treasury	Sl. No	Name Of Pensioner	PPO No. and Date	Gratuity Amount (in ₹)
<b>Ahmednagar</b>	1	DilipChintamanShehwal	M112401469036 13-08-2024	14,00,000
	2	JalindarPatilbaPawar	M112403630459 02/05/2024	4,53,100
	3	Anil Shankar Yethekar	M112510653393 30/1/2025	14,00,000
<b>PAO, Mumbai</b>	4	IshwarBabuPatade	M112301599253 07/11/2023	6,83,100
	5	Niranjan Kumar Joshi	M112401651054 30/12/2024	14,00,000
	6	Prakash Narsing Ingle	M112501657315 10/03/2025	1,42,540

	7	Prakash Sahadeo Gholap	M112401622860 04/03/2024	10,89,000
	8	Prasad Vishnu Pitale	M112301610446 29/11/2023	12,27,600
	9	Suman Ananda Bansode	M112401635459 21/06/2024	6,78,150
<b>Sangli</b>	10	Shri Kishan Bhausahab Jagdale	M112501672875 13-08-2025	2,40,075
	11	Smt Manisha w/o late AhsokBhimraoPawar	M1425655724 06/03/2025	1,40,000
<b>Satara</b>	12	Suresh Ramchandra Chalke	M112401651390 03-01-2025	6,83,100
	13	Rajaram Shankar Badade	M112501663220 01/05/2025	80,685
<b>Solapur</b>	14	Rafik Fakirmahamad Shaik	M112403639495 31/07/2024	5,84,100
	15	SunitaShridharraoVedpatha k	M112507668710 04/07/2025	10,85,000

**\*This information has been obtained during inspection of Treasuries.**

**4.17 Unauthorized withholding of Pension Arrears of ₹ 63,404 in Violation of Rule 358 (1) of Maharashtra Treasury Rules, 1968.**

MTR 358(1) of the Maharashtra Treasury Rules, 1968 provides that a pension payable in India shall cease to be payable by the disbursing officer only if it remains undrawn for a period exceeding 12 months, unless otherwise directed by the Government through a general or special order. Prior to this period, no authority is granted to stop or withhold pension payments.

During the test check of Undrawn pension register and payment History, it was found that pension arrears of ₹ 63,404, due to a pensioner HirabaiParshuramPatil PPO No.: P00M/NGSS40981 for the period January 2014 to November 2014, were not paid, even though the pension had remained undrawn for less than 12 months.

The Treasury wrongly treated the pension as Undrawn and held back the payment without any Government order or valid reason. This is a clear violation of MTR 358(1), and the irregular and unauthorized non-payment has resulted in financial hardship to the pensioner, who was unjustly denied its entitled dues.

*On being pointed out during Treasury Inspection, the pension arrears of ₹ 63,404 was subsequently paid to the pensioner concerned.*

**4.18 Irregular Payment of Pensionary benefits without Direct Benefit Transfer.**

As per Government Resolution dated 31 January 2013, all third-Party payment above ₹ Five Thousand is required to be paid by means of ECS/CMP to the payee's bank Account. It means that after presentation of bills by Drawing and Disbursing Officer to Treasury/Sub Treasury are required to make third party payment directly to the Payees bank account instead of making CMP to the Drawing and Disbursing Officer's Bank Account and as per Government Resolution dated 16 August 2024 for payment through E-Kuber issued by the Government of Maharashtra mandating DBT through E-Kuber for all pensionary, salaries, allowances, advances, and other financial benefits payments.

Test check of beneficiary records in various Treasury Offices, revealed that ₹8.21 lakh was disbursed through manual payments or cheques instead of crediting the Aadhaar-linked bank accounts of beneficiaries as mandated under the DBT framework vide F.D GR dated 16 August 2024 and dated 31 January 2013. Details shown in "**Annexure 28**".

**4.19 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 04 cases, first payment of pension against the PPOs issued during the year 2023-24, and 2024-25 Treasury Offices have not deducted Income Tax (TDS) while making the payment of first pension of pensioners as shown in Tablebelow.

**Table 4.11**

<b>Amaravati</b>			
<b>Sl. No.</b>	<b>PPO No.</b>	<b>Name of Pensioners</b>	<b>Income Tax deducted</b>
<b>2023-24</b>			
1.	1423080365357	Smt Urmila Rajkumar Khadse	Nil
2.	1123010352476	Smt Sharda Jaysing Ghorpade	Nil
<b>2024 – 25</b>			
3.	1124010400220	Sister Nita Jackie Fernandes	Nil
4.	1424080400995	Smt. Archana K. Dongarwar	Nil

**\*This information has been obtained during inspection of Treasuries**

## CHAPTER – 5 IFMS

### **5.1 Non-Allocation of PRAN Numbers.**

As per Government Resolution (GR) No. CPS-1005/CR-77/SER-4, dated 31 October 2005, issued by the Finance Department, Government of Maharashtra, Defined Contribution Pension Scheme shall be made applicable to all the employees of the Government of Maharashtra who are appointed on or after 1st November 2005. As per GR no. 28/Seva 4, dated-28/07/2017, all such employees are required to fill a CSRF form within 21 days from the date of appointment to the Treasury Office, after which the NPS registration forms are to be forwarded to the Central Record keeping Agency (CRA) -NSDL for allotment of PRAN number.

On test check of NPS Data in different treasuries, the following observations were made regarding employees who have not yet received their PRAN numbers shown in Table below.

**Table 5.1**

<b>Sl. No.</b>	<b>District Treasury Includes its Sub Treasury Offices</b>	<b>Number of Employees who have not yet received their PRAN Numbers.</b>	<b>PRAN Number has been issued</b>
1	Sangli	39	12
2	Satara	14	17
3	Ratnagiri	17	43

**.\*This information has been obtained during inspection of Treasuries.**



## **CHAPTER 6**

### **IT CONTROLS AND IT SECURITY**

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

As per the Pension Manual, DCRG Authority shall remain valid for one year from the date of its issue. Similarly, PPO Authority shall remain valid for three years from the date of issue. Any claim arising after the expiry of the prescribed validity period is required to be revalidated by the issuing authority before payment.

During scrutiny of the NVV (Nivruttivetanwahini) Application and Treasury Net System, it was observed that the systems do not contain adequate validation controls to restrict payment against expired DCRG/PPO authorities. In the absence of such application controls, there exists a risk of unauthorized payment on expired authorities. It was further noticed that the issue is recurring year after year, indicating absence of an effective preventive control mechanism in the system.

Therefore, it is recommended that suitable validation controls and automated checks may be incorporated in the NVV Application and Treasury Net System to prevent processing of payments against DCRG/PPO authorities after expiry of their validity period unless duly revalidated by the issuing authority.

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

The Government of Maharashtra has obtained specific guidelines relating to various Govt. receipts through the Government Receipt Accounting System (GRAS) via various GR's dated 01-07-2016, 08-12-2021 and 16-12-2021 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 8/7/2013 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 relevant authorities for implementation of the GRAS across various departments.

#### ***6.3 Lack of Control to stop payment of GPF authority after expiry date (six months).***

As per Para 476 and 488 of MTM, GPF authorities issued by the office of the P.A.G. remain valid for six months from the date of issue. Any claim arising after expiry of the prescribed validity period is required to be revalidated by the issuing authority before payment.

During test check of the Bill Portal and Treasury Net System, it was observed that the systems do not contain adequate validation controls to restrict payment against expired GPF authorities. In the absence of such application controls, there exists a risk of unauthorized payment on expired authorities. It was further noticed that the issue is recurring year after year, indicating absence of an effective preventive control mechanism in the system.

Therefore, it is recommended that suitable validation controls and automated checks may be incorporated in the Bill Portal and Treasury Net System to prevent processing of payments against GPF authorities after expiry of their validity period unless duly revalidated by the issuing authority.

#### ***6.4 Inadequate system controls in Nivrutti Vetan Vahini to incorporate the recovery details from PPO/DCRG without manual intervention.***

During inspection of various District Treasury Offices and Sub-Treasury Offices for the year 2024-25, instances were noticed where Government dues recoverable from retiring Government servants were not fully adjusted from the Death-cum-Retirement Gratuity (DCRG) at the time of settlement of pensionary benefits. Consequently on being pointed out during inspection, such amounts are being recovered from the monthly pension of the pensioners in instalments.

Although recovery is being effected subsequently from monthly pension in instalments, similar cases are being noticed during inspections year after year. Had the recoverable amounts been adjusted in lump sum from the DCRG itself, the need for prolonged recovery through instalments could have been avoided. This indicates that the mechanism for ensuring recovery of Government dues at the time of settlement of retirement benefits requires strengthening.

It is suggested that manual intervention in incorporation of recovery details may be minimized and the details of recoverable dues may be directly incorporated from the Gratuity Payment Order (GPO) into the pension processing system of the Nivrutti Vetan Vahini. Manual intervention may be restricted only to exceptional or doubtful cases requiring verification.

**6.5 *Inadequate system controls in Nivrutti Vetan Vahini to incorporate the Punishment cut details from PPO without manual intervention.***

During inspection of various District Treasury Offices and Sub-Treasury Offices for the year 2024-25, instances were noticed where the recovery prescribed in the Pension Payment Order (PPO) in the form of punishment cut in pension—either as a percentage of pension or as a fixed amount—was not being effected from the monthly pension of the pensioners. In such cases, the deductions required to be made as per the PPO were either omitted or not properly reflected in the pension payment process.

Non-implementation of the punishment cut as specified in the PPO results in excess payment of pension and leads to accumulation of recoverable Government dues. Such lapses also indicate the need for strengthening the verification mechanism at the time of processing monthly pension payments.

In this regard, it is suggested that suitable system-based validation may be incorporated in the pension processing system of the Nivrutti Vetan Vahini to ensure that any punishment cut or recovery prescribed in the PPO is automatically reflected and deducted from the monthly pension. The matter may be examined by the Directorate of Accounts and Treasuries, Maharashtra and suitable system provisions may be introduced to ensure that deductions prescribed in the PPO are invariably effected during pension disbursement.

**6.6 *Integration of Provisional Pension and Gratuity payments in NVV (Nivrutti Vetan Vahini) system for effective tracking and adjustment.***

The Provisional pension is sanctioned to ensure continuity of pension payment to a retired employee pending authorization of final pension. However, it was observed that provisional pension bills are presently prepared manually by the concerned Drawing and Disbursing Officers (DDOs) and forwarded to the Treasury Office for payment, while the details of such payments are maintained manually in physical registers at the Treasury. In the absence of system-based recording, the Treasury Office is unable to readily access the complete payment history of provisional pension paid to the pensioner, which may lead to difficulties in proper adjustment of provisional pension at the time of authorization of final pension.

On test check of PPOs with the provisional pension and gratuity registers of the concerned Treasuries/Sub-Treasuries, it was observed that the provisional pension paid earlier in the following cases was not properly adjusted while making the final payment of pension based on the authorities issued by the O/o the Accountant General, Mumbai.

The Director of Accounts and Treasuries, Mumbai may consider making suitable provision in the system for recording provisional pension and provisional gratuity payments through the NVV (Nivrutti Vetan Vahini) module linked with the concerned employee's Sevarth ID so that the payment history is captured in the system and can be automatically tracked and adjusted at the time of payment of final pension.

**6.7 *Inadequate System Validation Controls in Sevarth Payroll Processing system for Prevention of Duplicate Salary Payments.***

During inspection of various District Treasury Offices and Sub-Treasury Offices for the year 2024-25, several instances were noticed where salary was drawn twice for the same employee for the same period. Such cases occurred mainly due to drawal of salary through supplementary bills for a period for which salary had already been paid earlier is not linked, further due to other procedural or system-related deficiencies during processing of pay bills resulting in duplicate payment of salary is made in respect of the same employee for the same month.

It was further observed that in many cases the excess payment was recovered only after the matter was pointed out during Treasury Inspection by the AG Office. Although recoveries have been effected, the recurrence of such cases year after year indicates systemic deficiencies and weak preventive controls. Such overpayments represent a serious lapse in financial discipline and irregular payments.

These instances indicate that adequate system validations and verification mechanisms are not in place to prevent passing of duplicate salary bills. In the absence of such controls, the possibility of double drawal of salary cannot be ruled out.

In view of the above, it is suggested that suitable system validation may be incorporated in the payroll and bill processing system so that salary for the same employee for the same period cannot be drawn more than once, including through supplementary bills. Necessary system alerts or restrictions may be introduced to prevent passing of duplicate or overlapping salary bills.

#### **6.8 Inadequate System Controls in Bill Portal for Restricting GPF Advances Beyond Available Balance**

During inspection of various Treasuries and Pay and Accounts Offices for the year 2024-25, several cases were noticed where Non-Refundable Advances (NRA) from General Provident Fund (GPF) accounts were sanctioned and paid in excess of the balance available in the respective GPF accounts of the subscribers. In such cases, advances were passed despite insufficient balance standing to the credit of the subscribers, resulting in overdrawal and negative balances in the GPF accounts.

Such drawals are in violation of the provisions of the Maharashtra General Provident Fund Rules, which stipulate that no withdrawal shall be permitted unless the amount standing to the credit of the subscriber is sufficient to cover the withdrawal. It was further observed that in some cases the excess payment was subsequently recovered from the concerned subscribers along with penal interest after the matter was pointed out during Treasury Inspection.

However, the recurrence of such cases across different treasuries indicates deficiencies in verification of GPF balances at the time of passing advance bills. The matter may therefore be examined at the system level by NIC, Pune and suitable system controls and validation checks may be incorporated in the Sevarth system so that sanction and drawal of GPF advances beyond the available balance are automatically restricted.

#### **6.9 Absence of structured mechanism for monitoring technical issues in application systems (Treasury Net, BEAMS, Bill Portal, Sevarth) used by Treasuries and DDOs.**

During review of the process followed in the office of the Director of Accounts and Treasuries, Mumbai for handling technical issues relating to systems used for processing payments and for accounting and reconciliation in treasuries and in departments, such as Treasury Net, BEAMS, Bill Portal and Sevarth, it was observed that technical issues reported by Treasury Officers are generally communicated through e-mails and action is taken on the same on a case-to-case basis. However, no structured mechanism or centralized system was maintained to systematically capture, record and track such issues.

Test verification of the issues reported by treasuries during the previous year revealed that the office did not maintain a consolidated register or system-based log containing details such as the treasury reporting the issue, nature of the technical problem, date of reporting, action taken and date of resolution. Consequently, while attempting to verify the current position of technical issues raised by treasuries during the period, it was not possible to readily ascertain the complete list of issues reported or the status of their resolution.

In the absence of a structured monitoring mechanism, effective tracking and timely resolution of technical issues relating to critical treasury systems may be adversely affected. Since these systems are directly used for processing payments and for accounting and reconciliation of Government transactions, any delay in addressing system-related issues may impact the efficiency, reliability and continuity of treasury operations.

It may consider instituting an appropriate mechanism for systematic recording and monitoring of technical issues reported by treasuries in respect of these systems. This may include establishment of a centralized issue-tracking system or register capturing details such as the treasury reporting the issue, nature of the issue, date of reporting, action taken and current status of resolution so as to facilitate effective monitoring and timely redressal of system-related problems.

**6.10 Absence of Scheme/Voucher-wise Plus-Minus Memos in Treasury office Weakening Monitoring of Scheme Funds and Cash Management in VPDA.**

The VPDA framework introduced vide Finance Department GR dated 14 February 2024 envisages utilisation of grants drawn under specified object heads and schemes through a system-based mechanism, with the stated objectives of ensuring transparency in utilisation, preventing parking of Government funds outside the Government Account, and improving cash management. The framework is intended to facilitate timely and need-based disbursement of funds, particularly for meeting sudden or immediate payment requirements, rather than accumulation of lump-sum balances in virtual accounts.

During test check of Treasury records, it was observed that Plus-Minus Memos maintained for VPDA in Treasury Net system reflected only aggregate receipts and payments at the VPDA level and did not indicate scheme/voucher-wise balances. As a result, the Treasury was unable to monitor the balances under scheme-wise funds available for disbursement for long periods or to assess whether funds drawn through Nil Bills were being utilised promptly for the intended schemes and also unable to monitor surrender of scheme funds.

However, in the absence of scheme/voucher-wise Plus-Minus Memos, the Treasury lacked a reliable basis to verify the correctness of the surrender amount scheme-wise or to ensure that the surrendered amount was credited to the appropriate Heads of Account. Despite this limitation, the surrender amount was accepted and processed.

The absence of scheme/voucher-wise Plus-Minus information thus weakened monitoring of VPDA funds, reduced transparency in utilization and surrender of scheme funds, and diluted the intended control over parking of Government funds under the VPDA system.

**6.11 Pendency in Surrender of Freeze Balances under VPDA Accounts and need to Implement Auto-Surrender Mechanism with improvised Monitoring Controls in VPDA Admin Dashboard.**

During verification of the real-time VPDA dashboard available at the office of the Director of Accounts and Treasuries, Mumbai, it was observed that an amount of ₹660.51 crore was shown as due to be returned to the account of Consolidated Fund of Govt. Maharashtra (CFM), against which only ₹310.59 crore had actually been returned in the Govt. account. Thus, an amount of ₹349.92 crore, though identified in the system for surrender, had not yet been credited back to the account of Consolidated Fund. Retention of such balances in VPDA accounts even after being identified for surrender through transfer results in depicting of inactive balances under the Deposit Head and may lead to overstatement of deposit balances in Government accounts and weaken financial/accounting control over scheme-wise funds operated through VPDA.

Since the VPDA system was introduced to facilitate effective monitoring of scheme funds within the treasury framework, continued retention of such inactive balances defeats the intended objective of timely monitoring and financial/accounting discipline. Further, in cases where such balances pertain to Grants-in-Aid, continued retention of unspent balances may also lead to delays in finalisation of utilisation balances and submission of Utilization Certificates by the implementing agencies.

Review of the cases of pending for surrender of VPDA balances may be carried out and ensure that the concerned departments and VPDA administrators surrender such amounts to the account of Consolidated Fund without delay. Further, the VPDA dashboard may be strengthened to incorporate (i) a provision to display the number of days elapsed after completion of the prescribed 365-day period from the date of freezing of balances so as to indicate the extent of delay in surrender, (ii) availability of voucher-wise details of transactions for which surrender is due to facilitate identification of Grants-in-Aid related vouchers and monitoring of pending Utilization Certificates, and (iii) provision of appropriate dashboard access to the concerned Treasury Officers to enable monitoring of such cases pertaining to their respective treasuries and facilitate timely follow-up action. If the above information or similar monitoring features are already available in the system, the same may be suitably indicated in the VPDA dashboard for ease of monitoring.

Implement of an auto-surrender mechanism in the VPDA system may be introduced, so that balances identified for surrender are automatically transferred to the account of Consolidated Fund after the prescribed period, preventing accumulation of inactive funds and ensuring stronger financial control.

**6.12 Non-compliance with Monthly Reconciliation and Issue of Balance Certificates of VPDA.**

Paragraph 15.2 of the Finance Department GR dated 14 February 2024 provides that the Pay and Accounts Office / District Treasury Office / Sub-Treasury Office shall issue a balance certificate showing the closing balance as on the last date of each month to the VPDA Administrator by the 10th of the following month, to ensure monthly reconciliation of VPDA transactions.

During test check of VPDA plus minus memo, Nil bill registers and system walkthrough of Treasury Net, it was revealed that the Treasury and sub-Treasuries under its jurisdiction had not carried out monthly reconciliation nor issued balance certificates in respect of any VPDA Administrator since implementation of the VPDA system. No records evidencing month-wise verification of VPDA balances or communication of authenticated closing balances to VPDA Administrators were available.

Non-compliance with the provisions of para 15.2 as stated above may lead to mismatch in the accounting figures of various schemes operated by VPDA administrators showing weaknesses in the system as well as compliance to rules envisaged under the VPDA framework.

**6.13 Need for system modification in “Vetanika” module for monitoring of objected service books.**

**A)** During test check of records relating to the Pay Verification Unit, it was observed that service books returned to Drawing and Disbursing Officers (DDOs) with objections are required to be resubmitted after compliance. However, at present there is no provision in the “Vetanika” module to generate a DDO-wise report of such objected cases pending with the concerned DDOs. Due to the absence of such a monitoring mechanism, it becomes difficult to track the pendency of objected service books which are yet to be resubmitted after rectification of the objections.

It is therefore suggested that the “Vetanika” module may be suitably modified so as to enable generation of DDO-wise reports of objected service books pending with the respective DDOs. This would facilitate effective monitoring of pending cases and enable the concerned administrative authorities to follow up with the DDOs for timely compliance and resubmission of the service books after rectification of the objections.

**B)** The report of certified service books (Annexure-A) and the report of objected service books (Annexure-B) have been made available in the payroll system in PDF format.

The process of developing a revised payroll system to provide the facility to display the pending status of the objectionable service books in the login of the Drawing and Disbursing Officer is underway, accordingly the issues raised by you have been included. Further progress in the matter may be intimated

The Directorate of Accounts and Treasuries, Mumbai may take up the matter with NIC for necessary system modification in the “Vetanika” module so that proper monitoring of objected cases pending with DDOs can be ensured.

**6.14 Plus minus memos statements under MH 8443 Civil Deposit not maintained in Treasury net system.**

On test check of the following registers / records of MH 8443 Civil Deposit of the Treasury, it is observed that plus minus memos / statements relating to these heads have not been maintained in Treasury net system and these are being prepared physically for submissions to O/o The Accountant General (A&E)-I, Maharashtra, Mumbai.

Sl. No	Major Head 8443 Civil Deposit
1	101- Revenue deposits
2	103-Security Deposits
3	116-Deposits under various Central and State Acts
4	121- Deposits in Connection with Elections

The accounts of the above deposit heads are required to be maintained in the Treasury Net System as per Government Orders. This will enable accurate accounting, reconciliation and quick access to information.



## ANNEXURE 1

(Refer Para 1.2)

*List of District Treasuries And Sub Treasuries In The State of Maharashtra*

Treasury	Sl. No.	Sub Treasury
<b>I – Konkan Region:</b>		
<b>1) Palghar</b>	1	Dahanu
	2	Jawahar
	3	Mokhada
	4	Talasari
	5	Vasai
	6	Vikramgad
	7	Wada
<b>2) Thane</b>	8	Ambernath
	9	Bhiwandi
	10	Kalyan
	11	Konkan Bhavan
	12	Murbad
	13	Shahapur
	14	Ulhasnagar
<b>3) Raigad</b>	15	Karjat
	16	Khalapur
	17	Mahad
	18	Mangaon
	19	Matheran
	20	Mhasala
	21	Murud
	22	Panvel
	23	Pen
	24	Poladpur
	25	Roha
	26	Shriwardhan
	27	Sudhagad
	28	Tala
	29	Uran
<b>4) Ratnagiri</b>	30	Chiplun
	31	Dapoli
	32	Deorukh
	33	Guhagar
	34	Khed
	35	Lanja
	36	Mandangad
	37	Rajapur
<b>5) Sindhudurg</b>	38	Deogad
	39	Dodamarg
	40	Kankavli
	41	Kudal
	42	Malwan
	43	Sawantwadi
	44	Vaibhavwadi
	45	Vengurla
<b>II – Pune Region:</b>		
<b>6) Pune</b>	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
<b>7) Kolhapur</b>	58	Ajara
	59	Chandgad
	60	Gadhinglaj
	61	Gaganbawada
	62	Gargoti (Bhudargad)
	63	Hatkanangale
	64	Ichalkaranji
	65	Kagal
	66	Panhala
	67	Radhanagari
	68	Shahuwadi
	69	Shirol
<b>8) Satara</b>	70	Man ( Dahiwadi)
	71	Karad
	72	Khandala (Bawda)
	73	Koregaon
	74	Mahabaleshwar
	75	Medha (Jaoli)
	76	Patan
	77	Phaltan
	78	Vaduj (Khatav)
	79	Wai
<b>9) Sangli</b>	80	Atpadi
	81	Islampur
	82	Jath
	83	Kadegaon
	84	Kawathe – Mahankal
	85	Miraj
	86	Palus
	87	Shirala
	88	Tasgaon
	89	Vita (Khanapur)
<b>10) Solapur</b>	90	Akkalkot
	91	Barshi
	92	Karmala
	93	Madha
	94	Malshiras
	95	Mangalwedha
	96	Mohol
	97	Pandharpur
	98	Sangola
<b>III – Nasik Region:</b>		
<b>11) Nasik</b>	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
<b>12) Jalgaon</b>	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
<b>13) Dhule</b>	127	Sakri
	128	Shirpur
	129	Sindkheda
<b>14) Nandurbar</b>	130	Akkalkuwa
	131	Dhadgaon
	132	Navapur
	133	Shahada
	134	Taloda
<b>15) Ahmednagar</b>	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
<b>Treasuries under Nagpur Area</b>		
<b>IV – Amravati Region:</b>		
<b>16) Amravati</b>	148	Achalpur
	149	AnjangaonSurji
	150	Chandur Bazar
	151	Chandur Rly
	152	Chikhaldara
	153	Daryapur
	154	Dhamangaon Rly
	155	Dharni
	156	Morshi
	157	NandgaonKhandeshwar
	158	Tiosa
	159	Warud

Treasury	Sl. No.	Sub Treasury
<b>17) Akola</b>	160	Akot
	161	Balapur
	162	Barshitakli
	163	Murtijapur
	164	Patur
	165	Telhara
	<b>18) Buldana</b>	166
167		Deulgaon Raja
168		Jalgaon Jamod
169		Khamgaon
170		Lonar
171		Malkapur
172		Mehkar
173		Motala
174		Nandura
175		Sangrampur
176		Shegaon
<b>19) Washim</b>	177	Sindkhed Raja
	178	Karanja
	179	Malegaon
	180	Mangrurpir
	181	Manora
	182	Risod
<b>20) Yavatmal</b>	183	Arni
	184	Bhabulgaon
	185	Darwaha
	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
<b>V – Chhatrapati Sambhaji Nagar:</b>		
<b>21) Chhatrapati Sambhaji Nagar</b>	198	Fulambari
	199	Gangapur
	200	Kannad
	201	Khultabad
	202	Paithan
	203	Sillod
	204	Soyagaon
	205	Vaijapur
<b>22) Jalna</b>	206	Ambad
	207	Badnapur
	208	Bhokardhan
	209	Ghansawangi
	210	Jafrabad
	211	Mantha
	212	Partur
<b>23) Hingoli</b>	213	Aundha Nagnath

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

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

\*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	01.04.2025 To 31.03.2026	Director	Directorate of Accounts and Treasuries, Mumbai
2.	Shri. Mahesh M. Bachchhav	01.04.2025 to 30.04.2025 (A.N.)	Jt. Director	Joint Director of Accounts and Treasuries, Nasik Region, Nasik
	Shri Madhav D. Thail	30.04.2025 to 30.06.2025(B.N.)	Jt. Director	Joint Director of Accounts and Treasuries, Nasik Region, Nasik
	Shri Sachin C. Dhas	30.06.2025 to 08.09.2025(B.N.)	Jt. Director	Joint Director of Accounts and Treasuries, Nasik Region, Nasik
	Shri Babulal D. Patil	08.09.2025 to 31.03.2026	Jt. Director	Joint Director of Accounts and Treasuries, Nasik Region, Nasik
3.	Smt. Bharti R. Deshmukh	01.04.2025 To 31.03.2026	Jt. Director	Joint Director of Accounts and Treasuries, Pune Region, Pune
4.	Smt. Vandana H. Joshi	01.04.2025 To 31.03.2026	Jt. Director	Joint Director of Accounts and Treasuries, Konkan Region, Konkan Bhavan, Navi Mumbai
5.	Smt. Jyoti T. Bhonde	01.04.2025 To 31.03.2026	Jt. Director	Joint Director of Accounts and Treasuries, Nagpur
6.	Smt Rehana A. Kazi	01.04.2025 To 31.03.2026	Jt. Director	Joint Director of Accounts and Treasuries, Ch. Sambhajinagar
7.	Smt. Priya VijayraoTelkunte	01.04.2025 To 31.03.2026	Jt. Director	Joint Director of Accounts and Treasuries, Amravati
8.	Shri. Vilas Gangurde	01.04.2025 To 31.03.2026	Pay & Accounts Officer	Pay & Accounts Office, Mumbai.

**Names Of Officers In-Charge Of The Treasuries During The Year 2025-26**

Sl. No.	Name Of Treasury	Name Of Treasury Officer	Period Of Charge Held
<b>Accountant General (A&amp;E)-I, Maharashtra ,Mumbai</b>			
1	Palghar	Shri.RahulShivajirao Patil	01.04.2025 to 12.05.2025
		Shri Sandesh Dattaram Surve	13.05.2025 to 26.01.2026
		Shri Mahesh Shivaji Gunjal	27.01.2026 to 31.03.2026
2	Thane	Shri. Maheshkumar Shivaji Karande	01.04.2025 To 31.03.2026
3	Raigad	Shri Devidas Prakashrao Tonge	01.04.2025 to 10.06.2025
		Shri Devendra R Patil	11.06.2025 to 07.07.2025
		Shri Deepak Suryakant Bodke	08.07.2025 to 31.03.2026
4	Ratnagiri	Shri. Pravind Shankar rao Biradar	01.04.2025 To 31.03.2026
5	Sindhudurg	Shri. Amit K. Meshram	01.04.2025 To 31.03.2026
6	Pune	Smt. Gayatri Tukaram Jadhav	01.04.2025 To 31.03.2026
7	Kolhapur	Smt Ashwini AshokraoNaraje	01-04-2025 to 27-01-2026

Sl. No.	Name Of Treasury	Name Of Treasury Officer	Period Of Charge Held
		Smt Sarita Sharad Demanna	28.01.2026 to 31.03.2026
8	Satara	Shri. Mahesh S. Gunjal	01.04.2025 to 20.04.2025
		Smt. Arati Baban Nangare	21.04.2025 to 31.03.2026
9	Sangali	Smt. Surekha V. Jadhav	01.04.2025 to 13.06.2025
		Smt. Ashwini Jagannath Jadhav	14.06.2025 to 17.08.2025
		Smt. Renuka Bajirao Patil	17.08.2025 to 31.03.2026
10	Solapur	Shri Sarfraj R Momin	01.04.2025 to 23.04.2025
		Shri Ranjeet B Kadam	24.04.2025 to 13.07.2025
		Shri Vaibhav Ramchandra Raut	14.07.2025 to 31.03.2026
11	Nashik	Shri Mahesh Murlidhar Bachchhav	01.04.2025 to 30.04.2025
		Shri Sandesh Subhash Sapkal	01.05.2025 to 12.05.2025
		Shri Kishor Shyam Pawar	13.05.2025 to 22.06.2025
		Shri Sachin Chandrashekar Dhas	23.06.2025 to 31.03.2026
12	Jalgaon	Shri Rajendra Murlidhar Khairnar	01.04.2025 to 31.03.2026
13	Dhule	Shri Pravin Sitaram Pandit	01.04.2025 to 31.03.2026
14	Nandurbar	Shri Sanjay Madhukar Khadse	01.04.2025 to 31.03.2026
15	Ahilyanagar	Shri. Janardhan Hari Sahare	01.04.2025 to 31.03.2026
<b>Pr. Accountant General (A&amp;E)-II, Maharashtra, Nagpur</b>			
16	Amravati	Smt Shilpa R Pawar	01.04.2025 to 31.03.2026
17	Akola	Shri M B Zunjare	01.04.2025 to 31.03.2026
18	Buldhana	Shri. Rishikesh Arun Waghmare	01-04-2025 to 05-04-2025
		Shri Ashok Tarachand Rathod	06-04-2025 to 31.03.2026
19	Washim	Shri. Vijay Abhiman Javanjal	01.04.2025 to 31.03.2026
20	Yawatmal	Shri. Premdas R Rathod	01.04.2025 to 31.07.2025
		Shri B W Neware	01.08.2025 to 02.10.2025
		Shri A T Chavan	03.10.2025 to 20.01.2026
		Shri R B Gavakar	21.01.2026 to 31.03.2026
21	Chtrapati Sambhaji Nagar	Shri Shekhar B Kulkarni	01.04.2025 to 30.09.2025
		Shri L R Lingalood	01.10.2025 to 16.02.2026
		Shri V R Shelke	17.02.2026 to 31.03.2026
22	Jalna	Shri Panjab D. Pundge	01.04.2025 to 31.03.2026
23	Hingoli	Shri.M.B.Goregaonkar	01.04.2025 to 31.03.2026
24	Latur	Dr.Ujjwala Bhausahab Patil	01.04.2025 to 31.03.2026
25	Dharashiv	Smt. Archana Abhimanyu Narwade	01.04.2025 to 31.03.2026
26	Parbhani	Shri Datta G. Bhange	01.04.2025 to 31.03.2026
27	Nanded	Smt Alankruta kashyap-bagate	01.04.2025 to 02.06.2025
		Shri Vikram Sureshrao Deshmukh	03.06.2025 to 31.03.2026
28	Beed	Shri Lahu Pandurang Galgunde	01.04.2025 to 31.03.2026
29	Nagpur	Smt. Monali P. Bhojar	01.04.2025 to 31.03.2026
30	Bhandara	Smt. Mangala R. Dorale	01.04.2025 to 31.03.2026
31	Chandrapur	Shri Suhas H. Pawar	01.04.2025 to 23.01.2026
		Smt Trupti K Temkar	24.01.2026 to 31.03.2026

Sl. No.	Name Of Treasury	Name Of Treasury Officer	Period Of Charge Held
32	Gadchiroli	Shri. Laxman Ramkisan Lingalod	01.04.2025 to 03.08.2025
		Shri Dharmrao M Pendam	04.08.2025 to 31.03.2026
33	Gondia	Shri Sameer S. Deshmukh	01.04.2025 to 02.10.2025
		Shri M Tauseef M Haseen	03.10.2024 to 31.03.2026
34	Wardha	Smt Shubhada S. Chincholkar	01.04.2025 to 31.03.2026
35	SRKA	Shri Dattadas Yashwant Karadkar	01.04.2025 to 31.03.2026
36	VTO	SmtRajeshwaree Nikhil Deshpande	01.04.2025 to 19.01.2026
		Shri.RahulShivajirao Patil	20.01.2026 to 31.03.2026
37	Cyber Treasury	Shri Shekhar Baburao Kulkarni	01.10.2025 to 31.03.2026

**\*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	46	45	1
2		Palghar	64	48	44	4
3		Thane	133	92	81	11
4		Raigad	110	63	56	7
5		Ratnagiri	88	62	53	9
6		Sindhudurg	73	51	45	6
7	Pune	JD Pune	62	57	54	3
8		Pune	226	177	164	13
9		Kolhapur	121	97	89	8
10		Satara	114	80	70	10
11		Sangali	100	74	70	4
12		Solapur	109	79	72	7
13	Nashik	JD Nashik	61	42	39	3
14		Nashik	134	88	78	10
15		Jalgaon	117	74	67	7
16		Dhule	64	45	40	5
17		Nandurbar	57	37	34	3
18		Ahilyanagar	114	89	77	12
19	Amravati	JD Amravati	47	39	36	3
20		Amravati	108	75	65	10
21		Akola	71	55	48	7
22		Buldhana	91	50	46	4
23		Washim	55	40	36	4
24		Yawatmal	106	73	64	9
25	Chatrapati Sambhaji Nagar	JD Chatrapati Sambhaji Nagar	59	50	37	13
26		Chatrapati Sambhaji Nagar	112	82	70	12
27		Jalna	55	38	36	2
28		Hingoli	51	38	34	4
29		Latur	64	50	41	9
30		Dharashiv	65	42	35	7
31		Parbhani	77	54	48	6
32		Nanded	105	73	67	6
33		Beed	89	61	58	3
34		Nagpur	JD Nagpur	53	42	40
35	Nagpur		166	127	116	11
36	Bhandara		66	46	42	4
37	Chandrapur		102	70	64	6
38	Gadchiroli		71	48	38	10
39	Gondia		64	48	42	6
40	Wardha		71	47	42	5
41	PAO, Mumbai		689	409	382	27
42	SRKA		19	14	11	3
43	VTO		17	14	14	0
44	DAT		163	119	109	10
	<b>Total</b>		<b>4466</b>	<b>3116</b>	<b>2807</b>	<b>309</b>

\*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**

<b>Treasury</b>	<b>Receipt (In ₹)</b>	<b>Disbursement (In ₹)</b>
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
<b>Total(A)</b>	<b>51,88,80,12,34,320.60</b>	<b>77,39,93,53,46,487.52</b>
<b>*There is RBD in PAO Mumbai as per data provided by this office</b>		
<b>Treasuries under purview of the AG (A&amp;E)-I Maharashtra, Mumbai &amp; Pr. AG (A&amp;E)-II Maharashtra, Nagpur</b>		
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
<b>Total( B)</b>	<b>67,96,59,15,93,337.16</b>	<b>67,96,59,15,93,337.16</b>
<b>Grant Total (A+B)</b>	<b>1,19,85,39,28,27,657.80</b>	<b>1,45,36,52,69,39,824.70</b>

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

**\*\*Receipt & Payment pertains to the period of Inspection conducted.**

**ANNEXURE 5**  
**(Refer Para 2.A.b)**

**Month wise No. of Voucher during the year 2024-25**

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
<b>O/o Pr. Accountant General (A&amp;E)-I Mumbai</b>													
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
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

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
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
<b>Total</b>	<b>85110</b>	<b>114225</b>	<b>98024</b>	<b>159293</b>	<b>157955</b>	<b>119430</b>	<b>210987</b>	<b>69826</b>	<b>137833</b>	<b>167414</b>	<b>134373</b>	<b>340747</b>	<b>1795217</b>

**Treasury-wise Voucher Volume in Relation to Available Staff Strength**

Treasury	Con	Est	Gia	Lon	Med	Pen	Ref	Misc	Total	Ddo's	Staff Position	To	Ato	Sto/Aao	Sub Ordinate Staff
Ahmednagar	14106	24690	2289	78	2172	7639	1068	854	52896	535	89	1	5	6	77
Cyber Treasury			4821					0	4821		14	2	5	4	3
Dhule	8628	13210	1493	48	1476	4723	115	546	30239	309	45	1	2	3	39
Jalgaon	12550	20781	2258	96	1974	7061	451	1104	46275	508	74	1	3	8	62
Kolhapur	20696	24543	2189	154	2185	6813	932	1319	58831	487	97	1	3	10	83
Nandurbar	8809	15738	1682	39	565	2855	135	514	30337	368	37	1	2	4	30
Nasik	24588	38412	2776	249	2433	10734	1969	1251	82412	787	88	2	5	10	71
Palghar	10905	17632	1705	49	640	3557	502	447	35437	362	48	1	5	7	35
Pune	37144	58900	3720	523	9980	20622	6004	4983	141876	901	177	2	6	14	155
Raigad	13621	20948	2058	28	886	5043	1498	779	44861	437	63	1	3	17	42
Ratnagiri	11503	14512	2144	42	403	3355	307	896	33162	300	62	1	3	7	51
Sangli	11642	17122	1640	62	1270	5808	654	868	39066	388	74	1	4	8	61
Satara	13696	21365	1840	78	1352	6273	865	956	46425	427	80	1	4	8	67
Sindhudurg	8412	12029	1294	14	326	2569	179	808	25631	242	51	1	3	5	42
Solapur	13466	21806	2124	141	1987	7183	864	1217	48788	403	79	1	3	7	68
Thane	24578	35972	1974	195	3119	13813	2788	1431	83870	539	92	1	3	8	80

\*This information has been provided by Office of the AG (A&E)-1, Mumbai, Pr. AG (A&E)-11, Nagpur, PAO Mumbai and Treasuries, Maharashtra.

**ANNEXURE 6**  
**(Refer Para 2.1)**  
**List of DDOs balance (AG Office Mumbai)**

<b>Sl. No</b>	<b>Name of Treasury/ Sub treasury</b>	<b>No. of DDO</b>	<b>Total DDO Balance As On 31/03/2025 (Amounts in ₹)</b>
1	Ahilyanagar	321	82,50,90,047.60
2	Dhule	185	44,16,16,288.00
3	Sangli	379	55,48,43,470.20
4	Jalgaon	---	81,58,45,590.59
5	Nandurbar	247	50,34,71,045.90
6	Nashik	--	43,31,00,000.00
7	Palghar	362	1,83,66,15,536.00
8	Pune	337	3242619313.00
9	Raigad	286	3,06,42,37,021.00
10	Ratnagiri	300	62,79,47,925.00
11	Sindhudurg	158	595,86,28,378.00
12	Thane	541	282,59,74,635.50
13	Kolhapur	358	166,23,77,770.00
14	Satara	471	4,03,64,60,750.00
15	Solapur	387	180,72,95,503.00
	<b>Grand Total</b>	<b>4332</b>	<b>2863,61,23,273.79</b>

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

**ANNEXURE 6A**  
**(Refer Para 2.1)**  
**List of DDOs balance (AG Office Nagpur)**

<b>Sl. No.</b>	<b>Treasury</b>	<b>No of DDOs</b>
1.	Beed	40
2.	Bhandara	100
3.	Buldhana	13
4.	Chandrapur	101
5.	Jalna	34
6.	Nagpur	316
7.	Nanded	37
8.	Washim	53
	<b>Total</b>	<b>694</b>

\*This information has been provided by Pr. AG Nagpur.

**ANNEXURE 7**  
**(Refer Para 2.2)**  
**Inoperative PLA for more than One year**

Sl. No.	Name of Administrator	A/C Code	Closing Balance (in ₹)	In- operated from
<b>DTO Akola</b>				
1.	Civil Judge Jr. Dn. JMFC, Akot	4476	0	2024 – 25
2.	Civil Judge Jr. Dn. JMFC, Akot	8308	- 599.5	2024 – 25
3.	Prin. Dist. Instt. of Edu. &Trg., Akola	2191	68276	2024 – 25
<b>DTO Amaravati</b>				
4.	Joint Distt. Repr. CL/1, Amravati	1180	309320	2024 – 25
<b>DTO Ch. Sambhajinagar</b>				
5.	Dy. Conservator of Forest, Aurangabad	9099	10149	2024 – 25
<b>DTO Chandrapur</b>				
6.	Warden Govt. Tribal Boys Hostel	7109	1530	2024 – 25
7.	MSRH, Brahmapuri	2537	5736110	2024 – 25
8.	Principal, ITI, Gondpipri	2016	897746	2024 – 25
9.	MSRH, Warora	2561	4102554	2024 – 25
10.	Principal, Chimur	2016	1401145	2024 – 25
11.	HM Govt. Tech. H.S. Chimur	2047	10551	2024 – 25
12.	Joint Distt. Repr. Cl/1 (LG), Chandrapur	1065	675800	2024 – 25
<b>DTO Dharashiv</b>				
13.	Principal, D.I.E.T., Osmanabad	8121	3990101	Feb 2024
14.	Collector or President of Devlp. Proj. Coll. Office, Osmanabad	8272	365266015	Mar 2023
15.	SDO & LAO, Bhoom	8096	1491505	May 2022
16.	Tahsildar, Kalam	8073	4233055	Aug 2023
17.	Tahsildar, Omerga	8075	3716265	Jun 2023
<b>DTO Gadchiroli</b>				
18.	Civil Surgeon, General Hospital, Gadchiroli	2460	0	2024 – 25
19.	SDO, Aheri	947	15841770	2024 – 25
20.	M.S. (CL/I), Sub District Hospital, Aheri	2537	180	2024 – 25
21.	Civil Judge, Jr. Dn., Armori	4476	93014	2024 – 25
<b>DTO Nanded</b>				
22.	C.J. (W.C.) Nanded	8083	41390	2024 – 25
23.	Asstt. Commr. Of Labour Nanded	8101	1631712	2024 – 25
24.	Collector & Prest. S. Deve. Proj.	8417	416014	2024 – 25

Sl. No.	Name of Administrator	A/C Code	Closing Balance (in ₹)	In-operated from
	Nanded			
25.	Joint Distt. Regr. CL.1 Coll. Of Stamp , Nanded	8140	8657494	2024 – 25
<b>DTO Parbhani</b>				
26.	Sub Divisional Officer, Pathri	8634	6335404	2022-23
27.	Principal District Instt& Training	8574	313273	2018-19
28.	Dean Government Medical College, Parbhani	8637	5854145	2024 – 25
<b>DTO Washim</b>				
29.	J.D.R. Akola	8237	501324	2024 – 25
<b>DTO Yavatmal</b>				
30.	Joint Distt. Regr. Cl.1 (L.G.) Yavatmal	1065	110245	2024 – 25
31.	H.M Govt. Tech H. S Mahagaon	2047	10547	2023-24
32.	Civil Judge, (Jr. Dvn), Pusad	4476	36618	2020-21
33.	Civil Judge, (Jr. Dvn), Kelapur	4476	0	2023-24
34.	Civil Judge, (Jr. Dvn), Dharwa	4476	0	2023-24
<b>Jalgaon</b>				
35.	ITI, Amalner	8611	19,31,144	--
36.	Tahsildar, Muktainagar	8237	40,012	--
37.	Tahsildar, Erandol	8254	46,383	--
38.	Tahsildar, Parola	8314	2,28,465	--
39.	Tahsildar, Chopda	8215	7,57,767	--
<b>PAO Mumbai</b>				
40.	The Development Commissioner (Industries)	6184081116	13,09,908	--
41.	Director Institute of Science - Deposit	618012005	68,221	--
<b>Solapur</b>				
42.	H M M S Tech (PD) Solapur	8405	1,45,660	--
<b>Palghar</b>				
43.	ITI Vasai	2016	16,47,410	--
<b>Pune</b>				
44.	Asst. Dir. Dep Of Vocotional Education And Training Pune Region, Pune	2064	0	--
45.	C.F.&Silivic.Pune	2236	2,63,000	--
46.	Director Principal N G Naralkar Institute Of Career Development And Research Pune	8472	1,64,578	--
47.	Commr.Apang Kalyan Maha. Pune	8533	76,28,957	--

Sl. No.	Name of Administrator	A/C Code	Closing Balance (in ₹)	In-operated from
48.	Director of Town Planning Mah state Pune	2320	0	--
49.	Conservator of Forest (wildlife) Pune	1108	1,68,99,512	--
50.	Supdt.Poona Chest Hospital.Pune	2417	40,63,830.76	--
51.	Judge 1st Co-op Court Pune	1542	39,24,224	--
52.	Judge 2nd Co-op Court Pune	1543	53,58,083.30	--
53.	M.Suptd.Rural Hospital Ghodegaon	8536	0	--
54.	Dean Govt. Ayurvedic Hospital Baramati	2395	0	--
55.	Sub Divisional Officer AmbegaonManchar	0251	12,27,81,003	--
56.	Med. Supt. Rural Hospital Velha	2213	0	--
57.	Sub Divisional Officer Bhore	0947	2,43,21,794	--
58.	Principal ITI Mawal	2016	1,19,390	--
<b>Ratnagiri</b>				
59.	Judge, Co-operative Court, Alibagh-Raigad	8582	14,11,930	--
60.	Registrar, Consumer Forum, Ratnagiri	5374	1,34,176	--
<b>Thane</b>				
61.	Asst. Commissioner of Labour, Bhivandi	4836	10,19,975	--
<b>Nandurbar</b>				
62.	Civil Surgeon, District Hospital, Nandurbar	2460	17,36,432	--
63.	Med. Officer Rural Hospital Taloda	2544	13,25,714	--

**\*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 (₹)
<b>Ahmednagar</b>				
1.	Civil Judge Sr Dn. Ahilyanagar	83736993.20	83716232.24	20760.96
2.	Judge Family Court	1062701.00	1115436.00	52735.00
3.	P.L.A.1 Ahilyanagar	7777506.57	7847598.00	70092.00
4.	P.L.A.2 Ahilyanagar	10027078.55	9981147.95	45930.60
5.	P.L.A.3 Ahilyanagar	14275318.00	14486028.60	210710.00
6.	S.L.A.O. No.1 Ahilyanagar	34749206.00	34770547.00	21341.00
7.	S.L.A.O. No.3 Ahilyanagar	53115198.00	54233748.00	1118550.00
8.	S.L.A.O. No.7 Ahilyanagar	63838797.00	63839638.00	841.00
9.	S.L.A.O. No.15 Ahilyanagar	20417086.00	18394045.00	2023041.00
10.	S.L.A.O. No.1 Ahilyanagar	34749206.00	34770547.00	21341.00
11.	Sub Divisional Officer, ShrigondaParner Sub Division	149940640.00	149928423.00	12217.00
12.	Jt.Dist.Judge Member Of MactAhilyanagar	46125568.98	45837259.98	288309.00
13.	Sub Divisional Officer, ShrigondaParner Sub Division	149940640.00	149928423.00	12217.00
<b>DHULE</b>				
14.	Spl. Land Acquisition Officer, General Dhule – (8504)	16523573.00	167087054.00	1851318.00
15.	Spl. Land Acquisition Officer, MIP, Dhule – (8507)	40143308.00	44926398.00	4783090.00
<b>Jalgaon</b>				
16.	District & Session Judge Jalgaon	1016779.00	1012301.00	-4478.00
17.	Civil Court Senior Division Jalgaon	444762394.00	447199682.00	2437288.00
18.	Junior Magistret First Court 1 Jalgaon	4824399.00	4886720.00	62321.00
19.	Junior Magistret First Court 2 Jalgaon	4240383.00	4241583.00	1200.00
20.	District & Session Court Jalgaon	2298277.00	22977475.00	-802.00
21.	Court of Chief Jud MagistJalgaon	39878245.00	39939294.00	61049.00
22.	Judge Labour Court Jalgaon	49911.00	49324.00	-587.00
23.	Special Land Acquisition Officer Jalgaon	180536605.00	186843594.00	6306989.00
24.	Motor Accident Claim Tribunal Jalgaon	88658969.00	89727785.00	1068816.00
25.	Principal Industrial Training Institute Jalgaon	17323957.00	17323465.00	-492.00
26.	Joint District Registrar Class 1 Jalgaon	2626670.00	1381950.00	-1244720.00
<b>Nandurbar</b>				
27.	Head Master Govt Tech High School, Nandurbar	187593.00	188843.00	1250.00
<b>Nashik</b>				
28.	Judge Labour Court, Nashik	717918.00	810565.00	92647.00
29.	Registrar M.A.C.T. Nashik	11356064.00	9471776.00	-1884288.00
30.	Registrar Dist Consumer Forum Nashik	1116616.00	1111047.00	-5569.00

Sl. no.	Name of Administrator	Administrator Balance (₹)	TO Balance (₹)	Difference (₹)
31.	S.L.A.O. Minor Irrigation, Nashik	183912987.00	183847746.00	-65241.00
32.	S.L.A.O. No. 2, Nashik	470441182.00	473482118.00	3040936.00
33.	S.L.A.O. Irrigation No.1 Nashik	707388185.00	709092025.00	1703840.00
34.	S.L.A.O. Vaitarna Hydro Electric Project, Nashik	404357802.00	403297801.00	-1060001.00
35.	Dy. Commissioner Of Labour Nashik	1325640.00	480951.00	-844689.00
36.	Jt. Dist. Reg. (Stamp) Class 1 Nashik	652396.00	5366348.00	4713952.00
37.	Tahsildar (ALT PLA) Nashik	441962.00	450237.00	8275.00
38.	Tahsildar (ALT PLA) Satana	55188.00	54290.00	-899.00
39.	Tahsildar (ALT PLA) Chandwad	84273.00	144725.00	60452.00
40.	Tahsildar (ALT PLA) Dindori	65437.00	65137.00	-300.00
41.	Tahsildar (ALT PLA) Igatpuri	102283.00	93364.00	-8919.00
42.	Medical Supdt Rural Hospital Kalwan	0.00	1997.00	1997.00
43.	Tahsildar (ALT PLA) Malegaon	66148.00	63285.00	-2863.00
44.	Registrar M.A.C.T. Malegaon	2745025.00	2730810.00	-14215.00
45.	Tahsildar (ALT PLA) Nandgaon	113805.00	115351.00	1546.00
46.	Tahsildar (ALT PLA) Niphad	568097.00	583991.00	15894.00
47.	Registrar M.A.C.T. Niphad	1176446.00	882743.00	-293703.00
48.	Tahsildar (ALT PLA) Sinnar	18452270.00	18450326.00	-1944.00
49.	Principal I.T.I. (Girls) Nashik	4754650.00	4721100.00	-33550.00
50.	Principal, I.T.I., Malegaon	5913721.00	5914458.00	737.00
51.	Joint Dist & Session judge, Nashik	8130106.00	8454778.00	324672.00
52.	Civil Judge Senior Division, Nashik	259191188.00	259191688.00	500.00
53.	Civil Judge Junior Division & Judicial Magistrate first class Nashik Road	821958.00	820424.00	-1534.00
54.	Chief Judge, Family court Nashik Road	2580930.00	2552755.00	-28175.00
55.	Civil Judge Junior Division & Judicial Magistrate first class Satana	454508.00	441255.00	-13253.00
56.	Civil Judge Junior Division & Judicial Magistrate first class Chandwad	377020.00	352073.00	-24947.00
57.	Civil Judge Junior Division & Judicial Magistrate first class Dindori	819929.00	831549.00	11620.00
58.	Civil Judge Junior Division Igatpuri	1103856.00	1109198.00	5342.00
59.	Civil Judge Junior Division & Judicial Magistrate first class Kalwan	164240.00	141592.00	-22648.00
60.	Civil Judge Junior Division & Judicial Magistrate first class Malegaon	1908673.00	1851160.00	-57513.00
61.	Civil Judge Senior Division, Malegaon	15730773.00	15788643.00	57870.00
62.	Additional Dist, Judge Malegaon	1110529.00	1089884.00	-20645.00
63.	Civil Judge Junior Division & Judicial Magistrate first class Nandgaon	163657.00	168574.00	4917.00
64.	Civil Judge Senior Division, Manmad City	872727.00	877498.00	4771.00
65.	Civil Judge Senior Division, Niphad	17983744.00	18266757.00	283013.00
66.	Civil Judge Junior Division & Judicial Magistrate first class Pimpalgaon Baswant	732032.00	730511.00	-1521.00
67.	Civil Judge Junior Division & Judicial Magistrate first class Niphad	189023.00	144523.00	-44500.00
68.	Additional dist, judge Niphad	1010286.00	1330898.00	320612.00
69.	Civil judge junior division sinnar	344171.00	230360.00	-113811.00

Sl. no.	Name of Administrator	Administrator Balance (₹)	TO Balance (₹)	Difference (₹)
70.	Civil Judge Junior Division & Judicial Magistrate first class Yeola	2320482.00	2278400.00	-42082.00
71.	District & Session Judge Nashik	63226912.00	63237656.00	10744.00
72.	Judicial Magistrate First Class 1st Court Nashik	20444067.00	20414557.00	-29510.00
73.	Judicial Magistrate First Class 2nd Court, Nashik	18987177.00	18919012.00	-68165.00
74.	Civil Judge Junior Division & Judicial Magistrate First Class, Nashik Road	10185789.00	10199989.00	14200.00
75.	Judicial Magistrate First Class Motor Vehicle NashikRoad	308785.00	308735.00	-50.00
76.	Civil Judge Junior Division & Judicial Magistrate First Class, Satana	8518554.00	8506454.00	-12100.00
77.	Civil Judge Junior Division & Judicial Magistrate First Class, Chandwad	7889825.00	7901965.00	12140.00
78.	Civil Judge Junior Division & Judicial Magistrate First Class, Dindori	4634214.00	4598202.00	-36012.00
79.	Judicial Magistrate First Class, Igatpuri	7098103.00	7136743.00	38640.00
80.	Judicial Magistrate First Class, Kalwan	2775885.00	2783935.00	8050.00
81.	Joint Civil Judge Junior Division & Judicial Magistrate First Class PLA 2nd Malegaon	17940069.00	17557119.00	-382950.00
82.	2nd Joint Civil Judge Junior Division & Judicial Magistrate First Class PLA 3rd Malegaon	9442320.00	9513703.00	71384.00
83.	Additional District Judge Malegaon	6902562.00	6856335.00	-46227.00
84.	Judicial Magistrate First Class Nandgaon	2093472.00	2106670.00	13198.00
85.	Civil Judge Junior Division & Judicial Magistrate First Class Manmad City	3090130.00	3152247.00	62117.00
86.	Judicial Magistrate First Class Manmad Railway	9066598.00	9012527.00	-54072.00
87.	Civil Judge Junior Division & Judicial Magistrate first class PimpalgaonBaswant	6502104.00	6500954.00	-1150.00
88.	Civil Judge Junior Division & Judicial Magistrate first class Niphad	5169889.00	5156720.00	-13170.00
89.	Additional Dist Judge Niphad	11188885.00	11239835.00	50950.00
90.	Civil Judge Junior Division & Judicial Magistrate First Class Sinnar	10934702.00	11021606.00	86904.00
91.	Judicial Magistrate First Class Yeola	6735905.00	6845618.00	109713.00
<b>PALGHAR</b>				
92.	Addl Session Judge Vasai	19444185.00	18205962.00	1238,223.00
93.	Motor Acc. Claim tribunaPalghar	11909417.00	9974065.00	1935352.00
94.	Addl. Session Judge Palghar	6249124.00	4652595.00	1596529.00
95.	Civil Judge JD. Vasai	432741632.00	433214456.00	472824.00
96.	C.J.J.D & J.M.F.C. Jawhar	2910834.00	2857938.00	52896.00
<b>PAO Mumbai</b>				
97.	Principal Govt. Polytechnic Bombaybandra (E)	66115175.00	6722322.00	1407147.00
98.	Registrar High Court Appellate Side	52491641.75	91031924.23	38540282.48

Sl. no.	Name of Administrator	Administrator Balance (₹)	TO Balance (₹)	Difference (₹)
99.	Princ.JudgefamilyCourtbandraEastbo mbay (P/L A/C)	16291144.40	16294943.90	3799.50
100.	AddlChief Metropolitan Magistrate 9 Th Bandra(Criminal)	714156910.41	714169320.41	12410.00
101.	Ballard Estate Court (Criminal Deposit)	260061177.70	260049962.70	-11215.00
102.	Treasurer Of Charitable Endowments Maharashtra State	366606.88	3068140.23	1533.35
103.	Presiding Officer 1st Lab. Court Bombay	16137378.92	15310019.72	-827359.20
104.	Govt. Pleader High Court Bombay.	56276170.55	56737296.99	461126.44
105.	Dean Grant Medical College Bombay	105066110.70	104668412.26	-397698.45
106.	Prothonotary & Sr. Master High Court Bom	756571748.13	756573568.29	1820.16
107.	Court Receiver High Court Bombay	232450374.20	230829841.13	-1620533.07
108.	Director Of Vocational Education And Training Govt. Of Maha.	591688790.69	591700440.88	11650.19
109.	Collector RcLabour Dues.	9868194.18	8706963.41	-1161230.77
110.	Coll. Of Mumbai Govt Dues Recovery R.R.C. A/C	56621305.77	56316297.24	-305008.53
111.	Registrar Consumer Disputes Redressal	92500.31	21100.31	-71400.00
<b>Pune</b>				
112.	Spl.Land.Acqu. Officer No 4 P	237894995.00	240661875.00	2766880.00
113.	Spl.LandAcqu.Officer No 6.Pn	174175754.00	174093275.00	-82479.00
114.	Spl.LandAcqu.Officer No 13 Pune	367205382.00	363802010.00	-3403372.00
115.	Spl.LandAcqu.Officer No 19 Pn	545063362.00	536736327.00	8327035.00
116.	Spl.LandAcqu.Officer No 22 Pn	275579608.00	276152565.00	572957.00
117.	S.L.A.O.No.26	169094857.00	164092526.00	-5002331.00
118.	Jt.Dist.Registor Cl-1 Pn.	12002135.00	62622669.00	50620534.00
119.	Director Of Education,M.S.Pune	1069565.16	931984.90	-138180.26
120.	Prin.I.T.I.Pimpri Chinchwad Pn	8174121.00	8211248.25	37127.00
121.	Supdt.Poona Chest Hospital.Pn	4071684.26	4063830.76	-7853.50
122.	Member Of M.A.C.T.Pune	18169205.31	18446266.31	277061.00
123.	Addl.Commr.OfLabour Pune.5	10249588.85	10273493.85	23905.85
124.	Asstt.Rege.Industrial Court Pn	2395991.59	2378673.59	-17318.00
125.	Presiding Officer Labour Court	872366.93	720244.93	-152122.00
126.	Reg.Dist.Forum Pune	6765758.00	6766908.00	1150.00
127.	S.L.A.O.(Spl.Unit.I) Pimpr	2659583529.00	2658707345.00	-876184.00
128.	Principal, Iti Mulshi	845255.00	517205.00	-328050.00
129.	Med.Supdt.Rural Hospital Velha	2460013.00	2451793.00	-8220.00
130.	Jt.Dist.Regl.Cl/1/L/Grd.Rural	101142549.00	46023564.00	-55118985.00
<b>Solapur</b>				
131.	H M M S Tech H S & Ind Sch Solapur	7588249	7715876	127627
132.	J M F C Np 2 Solapur	13355902	13364192	8290
133.	J M F C Prohi	6773755.9	6773679	76.9
134.	J M F C Akkalkot	2945778	2943779	1999
135.	J M F C Barshi	9283773	9292754	8981
136.	J M F C Madha	7170302.54	7162898	7404.54
137.	J M F C Malshiras	6465056	6406908	58148

Sl. no.	Name of Administrator	Administrator Balance (₹)	TO Balance (₹)	Difference (₹)
138.	Add Dist Judge Malshiras	4470218	4480292	10074
139.	J M F C Mangalwedha	4469964	4474347	4383
140.	Civil Judge J D And Jmfc Mohol	9375872.46	9371092	4780.46
141.	J M F C Pandharpur	16582515.09	16950575	368059.91
142.	Add Dist Judge Pandharpur	10427254	10449414	22160
143.	J.M.F.C Sangola	5160365	5479503	319138
144.	Dist Judge Ccd Solapur	3106253	2616951	489302
145.	C J S D Solapur	110058642	109775549	283093
146.	C J J D Barshi	1573854	1574551	697
147.	C J S D Barshi	5590874	5590337	537
148.	C J J D Karmala	290935	289875	1060
149.	Cj J D Madha	695529.53	694035	1494.53
150.	C J S D Malshiras	2685903	2687273	1370
151.	C J J D Malshiras	1122490.7	1189026	66535
152.	Ad Dist Judge Ccd Malshiras	1313690	1298288	15402
153.	C J J D Mangalwedha	608580	610956	2376
154.	C J J D Mohol	593402.46	586112	7290.46
155.	C J S D Pandharpur	7116696	6678435	438261
156.	C J J D Pandharpur	2893363	2796270	97093
157.	Addl Dist Judge Ccd Pandharpur	1789121	1824874	35753
158.	C J J D Sangola	598211	599025	814
159.	Judge Co Op Court Solapur	10521090	10525838	4748
160.	H.M.M.S. Tech(Pd)H.S.Solapur	536151	145660	390491
161.	Mem Industrial Court Spur	191981.85	192023	41.15
162.	Mact Pandharpur	15024636	14989149	35487
163.	Gov DistLibrary Solapur	66500	66000	500

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

Sl. No.	Name of Administrator	Administrator Balance (₹)	STO Balance (₹)	Difference (₹)
<b>Ahilyanagar</b>				
164.	Civil Judge Jd And Jmfc, Kopergaon	1193069.38	1151609.20	41460.18
165.	Civil Judge Sr Dn. Kopergaon	914011.00	715379.00	198632.00
166.	Addl Dist And Session Judge,Kopergaon	5507031.00	16348198.00	10841167.00
167.	Civil Judge Jd And Jmfc Newasa	563360.43	539800.43	23560.00
168.	Civil Judge Jd Jmfc Sangamner	1926355.95	1891523.95	34832.00
169.	Addl Dist And Sess.Judge.Sangamner	10577878.00	10792662.00	214784.00
170.	Civil Judge JdJmfc.Shrirampur	831748.02	842348.02	11200.00
171.	Civil Judge Sr Dn. Shrirampur	1311104.00	1308904.00	2200.00
172.	Addl Dist And Sess.Judge.Shrirampur	1653684.00	1696275.00	42591.00
173.	Civil Judge.J.D. Rahata	1202193.00	1210196.00	8003.00
174.	Civil Jud.J.D.J.M.F.C. Cri Kopergaon	17189760.19	17268370.00	78609.81
175.	Add.Dist.Jud. Cri.Kopergaon	3240461.00	3191562.00	48899.00

Sl. No.	Name of Administrator	Administrator Balance (₹)	STO Balance (₹)	Difference (₹)
176.	Civil Jud.J.D.J.M.F.C. Cri Newasa	7632100.97	7621750.97	10350.00
177.	Civil Jud.J.M.F.C. Cri Sner	19523946.78	19854906.77	330959.99
178.	Jt.CivilJud.J.D.Jmfc Cri Shrirampur	12990648.89	12860198.89	130450.00
179.	Add.Dist.Jud. Cri.Shrirampur	3779234.00	3611790.00	167444.00
180.	Civil Judge.Criminal. Rahata.	12319231.00	12413631.00	94400.00
<b>Nandurbar</b>				
181.	Civil Judge J.D. & Judicial Magistrate F.C. Shindkheda. – (8559)	1436408.00	1453908.00	17500.00
<b>Jalgaon</b>				
182.	TahsildarAmalner	643603.00	514880.00	128723.00
183.	AddDist& Session Court Amal	35348.00	14425.00	-20923.00
184.	Judge Civil Court S D Amalner	4613822.00	4637068.00	23246.00
185.	J M F C Criminal Court Amalner	5248048.00	5264748.00	16700.00
186.	AddDist& Session Judge Amal	2065634.00	2021761.00	-43873.00
187.	Motor Accident Claim Tribunal Amalner	9642063.00	9724460.00	82397.00
188.	J M F C Criminal Court Bhadgao	1239434.00	1238334.00	-1100.00
189.	District & Session Judge Bhusawal	309821.00	311821.00	2000.00
190.	Civil Judge (Sr.Dn.) Bhusawal	89582992.00	89588576.00	5584.00
191.	Judge Civil Court Of J D Bsl	948224.00	1161777.00	213553.00
192.	Judge Jmfc Railways Bhusawal	8085313.00	8026373.00	-58940.00
193.	District Judge I Anddist Session Judge Buswal	2658762.00	2159333.00	-499429.00
194.	Civil Judge JmfcBhusawal	4955357.00	4905210.00	-50147.00
195.	Jt Civil Judge JmfcBhusawal	8896705.00	8934528.00	37823.00
196.	Principal Industrial Training Institute Bhusawal	5327263.00	5197354.00	-129909.00
197.	Judge Civil Court Junior Divisional Csn	212576.00	315710.00	103134.00
198.	Civil Judge SrDivChalisingaon	12565885.00	12565235.00	-650.00
199.	Judge Junior Divisional & Junior Magistrate First Court Chalisingaon	12644773.00	12583348.00	-61425.00
200.	TahsildarChopda	787132.00	758691.00	-28441.00
201.	Judge Jr. Divisional Civil Court Chopada	516421.00	542348.00	25927.00
202.	Judge Junior Divisional Criminal Court Chopda	4365387.00	4445603.00	80216.00
203.	Principal Industrial Training Insititutechopda	1060986.00	1064036.00	3050.00
204.	Judge Civil Court Muktainagar	165729.00	164229.00	-1500.00
205.	Judge Junior Divisional Criminal Court Muktainagar	6276897.00	6276987.00	90.00

Sl. No.	Name of Administrator	Administrator Balance (₹)	STO Balance (₹)	Difference (₹)
206.	TahsildarErandol	48983.00	46383.00	-2600.00
207.	Judge Junior Divisional Civil Court Erandol	140088.00	134316.00	-5772.00
208.	Judge Junior Magistrate First Court Erandol	2441769.00	2469453.00	27684.00
209.	TahsildarJamner	498513.00	501386.00	2873.00
210.	Judge Junior Divisional Civil Court Jamner	169081.00	200703.00	31622.00
211.	Judge Junior Divisional Civil Court Jamner	4764366.00	4741595.00	-22771.00
212.	Principal Industrial Training Institute Jamner	3151234.00	3155234.00	4000.00
213.	Head MastergovernmentTechnical High School Jamner	786357.00	786812.00	455.00
214.	Judge Jd J M F Court Pachora	482505.00	426093.00	-56412.00
215.	Judge Junior DivisinaljudgeJunior Magistrate First Court Pachora	8903271.00	8969684.00	66413.00
216.	TahsildarParola	219532.84	228465.00	8932.16
217.	Judge Junior Divisional Civil Court Parola	180417.00	178707.00	-1710.00
218.	Tahsildar Raver	1251796.00	1279634.00	27838.00
219.	Judge Junior Divisional Civil Court Raver	213827.00	210647.00	-3180.00
220.	Judge Junior Divisional Civil Cum Criminal Court Raver	5398710.00	5374679.00	-24031.00
221.	Judge Jt Civil Court Yawal	544839.00	592463.00	47624.00
222.	Civil Judge & Judge JuniorsmagitretFirst Court Yawal	4427817.00	4384736.00	-43081.00
223.	Civil Judge JD JMFC DHARANGAON	3508893.00	3522543.00	13650.00
224.	Principal Industrial Training Institute Bodwad	1989074.00	1975704.00	-13370.00
<b>Nandurbar</b>				
225.	Jt CJJD & JMFC Dhadgaon	7194.00	7794.00	600.00
226.	Jt CJJD & JMFC Shahada	407078.65	392317.00	14761.65
227.	CJJD Shahada	22252912.00	22252812.00	100.00
228.	Add. District and session Judge, Shahada	2026734.00	2026834.00	100.00
229.	Jt CJJD & JMFC Dhadgaon	897643.10	897043.10	600.00
230.	Jt CJJD & JFMC, Nawapur	6815060.26	6808060.26	7000.00
231.	Jt CJJD & JFMC, Shahada	7299581.97	7334076.72	34449.75
<b>Palghar</b>				
232.	Civil Judge J.D. & Judicial Magistrate F.C. Jawhar. – (1005004476)	29,10,834.50	28,57,938.00	52,896.5

Sl. No.	Name of Administrator	Administrator Balance (₹)	STO Balance (₹)	Difference (₹)
<b>Solapur</b>				
233.	CJSD Barshi	5590874.00	5591497.00	623.00
234.	Civil Judge, Barshi	9283773.00	9288573.00	4800.00
235.	CJJD Madha, Solapur	695529.53.00	695338.53	-19 .00
236.	JMFC criminal court Madha	7170302.54.00	7167420.54	-2882.00
237.	CCD Mohol, Solapur	593402.46	586112.00	7290.46
238.	CRCD Mohol	9375872.46	9371092.00	4780.46
<b>Thane</b>				
239.	Criminal Court Shahapur	19646451.82	19665351.82	18,900
240.	Civil Court Shahapur	10,71,692	10,71,892	200
241.	Tahshildar Agricultural Land Tribunal Shahapur	8,90,008.96	8,78,164	11,844.96
242.	TehsildarAmbernath	4513836	4432362	-81474
243.	CJJD & JMFC Ulhasnagar	39968901	39896467	-72434
244.	Jt. Civil Judge Ulhasnagar	115017122	114776577	-240545
245.	Civil Judge JdUlhasnagar	1705552	6624647	4919095
246.	Registrar Additional C.D.R.F. THANE	3019970	3343212	--
247.	Civil Judge Junior Division KB (Civil)	6319905	5802007	--
248.	Civil Judge Junior Division Vashi (Criminal)	316759793	307626993	--
249.	Dist and Additional Session Court Belapur	19540334	19490334	--
250.	Dist Judge Senior Division Belapur	27807254	27900054	--
251.	MACI District Judge 1 & Additional Session Judge Belapur	10650	10150	--
252.	Principal ITI Belapur KB	2245203	2282604	--

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

Sl. No.	Name of Administrator	Treasury Balance (₹)	STO Balance (₹)	Difference (₹)
<b>Ahilayanagar</b>				
253.	Civil Judge Jd And Jmfc, Kopergaon	1528711	1151609.2	377101.8
254.	Civil Judge Sr Dn. Kopergaon	603542	7153179	6549637
255.	Addl Dist And Session Judge,Kopergaon	5712008	16348198	10636190
256.	Civil Judge Jd Jmfc Parner	823130.05	798342.05	24788
257.	Civil Judge Jd Jmfc Pathardi	668460.5	666060.51	2399.99
258.	Civil Judge Jd Jmfc Sangamner	2462736.95	1891523.95	571213
259.	Addl Dist And Sess.Judge.Sangamner	10698212	10792662	94450
260.	Civil Judge Sr Dn. Sangamner	28084297.1	28044957.1	39340

Sl. No.	Name of Administrator	Treasury Balance (₹)	STO Balance (₹)	Difference (₹)
261.	Civil Judge JdJmfc.Shrirampur	841954	842348.02	394.02
262.	Civil Judge Sr Dn. Shrirampur	1283398	1308904	25506
263.	Civil Jud.J.D.J.M.F.C. Cri Kopergaon	16425916.27	17268370	842453.73
264.	Add.Dist.Jud. Cri.Kopergaon	4200833	3191562	1009271
265.	Civil Jud.J.M.F.C. Cri Parner	5234988.95	5254198.95	19210
266.	Civil Jud.J.M.F.C. Cri.Pathardi	2372554.6	2374201.36	1646.76
267.	Civil Jud.J.M.F.C. Cri Sner	19780596.77	19854906.77	74310
268.	Add.Dist.JudgeCri.Sner	3453895	3438545	15350
269.	Jt.CivilJud.J.D.Jmfc Cri Spur	13087308.89	12860198.89	227110
270.	Member M A C T Shrirampur	58528605	59445198	916593
<b>Solapur</b>				
271.	CJJD Karmala	2,89,875	2,90,935	1060
272.	CJJD Barshi	15,74,551	15,73,854	697
273.	Civil Judge Barshi	92,92,754	92,88,573	4181
274.	CJJD Madha, Solapur	6,94,035	6,95,338.53	-1303.53
275.	JMFC criminal court Madha	71,62,898	7167420.54	-4522.54
276.	JMFC Akkalkot	29,43,779	29,45,779	2000
<b>Thane</b>				
277.	TehsildarAmbernath	2347230	4432362	2085132
278.	Principal ITI Ambernath	15491295	19505641	4014346
279.	Principal ITI Ulhasnagar	8456881	8555426	-98545
280.	CJJD & JMFC Ulhasnagar	46615927	39896467	6719460
281.	JT. CIVIL JUDGE Ulhasnagar	110068398	114776577	-4708179
282.	CIVIL JUDGE JD Ulhasnagar	5208465	6700221	-1491756

**ANNEXURE 8A**  
**(Refer Para 2.3)**

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

Sl. No	Name of DDO	Balance as on 31/03/2025 as per records of AG	Balance as on 31-03-2025 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
<b>Akola</b>				
<b>104 – Civil Court Deposit</b>				
1.	JMFC, Balapur/4476	196542	193543	Reconciliation not done
<b>105 – Criminal Court Deposit</b>				
2.	2 <sup>nd</sup> Jt. CJ & JMFC, Akola/8302	1649625	1649225	Reconciliation not done
3.	3 <sup>rd</sup> Jt. CJ & JMFC, Akola/8303	2124543	2128443	
4.	4 <sup>th</sup> Jt. CJ & DJMFC, Akola/8304	1811835	2628431	
5.	Dist. & Sessions Judge, Akola/8301	20889017	20886417	
6.	CJM, Akola/4493	7495898	7500498	
<b>106 – Personal Deposit</b>				
7.	Ex. Officio MACT, Akola/8315	10025840	10021440	Reconciliation not done
8.	Principal, ITI, Telhara/8459	1265088	1277453	
<b>Beed</b>				
<b>106- Personal Deposit Account</b>				
9.	SRRT Govt. Medical College, 8084	2648697	3589054	Reconciliation not done
<b>104- Civil Court Deposit</b>				
10.	Civil Judge, Jr. Dvn, Parli, 8072	721456	753256	Reconciliation not done
11.	Civil Judge S.D. Ambejogai, 8065	57870552	58142595	Reconciliation not done
12.	Civil Judge, Jr. Dvn, Ambejogai, 8066	1469293	1453993	Reconciliation not done
<b>105- Criminal Court Deposit</b>				
13.	Civil Judge Jr. Dvn. Ambejogai, 8054	8583344	8546426	Reconciliation not done
14.	Civil Judge Jr. Dvn Ashti, 8058	2322190	2231190	Reconciliation not done
15.	Civil Judge Jr. Dvn, Wadvani 8241	358250	459490	Reconciliation not done
<b>Ch. Sambhajinagar</b>				
<b>104 – Civil Court Deposit</b>				
16.	Civil Judge, Sillod/9012	NA	839606	Reconciliation not done

Sl. No	Name of DDO	Balance as on 31/03/2025 as per records of AG	Balance as on 31-03-2025 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
<b>105 – Criminal Court Deposit</b>				
17.	Chief Judicial Magistrate, Aurangabad/8302	NA	99250407.43	Reconciliation not done
<b>Chandrapur</b>				
<b>106 Personal Deposit</b>				
18.	SDO, Chandrapur/947	351738601	35788294	Reconciliation not done
19.	Dy Director (Buffer) Tara Chandrapur/1173	0	237903596	
20.	Pri. I.T. I. Chandrapur/2016	10748959	4126768	
21.	Registrar Ditt. Forum Consu. Pro./5374	6095727	6935643	
22.	Sub Divl. Officer Mul Chandrapur/251	10286508	10287620	
23.	Pri. I.T. I. Gondpipiri, Chandrapur/2016	897746	897746	
24.	Pri. I.T. I. Warora, Chandrapur/2016	1128640	1117240	
25.	Joint Distt. Regr. Cl-1(Lg) Chandrapur/1065	675800	36240	
26.	Sdo, Warora, Chandrapur/947	182564957	170964737	
27.	Pri. I.T. I. Korpana, CHANDRAPUR/2016	145555	143555	
28.	District Library Officer, Chandrapur/2187	95000	295388	
<b>Gondia</b>				
<b>104 – Other Civil Court Deposits</b>				
29.	Jt. Civil Judge Jr. Dn., Gondia/8209	2264431	2263131	Reconciliation not done
<b>105 – Criminal Court Deposits</b>				
30.	Jt. Civil Judge Jr. Dn., Sadak Arjuni/8356	692828	694128	Reconciliation not done
<b>Latur</b>				
<b>106 Personal Deposit</b>				

Sl. No	Name of DDO	Balance as on 31/03/2025 as per records of AG	Balance as on 31-03-2025 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
31.	Distt. Judge MACT Latur /8254	1190376	1190376	Reconciliation not done
32.	Sub. Div. Officer& LAO Latur/8295	101452651	103768177	
33.	Lib'n CI-B Govt. Distt. Library Latur/8525	66000	66000	
34.	Addl. Distt. Judge. MACT Nilanga, Latur/8294	22162	24906	
35.	Addl. Distt. Judge & E.O. MACT Udgir, Latur /8293	83982	83982	
36.	Distt. Familily court Latur/8601	11184808	4063005	
<b>Washim</b>				
37.	S.D.O. & L.A.O. Washim/1947	336730421	336730421	Reconciliation not done
38.	Jt. Civil Judge, (Jr.Dn.) JFMC, Washim/8502	3145101	3145100.97	
39.	Civil Judge Sr.Dn. Washim/4523	2153995	2153994.87	
40.	Addl. District & Session Judge, Washim/8500	3696678	3696678	
41.	Civil Judge, (Jr. Dn.) JFMC, Mangalurpir/4476	29339496	29339496	
42.	Civil Judge, (Jr. Dn.) JFMC, Mangalurpir/8505	3094371	3094371	
43.	Civil Judge, (Jr. Dn.) JFMC, Karanja/8506	1879191	1879191	
<b>Akola</b>				
<b>104 – Civil Court Deposit</b>				
1.	JMFC, Balapur/4476	196542	193543	Reconciliation not done
<b>105 – Criminal Court Deposit</b>				
2.	2 <sup>nd</sup> Jt. CJ & JMFC, Akola/8302	1649625	1649225	Reconciliation not done

Sl. No	Name of DDO	Balance as on 31/03/2025 as per records of AG	Balance as on 31-03-2025 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
3.	3 <sup>rd</sup> Jt. CJ & JMFC, Akola/8303	2124543	2128443	
4.	4 <sup>th</sup> Jt. CJ & DJMFC, Akola/8304	1811835	2628431	
5.	Dist. & Sessions Judge, Akola/8301	20889017	20886417	
6.	CJM, Akola/4493	7495898	7500498	
<b>106 – Personal Deposit</b>				
7.	Ex. Officio MACT, Akola/8315	10025840	10021440	Reconciliation not done
8.	Principal, ITI, Telhara/8459	1265088	1277453	
<b>Beed</b>				
<b>106- Personal Deposit Account</b>				
9.	SRRT Govt. Medical College, 8084	2648697	3589054	Reconciliation not done
<b>104- Civil Court Deposit</b>				
10.	Civil Judge, Jr. Dvn, Parli, 8072	721456	753256	Reconciliation not done
11.	Civil Judge S.D. Ambejogai, 8065	57870552	58142595	Reconciliation not done
12.	Civil Judge, Jr. Dvn, Ambejogai, 8066	1469293	1453993	Reconciliation not done
<b>105- Criminal Court Deposit</b>				
13.	Civil Judge Jr. Dvn. Ambejogai, 8054	8583344	8546426	Reconciliation not done
14.	Civil Judge Jr. Dvn Ashti, 8058	2322190	2231190	Reconciliation not done
15.	Civil Judge Jr. Dvn, Wadvani 8241	358250	459490	Reconciliation not done
<b>Ch. Sambhajinagar</b>				
<b>104 – Civil Court Deposit</b>				
16.	Civil Judge, Sillod/9012	NA	839606	Reconciliation not done
<b>105 – Criminal Court Deposit</b>				
17.	Chief Judicial Magistrat, Aurangabad/8302	NA	99250407.43	Reconciliation not done
<b>Chandrapur</b>				
<b>106 Personal Deposit</b>				
18.	SdoChandrapur/947	351738601	35788294	Reconciliation not done

Sl. No	Name of DDO	Balance as on 31/03/2025 as per records of AG	Balance as on 31-03-2025 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
19.	Dy Director (Buffer) Tara Chandrpur/1173	0	237903596	
20.	Pri. I.T. I. Chandrpur/2016	10748959	4126768	
21.	Registrar Ditt. Forum Consu. Pro./5374	6095727	6935643	
22.	Sub Divl. Officer Mul Chandrpur/251	10286508	10287620	
23.	Pri. I.T. I. Gondpipiri, Chandrpur/2016	897746	897746	
24.	Pri. I.T. I. Warora, Chandrpur/2016	1128640	1117240	
25.	Joint Distt. Repr. Cl- 1(Lg) Chandrpur/1065	675800	36240	
26.	Sdo, Warora, Chandrpur/947	182564957	170964737	
27.	Pri. I.T. I. Korpana, Chandrapur/2016	145555	143555	
28.	District Library Officer, Chandrpur/2187	95000	295388	
<b>Gondia</b>				
<b>104 – Other Civil Court Deposits</b>				
29.	Jt. Civil Judge Jr. Dn., Gondia/8209	2264431	2263131	Reconciliation not done
<b>105 – Criminal Court Deposits</b>				
30.	Jt. Civil Judge Jr. Dn., Sadak Arjuni/8356	692828	694128	Reconciliation not done
<b>Latur</b>				
<b>106 Personal Deposit</b>				
31.	Distt. Judge MACT Latur /8254	1190376	1190376	Reconciliation not done
32.	Sub. Div. Officer & LAO Latur/8295	101452651	103768177	
33.	Lib'n CI-B Govt. Distt. Library Latur/8525	66000	66000	

Sl. No	Name of DDO	Balance as on 31/03/2025 as per records of AG	Balance as on 31-03-2025 as per records of the Treasury Officer/ Sub Treasury (₹)	Remarks
34.	Addi. Distt. Judge. MACT Nilanga, Latur/8294	22162	24906	
35.	Addl. Distt. Judge & E.O. MACT Udgir, Latur /8293	83982	83982	
36.	Distt. Familily court Latur/8601	11184808	4063005	
<b>Washim</b>				
37.	S.D.O. & L.A.O. Washim/1947	336730421	336730421	Reconciliation not done
38.	Jt. Civil Judge, (Jr.Dn.) JFMC, Washim/8502	3145101	3145100.97	
39.	Civil Judge Sr.Dn. Washim/4523	2153995	2153994.87	
40.	Addl. District & Session Judge, Washim/8500	3696678	3696678	
41.	Civil Judge, (Jr. Dn.) JFMC, Mangalurpir/4476	29339496	29339496	
42.	Civil Judge, (Jr. Dn.) JFMC, Mangalurpir/8505	3094371	3094371	
43.	Civil Judge, (Jr. Dn.) JFMC, Karanja/8506	1879191	1879191	

**a) Non-reconciliation by Administrators with Sub-Treasury Officer**

Sl. no.	Name of personal deposit / personal ledger account	Administrator balance as on 31.03.2025 (Rs)	Sub Treasury balance as on 31.03.2025	Remarks
<b>Nanded</b>				
<b>105 - Criminal Court Deposit</b>				
1.	JMFC Mahur Nanded 8430	429424	428850	Reconciliation not done
2.	JMFC Kinwat Nanded 8074	1065312	1072655	
3.	JMFC Himayat Nagar Nanded 8069	34366	33197	
4.	Addi. Season Judg. Biloli Nanded	960668	776414	

Sl. no.	Name of personal deposit / personal ledger account	Administrator balance as on 31.03.2025 (Rs)	Sub Treasury balance as on 31.03.2025	Remarks
5.	JMFC BiloliNanded	1131815	1130815	
6.	JMFC Mukhad 8076	1756365	134896	
7.	JMFC KandharNanded 8072	750095.70	788218	
8.	Addi. Dist. Judg. KandharNanded 8266	8343066	883066	
9.	JMFC Loha 8078	1263964	1271523	
<b>104 - Civil Court Deposit</b>				
10.	Civil Judg. Jr. Div. KinwatNanded 8056	160492	153649	Reconciliation not done
11.	Civil Judg. Jr. Div. Himayat Nagar Nanded 8054	22709	17873	
12.	Civil Judg. Jr. Div. DharmabadNanded 8058	166312	165744	
13.	Civil Judg. Jr. Div. Mukhad8060	61001	1896031	
14.	Civil Judge (Jr. Division Kandhar 8053	275905	278778	
15.	Civil Judge (Sr. Div. Kandhar) 8267	831483	884491	
16.	Civil Judg. Jr. Div. Loha 8065	93785	83565	
<b>106 - Personal Deposit Account</b>				
17.	Ex/OMACT BiloliNanded 8251	60843	61473	Reconciliation not done
18.	Sub. Div. Officer KandharNanded 8128	146891174	146824164	
19.	Head Master Govt. Teac. High School KandharNanded 8172	16725	15740	
<b>Yavatmal</b>				
20.	Civil Judge, (Jr. Dn.), Maregaon, Yavatmal 4476	259770	356540	Reconciliation not done
21.	Civil Judge, (Jr. Dn.), Kalamb, Yavatmal 4476	144014	139664	
22.	Civil Judge, (Jr.Dn.), Ner, Yavatmal, 4476	48240	47240	Reconciliation not done
23.	Civil Judge, (Sr.Dn.) Dharwa, Yavatmal, 4523	34551875	34568875	
24.	Civil Judge, (Jr.Dn.) JFMC, Maregaon, Yavatmal 8513	1214728	1190478	
25.	Civil Judge, (Jr.Dn.) 8512, Ner, Yavatmal	422087	409987	

Sl. no.	Name of personal deposit / personal ledger account	Administrator balance as on 31.03.2025 (Rs)	Sub Treasury balance as on 31.03.2025	Remarks
26.	Dist. Judge/01, Dharwa, 4542	74270	57270	
27.	Civil Judge Jr. Div dharwa 8504	963202	963902	
28.	Dist. Judge/01, Dharwa, 8503	703984	703284	
29.	Dist. Judge/01, Dharwa, 8501	1368159	1377168	
30.	Civil Judge, JMFC Kelapur, 8505	3882756	3879756	
31.	Prin. ITI. Pandhakawda, 2027	4296121	4296511	
32.	HM Govt. Tech High School, Kelapur, 2047	99778	99348	

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

**ANNEXURE 9**

*(Refer Para 2.4)*

**Statement Showing Non-Reconciliation of Balances UnderMH- 8336-Civil Deposits**

<b>Sl. No.</b>	<b>Name of Administrators</b>	<b>Treasury Officer balance as on 31st March 2025 (in ₹)</b>	<b>Administrator's balance as on 31st March 2025 (in ₹)</b>	<b>Difference (in ₹)</b>
<b>Thane</b>				
1.	Aided Secondary and Special School Provident Fund (8336503101)	10,25,13,52,277	3,07,24,043	10,22,06,28,234
2.	District Social welfare officer GPF of Govt. Recognized Private Primary staff (8336515601)	3,40,44,61,102	56,00,637	3,39,88,60,465
3.	District Social welfare officer GPF of Govt. Recognized Primary Staff (8336502201)	2,64,79,610	Not received	
4.	GPF of Teachers from teaching staff in the And Sec. AshramshalaDTNT (8336514701)	61,65,501	47,57,796	14,07,705
5.	GPF of Teacher & Non-Technical staff of Ashramshala Post Basic Ashram Tribal Development Department (8336516501)	59,57,02,557	Not received	
6.	GPF of teaching and non-teaching staff of aided non-Government Vocational and Training Institutes (8336521801)	-43,26,802	Not received	
7.	ZillaParishad employees Provident Fund. (8336501101)	7,73,00,73,779	5,24,12,66,124	2,48,88,07,655
8.	District Handicap Officer (8336518301)	5,24,02,6,99	Not received	
9.	Private College	-13,86,25,893	Not received	
<b>PAO Mumbai</b>				
10.	Mhada Employee PF 83365049	3477972943	3476713084	1259859
11.	Aided Secondary & Special School PF83365031	14407909258	Not Received	14407909258
12.	Aided Non-Agri. Universities Staff PF83365094	537910552.10	90693000.00	447217552.10
13.	GPF Of The Emp. Of Non-Govt. Aided Technical college 83365129	346341884.70	1302514597	-956172712.3
14.	Aided Arts, Sci, Commerce &Edn. College Staff	1763931053	7357413000	-5593481947

Sl. No.	Name of Administrators	Treasury Officer balance as on 31st March 2025 (in ₹)	Administrator's balance as on 31st March 2025 (in ₹)	Difference (in ₹)
	P83365102			
15.	Maharashtra Pollution Control Board 83365067	1062995612	1103108791	-40113179
16.	School For Handicapped Emp. Pf 83365183	157655975.50	486222720	- 328566744.50
17.	GPF Teaching & Non-Teaching Staff Of Aided non-Govt. Art Institute 83365227	467663856	9325509.80	-46761653.80
18.	GPF Of Vidarbha Housing Board 83365058	60107500	Not Received	60107500
19.	Maha Water Supply & Sewerage Board Employees Provident Fund 83365076	3783387568	3981568767	-198181199
20.	GPF Teaching & Non-Teaching Staff Of Aided Non-Govt. Vocational & Trngitute 83365218	354914233	Not Received	354914233
21.	Non Additional Govt. P.T. College	13251831	Not Received	13251831
22.	Colleges For Social Work Employees Pf 83365236	6918726	Not Received	6918726
23.	ZP Employees 83365011	19200.00	0.00	19200.00
24.	Ashramshala 83365165	-84000.00	---	-84000.00
<b>Nashik</b>				
25.	Primary (00)(15) G.P.F. of Govt Tech Private Primary and Sec School staff 8336515601	2,11,40,34,648	12,571,60,805	85,68,73,843
26.	Z.P. (00)(01) Zilla Parishad Employee 8336501101	1,08,605,87,292	10,87,33,02,168	-1,27,14,876
<b>Sangli</b>				
27.	Aided Secondary Special School Edu. Officer Secondary (8336503101-R) (83360038-P)	5,56,91,01,128	5,54,18,87,747	2,72,13,381
28.	Zilla Parishad Employees P.F Chief A/CS & Finance Officer Z P Sangli (8336501101-R) 83360011-P)	7,46,20,49,321	7,47,79,02,762	1,58,53,441
29.	Engineering Tech. College Aided Tech College Vocational Dist Vocational Edu. & Training (8336521801-R) (83360192-P)	43,27,99,411	43,45,85,901	17,86,490

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

**ANNEXURE 9A**  
(Refer Para 2.4)

**Non-Reconciliation of Balances under Major Head 8336 Civil Deposit (800) Other Deposits.**

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 (₹)
<b>Akola</b>				
1.	Aided Sec. School Z.P., Akola/001	NA	1124241188	NA
2.	Pri. School Teacher PF Akola/002	233733546	233718546	NA
3.	Asharam Shala Teacher PF Akola/ 008	128532344	128408844	NA
4.	PKV/011	527959702	550050111	NA
5.	GPF of Teaching & Non-Teaching Staff/013	318689012	317089012	NA
6.	GPF of Teacher & Non-Teacher Staff/014	227621224	229221224	NA
<b>Beed</b>				
7.	Ashram Shala Teacher PF (District Social Welfare)/008	Not Furnished	321559019	NA
8.	Social welfare ZP/018	Not Furnished	60929672	NA
<b>Chandrapur</b>				
9.	Aided Sec. School Z.P., Chandrapur/001	NA	29282410	Not Received
10.	Pri. School Teacher PF Chandrapur/002	NA	10000	Not Received
11.	Zill Parishad Employees Provident Fund/003	NA	41530950	Not Received
12.	Asharam Shala Teacher PF Chandrapur/ 008	NA	92000	Not Received
13.	GPF of Teaching & Non-Teaching Staff/013	NA	1092750	Not Received
14.	GPF of Teacher & Non Teacher Staff/014	NA	6085376	Not Received
15.	Aided blind handicapped School PF/ 0018	NA	10328939	Not Received
<b>Latur</b>				

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 (₹)
16.	Aided Sec. School Z.P., Latur/001	NA	57255445	4662880643
17.	Pri. School Teacher PF Latur/002	NA	19784817	1219523338
18.	CA & FO, Z.P./003	NA	85539995	242823422
19.	AsharamShala Teacher PF Latur/ 008	NA	5413500	651807475
20.	Aided blind handicapped School PF/ 0018	NA	7860276	79517599
<b>Washim</b>				
21.	Aided Secondary & Special School Provident (001)	NA	189294652	1159488230
22.	GPF Of Government Recognized Private Secondary School (002)	NA	51240857	83859228
23.	ZP Employees PF (003)	NA	2193628490	3097597157
24.	GPF of non-teaching staff of Ashram Shala (008)	NA	158525646	2969359
25.	GPF of Teaching and non-Teaching Staff Aided non-government Vocational and Training institutes (013)	NA	234712697	152795032
26.	College of Social work employee PF (014)	NA	41999510	33325878
27.	School for Handicapped Employees Provident (018)	NA	2566494705	53376375

**\*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 of Deposits	Amount (₹)
<b>Solapur</b>		
1	Security deposit	10,000
2	Security deposit	10,000
3	Security deposit	10,000
4	Security deposit	10,000
5	Security deposit	10,000
6	Security deposit	10,000
7	Security deposit	10,000
<b>Raigad</b>		
8	Security deposit	10,000
<b>Jalgaon</b>		
9	Security deposit	10,000
10	Security deposit	10,000
<b>Pune</b>		
11	Security deposit	10,000
12	Security deposit	10,000
13	Security deposit	10,000
14	Security deposit	10,000
15	Security deposit	10,000
16	Security deposit	10,000
17	Security deposit	10,000
18	Security deposit	10,000
19	Security deposit	10,000
20	Security deposit	10,000
<b>Bhandara</b>		
21	Security deposit	10,000
22	Security deposit	10,000
<b>Nagpur</b>		
23	Security deposit	10,000

24	Security deposit	10,000
25	Security deposit	10,000
26	Security deposit	10,000
27	Security deposit	10,000

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

**ANNEXURE 11**

*(Refer Para 2.10)*

*Non-obtaining of the Certificate from the Administrator of the balances under M.H.8336-Civil Deposit*

<b>Sl. No.</b>	<b>Name of Administrators/PLA No.</b>	<b>Closing balance as on 31/03/2025 (in ₹)</b>
<b>TO Nandurbar</b>		
1.	Aided secondary school (8336503101) (83360038)	792114216
2.	Primary teacher P.F. (8336515601) (83360154)	1616753167
3.	Zilla Parishad employee (8336501101) (83360011)	2252571526
4.	GPF for Teachers and others in scstntsh	-2453695
5.	Contributory & GPF of Maharashtra &hsq board staff	-130000
6.	Agricultural Universities & associated institutes staff P.F.	1468
7.	Grant & financial aid to non-govt. Colleges	-1540451
8.	GPF of govt. Recognisedpvt.pri. &sec.school staff architecture	-12979000
9.	GPF of teachers & non-teaching staff of ashram school post basic ashram shala tribal development dept.(8336516501) (83360163)	293007452
10.	GPF pf teacher from teaching staff in the pri. & sec. Ashramshala for (8336514701) p(83360145)	165913834
11.	GPF. to the staff of sp.school for physically handicapped r(8336518301) p(83360181 )	14552052
12.	GPF non-government colleges (8336508501)	75785
13.	Aided art, sci, comm, &edu colleges staff provident Fund (8336510201)	97000
14.	GPF of Teaching and Non-Teaching Staff of Aided Non Govt. Vocational and Training Institutes (8336521801) (83360192 )	-5758631
15.	Non govt.aidedpy.education.college.staff.GPF ( 83360136)	-990378
<b>TO Dhule</b>		
16.	Supdt. Pay and provident fund unit Sec. Edu department, Dhule (8336001878)	Not obtained
17.	Assistant Director Non Tech.Dist Vocational Edu and training Office, Dhule (83362070)	Not obtained
18.	Superintendent Pay Unit Primary Dhule (8336002195)	Not obtained
19.	Chief Accounts and Finance Officer ZP Dhule (8336003267)	Not obtained
20.	Social Welfare Officer Group-A ZP Dhule (8336005566)	Not obtained
21.	Assistant Director other Backward Bahujan Welfare Dhule	Not obtained

Sl. No.	Name of Administrators/PLA No.	Closing balance as on 31/03/2025 (in ₹)
	(8336005793)	
22.	Assistant Commissioner Social Welfare Dhule (8336005613)	Not obtained
23.	Accounts Officer Integrated Tribal Development Project Dhule (8336007202)	Not obtained
<b>TO Palghar</b>		
24.	Primary Education (8336502201)	1,63,000
25.	Secondary Education (8336503101)	7,08,12,529
26.	Zilla Parishad (8336501101)	25,52,23,645
27.	Asharam Shala (8336516501)	11,60,69,215
28.	Handicapped (8336518301)	1,15,56,796
29.	Teaching and Non-Teaching staff/Non added sec. & Special school PF (8336521801)	1,53,63,975
30.	GPF of Government Record private pre & sec school staff (8336515601)	4,37,14,711

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

**ANNEXURE 12**

*(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
<b>DTO Akola</b>					
1.	Principal, Industrial Training Institute, Telhara	01/21/08/24	Receipt	58900/-	Receipt including Caution Money
2.	Principal, Industrial Training Institute, Telhara	03/22/08/24	Receipt	62700/-	Receipt including Caution Money
3.	Principal, Industrial Training Institute, Murtizapur	Nil/31/03/25	Receipt	46220/-	Amount of Testing Charges
4.	Registrar, Industrial Training Institute, Akola	57/23/04/24	Receipt	66660/-	Development Fees POTS
5.	Registrar, Industrial Training Institute, Akola	59/02/07/24	Receipt	109056/-	50% of Domestic Data Entry Operator Fees
6.	Registrar, Industrial Training Institute, Akola	62/410/07/2	Receipt	31376/-	50% of Electrician Domestic Solution
7.	Registrar, Industrial Training Institute, Akola	64/25/07/24	Receipt	285000/-	Receipt including Caution Money
8.	Registrar, Industrial Training Institute, Akola	67/08/08/24	Receipt	163400/-	Receipt including Caution Money
9.	Registrar, Industrial Training Institute, Akola	73/29/08/24	Receipt	216600/-	Receipt including Caution Money
10.	Registrar, Industrial Training Institute, Akola	76/19/09/24	Receipt	153300/-	Receipt including Caution Money
11.	Registrar, Industrial Training Institute, Akola	79/24/09/24	Receipt	3550/-	Receipt including Caution Money
12.	Registrar, Industrial Training Institute, Akola	80/07/10/24	Receipt	7800/-	Receipt including Caution Money
13.	Registrar, Industrial Training Institute, Akola	85/13/11/24	Receipt	19524/-	Receipt including Caution Money
14.	Registrar, Industrial Training Institute, Akola	94/07/03/25	Receipt	66564/-	50% of Domestic Data Entry Operator Fees
15.	Principal, Industrial Training Institute (Girls), Akola	25/07/10/24	Receipt	317101/-	Receipt including Caution Money
16.	Registrar, Industrial Training Institute, Akola	27/07/10/24	Receipt	300000/-	Receipt including Caution Money
<b>DTO Amravati</b>					
17.	Project Officer, Post Basic Ashram Shala, Susarda, Amravati	02/29/03/25	Receipt	91800/-	Admission Fees
18.	Project Officer, Post Basic Ashram School, Susarda,	02/29/03/25	Receipt	13365/-	Development Fees

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
	Amravati				
19.	Project Officer, Govt. Tribal (Ashramshala), Chikhali, Amravati	02/ 29/03/25	Receipt	19000/-	Receipt including Caution Money
20.	Headmaster, Govt. Technical High School, Dharni, Amravati	04/ 25/03/25	Receipt	12074/-	Development Fees POTS
21.	Principal, Govt. ITI, Chandur Bazar, Amravati	336/ 22/10/24	Receipt	206853/-	Receipt including Caution Money
22.	Principal, Govt. ITI, Warud, Amravati	05/ 25/03/25	Receipt	16800/-	Receipt including Caution Money
23.	Principal, Govt. ITI, Warud, Amravati	01/ 05/07/24	Receipt	16500/-	Receipt including Caution Money
24.	Principal, Govt. ITI, Warud, Amravati	02/ 29/11/24	Receipt	171950/-	Receipt including Caution Money
25.	Principal, Govt. ITI, Chandur Railway, Amravati	16/ 24/04/24	Receipt	8605/-	Development Fees POTS
26.	Principal, Govt. ITI, Chandur Railway, Amravati	14/ 24/04/24	Receipt	31501/-	Development Fees POTS
27.	Principal, Govt. ITI, Chandur Railway, Amravati	15/ 24/04/24	Receipt	32413/-	Development Fees POTS
28.	Principal, Govt. ITI, Chandur Railway, Amravati	17/ 22/07/24	Receipt	44000/-	Receipt including Caution Money
29.	Principal, Govt. ITI, Chandur Railway, Amravati	18/ 22/07/24	Receipt	10000/-	Receipt including Caution Money
30.	Principal, Govt. ITI, Chandur Railway, Amravati	19/ 23/07/24	Receipt	26750/-	Receipt including Caution Money
31.	Principal, Govt. ITI, Chandur Railway, Amravati	20/ 02/08/24	Receipt	31350/-	Receipt including Caution Money
32.	Principal, Govt. ITI, Chandur Railway, Amravati	21/ 31/08/24	Receipt	24750/-	Receipt including Caution Money
33.	Principal, Govt. ITI, Chandur Railway, Amravati	22/ 31/08/24	Receipt	35400/-	Receipt including Caution Money
34.	Principal, Govt. ITI, Chandur Railway, Amravati	23/ 09/10/24	Receipt	31450/-	Receipt including Caution Money
35.	Principal, Govt. ITI, Chandur Railway, Amravati	24/ 05/09/24	Receipt	17150/-	Receipt including Caution Money

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
36.	Principal, Govt. ITI, Chandur Railway, Amravati	Nil/ 31/10/24	Receipt	10951/-	Receipt including Caution Money
37.	Principal, Govt. ITI, Chandur Railway, Amravati	26/ 14/01/25	Receipt	3580/-	Automotive Service Technician
38.	Principal, Govt. ITI, Chandur Railway, Amravati	27/ 14/01/25	Receipt	11000/-	Receipt including Caution Money
39.	Principal, Govt. ITI, NandgaonKhandeshwar, Amravati	01/ 24/07/24	Receipt	106400/-	Receipt including Caution Money
40.	Principal, Govt. ITI, NandgaonKhandeshwar, Amravati	04/ 24/07/24	Receipt	24700/-	Receipt including Caution Money
41.	Principal, Govt. ITI, NandgaonKhandeshwar, Amravati	03/ 24/07/24	Receipt	35150/-	Receipt including Caution Money
42.	Principal, Govt. ITI, NandgaonKhandeshwar, Amravati	02/ 24/07/24	Receipt	53200/-	Receipt including Caution Money
43.	Principal, Govt. ITI, NandgaonKhandeshwar, Amravati	06/ 04/10/24	Receipt	3800/-	Receipt including Caution Money
44.	Principal, Govt. ITI, NandgaonKhandeshwar, Amravati	05/ 03/10/24	Receipt	73150/-	Receipt including Caution Money
45.	Principal, Govt. ITI, NandgaonKhandeshwar, Amravati	07/ 11/11/24	Receipt	10000/-	Receipt including Caution Money
46.	Principal, Govt. ITI, NandgaonKhandeshwar, Amravati	08/ 31/12/24	Receipt	3800/-	Receipt including Caution Money
47.	Principal, ITI, Amravati	01/ 23/04/24	Receipt	750000/-	Receipt including Caution Money
48.	Principal, ITI, Amravati	05/ 25/06/24	Receipt	6496/-	Receipt including Caution Money
49.	Principal, ITI, Amravati	07/ 25/06/24	Receipt	6060/-	Receipt including Caution Money
50.	Principal, ITI, Amravati	12/ 19/07/24	Receipt	146300/-	Receipt including Caution Money
51.	Principal, ITI, Amravati	13/ 23/07/24	Receipt	11162/-	Receipt including Caution Money
52.	Principal, ITI, Amravati	14/ 24/07/24	Receipt	189750/-	Receipt including Caution Money
53.	Principal, ITI, Amravati	17/ 05/08/24	Receipt	218250/-	Receipt including Caution Money
54.	Principal, ITI, Amravati	19/ 21/08/24	Receipt	178600/-	Receipt including Caution Money
55.	Principal, ITI, Amravati	22/ 26/08/24	Receipt	113750/-	Receipt including Caution Money
56.	Principal, ITI,	24/	Receipt	218050/-	Receipt including

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
	Amravati	17/09/24			Caution Money
57.	Principal, ITI, Amravati	26/ 01/10/24	Receipt	1005066/-	Receipt including Caution Money
58.	Principal, ITI, Amravati	29/ 07/10/24	Receipt	32810/-	Receipt including Caution Money
59.	Principal, ITI, Amravati	34/ 23/10/24	Receipt	5000/-	Receipt including Caution Money
60.	Principal, ITI, Amravati	35/ 20/10/24	Receipt	129472/-	Receipt including Caution Money
61.	Principal, ITI, Amravati	36/ 05/11/24	Receipt	8700/-	Receipt including Caution Money
62.	Principal, ITI, Amravati	04/ 07/12/24	Receipt	235070/-	Receipt including Caution Money
63.	Principal, ITI, Amravati	44/ 23/12/24	Receipt	3000/-	Receipt including Caution Money
64.	Principal, ITI, Amravati	46/ 17/02/25	Receipt	156075/-	Receipt including Caution Money
65.	Principal, ITI, Amravati	49/ 20/03/25	Receipt	170000/-	Receipt including Caution Money
<b>DTO Beed</b>					
66.	SRRt Rural Govt. Medical Hospital, Ambejogai, 8084	46/04-03-2025	Receipt	293285	OPD
67.		47/11-03-2025		451313	
68.		10/11-03-2025		2754580	
69.	Pr. ITI, Ambejogai	01/11-10-2024		285534	Caution Money (This should be bifurcated, and rest amount should be credited to Govt. head)
70.	Pr. ITI, Parli, 8164	39/14-10-2024		302692	
71.	H M Govt. Polytechnic, Kaij, 8168	01/29-07-2024		1210	
72.	Pr. ITI, Ashti, Beed, 8189	/30/10/2024		69877	
73.	Pr. ITI, Georai, 8125	258/04-12-2024		95300	
<b>DTO Bhandara</b>					
74.	Pr. ITI, Mohadi, 8657	27-11-2024		296250	Caution Money, Internet Fees, Library Fees, etc.
75.	Pr. ITI, Tumsar, 8509	10-02-2025		33342	Caution Money, Internet Fees, Library Fees, etc.
76.	Pr. ITI, Lakhani, 8385	40/22-10-2024	Receipt	144400	Caution Money, Internet Fees, Library

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
					Fees, etc.
77.	Pr. ITI, Lakhandur, 8601	24-01-2024		124450	Internet Fees, Library
78.		09-08-2024		72700	Fees, etc.
79.	Pr. ITI, Pauni, 8295	10-11-2024		51800	Internet Fees, Library
80.		19-11-2024		92800	Fees, etc.
81.	Principal Govt. College Bhandara, 8123	06-09-2024		227596	Student Other Fees
<b>DTO Buldhana</b>					
82.	Pr. ITI, Buldhana, 8078	36/21-10-2024	Receipt	46600	Admission Fee
83.		33/06-09-2024		215650	
84.	Pr. ITI, Malkapur, 8316	18/05-09-2024	Receipt	8100	Caution Money (This should be bifurcated, and rest amount should be credited to Govt. head)
85.	Pr. ITI, Nandura, 8204	14/25-10-2024	Receipt	1900	Caution Money (This should be bifurcated, and rest amount should be credited to Govt. head)
86.		11/26-09-2024		9500	
87.		3/31-07-2024		44650	
88.	Headmaster Govt Tech High School, Jalgaon Jamod, 8083	01/10-10-2024	Receipt	900	Caution Money (This should be bifurcated, and rest amount should be credited to Govt. head)
89.	Pr. ITI, Mehkar, 8319	02/04-12-2024	Receipt	77997	Caution Money (This should be bifurcated, and rest amount should be credited to Govt. head)
90.	Pr. ITI, Lonar, 8302	0005/07-01-25	Receipt	5700	Caution Money (This should be bifurcated, and rest amount should be credited to Govt. head)
91.	Pr. ITI, Sindkhed Raja, 8085	002/08-11-2024	Receipt	99450	Training Fees
92.	Pr. ITI Deolgad Raja, 8322	0002/26-11-2024		153246	
93.		0004/26-11-2024		18600	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
<b>DTO Ch. Sambhajinagar</b>					
94.	DEAN, Medical Hospital A, Bad	96/01-10-2022	Receipt	400448	Hospital Charge
95.		108/21-10-2022		177450	
96.	Pr. ITI, 8083, Paithan	02/27-09-2022		22960	Not Mention
97.	Registrar, ITI, Aurangabad	68/23.07.2024	Receipt	445950	Receipt including Caution Money
98.	Registrar, ITI, Aurangabad	84/14.11.2024	Receipt	163200	Receipt including Caution Money
99.	Registrar, ITI, Aurangabad	85/25.11.2024	Receipt	38400	Receipt including Caution Money
100.	Registrar, ITI, Aurangabad	02/22.11.2024	Receipt	1866	Receipt including Caution Money
101.	Registrar, ITI, Aurangabad	86/25.11.2024	Receipt	66802	Receipt including Caution Money
<b>DTO Chandrapur</b>					
102.	Pr. ITI, Chandrapur	50/03-10-24	Receipt	809650	Receipt including Caution Money
<b>Bhadrawati</b>					
103.	Pr. ITI, Bhadrawati	10/30-01-25	Receipt	1950	Receipt including Caution Money
<b>Bramhapuri</b>					
104.	Pr. ITI, Bramhapuri	Nil/24-03-25	Receipt	244991	Receipt including Caution Money
105.	Pr. ITI, Bramhapuri	Nil/19-10-24	Receipt	903650	Other Receipt
106.	Pr. ITI, Bramhapuri	Nil/28-11-24	Receipt	4800	Other Receipt
107.	Pr. ITI, Bramhapuri	Nil/07-01-25	Receipt	276500	Other Receipt
108.	Pr. ITI, Bramhapuri	Nil/28-11-24	Receipt	602000	Other Receipt

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
<b>Mul</b>					
109.	Pr. ITI, Mul	06/03-08-24	Receipt	85500	Receipt including Caution Money
110.	Pr. ITI, Mul	07/27-03-25	Receipt	90865	Receipt including Caution Money
111.	Pr. ITI, Mul	04/23-04-24	Receipt	65800	Receipt including Caution Money
<b>DTO Dharashiv</b>					
112.	Principal, ITI, Umarga	01/28-11-2024	Receipt	195875	Receipt including Caution Money
113.	Principal, ITI, Umarga	03/09-12-2024	Receipt	901	Receipt including Caution Money
114.	Principal, ITI, Umarga	07/04-02-2025	Receipt	6000	Receipt including Caution Money
<b>Tuljapur</b>					
115.	Principal, ITI, Tuljapur	13/23-10-2024	Receipt	194750	Receipt including Caution Money
116.	Principal, ITI, Tuljapur	15/04-12-2024	Receipt	6520	Receipt including Caution Money
<b>Washi</b>					
117.	Principal, ITI, Washi	01/09-07-2024	Receipt	19560	Receipt including Caution Money
118.	Principal, ITI, Washi	02/05-08-2024	Receipt	19950	Receipt including Caution Money
119.	Principal, ITI, Washi	03/09-10-2024	Receipt	40850	Receipt including Caution Money
<b>Kalam</b>					
120.	Principal, ITI, Kalam	03/18-07-2024	Receipt	6650	Receipt including Caution Money
121.	Principal, ITI, Kalam	06/18-07-2024	Receipt	29450	Receipt including Caution Money
122.	Principal, ITI, Kalam	08/19-07-2024	Receipt	21850	Receipt including Caution Money
123.	Principal, ITI, Kalam	10/20-07-2024	Receipt	6650	Receipt including Caution Money
124.	Principal, ITI, Kalam	17/22-07-2024	Receipt	4750	Receipt including Caution Money
125.	Principal, ITI, Kalam	12/24-07-2024	Receipt	5700	Receipt including Caution Money

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
126.	Principal, ITI, Kalam	13/29-07-2024	Receipt	1900	Receipt including Caution Money
127.	Principal, ITI, Kalam	15/30-07-2024	Receipt	8550	Receipt including Caution Money
128.	Principal, ITI, Kalam	/31-07-2024	Receipt	4750	Receipt including Caution Money
129.	Principal, ITI, Kalam	18/01-08-2024	Receipt	3350	Receipt including Caution Money
130.	Principal, ITI, Kalam	19/02-08-2024	Receipt	3800	Receipt including Caution Money
131.	Principal, ITI, Kalam	20/03-08-2024	Receipt	3800	Receipt including Caution Money
132.	Principal, ITI, Kalam	23/05-08-2024	Receipt	2850	Receipt including Caution Money
133.	Principal, ITI, Kalam	22/05-08-2024	Receipt	950	Receipt including Caution Money
134.	Principal, ITI, Kalam	28/12-08-2024	Receipt	950	Receipt including Caution Money
<b>Bhoom</b>					
135.	Principal, ITI, Bhoom	01/21-09-2024	Receipt	95000	Receipt including Caution Money
136.	Principal, ITI, Dharashiv	02/12-08-2024	Receipt	5700	Receipt including Caution Money
137.	Principal, ITI, Dharashiv	03/12-09-2024	Receipt	9600	Receipt including Caution Money
138.	Principal, ITI, Dharashiv	09/03-12-2024	Receipt	156000	Amount received from the Joint Director was earlier spent on the camp.
139.	Principal, ITI, Dharashiv	07/03-12-2024	Receipt	528517	Receipt including Caution Money
140.	Principal, ITI, Dharashiv	10/14-01-2025	Receipt	37800	Receipt including Caution Money
141.	Pr. Govt. ITI, Digras 2016	535/24-10-2024	Receipt	163700	Admission Fees
142.	Pr. Govt. ITI, Aarni 2016	243/11-09-2024	Receipt	9100	Admission Fees
143.	Project officer, Govt. ITI, Harshi	03/25-11-2024	Receipt	1381	Admission Fees
144.	Pr. ITI, Yavatmal	40/28-01-2025	Receipt	1408	ID Fees

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
145.	Principal, ITI, Dharashiv	11/14-09-2025	Receipt	8000	Receipt including Caution Money
146.	Principal, ITI, Dharashiv	12/20-01-2025	Receipt	7800	Receipt including Caution Money
<b>DTO Gadchiroli</b>					
147.	Pr. ITI, Kurkheda/2016	154/30-07-2024	Receipt	55650	Receipt including Caution Money
148.	Pr. ITI, Kurkheda/2016	156/14-08-2024	Receipt	46000	Receipt including Caution Money
149.	Pr. ITI, Kurkheda/2016	159/30-08-2024	Receipt	27800	Receipt including Caution Money
150.	Pr. ITI, Kurkheda/2016	161/04-09-2024	Receipt	18650	Receipt including Caution Money
151.	Pr. ITI, Kurkheda/2016	166/25-10-2024	Receipt	1250	Receipt including Caution Money
152.	Pr. ITI, Desaiganj/2016	03/24-07-2024	Receipt	163050	Receipt including Caution Money
153.	Pr. ITI, Desaiganj/2016	06/08-08-2024	Receipt	76300	Receipt including Caution Money
154.	Pr. ITI, Desaiganj/2016	07/19-08-2024	Receipt	40300	Receipt including Caution Money
155.	Pr. ITI, Desaiganj/2016	08/27-08-2024	Receipt	44250	Receipt including Caution Money
156.	Pr. ITI, Desaiganj/2016	09/12-09-2024	Receipt	50100	Receipt including Caution Money
157.	Pr. ITI, Desaiganj/2016	22/05-02-2024	Receipt	703240	Receipt including Caution Money
158.	Pr. ITI, Gadchiroli/2016	14/22-08-2024	Receipt	82200	Receipt including Caution Money
159.	Pr. ITI, Gadchiroli/2016	16/29-08-2024	Receipt	44600	Receipt including Caution Money
160.	Pr. ITI, Gadchiroli/2016	18/10-09-2024	Receipt	87950	Receipt including Caution Money
161.	Pr. ITI, Gadchiroli/2016	24/21-11-2024	Receipt	55250	Receipt including Caution Money
<b>DTO Gondia</b>					
162.	Registrar, ITI, Gondia	2657/25-10-24	Receipt	938453	Receipt including Caution Money, Skill Development, Editing & Option Form

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
163.	Head Master, Govt. Tech. High School, Gondia	3533/16-01-25	Receipt	1100	Receipt including Caution Money
164.	Head Master, Govt. Tech. High School, Gondia	3636/24-01-25	Receipt	24210	Receipt including Caution Money, Development Fees
<b>Goregaon</b>					
165.	Pr. ITI, Goregaon	34/06-09-24	Receipt	1320	Receipt including Caution Money
166.	Pr. ITI, Goregaon	60/28-11-24	Receipt	75565	Receipt including Caution Money
<b>Tirora</b>					
167.	Pr. ITI, Tirora	497/05-12-24	Receipt	170200	Receipt including Caution Money
168.	Pr. ITI, Tirora	611/13-02-25	Receipt	109789	Receipt including Caution Money
<b>DTO Hingoli</b>					
<b>Sengaon</b>					
169.	Pr. ITI, Sengaon	01/21-11-24	Receipt	88548	Receipt including Caution Money
<b>Basmat</b>					
170.	Pr. ITI, Basmat	1334/02-12-24	Receipt	115454	Challan not shown for inspection
171.	HM. ITI, Basmat	833/29-08-24	Receipt	4050	Challan not shown for inspection
<b>Kalamnuri</b>					
172.	Pr. ITI, Kalamnuri	01/05-12-24	Receipt	60800	Receipt including Caution Money
173.	Pr. ITI, Kalamnuri	01/03-01-25	Receipt	2340	Receipt including Caution Money
174.	Pr. ITI/8616, Hingoli	2847/03-12-2024	Receipt	207100	Receipt including Caution Money
<b>DTO Jalna</b>					
175.	Pr. Govt. ITI, Bhokardhan, 2016	--	Receipt	143450	Library Fees
176.	Pr. ITI, Jalna, 2016	25-10-2024	Receipt	320000	DPC Development Fund

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
<b>DTO Latur</b>					
177.	Principal, ITI, Deoni	1/14.10.24	Receipt	131100	Non-Govt. Receipt
178.		2/12.12.24	Receipt	1866	Non-Govt. Receipt
179.	Principal, Govt. ITI, Udgir	2/19.12.24	Receipt	330800	I-card, Library Fees
180.	Principal, ITI, Latur	1/29.11.24	Receipt	863490	I-card, Library Fees, Cultural Function
181.		3/23.01.25	Receipt	3100	Other
182.		2/23.01.25	Receipt	35257	Other
183.		4/18.02.25	Receipt	23000	Other
184.	Headmaster, Govt. Technical High School, Latur	1/24.03.25	Receipt	6850	Non-Govt. Receipt
<b>DTO Nanded</b>					
185.	Principal ITI Ardhapur 8441	03 /22.07.2024	Receipt	9900	Training Fee
186.	Principal ITI Hadgaon 8187	09/06.03.2025	Receipt	11000	Caution Money
187.	Principal ITI Kinwat 8191	21.11.2024	Receipt	203800	
188.	Principal ITI Himayat Nagar 8315	07/08.10.2024	Receipt	47712	Caution money (This should be bifurcated & rest amount should be credit to Govt. Head
189.	Principal ITI Bhokar 8181 (123)	07/18.11.2024	Receipt	140600	Admission Fee
190.	Principal ITI Dharmabad 8100	05/18.10.2024	Receipt	21302	Caution money (This should be bifurcated & rest amount should be credit to Govt. Head
191.	Principal ITI Umri 8440		Receipt	80985	Training Fee
192.		01/18.10.2025			
		02/24.03.2025	Receipt	20210	Smart class room deposit

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
193.	Principal ITI Biloli 8158	01/29.11.2024	Receipt	70950	Caution money (This should be bifurcated & rest amount should be credit to Govt. Head)
194.	Principal ITI Naigaon 8171	03.12.2024	Receipt	116316	
195.	Principal ITI Degloor 8300	01/16.12.2024	Receipt	152704	
<b>DTO Parbhani</b>					
196.	Pr. ITI, Parbhani/8522	01/01-01-2025	Receipt	918950	Receipt including Caution Money
197.	Pr. ITI, Gangakhed/8621	Nil/03-12-2024	Receipt	32698	Receipt No. 2364392 to 2364397 along with Receipt for development of Library
198.	Pr. ITI, Jintur/8538	01/09-07-2024	Receipt	30000	The amount related to the Rajashri Shahu Maharaj Yuvashakti Career Camp was drawn from the DDO account and credited into the PLA.
199.	Pr. ITI, Jintur/8538	02/25-10-2024	Receipt	30000	Receipt including Caution Money
200.	Pr. ITI, Pathri/8635	01/28-10-2024	Receipt	61255	Receipt including Caution Money
201.	Pr. ITI, Palam/8625	Nil/18-12-2024	Receipt	7281	Receipt including Caution Money
<b>DTO Wardha</b>					
202.	Pr. ITI Seloo, Wardha, 2016	02/17-09-2024	Receipt	14631	Training Fees
203.	Pr. Govt. ITI, Hinganghat, 2016	06/22-01-2025		163375	Not Mentioned in Challans
204.	Principal Govt. Industrial Training Institute, Samudrapur, 2016	47/19-11-2024		973	Admission fee
205.		43/19-09-2024		19000	
206.		42/20-09-2024		66500	

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
207.	Pr. Govt. ITI, Wardha, 2016	137/18-06-2024		10050	Id card Fees
<b>DTO Washim</b>					
<b>STO Risod</b>					
208.	Pr. I.T.I., Risod, Washim/2016	03/10/2024	Receipt	1900	Caution Money deposited without segregating the revenue receipt
<b>STO Malegaon</b>					
209.	Pr. I.T.I., Malegaon, Washim/2016	128 09/09/2024	Receipt	38950	Caution Money deposited without segregating the revenue receipt
<b>STO Manglurpir</b>					
210.	Pr. I.T.I., Manglurpir, Washim/2016	24/07/2024	Receipt	51350	Precise reason for deposit not specified. Possibility of amount pertaining to Revenue Receipt cannot be ruled out.
211.		26 09/09/2024	Receipt	36100	Credited as Admission money without bifurcating revenue amount.
<b>STO Karanja (Lad)</b>					
212.	Pr. I.T.I., Karanja, Washim/2016	04/07/2024	Receipt	2912211	Funds received for Institution development from National Skill Development Corporation
213.		10/10/2024	Receipt	23570	Overhead charge for building "Samvidhan Mandir" for Pr. ITI and Technical High School.
214.	Pr. I.T.I., Washim/2016	07 01/10/2024	Receipt	13300	Caution Money deposited without segregating the revenue receipt

Sl. No.	Name of the Administrator	Challan No. and date	Nature of transaction	Amount (₹)	Particulars
<b>DTO Yavatmal</b>					
215.	Pr. Govt. ITI, Digras 2016	535/24-10-2024	Receipt	163700	Admission Fees
216.	Pr. Govt. ITI, Aarni 2016	243/11-09-2024	Receipt	9100	Admission Fees
217.	Project officer, Govt. ITI, Harshi	03/25-11-2024	Receipt	1381	Admission Fees
218.	Pr. ITI, Yavatmal	40/28-01-2025	Receipt	1408	ID Fees

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

**ANNEXURE 13**

*(Refer Para 2.13)*

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

Sl. No.	Year	Month	Treasury	Sub Treasury	Bank	Difference in RBD	
						Credit	Debit
1.	2021-22	Dec-21	Nanded	Nanded	SBI	75,67,679	
2.	2022-23	Apr-22	Pune	Pune	SBI	48,10,546	
3.	2024-25	Jun-24	Latur	Nilanga	SBI	7,33,814	
4.	2024-25	Jul-24	Chandrapur	Pomburna	INDIAN BANK	42,351	
5.	2025-26	Feb-26	Thane	Washi Turbhe	SBI		5,000
6.	2025-26	Feb-26	Palghar	Jawahar	SBI	1,30,690	
7.	2025-26	Feb-26	Palghar	Mokhada	BOB		2,38,458
8.	2025-26	Feb-26	Raigad	Mahad	SBI	88,000	
9.	2025-26	Feb-26	Raigad	Murud, Janjira	SBI	1,15,893	
10.	2025-26	Feb-26	Raigad	Poladpur	BOI		88,000
11.	2025-26	Jan-26	Ratnagiri	Lanja	SBI	8,400	
12.	2025-26	Jan-26	Sindhudurg	Kankavli	SBI	30,122	
13.	2025-26	Feb-26	Sindhudurg	Sawantwadi	SBI	20,17,700	
14.	2025-26	Feb-26	Sindhudurg	Dodamarg	BOI		20,17,700
15.	2025-26	Nov-25	Nashik	Nandgaon	SBI		
16.	2025-26	Feb-26	Nashik	Nashik	SBI	10,33,16,17,528	
17.	2025-26	Feb-26	Nashik	Nasik Road	SBI		10,33,16,17,528.00
18.	2025-26	Feb-26	Nashik	Suragana	BOB	1,07,768	
19.	2025-26	Dec-25	Ahmednagar	Rahuri	SBI	16,13,836	
20.	2025-26	Jan-26	Ahmednagar	Rahuri	SBI	66,502	
21.	2025-26	Feb-26	Ahmednagar	Rahuri	SBI	9,52,000	
22.	2025-26	Feb-26	Ahmednagar	Shrirampur	SBI	6,66,502	
23.	2025-26	Feb-26	Ahmednagar	Rahata	SBI	1,64,097	

24.	2025-26	Feb-26	Nandurbar	Dhadgaon	SBI		300.00
25.	2025-26	Nov-25	Pune	Junnar	SBI	6,07,000	
26.	2025-26	Feb-26	Pune	Junnar	SBI	1,09,12,453	
27.	2025-26	Feb-26	Pune	Ghodegaon	BOM		1,09,12,453.00
28.	2025-26	Oct-25	Pune	Pimpri	SBI	6,04,000	
29.	2025-26	Dec-25	Satara	Satara	SBI		760.00
30.	2025-26	Sep-25	Sangli	Sangli	SBI	1,31,456	
31.	2025-26	Feb-26	Sangli	Sangli	SBI	600	
32.	2025-26	Feb-26	Kolhapur	Kagal	SBI		20,86,079.00
33.	2025-26	Feb-26	Kolhapur	Kolhapur	SBI	1,85,000	
34.	2025-26	Feb-26	Kolhapur	Chandgad	BOI		1,85,000.00
35.	2025-26	Feb-26	Solapur	Sangola	SBI	21,600	
36.	2025-26	Feb-26	Solapur	Mohol	SBI	20,00,000	
37.	2025-26	Feb-26	Solapur	Karmala	SBI	21,888	
38.	2025-26	Feb-26	Aurangabad	Aurangabad	SBI	2,78,740	
39.	2025-26	Feb-26	Aurangabad	Soygaon	BOM		2,78,740.00
40.	2025-26	Dec-25	Nanded	Nanded	SBI	3,000	
41.	2025-26	Oct-25	Latur	Latur	SBI		19,10,000.00
42.	2025-26	Feb-26	Osmanabad	Tuljapur	SBI		1,24,191.00
43.	2025-26	Feb-26	Osmanabad	Washi	SBI	59,000	
44.	2025-26	Oct-25	Amravati	Daryapur	SBI		21,226.00
45.	2025-26	Dec-25	Amravati	Anjangaon	SBI	1,40,500	
46.	2025-26	Feb-26	Amravati	Anjangaon	SBI	1,61,500	
47.	2025-26	Feb-26	Amravati	Dharni	SBI	34,96,222	
48.	2025-26	Feb-26	Amravati	Teosa	SBI	32,000	
49.	2025-26	Oct-25	Buldhana	Sangrampur	SBI	1,99,506	
50.	2025-26	Nov-25	Buldhana	Sangrampur	SBI	2,72,000	
51.	2025-26	Feb-26	Buldhana	Motala	SBI		52,914.00
52.	2025-26	Oct-25	Yavatmal	Yavatmal	SBI		60.00

53.	2025-26	Feb-26	Yavatmal	Kelapur - Pandharkavda	SBI	98,47,700	
54.	2025-26	Feb-26	Yavatmal	Ghatanji	SBI		19,910.00
55.	2025-26	Feb-26	Yavatmal	Zari Jhamani	BOM		98,47,700.00
56.	2025-26	Sep-25	Akola	Akola	SBI	605.73	
57.	2025-26	Oct-25	Akola	Akola	SBI	30,11,612	
58.	2025-26	Feb-26	Akola	Akola	SBI	12,88,76,881	
59.	2025-26	Jan-26	Akola	Telhara	SBI	45,000	
60.	2025-26	Feb-26	Akola	Telhara	SBI	94,000	
61.	2025-26	May-25	Nagpur	Nagpur	RBI NAGPUR		1,18,33,92,806.00
62.	2025-26	Jun-25	Nagpur	Nagpur	RBI NAGPUR	1,01,92,40,827	
63.	2025-26	Jul-25	Nagpur	Nagpur	RBI NAGPUR		46,25,35,764.00
64.	2025-26	Aug-25	Nagpur	Nagpur	RBI NAGPUR		39,74,67,573.00
65.	2025-26	Sep-25	Nagpur	Nagpur	RBI NAGPUR	8,69,95,24,61	
66.	2025-26	Oct-25	Nagpur	Nagpur	RBI NAGPUR	15,16,33,435	
67.	2025-26	Nov-25	Nagpur	Nagpur	RBI NAGPUR		3,85,88,994.00
68.	2025-26	Dec-25	Nagpur	Nagpur	RBI NAGPUR		8,29,80,842.00
69.	2025-26	Jan-26	Nagpur	Nagpur	RBI NAGPUR	2,06,30,358	
70.	2025-26	Feb-26	Nagpur	Nagpur	RBI NAGPUR		7,20,05,211.00
71.	2025-26	Nov-25	Nagpur	Ramtek	SBI	37,400	
72.	2025-26	Feb-26	Nagpur	Parseoni	SBI		1,25,382.00
73.	2025-26	Sep-25	Gondia	AdbAmgaon	SBI		2,000.00
74.	2025-26	Nov-25	Bhandara	Lakhani	SBI	8,25,000	
75.	2025-26	Dec-25	Bhandara	Lakhani	SBI	16,000	
76.	2025-26	Feb-26	Chandrapur	Pomburna	INDIAN BANK	8,340	
77.	2025-26	Feb-26	Chandrapur	Rajura	SBI	6,72,750.00	
78.	2025-26	Feb-26	Chandrapur	Korpana (Vansadi)	BOI		6,56,000.00
79.	2025-26	Feb-26	Chandrapur	Jiwti (Vansadi)	BOI		16,750.00
80.	2025-26	Oct-25	Gadchiroli	Sironcha	BOI	54,58,716	

81.	2025-26	Oct-25	Gadchiroli	Aheri	SBI	1,10,61,468	
82.	2025-26	Feb-26	Gadchiroli	Aheri	SBI	45,72,380	
83.	2025-26	Oct-25	Gadchiroli	Bhamragad	BOM	3,56,67,550	
84.	2025-26	Feb-26	Gadchiroli	Bhamragad	BOM		45,72,380.00
85.	2025-26	Oct-25	Gadchiroli	Mulchera	BOM	14,76,897	
86.	2025-26	Feb-26	Gadchiroli	Mulchera	BOM		25,000.00
87.	2025-26	Oct-25	Gadchiroli	Armorli	SBI	19,99,774	
88.	2025-26	Oct-25	Gadchiroli	Kurkheda	SBI	1,29,80,813	
89.	2025-26	Oct-25	Gadchiroli	Dhanora	SBI	57,88,007	
90.	2025-26	Oct-25	Gadchiroli	Yetapalli	SBI	1,31,12,526	
91.	2025-26	Oct-25	Gadchiroli	Warsa	SBI	1,71,23,347	
92.	2025-26	Oct-25	Gadchiroli	Gadchiroli	SBI	46,31,39,126	
93.	2025-26	Dec-25	Gadchiroli	Chamorshi	SBI	7,47,830	
94.	2025-26	Feb-26	Gadchiroli	Chamorshi	SBI	25,000	
95.	2025-26	Dec-25	Mumbai	Virtual Treasury	RBI MUMBAI	13,146	
96.	2025-26	Jan-26	Mumbai	Virtual Treasury	RBI MUMBAI		12,660.00
97.	2025-26	Feb-26	Mumbai	Virtual Treasury	RBI MUMBAI		7,66,16,30,963.00
98.	2025-26	Dec-25	Mumbai	Cyber Treasury	RBI MUMBAI		4,66,36,53,200.00
99.	2025-26	Jan-26	Mumbai	Cyber Treasury	RBI MUMBAI		9,56,95,36,759.00
100.	2025-26	Feb-26	Mumbai	Cyber Treasury	RBI MUMBAI		3,80,82,55,949.00
101.	2025-26	Dec-25	Mumbai	Pay And Accounts Office	RBI MUMBAI		58,97,933.00
102.	2025-26	Jan-26	New Delhi	Upse	BOM	5,81,53,926	
103.	2025-26	Feb-26	New Delhi	Upse	BOM	2,11,45,270	
					<b>Gross Total</b>	<b>13,22,73,27,089.73</b>	<b>38,31,07,62,185.00</b>
					<b>Net</b>		<b>25,08,34,35,095.27</b>

**\*This information has been provided from AG (A&E)-1, Mumbai.**

**ANNEXURE 14**  
**(Refer Para 2.16)**  
**Irregular payment from PLA**

Sl. No.	Name of Administrators	Amount (in ₹.)	Purpose of Payment	Cheque No. and date	Remarks
<b>Akola</b>					
1.	Principal, ITI, Akola	80350	I-card & gathering	757001 & 14.01.2025	It should be paid from Grant.
2.	Principal, ITI, Akola	100000	Minor works & gathering	757001 & 14.01.2025	
3.	Principal, ITI, Akola	12000	Gathering	757003 & 20.02.2025	
4.	Principal, ITI, Akola	80000	Gathering	757004 & 01.03.2025	
5.	Principal, ITI, Akola	212217	Minor works	757603 & 26.03.2025	
6.	Principal, ITI, Akola	88394	I-card & gathering	757601 & 01.02.2025	
7.	Principal, ITI, Akola	58024	I-card & gathering	757602 & 15.03.2025	
<b>Beed</b>					
8.	Pr. Govt. Polytechnic Beed,	10,00,000	Paid for Guest faculty during academic session	558607/23-09-2024	It should be paid from Grant.
9.	Pr. ITI, Beed	276420	Samvidhan Manch	555613/30-09-2024	
10.		240870	LED replacement expenses	555612/18-06-2024	
<b>Bhandara</b>					
11.	Pr. ITI, Bhandara, 8120	51795	Sambidhan Manch	474596 20-09-24	It should be paid from Grant.
12.		42994		474597 15-10-24	
<b>Buldhana</b>					
13.	Pr. ITI, Buldhana,	294000	Partition	696873/29-01-025	It should be paid from Grant.
14.	Pr. ITI, Nandura, 8204	62400	I Card	827525/27-07-2024	
15.	Pr. ITI, Khamgaon, 8081	30500	I Card	019739/08-10-2024	
16.	Pr. ITI. Lonar, 8302	98787	I Card	435735/03-09-2024	
17.	Pr. ITI, Mehkar, 8319	35000	I Card	008711/04-11-2024	
18.	Pr. ITI, Sindhkhed Raja, 8085	167590	Computer parts purchasing	010619/13-08-2024	
19.	Pr. ITI Deolgad Raja, 8322	102700	Sambidhan Manch Establishment	696873/29-01-025	
<b>Chandrapur</b>					
<b>2023-24</b>					
20.	Pr. ITI, 2016	500000	Establishment for Sambhidhan Manch	122536	It should be paid from Grant.

Sl. No.	Name of Administrators	Amount (in ₹.)	Purpose of Payment	Cheque No. and date	Remarks
<b>2024-25</b>					
<b>DTO</b>					
21.	Pr. ITI, Chandrapur/2016	144600	Cultural Function	122538	It should be paid from Grant.
22.	Pr. ITI, Chandrapur/2016	21556	Accident Insurance	122537	
23.	Pr. ITI, Chandrapur/2016	500000	Miscellaneous Work	122536	
<b>Bhadrawati</b>					
24.	Pr. ITI, Bhadrawati/2016	936882	Tournament	5000	It should be paid from Grant.
<b>Warora</b>					
25.	Pr. ITI, Bhadrawati/2016	63950	Development Fund	123486	It should be paid from Grant.
<b>Nagbhid</b>					
26.	Pr. ITI/8129	7100	Development Fund	93711	It should be paid from Grant.
<b>Bramhpuri</b>					
27.	Pr. ITI, Bramhpuri/2016			201742	It should be paid from Grant.
28.	Pr. ITI, Bramhpuri/2016	80000	Gym	201743	
29.	Pr. ITI, Bramhpuri/2016	290805	Annual Gathering	201741	
30.	Pr. ITI, Bramhpuri/2016	261415	Payment to Contractual Teacher	203811	
31.	Pr. ITI, Bramhpuri/2016	9110	Submersible Rewinding	201739	
32.	Pr. ITI, Bramhpuri/2016	19000000	Facelifting	201738	
<b>Koparna</b>					
33.	Pr. ITI, Korpana/2016	173749	Miscellaneous Work	937242	It should be paid from Grant.
<b>Dharashiv</b>					
<b>DTO</b>					
34.	Principle, ITI, Osmanabad	193187	Expenditure on POT	209904 & 25.09.2023	It should be paid from Grant.
35.	Principle, ITI, Osmanabad	13548	Gathering	209905 & 03.10.2023	
36.	Principle, ITI, Osmanabad	25000	Gathering & Exhibition	209907 & 18.12.2023	
37.	Principle, ITI, Osmanabad	28050	ID Card	229906 & 18.12.2023	
38.	Principle, ITI, Osmanabad	156000	Travelling Expense & Lunch/Dinner on Exhibition at	209905 & 03.10.2023	
39.	Principle, ITI, Osmanabad	193187	Expenditure on POT	209904 & 25.09.2023	

Sl. No.	Name of Administrators	Amount (in ₹.)	Purpose of Payment	Cheque No. and date	Remarks
<b>Bhoom</b>					
40.	Principle, ITI, Bhoom	30000	Gathering	8151/8443 & 11.05.2023	It should be paid from Grant.
41.	Principle, ITI, Bhoom	25000	Travelling Expense & Lunch/Dinner on Exhibition at Latur	542860 & 20.02.2024	
<b>Kallam</b>					
42.	Principle, ITI, Kalam	11750	I-card of student	234510 & 23.01.2024	It should be paid from Grant.
43.	Principle, ITI, Kalam	25000	Exhibition	234509 & 08.01.2024	
<b>Umerga</b>					
44.	Principle, ITI, Umerga	9540	I-card	252203 & 03.01.2025	It should be paid from Grant.
45.	Principle, ITI, Umerga	5525	Accidental Insurance	252205 & 01.02.2025	
46.	Principle, ITI, Umerga	10000	State Level Sports	252207 & 01.02.2025	
<b>Tuljapur</b>					
47.	Principle, ITI, Tuljapur	49506	Exhibition & I-card	899647 & 06.02.2025	It should be paid from Grant.
<b>Paranda</b>					
48.	Principle, ITI, Paranda	47736	Payment for Savidhan Manch	991225 & 20.09.2024	It should be paid from Grant.
49.	Principle, ITI, Paranda	2261	Accidental Insurance	991226 & 18.10.2024	
50.	Principle, ITI, Paranda	3000	I-card	991227 & 20.01.2025	
51.	Principle, ITI, Paranda	4800	Sports	991228 & 20.02.2025	
<b>Bhoom</b>					
52.	Principle, ITI, Bhoom	7400	State Level Sports	542867 & 10.03.2025	It should be paid from Grant.
53.	Principle, ITI, Bhoom	5000	I-card	542865 & 07.10.2024	
54.	Principle, ITI, Bhoom	3281	Accidental Insurance	542864 & 07.10.2024	
55.	Principle, ITI, Bhoom	211000	Samvidhan Manch	542863 & 19.09.2024	
56.	Principle, ITI, Bhoom	32000	Gathering & Internet	542861 & 25.07.2024	
<b>Washi</b>					
57.	Principle, ITI, Washi	2125	Passed for payment without mentioned reason	542906 & 16.10.2024	It should be paid from Grant.
58.	Principle, ITI, Washi	9550	Passed for payment without mentioned reason	542907 & 12.02.2025	

Sl. No.	Name of Administrators	Amount (in ₹.)	Purpose of Payment	Cheque No. and date	Remarks
<b>Kalam</b>					
59.	Principle, ITI, Kalam	10500	I-card, Digital Photo & Xerox	234512 & 06.12.2024	It should be paid from Grant.
DTO					
60.	Principle, ITI, Dharashiv	25000	State Level Sports	209913 & 23.12.2024	It should be paid from Grant.
61.	Principle, ITI, Dharashiv	27700	I-card	209914 & 16.01.2025	
<b>Gadchiroli</b>					
62.	Principle, ITI, Wadsa	25512	I-card & Accidental Insurance	262003 & 23.12.2024	It should be paid from Grant.
63.	Principle, ITI, Wadsa	43400	Cultural Program	262004 & 15.01.2025	
64.	Principle, ITI, Armori	4199	Accidental Insurance	8497 & 16.12.2024	
65.	Principle, ITI, Armori	34080	Cultural Program & Internet Fee	8498 & 20.02.2025	
66.	Principle, ITI, Gadchiroli	28900	I-card & Internet Fee	251520 & 03.05.2024	
67.	Principle, ITI, Gadchiroli	500000	Electrical Work	251521 & 14.05.2024	
68.	Principle, ITI, Gadchiroli	300000	Stage for Constitution Program	251522 & 18.09.2024	
69.	Principle, ITI, Gadchiroli	60000	Cultural Program for Institution Day	251523 & 11.10.2024	
70.	Principle, ITI, Gadchiroli	2945857	Payment for daily wages workers	251525 & 31.10.2024	
71.	District Consumer Disputes Redressal Commission, Gadchiroli	4268695	Invested in Fixed Deposit	358643 & 13.11.2024	
<b>Hingoli</b>					
<b>Basmat</b>					
72.	Pr. ITI, Basmat	63000	Covering letter not shown received from Administrator	863710 dated 26/08/2024	It should be paid from Grant.
73.	Pr. ITI, Basmat	646	Covering letter not shown received from Administrator	863711 dated 14/10/2024	
74.	Pr. ITI, Basmat	5200	Covering letter not shown received from Administrator	863711 dated 14/10/2024	
DTO					
75.	Pr. ITI, Hingoli	9400	Purpose not mentioned	863107 dated 26/08/2024	Purpose not mentioned
76.	Pr. ITI, Hingoli	31400	Purpose not mentioned	863108 dated 26/08/2024	

Sl. No.	Name of Administrators	Amount (in ₹.)	Purpose of Payment	Cheque No. and date	Remarks
<b>Nanded</b>					
77.	Principal ITI Ardhapur 8441	75077	SambidhanManch	515767 12.08.2024	It should be paid from Grant.
78.		28488	SambidhanManch	515769 04.11.2024	
79.		4200	I-Card	515770 04.11.2024	
80.	Principal ITI Hadgaon 8187	79351	SambidhanManch	N/A	
81.	Principal ITI Bhokar 8181	12729		294579 11.07.2024	
82.	Principal ITI Kinwat 8191	85184	SambidhanManch	214901 27.09.2024	
83.	Principal ITI Dharmabad8100	19148	I-Card, Insurance &Internet fee	454624 05.10.2024	
84.	Principal ITI Biloli 8158	112000	SambidhanManch	503113 12.08.2024	
85.	Principal ITI Naigaon 8100	81457	SambidhanManch	503461 12.08.2024	
86.	Principal ITI Nanded 8144	77420	SambidhanManch	332631 16.08.2924	

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

**ANNEXURE 15**

*(Refer Para 2.17)*

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

Month	Amount (₹)					
	Jalna	Nagpur	Nanded	Parbhani	Washim	Yavatmal
4-2024	47824	126549	10408	24305	3572173	129782
5-2024	822242	11166	6159	22526	4910853	208509
6-2024	208538	71638	1514	32799	3243301	233961
7-2024	370228	80164	8205	34773	4037544	404118
8-2024	780933	158727	8758	35357	5873717	134473
9-2024	729983	2851	1514	19773	2158319	147603
10-2024	42657	147943	12318	23962	7830457	309374
11-2024	1216308	68135	4645	13661	617826	141101
12-2024	108052	3398	4113	31792	3950172	155050
01-2025	1441544	95813	9719	53218	5219648	155050
02-2025	833052	38347	2599	4252	2732369	172573
03-2025	307633	65713	3560	13578	4628798	128016

Month	Amount (₹)					
	Buldhana	Chandrapur	Dharashiv	Gadchiroli	Gondia	Hingoli
4-2024	85446	15409	5954	2422	8862	9620
5-2024	231163	21159	10570	695379	7397	5910
6-2024	100643	17909	12414	20912	0	405300
7-2024	117996	100174	2076	0	7397	5910
8-2024	124692	51313	12646	37422	2930	5910
9-2024	80168	80804	389384	2422	0	5910
10-2024	116825	58215	4384	2422	8862	7420
11-2024	121384	2740	131361	2422	0	0
12-2024	100023	15975	479088	27422	7397	7420
01-2025	167736	46035	4384	7422	1465	3710
02-2025	522140	120235	723815	2422	1465	50000
03-2025	504372	88415	1859609	2422	1465	3710

Month	Amount (₹)			
	Akola	Amaravati	Beed	Ch. Sambhajinagar
4-2024	210420	74869	1026917	1427875
5-2024	145674	746832	1514804	874655
6-2024	266565	53903	672973	145235
7-2024	1078974	65453	88313	489511
8-2024	296933	127836	343450	309333
9-2024	110620	352027	333682	698204
10-2024	201487	53844	109818	805446
11-2024	79398	31442	11879	224661
12-2024	140859	506737	331135	1018611
01-2025	129288	220481	922211	610057
02-2025	154309	34172	23114	296722
03-2025	119673	29572	110761	520463

**ANNEXURE 16**  
**(Refer Para 2.20)**  
**Outstanding Inspection Reports and Paras**

SI No.	Name of Treasury	Total No. of o/s Paras in the IR 2022-23		Total No. of o/s Paras in the IR 2023-24		Total No. of o/s Paras in the IR 2024-25		Total	
		IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1.	Pune	1	1	1	2	1	23	3	26
2.	Satara	0	0	0	0	1	8	1	8
3.	Sangali	0	0	1	3	1	10	2	13
4.	Solapur	1	2	0	0	1	5	2	7
5.	Kolhapur	0	0	0	0	1	8	1	8
6.	Nashik	1	1	1	1	1	3	3	5
7.	Ahmednagar	1	1	1	1	1	7	3	9
8.	Dhule	0	0	0	0	1	6	1	6
9.	Jalgaon	0	0	0	0	1	7	1	7
10.	Nandurbar	0	0	1	1	1	10	2	11
11.	Thane	1	4	1	1	1	9	3	14
12.	Raigad	0	0	1	2	1	6	2	8
13.	Ratnagiri	0	0	0	0	1	4	1	4
14.	Sindhudurg	0	0	1	2	1	4	2	6
15.	Palghar	0	0	1	1	1	14	2	15
16.	PAO	1	2	1	3	1	7	3	12
17.	Dharashiv	0	0	0	0	1	16	1	16
18.	Nanded	0	0	0	0	1	18	1	18
19.	Hingoli	0	0	0	0	1	17	1	17
20.	Ch. Sambhajinagar	0	0	0	0	1	21	1	21
21.	Jalna	0	0	0	0	1	19	1	19
22.	Latur	0	0	0	0	1	13	1	13
23.	Beed	0	0	0	0	1	17	1	17
24.	Parbhani	0	0	0	0	1	20	1	20
25.	Amravati	0	0	0	0	1	19	1	19
26.	Yavatmal	0	0	0	0	1	20	1	20
27.	Buldhana	0	0	0	0	1	20	1	20
28.	Washim	0	0	0	0	1	23	1	23
29.	Akola	0	0	0	0	1	20	1	20
30.	Gondia	0	0	0	0	1	18	1	18

31.	Chandrapur	0	0	0	0	1	21	1	21
32.	Nagpur	0	0	0	0	1	20	1	20
33.	Bhandara	0	0	0	0	1	19	1	19
34.	Wardha	0	0	0	0	1	14	1	14
35.	Gadchiroli	0	0	0	0	1	17	1	17
<b>Total</b>		<b>6</b>	<b>11</b>	<b>10</b>	<b>17</b>	<b>35</b>	<b>483</b>	<b>51</b>	<b>511</b>

**ANNEXURE 17**  
**(Refer Para 2.21)**  
**Pending Detailed Contingent Bills from Treasuries**

<b>Pending DC Bills as on 31/03/2026</b>		
<b>Name of the Treasury</b>	<b>Items</b>	<b>Amount in ₹</b>
PAO Mumbai	896	3,39,13,57,76,322
Akola	26	7,28,61,992
Amaravati	21	44,82,385
Ch. Sambhajinagar	67	87,61,66,610
Beed	21	8,98,79,237
Bhandara	7	9,82,611
Buldhana	14	33,26,969
Chandrapur	10	64,90,511
Gadchiroli	10	58,94,456
Gondia	17	2,47,59,952
Hingoli	6	6,22,824
Jalna	7	8,13,570
Latur	29	12,74,84,059
Nagpur	63	39,40,61,653
Nanded	20	12,20,00,317
Dharashiv	5	1,58,85,365
Parbhani	19	24,26,092
Wardha	18	65,81,371
Washim	11	3,84,00,853
Yavatmal	25	7,85,84,818
Nashik	8	32,69,191
Dhule	20	5,25,61,694
Jalgaon	28	20,97,76,738
Ahilyanagar	8	28,61,238
Nandurbar	11	1,04,83,856
Pune	89	2,01,86,59,142
Satara	5	18,86,754
Sangli	22	14,55,62,443
Kolhapur	11	10,15,61,547
Solapur	27	23,02,95,098
Thane	36	4,96,32,369
Raigad	27	4,04,95,391
Ratnagiri	170	3,73,02,280
Sindhudurg	148	6,55,99,584
Palghar	11	1,41,86,282
<b>Total</b>	<b>1,913</b>	<b>3,43,99,16,15,574</b>

\*This information has been provided by Office of the AG (A&E)-1, Maharashtra, Pr. AG (A&E)-2, Maharashtra and PAO, Mumbai.

**ANNEXURE 18**

**(Refer Para 2.25)**

*Non observation of procedure of payment through CMP.*

Sl. No.	Name of the DDO	Amount (₹)	Remarks
<b>Dhule</b>			
1.	Tahsildar, Shindkheda Tahsil Office	15,75,420	GPF final payment
2.	Commandant SRPF GR 6 Dhule	10,38,072	GPF final payment
3.	Office Superintendent, O/o Superintendent of Police, Dhule	15,268	GPF final payment
4.	Office Superintendent, O/o Superintendent of Police, Dhule	10,178	GPF final payment
5.	Office Superintendent, O/o Superintendent of Police, Dhule	7,633	GPF final payment
6.	Assistant Director of Health Services, Leprosy, Dhule	5,41,097	GPF final payment
7.	The District Water Conservation officer Soil and water Conservation Div. Dhule	11,07,118	GPF final payment
8.	The Principal ITI, Deopur Dhule	33,01,034	GPF final payment
9.	The Deputy Conservation of Forests, Dhule	8,20,901	GPF final payment
10.	Assistant Commandant SDRF Dhule	1,72,642	GPF final payment
11.	Dean, Shri B H Govt Medical College, Dhule	16,68,486	GPF final payment
12.	Dist sports officer Dhule	4,03,375	GPF final payment
13.	Office Superintendent, O/o Superintendent of Police, Dhule	34,23,883	GPF final payment
14.	Office Superintendent, O/o Superintendent of Police, Dhule	6,47,936	GPF final payment
15.	Office Superintendent, O/o Superintendent of Police, Dhule	59,636	GPF final payment
16.	Office Superintendent, O/o Superintendent of Police, Dhule	3,51,392	GPF final payment
17.	Additional Tahsildar Dhule City	1,46,000	Other than GPF
18.	Office Superintendent To Supdt Of Police Dhule	5,50,000	Other than GPF
19.	Office Superintendent To Supdt Of Police Dhule	33,03,254	Other than GPF
20.	Office Superintendent To Supdt Of Police Dhule	36,18,905	Other than GPF
21.	Office Superintendent To Supdt Of Police Dhule	1,07,474	Other than GPF
22.	Office Superintendent To Supdt Of Police Dhule	32,00,997	Other than GPF
23.	Office Superintendent To Supdt Of Police Dhule	8,63,420	Other than GPF
24.	Office Superintendent To Supdt Of Police Dhule	42,62,897	Other than GPF
25.	Office Superintendent To Supdt Of Police Dhule	16,44,690	Other than GPF

Sl. No.	Name of the DDO	Amount (₹)	Remarks
26.	Office Superintendent To Supdt Of Police Dhule	9,55,050	Other than GPF
27.	Office Superintendent To Supdt Of Police Dhule	5,54,658	Other than GPF
28.	Office Superintendent To Supdt Of Police Dhule	52,73,662	Other than GPF
29.	Office Superintendent To Supdt Of Police Dhule	25,881	Other than GPF
30.	Office Superintendent To Supdt Of Police Dhule	7,68,402	Other than GPF
31.	Office Superintendent To Supdt Of Police Dhule	3,06,266	Other than GPF
32.	Office Superintendent To Supdt Of Police Dhule	2,35,847	Other than GPF
33.	Office Superintendent To Supdt Of Police Dhule	6,29,599	Other than GPF
34.	Administrative Officer S.B.H. Government Medical College, Dhule	16,68,486	Other than GPF
35.	Account Officer Integrated Tribal Development Project Dhule Dist Dhule	6,72,52,038	Other than GPF
36.	District Water Conservation Officer Zilla Parishad Minor Irrigation Dhule	22,18,747	Other than GPF
37.	Registrar Industrial Training Institute Dhule	3,00,000	Other than GPF
38.	Registrar Industrial Training Institute Dhule	94,532	Other than GPF
39.	Education Officer Primary ZP Dhule	10,00,296	Other than GPF
40.	Adjutant state reserve police force Group-iv Dhule	8,62,199	Other than GPF
41.	Registrar Industrial Training Institute Dhule	2,15,430	Other than GPF
42.	Registrar Industrial Training Institute Dhule	4,20,950	Other than GPF
43.	District Judge-one and Addl session Judge office Principal District and session Judge Dhule	15,83,134	Other than GPF
<b>Palghar</b>			
44.	Deputy Superintendent of land records Palghar	80,480	---
45.	Office Superintendent to Superintendent of police dist Palghar	2,88,950	---
46.	Office Superintendent to Superintendent of police dist Palghar	3,05,330	---
47.	Office Superintendent to Superintendent of police dist Palghar	5,48,310	---
48.	Office Superintendent to Superintendent of police dist Palghar	2,11,550	---
49.	Office Superintendent to Superintendent of police dist Palghar	2,31,500	---
50.	Office Superintendent to Superintendent of police dist Palghar	72,152	---
51.	Office Superintendent to Superintendent of police dist Palghar	1,34,580	---
52.	Office Superintendent to Superintendent of police dist Palghar	68,350	---
53.	Office Superintendent to Superintendent of police dist Palghar	1,55,555	---
54.	Office Superintendent to Superintendent of police dist Palghar	6,90,000	---
55.	Office Superintendent to Superintendent of police dist Palghar	5,69,285	---
56.	Office Superintendent to Superintendent of police dist Palghar	4,16,950	---
57.	Establishment officer joint commissioner vat admn sales tax office thane rurul area Palghar	2,75,000	---

Sl. No.	Name of the DDO	Amount (₹)	Remarks
58.	Establishment officer joint commissioner vat admn sales tax office thane rurul area Palghar	50,00,000	---
59.	Office Superintendent to Superintendent of police distPalghar	224,50,000	---
60.	Pr. Industrial training institute	1,11,660	---
61.	Executive engineer	51,200	---
62.	Deputy superintendent state excise Palghar	8,50,536	---
63.	Office Superintendent to Superintendent of police distPalghar	2,59,824	---
64.	Principal Industrial Training Institute, Wada Manar Road, Palghar	10,11,150	DCRG Payment
65.	The Executive Engineer P.W.D Jawhar, Palghar .	59,400	DCRG Payment
66.	The Executive Engineer, Sub Div Engr PWD Jawhar, Palghar , 401 603.	4,51,200	DCRG Payment
67.	The Executive Engineer, Sub Div Engr PWD Jawhar, Palghar , 401 603.	4,38,405	DCRG Payment
68.	The Executive Engineer, Sub Div Engr PWD Jawhar, Palghar , 401 603.	12,200	DCRG Payment
69.	Dy Conservator of Forest, Jawhar Forest Div, opposite Rajiv Gandhi Stadium, Jawhar Palghar	1,31,653	GPF Payment
70.	The Head Master, Government Secondary Asharam School, Jawhar Palghar -401 603	12,60,763	GPF Payment
71.	The Head Master, Government Secondary Asharam School, Jawhar Palghar -401 603	12,500	GPF Payment

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

**ANNEXURE 19***(Refer Para 2.28)***Discrepancy between System generated stamp account and Double Lock Register****1) TO Dhule:**

Sl No.	Stamps Type	Stamps Denomination	Current Double Lock plus minus Reports Closing Balance as on 15/07/2025 (in ₹)	Double Lock Register Closing Balance as on 15/07/2025 (in ₹)	Difference (in ₹)
1	Non-Judicial Stamp Paper	₹100	1,53,81,500/-	1,76,01,500/-	22,20,000/-
		₹500	3,14,81,000/-	3,14,76,500/-	4500/-

**2) TO Solapur**

Sl No.	Stamps Type	Stamps Denomination	Current Double Lock plus minus Reports Closing Balance as on 03/12/2025 (in ₹)	Double Lock Register Closing Balance as on 03/12/2025 (in ₹)	Difference (in ₹)
1	Non-Judicial Stamp Paper	₹500	1,71,01,1000	1,72,51,1000	1,50,000
2	Impressed Court Fee Paper	₹3000	2,16,96,000	2,19,48,000	2,52,000

**3) STO Barshi**

Sl No.	Stamps Type	Stamps Denomination	Current Double Lock plus minus Reports Closing Balance (in ₹)	Double Lock Register Closing Balance(in ₹)	Difference (in ₹)
1	Impressed Court Fee Paper	₹100	1,23,500	1,18,500	5,000
2	Impressed Court Fee Paper	₹200	7,84,600	7,82,600	2,000
3	Impressed Court Fee Paper	₹500	19,51,000	19,46,000	5,000
4	Impressed Court Fee Paper	₹3000	3,93,000	3,63,000	30,000

**4) STO Akkalkot**

Sl No.	Stamps Type	Stamps Denomination	Current Double Lock plus minus Reports Closing Balance (in ₹)	Double Lock Register Closing Balance (in ₹)	Difference (in ₹)
1	Non-judicial Stamp Paper	₹100	31,52,500	31,47,500	5,000
2		₹500	50,85,000	50,82,500	2,500
3		₹10000	10,000	00	10,000

5) TO Thane

Sl. No.	Stamps Type	Stamps Denomination	Current Double Lock Stock Reports Closing Balance as on 27/10/2025 (in ₹)	Denomination wise sales and balance report as on 27/10/2025 (in ₹)	Difference (in ₹)
1	Non-Judicial Stamp Paper	₹100	1,97,51,700	1,79,66,700	17,85,000
		₹500	11,49,67,000	11,49,47,500	19,500

6) STO Ullahasnagar

Sl No.	Stamps Type	Stamps Denomination	Current Double Lock plus minus Reports Closing Balance as on 07/10/2025 (in ₹)	Double Lock Register Closing Balance as on 07/10/2025 (in ₹)	Difference (in ₹)
1	Non-Judicial Stamp Paper	₹100	8490800	7665800	825000
		₹500	4908500	4474000	434500

7) TO Palghar

Sl no.	Stamp Type	± Memos Reports Closing Balance as on 17/06/2025 (in ₹)	Double Lock Register Closing Balance as on 17/06/2025 (in ₹)	Difference (in ₹)
1	Indian Revenue Stamp (₹ 1 )	71,50,720/-	67,44,840/-	4,05,880/-

8) TO Raigad

Sl. No.	Stamp Type	± Memos Reports Closing Balance as on 31/03/2025	Double Lock Register Closing Balance as on 31/03/2025	Difference
1	Non-Judicial Stamp	18,39,06,100	15,89,06,100	2,50,00,000
2	Special Adhesive	9,72,39,210	8,40,79,210	1,31,60,000
3	Adhesive Court fee Stamp	2,24,22,240	1,92,22,240	32,00,000
4	Notarial Stamp	1,48,86,000	1,16,46,000	32,40,000
5	India Revenue Stamp	62,96,800	37,36,800	25,60,000

9) TO Sindhudurg

Sl No.	Stamp Type	± Memos Reports Closing Balance as on 31/03/2025 (in ₹)	Double Lock Register Closing Balance as on 31/03/2025 (in ₹)	Difference (in ₹)
1	Adhesive Court fee Stamp	₹3,41,280/-	₹2,13,280/-	₹1,28,000/-

**10) TO Jalgaon**

Sl No.	Stamps Type	Stamps Denomination	Current Double Lock plus minus Reports Closing Balance as on 18/09/2025 (in ₹)	Double Lock Register Closing Balance as on 18/09/2025 (in ₹)	Difference (in ₹)
1	Non-Judicial Stamp Paper	₹100	2,49,02,48,000	2,63,48,000	2,46,39,00,000
		₹500	7,27,80,30,000	28,50,30,000	6,99,30,00,000

**11) STO Raver**

Sl No.	Stamps Type	Stamps Denomination	Current Double Lock plus minus Reports Closing Balance (in ₹)	Double Lock Register Closing Balance (in ₹)	Difference (in ₹)
1	Non-Judicial Stamp Paper	₹100	1,26,43,220	1,23,46,220	2,97,000

**12) TO Pune**

Sl. No.	Stamp Type	Stamp value	± Memos Reports Closing Balance as on 26/11/2025	Double Lock Register Closing Balance as on 26/11/2025	Difference in ₹
1	Share Transfer	10(200)	2581130	2650000	68870
		10(144)	106190	31080	75110
		50(180)	338650	312500	26150
		100(128)	6092900	6256600	163700
2	Non Judicial Stamp	1000	959000	00	959000
		50	6500	50	6450
		100	25195100	13771800	11423300
3	Special Adhesive	10	4242210	4242390	180
		20	4983580	4985080	1500
		50	941750	825950	115800
		100	1435300	1243000	192300
		1	30255	00	30255
4	Impressed Court fee Paper	100	1494500	1494500	00
		200	698400	698400	00
		300	2740500	2740200	300
		1000	3201000	3199000	2000
		3000	9225000	6225000	3000000
		5000	46325000	46320000	5000
		25000	74125000	74100000	25000
5	Notarial Stamp	5(180)	84500	00	84500
		5(108)	1156150620	499500	1155651120

6	Adhesive Court Stamp fee	5(64)	19430	50560	31130
		5(90)	604040	665800	61760
		10(72)	2476230	2520650	44420
		20(72)	6610880	6528960	560640
7	Insurance Stamp	100(180)	1355900	1345900	10000
		100(128)	7670000	7680000	10000
<b>Total</b>					<b>117,25,48,485/-</b>

### 13) TO Ratnagiri

SI No.	Stamp type	± Memos Reports Closing Balance as on 20/05/2025 ( Amount in ₹)	Double Lock Register Closing Balance as on 16/10/2024 ( Amount in ₹)	Difference ( Amount in ₹)
1	Non-Judicial Stamp Paper	12,27,80,870/-	11,58,32,870/-	68,48,000/-

### 14) STO Devrukh

SI No.	Stamp type	± Memos Reports Closing Balance as on 29/04/2025 ( Amount in ₹)	Double Lock Register Closing Balance as on 29/04/2025 ( Amount in ₹)	Difference (in ₹)
1	Non-Judicial Stamp Paper	71,57,000/-	71,40,000/-	17,000/-

### 15) STO Chiplun

SI No.	Stamp type	± Memos Reports Closing Balance as on 20/05/2025 ( Amount in ₹)	Double Lock Register Closing Balance as on 16/10/2024 ( Amount in ₹)	Difference ( Amount in ₹)
1	Non-Judicial Stamp Paper	2,88,60,050/-	2,87,80,050/-	80,000/-

### 16) TO Sangli

SI No.	Stamps Type	± Memos Reports Closing Balance as on 12/01/2026	Double Lock Register Closing Balance as on 12/01/2026	Difference (in ₹)
1	Non-Judicial Stamp Paper	145810010	97570010	48240000
2	Impressed Court Fee Paper	65561900	53211200	12350700
3	Special Adhesive	35119896	34270796	849100
4	Notarial Stamp	8835300	9279900	444600
5	Share Transfer	2746249	2550590	195659
6	India Revenue Stamp	2007871	2129471	121600
7	Adhesive Court Fee Stamp	13519035	17692135	4173100

**17) STO KAWTHEMAHANKAL**

SI No.	Stamps Type	Stamps Denomination	Current Double Lock plus minus Reports Closing Balance (in ₹)	Double Lock Register Closing Balance (in ₹)	Difference (in ₹)
1	Non-Judicial Stamp Paper	100	110200	110000	200
	Non-Judicial Stamp Paper	500	7470000	7445000	25000
2	Impressed Court Fee Paper	300	15900	13800	2100
		1000	38000	35000	3000
3	Adhesive Court fee Stamp	20	1028160	740160	288000

**18) STO VITA**

SI No.	Stamps Type	Stamps Denomination	Current Double Lock plus minus Reports Closing Balance (in ₹) As on 24/12/2025	Double Lock Register Closing Balance (in ₹) 24/12/2025	Difference (in ₹)
1	Non-Judicial Stamp Paper	100	47400	00	47400
	Non-Judicial Stamp Paper	10000	11160000	00	11160000
2	Impressed Court Fee Paper	300	30000	00	30000

**ANNEXURE 20**

*(Refer Para 2.29)*

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

Sl. No.	Name of the District	Category	CB as on 31-03-25 (₹)	Sales during 2024-25 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
1.	<b>Akola</b>	Non Judicial Stamp Paper	183663560	82298000	109730666.7	73932893.33
2.		Impressed Court Fee Paper	43549540	15462710	20616946.67	22932593.33
3.		Special Adhesive Stamp	2987200	1184700	1579600	1407600
4.		Share Transfer Stamp	1936247	500	666.6666667	1935580.333
5.		Adhesive Court Fee Stamp	7764800	3917000	5222666.667	2542133.333
6.	<b>Amravati</b>	Impressed Court Fee Paper	62784760	23292000	31056000	31728760
7.		Hundi	105640	0	0	105640
8.		Special Adhesive	39259160	1474900	1966533	37292627
9.		Notarial Stamp	4278600	2818700	3758267	520333
10.		Insurance Stamp	6454466	0	0	6454466
11.		Share Transfer	8337790	0	0	8337790
12.		India Revenue Stamp	2368000	960000	1280000	1088000
13.		Insurance Agent Fee	307378	0	0	307378
14.		Motor Vehicle	683900	0	0	683900
15.	<b>Beed</b>	Court Fees Level	11864318	7507362	11530896	333422
16.		Court Fees Stamp	84480925	9033390	12044520	72436405
17.		Notary Stamp	4395530	3464020	4618694	223163
18.		Special Adhesive	60267800	1493700	1991600	58276200
19.	<b>Bhandara</b>	General Stamp	5929300	22967000	30622666	28670334
20.		Court Fees Labels	26783035	1336990	1782653	25000382
21.		Court Fees Stamp	26629500	0	0	26629500
22.		Notarial Stamp	3017600	1399400	1865866	1151734
23.		Special Adhesive	21179800	3240100	4320133	16859667

Sl. No.	Name of the District	Category	CB as on 31-03-25 (₹)	Sales during 2024-25 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
24.	Buldhana	Court Fees Stamp	33273620	2447400	3263200	30010420
25.		Special Adhesive	14873660	1173200	1564267	13309393
26.	Ch. Sambhajinagar	Non Judicial Stamp Paper	981358000	206017500	274690000	706668000
27.		Impressed Court Fee Paper	226931525	22495500	29994000	196937525
28.		Hundi	33132	0	0	33132
29.		Special Adhesive	163457347	2472600	0	163457347
30.		India Revenue Stamp	5126866	2475600	3300800	1826066
31.		Adhesive Court Fee Stamp	41606202	7654875	10206500	31399702
32.		Motor Vehicle	2312130	0	0	2312130
33.		Chandrapur	Non Judicial Stamp Paper	134933500	46532200	62042934
34.	Impressed Court Fee Paper		27257090	1668010	2224013	25033077
35.	Special Adhesive		18036280	1142600	1523467	16512813
36.	Notarial Stamp		4409280	3306600	4408800	480
37.	Insurance Stamp		2325664	0	0	2325664
38.	Share Transfer		855096	0	0	855096
39.	Adhesive Court Fee Stamp		9295700	1350000	1800000	7495700
40.	Dharashiv	Impressed Court Fee Paper	63875600	1451000	1934667	61940933
41.		Special Adhesive	12751000	4714100	6285467	6465533
42.		Notarial Stamp	2127510	176850	235800	1891710
43.		Adhesive Court Fee Stamp	7178225	1851000	2468000	4710225
44.	Gadchiroli	Non Judicial Stamp Paper	336888090	24350000	32466667	304421423
45.		Impressed Court Fee Paper	7964370	38440	51253	7913117
46.		Special Adhesive	22324380	364100	485467	21838913

Sl. No.	Name of the District	Category	CB as on 31-03-25 (₹)	Sales during 2024-25 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
47.		Notarial Stamp	2640420	655380	873840	1766580
48.		Adhesive Court Fee Stamp	14146000	922800	1230400	12915600
49.	Gondia	Non-Judicial Stamp Paper	546748530	50263000	67017333	479731197
50.		Impressed Court Fee Paper	14100550	1008380	1344506	12756044
51.		Special Adhesive	14440952	333650	444867	13996085
52.		Notarial Stamp	3362180	441500	588667	2773513
53.		India Revenue Stamp	2766400	682000	909333	1857067
54.		Adhesive Court Fee Stamp	10600583	1670500	2227334	8373249
55.		Hingoli	Non Judicial Stamp Paper	243091980	29476500	39302000
56.	Impressed Court Fee Paper		42619800	3667800	4890400	37729400
57.	Special Adhesive		25105280	334700	446267	24659013
58.	India Revenue Stamp		374100	98400	131200	242899
59.	Notarial Stamp		717300	516600	688800	28500
60.	Adhesive Court Fee Stamps		31423772	1501695	2002260	29421511
61.	Jalna		General Stamp	198798000	110272000	147029334
62.		Court Fee Labels	4780375	3398074	4530766	249610
63.		Court Fees Stamp	6913175	4727600	6303467	609708
64.		Notary Stamp	4396710	3140430	4187240	209470
65.		Special Adhesive	3367900	2012900	2683867	684034
66.	Latur	Non Judicial Stamp Paper	128201800	127249800	127545800	127017800
67.		Impressed Court Fee Paper	66821000	9142000	12189335	54631665
68.		Special Adhesive	10449700	3751200	5001600	5448100
69.		Notarial Stamp	4065760	1259150	1678866	2386894

Sl. No.	Name of the District	Category	CB as on 31-03-25 (₹)	Sales during 2024-25 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
70.		Adhesive Court Fee Stamp	26591796	3699920	4933227	21658569
71.		India Revenue Stamp	182400	43600	58133	124267
72.	Nagpur	Non-Judicial Stamp	332598100	445427600	593903466.7	261305366.7
73.		Impressed court Fee	279137220	15413200	20550933.33	258586286.7
74.		Special Adhesive	53426979	3817221	5089628	48337351
75.		Notarial Stamp	4415890	19779360	26372480	21956590
76.		Insurance Stamp	24248352	2640000	3520000	20728352
77.		Share Transfer	5269406.5	60849	81132	5188274.5
78.		India Revenue Stamp	3477060	5418200	7224266.667	3747206.66
79.		Adhesive Court Fee	14732652	15271240	20361653.33	5629001.33
80.	Nanded	Non Judicial Stamp Paper	53893050	198946100	265261466	211368416
81.		Impressed Court Fees Stamp	2620411	36324850	6855922	4235511
82.		Notary Stamp	4929063	9757233	13476560	8547497
83.		Special Adhesive	26892800	6092132	48433120	21540320
84.		Special Adhesive Stamp	1019520	1338740	1784976	765456
85.	Wardha	General Stamp	218404590	79283000	105710667	112693924
86.		Revenue Stamp	2240000	1152000	1536000	704000
87.		Court fee Stamp	22437890	40500	54000	22383890
88.		Notary Stamp	3048440	1319200	1758934	1289507
89.		Special Adhesive	12383100	1117500	1490000	10893100
90.	Washim	Non-Judicial Stamp Papers	170002000	77145000	102860000	67142000
91.		Impressed Court Fee Paper	104749990	1751000	2334667	102415323
92.		Special Adhesive	51525100	567100	756133	50768967
93.		Notarial Stamp	2553520	554900	739867	1813653
94.		Indian Revenue	1600000	7520	10027	1589973

Sl. No.	Name of the District	Category	CB as on 31-03-25 (₹)	Sales during 2024-25 (₹)	Stock required for 16 months of probable consumption (₹)	Surplus stock (₹)
		Stamp				
95.		Adhesive Court Fee Stamp	19129315	4008000	5344000	13785315
96.	Yavatmal	Adhesive Court Fee Stamp/Label	12908120	6805560	9074080	3834040
97.		Impressed Court Fee Paper	51815685	14305700	19074266.7	32741418.3
98.		Special Adhesive Stamp	15773700	3697200	4929600	10844100
<b>Total</b>						14344528155.447

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

**ANNEXURE 21**

*(Refer Para 2.30)*

*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
<b>DTO Akola</b>				
<b>Election Boxes</b>				
1.	35	Tahsildar & Returning Officer, Akola	01 Box	23/03/2015
2.	46	Sub Divisional Officer & Election Officer, Akola	10 Box	18/10/2015
3.	28	District Planning Officer, Akola	01 Box	07/02/2016
4.	52	Sub Divisional Officer & Election Officer, APMC, Akola	03	07/09/2018
5.	76/02	Assistant Election Officer, SDO Akola East	02 Boxes	17/04/2019
6.	87	Sub Divisional Officer & Election Officer, Akola	02 Boxes	08/04/2020
7.	67	Election Officer, District Planning Committee, Akola	01 Box	29/10/2020
8.	70	Tahsildar, Balapur	01 Box	27/02/2021
9.	104	Tahsildar & Returning Officer, Akola	01 Box	21/12/2022
10.	105	Tahsildar & Returning Officer, Akola	01 Box	05/06/2023
11.	107	Tahsildar Election Officer, Akola	04 Box	19/12/2023
12.	110	Tahsildar Akola	01 Box	05/11/2024
13.	121	Election Officer 06 Akola / Lok Sabha Akola	02 Box	03/12/2025
14.	128	Asst Election Officer / Superintendent Collector Akola Akola	01 Box	18/05/2025
15.	130	Election Officer – 30 / Collector Akola	08 Box	19/05/2025
16.	131	Election Officer - 31 / Sub Divisional Officer Akola	24 Box	19/05/2025
17.	132	Asst Election Officer 30-Akola / Addl Collector Akola	01 Box	22/05/2025
18.	133	Election Officer / 30 Akola Addl Collector Akola	01 Box	22/05/2025
19.	135	Collector / Dist Election Officer Akola	02 Box	18/09/2025
20.	137	G.P.P.S. Member / Res. Collector Akola	04 Box	02/10/2025
<b>Valuable Boxes</b>				
21.	05/09	Dist Treasury Officer Akola	01 Box	10/11/2026
22.	22	Sub Divisional Officer Akola	01 Box	18/10/2014
23.	37	Sub Treasury Officer Akot	01 Box	03/05/2018
24.	86	Asst Commissioner, Charity, Akola	01 Box	20/12/2022
25.	95	Sub Registrar Co Op Soc Akola	01 Box	30/06/2020
26.	110	Chief Justice Magistrate Akola	02 Box	07/01/2028
27.	111	Chief Justice Magistrate Akola	01 Box	08/01/2028
28.	112	DyspAntiCorruptionBeuro Akola	01 Box	03/02/2028
29.	133	Dist Treasury Officer Akola	01 Box	15/10/2027
30.	138	Sub Registrar Co Op Soc Akola	01 Box	13/10/2022
31.	141	Asst Dist Registrar / Stamp Dist Collector Akola	01 Box	02/01/2027
<b>DTO Amaravati</b>				

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
32.	5	Election Officer and Tahsildar, Daryapur	Election Box	05/11/2024
33.	6	Sub-divisional Officer, Daryapur	Valuable Box	04/05/2025
34.	44	Asstt. Engineer Class/1, Amravati Irrigation Sub/division Sl no. 3, Dhamangaon	Valuable Box	12/02/2022
35.	48	Sub Divisional Engineer Irrigation, Dattapur, Dhamangaon	Valuable Box	23/03/2024
36.	51	Taluka Agriculture Officer, Chandur Railway	05 Duplicate Keys	19/05/2025
37.	3	Sub/divisional Officer, Teosa	Valuable Box	21/12/2020
<b>STO</b>				
38.	30	Principal Govt. Technical college	Duplicate Keys	19/04/2025
39.	19	Civil Judge, Daryapur Group/C	Valuable Box	23/06/2025
40.	21	Chief Justice Magistrate, Amravati	Valuable Box	19/06/2025
41.	35	Asstt. Election Officer, 07 Amravati and Sub/divisional officer, Amravati	Valuable Box	06/04/2025
42.	561	Distt Election Officer/07 Amravati	5 Election Box	27/04/2025
<b>DTO Ch. Sambhajinagar</b>				
43.	52	Dy. Collector Chh, Sambhaji Nagar	Election Boxes	14/08/2013
44.	57	Dy. Collector Election Officer Chh, Sambhaji Nagar	Election Boxes	16/01/2024
45.	82	TahsildarChh, Sambhaji Nagar	Election Boxes	05/07/2019
46.	82	Tahsildars, Ch Sambhaji Nagar	Election Boxes	31/08/18
47.	86	TahsildarChh, Sambhaji Nagar	Election Boxes	23/12/2019
48.	1	TahasildarChh, Sambhaji Nagar	Election Boxes	09/06/2020
49.	10	TahasildarChh, Sambhaji Nagar	Election Boxes	05/07/2019
50.	11	TahasildarChh, Sambhaji Nagar	Election Boxes	20/06/2022
51.	13	TahasildarChh, Sambhaji Nagar	Election Boxes	05/12/2022
52.	14	TahasildarChh, Sambhaji Nagar	Election Boxes	04/02/2023
53.	15	TahasildarChh, Sambhaji Nagar	Election Boxes	19/06/2023
54.	16	Dy. Collector Election Officer Chh, Sambhaji Nagar	Election Boxes	02/08/2023
55.	20	TahasildarChh, Sambhaji Nagar	Election Boxes	05/05/2024
56.	23	Dy, Dist. Election officer Chh, Sambhaji Nagar	Election Boxes	05/06/2025
57.	23	Collector and Dist Election Chh, Sambhaji Nagar	Election Boxes	05/06/2025
58.	28	Collector and Dist Election Chh, Sambhaji Nagar	Election Boxes	05/12/2022
59.	28	Dy. Collector (Est) Collector office Chh. Sambhaji Nagar	Election Boxes	04/02/2023
<b>Gadchiroli</b>				
60.	124	Election Office Gadchiroli	Election Box	01.01.2018
61.	136	Election Office Armori	Election Box	10.01.2023

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
62.	167	Election Office Sironcha	Election Box	21.01.2022
63.	176	Election Office Sironcha	Election Box	22.12.2022
64.	183	Election Office Aheri	Election Box	19.01.2023
65.	184	Election Office Etapalli	Election Box	19.01.2023
66.	187	Election Office Bhamragad	Election Box	19.01.2023
67.	188	Election Office Sironcha	Election Box	19.01.2023
68.	199	Election Office Bhamragad	Election Box	17.10.2023
69.	208	Election Office Sironcha	Election Box	19.12.2023
70.	216	Election Office Sironcha	Election Box	21.05.2024
71.	217	Election Office Chamorshi	Election Box	06.11.2024
72.	220	Election Office Korchi	Election Box	06.11.2024
73.	221	Executive Engineer, National Highway Division, Gadchiroli	Duplicate Keys	29.07.2023
74.	222	Election Office Sironcha	Election Box	06.11.2024
75.	223	Election Office Bhamragad	Election Box	06.11.2024
76.	225	Election Office Gadchiroli	Election Box	02.06.2025
<b>DTO Hingoli</b>				
77.	22	Joint Registrar, Class 01, Hingoli	01	01/01/2025
78.	23	Returning Officer, Zilha Parishad, Hingoli	01	21/06/2022
79.	33	Dy. Returning Officer, Hingoli	01	07/04/2022
80.	35	Collector & Returning Officer, Hingoli	01	30/05/2022
81.	37	CO & Nagarparishad, Hingoli	01	23/06/2025
82.	49	Tahsildar, Hingoli	01	09/06/2023
83.	53	SDO, Kalamnuri	04	12/04/2025
84.	23	Returning Officer, Tahsildar, Kalamnuri	01	17/04/2019
85.	30	Returning Officer, Tahsildar, Kalamnuri	01	27/02/2021
86.	38	Returning Officer, Tahsildar, Kalamnuri	01	17/01/2024
87.	39	Returning Officer, Tahsildar, Kalamnuri	04	18/01/2024
<b>DTO Nagpur</b>				
88.	35	Sub/Divisional office Nagpur	Cash Box	29.03.2022
89.	8	Chief District supply officer Nagpur	Cash Box	17.03.2025
90.	19	City Surveying Officer No. 1	Cash Box	20.11.2025
91.	55	District Officers and District Election Officers	Valuable Box	13.03.2025
92.	56	Sub/District Election Officers Nagpur	Valuable Box	13.03.2025
93.	59	Sub/District Officers Nagpur	Valuable Box	20.11.2025

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
94.	136	Sub/District Election Officers Nagpur	Election Box	02.09.2021
95.	132	District Planning committee Nagpur	Election Box	28.11.2018
96.	125	Sub/District Election Officers Nagpur	Election Box	11.09.2019
97.	110	Sub/District Election Officers Nagpur	Election Box	22.02.2019
98.	04	Asst. Chief Engineer, PWD, Narkhed	Valuable Box	17.07.2019
99.	16	Asst. Chief Engineer, PWD, Katol	Valuable Box	30.07.2022
<b>DTO Parbhani</b>				
100.	16	Sub Divisional Engineer, Public Works Division No.2. Parbhani	Cash Box	19/02/2010
101.	31	Sub Divisional Engineer, ShetchariAstikarn Sub/Division No.4, Parbhani.	Cash Box	11/07/2011
102.	6	Dy. Collector R H Y Parbhani	Cash Box	14/07/2021
103.	8	Naib Tahsildar Rural, Parbhani	Valuable Box	23/10/2021
104.	9	Assistanat director alpbachatParbhani	Valuable Box	17/06/2020
105.	14	Returning Officer 96 Parbhani LAC	Valuable Box	20/04/2020
106.	15	Returning Officer 96 Parbhani LAC	Election Box	20/04/2020
107.	23	District Surgeon, Parbhani	Election Box	29/08/2025
108.	24	Fruit Production Officer, District Plantation, Parbhani	Election Box	20/10/2025
109.	41	Executive Engineer, Jaikwadi Irrigation Division No. 2, Parbhani	Election Box	08/12/2024
110.	56	Sub Divisional Officer, Jaikwadi Irrigation Sub Division No.9, Lohgaon, Parbhani	Duplicate Keys	05/01/2025
111.	49	Returning Officer and Dy. Collector (General) Parbhani.	Election Box	20/12/2010
112.	72	Collector and Election District Planning Committee Election 2013, Parbhani	Election Box	07/02/2014
113.	84	Asst. Returning Officer, Parbhani District Central Cooperative Bank Eelection 2015 & Dy. Collector Land Acquisition, Parbhani	Election Box	01/06/2016
114.	91	Returning Officer, Selu Nagar Parishad Election 2016	Election Box	27/11/2017
115.	105	Returning Officer & Additional Collector, Parbhani	Election Box	18/08/2018
116.	106	Tahasildar, Parbhani Gram Panchayat Election 2017	Election Box	08/10/2018
117.	109	Gram Panchayet Pot Election 2018 Tahasil Office, Parbhani	Election Box	27/02/2019
118.	119	Loksabha General Election 2019, Parbhani	Election Box	31/03/2020
119.	123	Loksabha General Election 2019	Election Box	23/05/2020
120.	124	Returning Officer Parbhani City Maha Nagar Palika, Parbhani	Election Box	23/12/2019
121.	125	TahasildarParbhani Gram Panchayet Pot Election 2018	Election Box	23/12/2019

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
122.	126	TahasildarSelu Gram Panchayet Pot Election 2019	Election Box	23/12/2019
123.	131	Returning Officer Parbhani City Maha Nagar Palika, Parbhani	Election Box	06/02/2021
124.	139	TahasildarParbhani Gram Panchayet Pot Election 2021	Election Box	21/05/2022
125.	140	TahasildarParbhani Gram Panchayet Pot Election 2022	Election Box	18/01/2023
126.	141	TahasildarParbhani Gram Panchayet Pot Election 2022	Election Box	05/06/2023
127.	142	TahasildarParbhani Gram Panchayet Pot Election 2022	Election Box	19/12/2023
128.	143	Returning Officer 17 ParbhaniLoksabha General Election 2024	Election Box	08/04/2025
129.	144	Collector & District Election Officer Parbhani	Election Box	12/04/2025
130.	145	Collector & District Election Officer Parbhani	Election Box	04/06/2025
131.	146	Returning Officer 96 ParbhaniVidhansabha	Election Box	06/11/2025
132.	148	Returning Officer 96 ParbhaniVidhansabha Election Parbhani	Election Box	22/11/2025
133.	03	Tahsildar, Jintur, Parbhani.	Election Box	11/05/2024 (It was kept on 06/11/23 for six months)
134.	06	Tahsildar, Sailu, Parbhani	Election Box	30/05/23(It was kept on 30/11/22 for six months)
135.	07			19/11/23(It was kept on 19/05/23 for six months)
136.	08			06/05/24(It was kept on 06/11/23 for six months)
137.	37	Sub Divisional Officer, Jayakwadi Irrigation Sub/Division No.6, Pathri	Duplicate Keys	31/01/2015
138.	06	Tahsildar, Palam, Parbhani Election box kept on 19/09/22 by the concerned. Validity period not mentioned.	Election Box	Not mentioned
139.	07	Tahsildar, Palam, Parbhani Election box kept on 20/12/22 by the concerned. Validity period not mentioned.	Election Box	Not mentioned
<b>Washim</b>				
<b>2023-24</b>				
140.	112	District Collector & District Election Officer, Washim	1 Election Box	20.12.2023

Sl. No	Sl. No. of Register	Name of DDOs	Particulars	Date of Expiry
<b>2024 – 25</b>				
141.	04	Executive Engineer, PWD, Washim	Duplicate Key	02.08.2024
142.	123	Sub Divisional Officer, Mangrulpir, Washim and Election Officer	17 Election Boxes	22.02.2025
143.	126	Sub Divisional Officer, Karanja, Washim and Assistant Election Officer	22 Election Boxes	23.02.2025
144.	127	Sub Divisional Officer, Washim and Election Officer	27 Election Boxes	23.02.2025
145.	128	Sub Divisional Officer, Washim and Election Officer	1 Election Box	28.02.2025
146.	05	Sub Divisional Officer, Washim	Valuable Box	27.09.2024
<b>DTO Yavatmal</b>				
147.	233	Sub Divisional, Water Conservation Officer, Soil and Water Conservation Division, Yavatmal	Duplicate Key	21/06/2021
148.	22	Tahsildar and Election Officer, Arni	Election Box	17/02/2022
149.	01	Sub Divisional Engineer, Bembala Project Quality Control Subdivision, Darwha	Duplicate Key	01/02/2022
150.	04	Election Result Officer, Babhulgaon, ZP, Panchayat Samiti	Election Box	22/02/2018
151.	17	Tahsildar and Election Officer, Babhulgaon	Election Box	02/06/2023

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

**ANNEXURE 22****(Refer Para 2.35)*****Failure to timely crediting Government Receipts to Government Account.***

Sl. No.	Name of Administrator and PLA Code	Amount	Purpose of receipt	MH	Received on	Credited on
<b>Beed</b>						
1.	H M Govt. Polytechnic, 8168, Kaij	14331	Admission Fee	8443	Aug 2024	06/12/2024
2.	SRRT, Rural Govt. medical Hospital, 8084, Ambejogai	451313	OPD	8443	Nov-24	11/03/2025
3.		380965		0230		19/03/2025
<b>Bhandara</b>						
4.	Pr. Govt ITI, Mohadi, 8657	296250	Misc. Receipt	8443	Aug-24	27-11-2024
5.	Pr. Govt ITI, Lakhani,8385	144400	Misc. Receipt	8443	Aug-24	23-10-2024
6.	Pr. Govt ITI, Lakhandur,8601	124450	Misc. Receipt	8443	Aug-23	24-01-2024
7.	Pr. ITI, Bhandara, 8120	166800	Admission Fee	8443	Aug 23	29-10-2024
8.		87457	Admission Fee	8443	Aug 2023	29-10-2024
<b>Buldhana</b>						
9.	Pr. ITI, Buldhana, 8078	11151	Fabrication Trade	8443	13/08/2024	21/02/2025
10.	Pr. Govt. ITI, Mehkar, 8319	131300	Admission fee	0230	Aug-24	16/10/2024
<b>Nanded</b>						
11.	Prin. Govt. ITI Dharmabad 8100	21302	CMD	8443	Aug-23	18.10.2024
12.	Prin. Govt. ITI Biloli 8158	70950	Fees	8443	Aug-24	29.11.2024
13.	Prin. Govt. ITI Mukhed 8159	125269	Constitution Money	8443	Aug-24	11.11.2024
14.	Prin. Govt. ITI Degloor 8300	152704	Constitution Money	8443	Aug-24	16.12.2024
15.	Prin. Govt. ITI Loha 8407	40500	Admission Fees	8443	Aug-24	24.09.2024
16.		48150	Admission Fees	8443	Aug-24	24.09.2024

17.		3280	Admission Fees	8443	Sep-24	10.10.2024
18.	Prin. Govt. ITI Nanded 8144	910838	Constitution Money	8443	Aug-24	05.12.2024
Yavatmal						
19.	Pr. Govt ITI, Harshi, 2201	163700	Admission fees	--	Aug-24	24-10-2024
20.	Project officer, Govt ITI, Harshi	1318	Admission fees	--	Aug-24	25-11-2024
21.	Pr. Govt ITI, Ghatanji, 2199	322000	Caution Money	--	July 2024 to Sep 2024	17-10-2024
22.	Pr. Govt ITI, 2027	4000	Caution Money	--	Aug-24	20-02-2024

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

**ANNEXURE 23****(Refer Para 4.2)****Misclassification of recovery made from gratuity in incorrect Head**

Sl. No.	Name of Pensioner	GPO No.	Recovery Amount and details	Incorrect Major Head	Correct Major Head
<b>Pune</b>					
1	Shri Dattu K Kokate	M112301577911	12,792	0071	0250
2	Shri Vanraj B Bhalange	M112301575782	1,72,305	0071	0250
3	Shri Kondiba M Burse	M112301571986	91,337	0071	0250
4	Shri Vimalbai H Dangat	M112301571100	22,022	0071	0250
5	Shri Sindhu G Patil	M112301571331	9,26,905	0071	0202
6	Shri Manik S Pawar	M112201563316	43,698	0071	0202
<b>Sangli</b>					
7	Smt Sujata Kiran Adsule	M112401648706	6,718	0071	0049
8	Smt Vidya Dinkar Shete	M112401642074	19,534	0071	0049
9	Smt Vandana Arun Patil	M112401648692	6,456	0071	0049
10	Smt Lata Chakor Shah	M112501658622	5,058	0071	0049
<b>Thane</b>					
11	Shri Suresh Baburao Chavan	M122404627921	58,134	0071	0202
12	Shri Sadguru Babaji Raul	M112501654429	4,80,370	0071	0055
13	Smt. Sangita Milind Pradhan	M112504657138	3,63,959	0071	0202
14	Shri Hasan Ali Samad Ali Sayed	M112503658633	3,45,608	0071	0202
15	Shri Sanjay Shivram Kamble	M112401642843	3,67,329	0071	0408
<b>Solapur</b>					
16	Shri Suresh Mahadeo Shinde	M112501657581	1,18,557	0071	0059
<b>Beed</b>					

Sl. No.	Name of Pensioner	GPO No.	Recovery Amount and details	Incorrect Major Head	Correct Major Head
17	Shri DhondiramBhimraoJogdand	1219010221152	1,02,638	0049	7610
<b>Buldhana</b>					
18	Shri Ishwar K Giri	--	10,24,650	0049	7610
19	Shri Ishwar K Giri	--	10,24,650	0070	7610
<b>Ch. Sambhajinagar</b>					
20	Shri Vidyadhar G. Sudhakar (Khultabad)	--	15,900	0071	0071
21	Shri Maan Singh Pawar (Kannad)	--	9,451	0071	0071
22	Subhash L Jadhav	--	1,23,409	7610	7610
23	Sarjerao Anna ude	--	5,05,316	0070	0070
24	Shri BalaKisanKokate	1224010374826	3,73,805	0049	0049
<b>Hingoli</b>					
25	Shri ShantabaiKamaji	1223010344514	19,280	7610	0049
26	Sudhakar D Mangalkar	1223010357159	1,87,425	7610	0049
27	Shri Ashok Hari Khandare	1223010358732	1,43,528	0059	0049
<b>Latur</b>					
28	Shri BhimraoRathod	M1224010379476	1,36,000	0049	7610
<b>Nagpur</b>					
29	Shri/SmtVidyaKodape	1223070357335	2,61,000	0071	7610
30	ShriLiladharDamodharPapdkar	1223010347819	20,311	0071	0070
31	Shri. RajendraJambhulkar	1223010360468	51,700	0071	0070
32	Shri PramodKanhereK	122301347476	6,607	0070	0230
<b>Nanded</b>					
33	Smt. Murtibai B. Bhumak	1223010348272	1,03,034	7610	0049

Sl. No.	Name of Pensioner	GPO No.	Recovery Amount and details	Incorrect Major Head	Correct Major Head
34	ShriSayyad M. SayyadGani	1223010344489	1,25,852	0202	7610
35	Shri Shankar R. Kendre	1223010362577	9,721	0049	7610
<b>Parbhani</b>					
36	Shri PralhadPundlikraoJayabhaye	1223010356510	49,020	0049	7610
37	Shri PandurangraoShankaraoRathod	1223010344661	30,620	0049	7610
<b>Washim</b>					
38	Late Shri. Dhammapal P. Warghat	1224080393186	20,985	0070	0049

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

**ANNEXURE 24**

**(Refer Para 4.7)**

**List of pensioners whose arrears were pending due to procedural lapses (AG Office Mumbai)**

<b>Sl. No.</b>	<b>Name of Pensioner</b>	<b>Period of Non-Drawl</b>	<b>Amount in ₹</b>
<b>Sindhudurg</b>			
1	Nanda NandkishorMalwankar 14060806176	December 2009 to November 2010	1,20,959/-
2	Sashikant Sharad Pai F06mF/NGSS20390	February 2017 to November 2018	2,46,822/-
<b>Satara</b>			
3	Vimala Yashwant Kulkarni MFAD1851	01 February 2017 to 30 April 2018	1,13,180/-
4	Sunanda Vijaykumar Kulkarni M78553	06 May 2020 to 31 August 2021	1,71,279/-
5	Ronuk Madhu Chavan SP99MAH17959	01 January 2017 to 18 March 2018	1,19,826/-
<b>Raigad</b>			
6	Krishnabai Changu Khandagale M/38118	January 2014 to March 2015	86,864/-
7	Leelabai Jumman Gohire P03MAH74350	January 2013 to November 2014	To be calculated
8	Jagannath Eknath Bendre11110154216	January 2014 to November 2015	4,04,685/-
9	Haribhau Pandurang Gawand 1/3/M/ZP/2454	December 2015 to January 2017	2,39,461/-
10	Rajani Damodar Joglekar M/NGSS/19207	December 2017 to November 2018	2,27,580/-
<b>Nandurbar</b>			
11	Ramabai B Rao	01 December 2007 to 30 November 2008	34,293/-
12	Lilabai Santosh Pival	01 December 2007 to 30 May 2008	48,740/-
13	Vanubai Mansing Bhil	01July 2011 to 31 March 2013	80,948/-
14	Girija MhashkaKokani	01 December 2019 to 31 January 2021	1,22,850/-
15	PramilabaiMachhindra Patil	01 December 2019 to 31 December 2020	1,36,890/-
16	Fahemidabi Yakub Ansari	01 December 2019 to 31 December 2021	2,21,850/-
17	Savita Ganesh More	01 December 2017 to 31 May 2021	6,99,310/-
<b>Palghar</b>			
18	Padmavati Parshuram Patil 1/3/2215	01 December 2023	1,45,644/-
19	Lata Narayan Save 4/1/21726	01 December 2022	2,86,200/-
20	Fulvanti Rama Karbat 111503294455	01 February 2017	2,10,287/-
<b>Dhule</b>			
21	Shri Sanjay IswarlalSonkamble 111301238689	01 December 2017 to 03 April 2022	3,15,286/-
22	Smt. Nirmala Prakash Pardeshi 111303230048	19 October 2015 to 31 December 2023	2,21,059/-

23	Smt. Kamlabai Vamanrao Patil M75845	01 December 2019 to 30 April 2023	3,90,675/-
24	Smt. Renabai Omkar Pawar 31/10/76970	01 December 2011 to 01 April 2024	12,50,992/-
25	Smt. Huparibai Pandya Pawara 141308235014	01 February 2017 to 01 April 2024	15,71,744/-
26	Smt. Root Sakharam Naik 1/3/1/0/8034	01 January 2013 to 31 December 2015	60,336/-
<b>Ahilayanagar</b>			
27	Smt. Sunada Suresh Kashalkar MAH/438172	01 February 2017 to 30 April 2018	2,27,052/-
28	Smt. Anita Ashok Nirhali141208194036	01 March 2021 to 31 December 2023	2,46,822/-

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

## ANNEXURE 24A

List of pensioners whose arrears were pending due to procedural lapses (AG Office Nagpur)

Sl. No.	Treasury	Items	Amount (₹)
1.	Beed	55	1092824
2.	Bhandara	25	749422
3.	Buldhana	49	1456883
4.	Dharashiv	127	4720407
5.	Jalna	26	1275581
6.	Latur	16	550561
7.	Nagpur	30	771505
8.	Nanded	36	622048
9.	Parbhani	70	1803783
10.	Wardha	84	1656380
11.	Washim	142	3636879
12.	Yavatmal	49	2981838
<b>Total</b>		709	21318111

\*This information has been provided during inspection of Treasuries

ANNEXURE 25

(Refer Para 4.8)

Non-Revision of Pension cases as per 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> Pay Commission Recommendations

Sl. No.	Treasuries Name	No. of Pensioners whose pension in Non-Revised
1.	Nashik	548
2.	Jalgaon	271
3.	Thane	747
4.	Sindhudurg	64
5.	Palghar	431
6.	Satara	235
7.	PAO Mumbai	1008
8.	Ahilyanagar	300
9.	Dhule	232
10.	Kohlapur	483
11.	Nandurbar	144
12.	Raigad	389
13.	Ratnagiri	116
14.	Sangli	214
15.	Solapur	456
16.	Pune	1098
17.	Akola	185
18.	Amaravati	407
19.	Beed	252
20.	Bhandara	262
21.	Buldhana	177
22.	Chhatrapati Sambhaji Nagar	497
23.	Chandrapur	264
24.	Dharashiv	275
25.	Gadchiroli	183
26.	Gondia	173
27.	Hingoli	81
28.	Jalna	268
29.	Latur	174
30.	Nagpur	535
31.	Nanded	207
32.	Parbhani	667
33.	Wardha	127
34.	Washim	6316
35.	Yavatmal	269

\*This information has been provided during inspection of Treasuries

**ANNEXURE 26****(Refer Para 4.9)*****Non-payment of Additional Quantum of Pension/Family Pension***

<b>Sl. No.</b>	<b>Name of Treasury</b>	<b>Number of Pensioners/Family Pensioners to whom Additional quantum of pension is not released.</b>
1.	Akola	774
2.	Amaravati	939
3.	Beed	295
4.	Bhandara	8
5.	Buldhana	492
6.	Ch. Sambhajinagar	1600
7.	Chandrapur	1185
8.	Dharashiv	484
9.	Gadchiroli	168
10.	Hingoli	151
11.	Jalna	408
12.	Latur	402
13.	Nagpur	2346
14.	Nanded	6
15.	Parbhani	474
16.	Wardha	309
17.	Washim	407
18.	Yavatmal	578
19.	Kolhapur	29
20.	Solapur	1034
21.	Raigad	264
22.	Jalgaon	84
23.	Pune	684
24.	Sangli	318
	<b>Total</b>	<b>13439</b>

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

**ANNEXURE 27**  
**(Refer Para 4.12)**  
**Delay in DCRG payment**

Sl. No	Name of the pensioner	Amount of Gratuity authorized (₹)	Date of Issue of Original Authority	Authority expired on
<b>Jalna</b>				
1.	Shri Ahemad Yakub Khan 1224010388842	11,700	01/06/2024	01/06/2025
2.	Shri Shivaji Bajirao Doifode1224010393441	12,000	16/07/2024	16/07/2025
3.	Late Shri B D Jadhav1224080389807	8,36,000	13/06/2024	13/06/2025
4.	Shri Prakash D Sunune15244380367	16,450	26/04/2024	26/04/2025
5.	Shri Hukumraj C Parmar 1924010377887	7,61,830	19/03/2024	19/03/2025
6.	Shri Uttam seva Jadhav1224010394283	37,800	25/07/2024	25/07/2025
<b>Kolhapur</b>				
7.	Pramila A Gavit122308599865	7,49,700	14/09/2023	14/09/2024
8.	Chandrakant S Shirke122303591954	14,00,000	20/06/2023	20/06/2024
<b>Thane</b>				
9.	Prathamesh R PawarM142308571249	14,00,000	11/01/2023	11/01/2024
10.	Deepak M KurulkarM112301491252	16,880	24/04/2023	24/04/2024
11.	Subhash M More M112303594460	14,00,000	24/07/2023	24/07/2024
12.	Purva A KulkarniM112303597271	13,33,200	21/08/2023	21/08/2024
13.	Rajendra JH/ Late Jyoti R WankhedeM142311609043	14,00,000	29/11/2023	29/11/2024
14.	Vishal M HirveM112401614682	2,00,498	15/01/2024	15/01/2025
15.	Mohan B ShindeM112403619518	14,00,000	02/02/2024	02/02/2025
16.	Gayatri D/O Late Sunil P ChaudhariM142408262790	1,06,160	19/06/2024	19/06/2025
17.	Savitri devi S MishraM112403637280	3,80,400	07/09/2024	07/09/2025

<b>Nandurbar</b>				
18.	Shri Sadanand Aatya Gavit122401636399	13,050	07/04/2024	07/04/2025
19.	Ravindra Rajaram Thakre122401392449	18,150	23/04/2024	23/04/2025
20.	Pratap Dajya Gavit122401640502	28,050	08/08/2024	08/08/2025
21.	Jerlabai Daulat Chaudhari122401637661	8,347	11/07/2024	11/07/2025
<b>Raigad</b>				
22.	Mandar V. Paranjape 121504166656-1	4,50,000	08/09/2023	08/09/2024
23.	Vasudev H Patil 122301599260	1,60,050	29/08/2023	29/08/2024
24.	Asama Farid Malbari M122301484905	6,25,350	05/06/2023	05/06/2024
<b>Sindhudurg</b>				
25.	Mahalingappa MJ 192401624892	4,537	20/03/2024	20/03/2025
<b>Pune</b>				
26.	Sunanda Vishnu Baravkar 192301606905	10,038	01/11/2023	01/11/2024
<b>Sangli</b>				
27.	Anil Ramdas Sute192401629067	36,300	29/04/2024	29/04/2025
28.	Vasant Aakaram Bhosale122201554667	14,332	16/01/2024	16/01/2025
29.	Vishwanath Nagnath12220146906	16,500	02/02/2024	02/02/2025
30.	Dattaray Virupa Kumbhar122201370939	6,67,550	01/04/2024	01/04/2025
<b>Ahilyanagar</b>				
31.	Shri Abdul Hamid Abdul Rashid Shah barfiwali192401618117	7,25,400	30/01/2024	30/01/2025
32.	Shri Prakash Kisan Mandhre 122301582024	7,54,685	27/03/2023	27/03/2024

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

**ANNEXURE 28**

**(Refer Para 4.18)**

***Irregular Payment of Pensionary benefits without Direct Benefit Transfer***

Sl.no.	Voucher no. and Date	Amount (₹)	Name of DDOs	Object of Expenditure
<b>Kolhapur</b>				
1	174&26-03-2025	1,00,000	Tahsildar, Chandgad (2605000956)	Pension to Family Members Martyrs Maharashtra Karnataka Border Dispute Agitation
2	18&05-03-2025	2,00,000	Tahsildar, Chandgad (2605000956)	Pension to Family Members Martyrs Maharashtra Karnataka Border Dispute Agitation
3	06&01-01-2025	3,00,000	Tahsildar, Chandgad (2605000956)	Pension to Family Members Martyrs Maharashtra Karnataka Border Dispute Agitation
4	223&25-10-2024	1,00,000	Tahsildar, Chandgad (2605000956)	Pension to Family Members Martyrs Maharashtra Karnataka Border Dispute Agitation
5	82&25-09-2024	1,00,000	Tahsildar, Chandgad (2605000956)	Pension to Family Members Martyrs Maharashtra Karnataka Border Dispute Agitation
6	69&13-08-2024	1,00,000	Tahsildar, Chandgad (2605000956)	Pension to Family Members Martyrs Maharashtra Karnataka Border Dispute Agitation
7	132&09-07-2024	1,00,000	Tahsildar, Chandgad (2605000956)	Pension to Family Members Martyrs Maharashtra Karnataka Border Dispute Agitation
8	61&04-07-2024	1,00,000	Tahsildar, Chandgad (2605000956)	Pension to Family Members Martyrs Maharashtra Karnataka Border Dispute Agitation
9	64&30-04-2024	2,89,000	Principal ITI, Chandgad	GPF Advances
<b>Raigad</b>				
10	185& 27-05-24	6,42,115	P.A. to Supdt. Of Police	Leave encashment
11	144&13-05-24	14,36,640	P.A. to Supdt. Of Police	Leave encashment
12	1370&03-12-24	12,88,800	P.A. to Supdt. Of Police	Leave encashment
13	271&10-01-25	93,500	Tahasildar, Raigad	Leave encashment
14	334&06-03-25	50,000	Tahasildar, Raigad	Leave encashment
15	249&05-03-25	1,19,64,470	Superintendent Pay and Provident Fund Unit Secondary, Raigad	Leave encashment
16	248&04-03-25	44,59,238	Superintendent Pay and Provident Fund Unit Secondary, Raigad	Leave encashment
17	250&05-03-25	25,63,205	Superintendent Pay and Provident Fund Unit Secondary, Raigad	Leave encashment

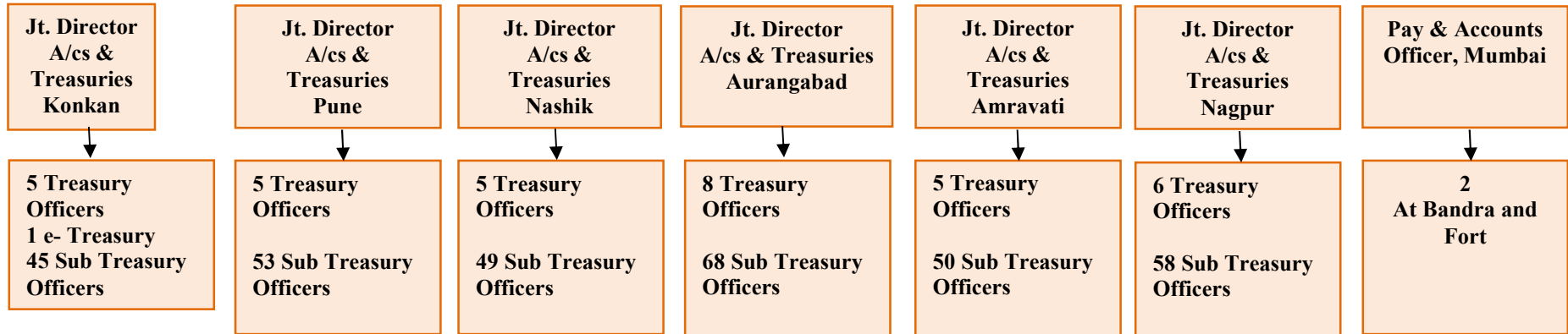
18	96&17-10-24	50,090	Deputy Chief Executive Officer Gen R.Z.P.	Leave encashment
19	529&20-12-24	11,54,495	Treasury Officer, Raigad	GPF final
<b>Satara</b>				
20	99 &27-03-2025	60,000	Tahsildar, Dahiwadi (2308000956)	Pension to Freedom Fighters or their dependents
21	33 &12-03-2025	60,000	Tahsildar, Dahiwadi (2308000956)	Pension to Freedom Fighters or their dependents
22	08 &04-03-2025	60,000	Tahsildar, Dahiwadi (2308000956)	Pension to Freedom Fighters or their dependents
23	47 &10-01-2025	1,80,000	Tahsildar, Dahiwadi (2308000956)	Pension to Freedom Fighters or their dependents
24	102 &18-10-2024	61,333	Tahsildar, Dahiwadi (2308000956)	Pension to Freedom Fighters or their dependents
25	72 &13-09-2024	80,000	Tahsildar, Dahiwadi (2308000956)	Pension to Freedom Fighters or their dependents
26	22 &02-08-2024	1,60,000	Tahsildar, Dahiwadi (2308000956)	Pension to Freedom Fighters or their dependents
27	12 &06-06-2024	1,60,000	Tahsildar, Dahiwadi (2308000956)	Pension to Freedom Fighters or their dependents
Total		2,59,12,886		

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

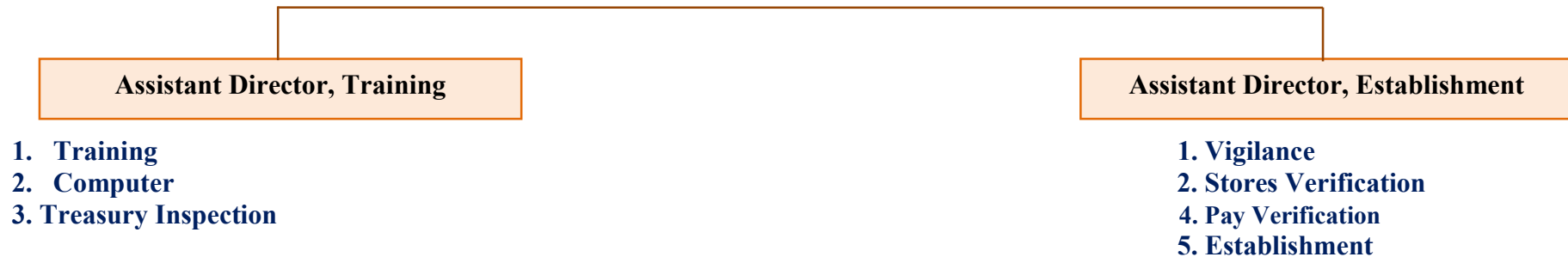
## **ORGANISATION CHART**

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

### Regional, District & Taluka Level Set Up



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



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

<https://cag.gov.in/ae/mumbai>